
Hospitality and Memorial Items

Policy Number:	2130
Owner:	VP F&A
Current Approved Date:	February 27, 2025

POLICY STATEMENT

NBCC values leadership with integrity and demonstrates that by taking pride in its collective accountability. All Employees are expected to be accountable for their actions and must conduct themselves with regard to the provision of hospitality in such a way as to instill public confidence and trust in the College.

PURPOSE

This policy outlines NBCC's commitment to accountability and provides evidence of our stewardship for public funding, student fees and other funding as may be awarded by other stakeholders. This policy provides scope and limitations; definitions; and describes implementation principles as well as defines acceptable and non-acceptable hospitality.

SCOPE AND LIMITATIONS

This policy applies to all College Community Members providing hospitality using College Resources regardless of funding source (e.g., provincial operating grant, own-source revenues, contracts, grants, etc.).

With specific regard to Employees, compliance with this policy is a condition of employment.

Where the terms and conditions of any contract (or agreement) also applies/conflicts with this policy as relates to the provision of hospitality, the more conservative policy shall supersede, and written documentation of that conflict shall be provided to the approver of the expenditure for their information and review.

Other deviations from this policy may be warranted in special circumstances. In such cases, written approval for any non-conformance with this policy must be obtained from the Senior Executive Team member accountable for the expenditure in advance.

1.0 DEFINITIONS

Accountability – Responsibility and answerability to an NBCC manager or supervisor for achieving operational, policy and program objectives within the framework of the applicable legislation, regulations, and College policies and procedures to an agreed upon quality using College Resources.

Business Meeting – is a an activity, event or function attended by some combination of the following for the purposes of conducting College business:

- a) an individual or defined group not employed or enrolled at the College (including but not limited to Partners);
- b) an individual Employee, student or a defined group of Employees or students; or,
- c) members of the public.

College Community Members - any person who studies, teaches, conducts research, or works at or

under the auspices of the College, regardless of Community Location, including but not limited to:

- A person who is an Employee of the College;
- A student of the College (i.e. learners); and,
- Partners of the College.

College Resources - employees (including students), facilities, equipment, funds, grants, gifts, services, information and technology resources for which the College has responsibility.

Community Locations– includes but is not limited to locations where College Community Members interact such as:

- NBCC campuses including Corporate office.
- Off-site training facilities arranged by NBCC for work or education purposes.
- During travel (e.g. ground and air transportation) for, attendance at and/or participation in face-to-face or virtual locations (including but not limited to Use of Social Media), whether required due to employment or voluntary, related to:
 - Business or instructional environments related to employment.
 - Official or social NBCC functions.
 - Education programs or opportunities (e.g. conference or seminar).

Continuous Service – employment with Parts I, II, III or IV of the public service of the Government of New Brunswick during which there has not been a break of 45 days or less.

Employee – a person who is subject to an employment agreement with NBCC, meets the definition of Employee under the Public Service Labour Relations Act and any further description within NBCC collective agreements.

Entertainment – the provision of Hospitality:

- a) at which alcohol is provided, or,
- b) representing social or recreational activities, events or functions occurring upon the conclusion of a Business Meeting (at which no further college business shall be conducted).

Hospitality - the provision of food and beverages, social or recreational activities, events and functions, gifts and Tokens of Appreciation in a manner supporting the vision, purpose, values and strategic plans of the College. Hospitality normally involves hosting Business Meetings or Entertainment to conduct college business.

Memorial Items – the provision of notes of condolences, financial donation(s) and/or gifts which might include flowers, gift baskets or similar items on the specific circumstances of a Community College Member's death.

Partners – including but not limited to Visiting Scholars, volunteers, contractors, fee-for-service individuals, clients of NBCC and any other persons while they are acting on behalf of or at the request of the College.

Token of Appreciation - a nominal and infrequent (one-time) gift made to non-employees to recognize the services rendered voluntarily and where the individual is not expecting payment. Individuals for which a Token of Appreciation is appropriate often include one-time (guest) lecturers, workshop panelists, guest speakers at College functions (e.g. College/Alumni awards ceremony, College announcement, etc.), etc.

2.0 IMPLEMENTATION

2.1 General Principles

- 2.1.1 Hospitality and Memorial Items provided must be reasonable in the circumstances, i.e., based on sound judgement reflecting NBCC's stewardship and a principle of moderation.
- 2.1.2 Reasonableness may be assessed using criteria such as fiscal prudence and frequency.
 - 2.1.2.1 For instance, per person refreshment and meal costs, including any gratuity, should be planned in advance and reviewed upon conclusion of the activity, event or function and compared to relevant Per Diems in NBCC's [Travel Policy \(Policy 2106\)](#).
 - 2.1.2.2 Gratuities may range from 15-18%. Where the actual Gratuity exceeds 18% by more than \$2 the excess will not be reimbursed/paid.
 - 2.1.2.3 Entertainment provided to Employees is expected to cost \$50 per employee per fiscal year (including gratuity and taxes) or less.
 - 2.1.2.4 The total value of a departure or retirement gift, including taxes, is calculated at the rate of not more than \$10 per year of Continuous Service.
 - 2.1.2.5 Tokens of Appreciation are expected to cost \$50 per event/service (or less) per instance not to exceed \$250 per fiscal year per individual.
 - 2.1.2.6 The provision of excessive Hospitality is subject to Canada Revenue Agency regulation of taxable benefits and may result in a tax liability to Employees and/or non-compliance by the College.
 - 2.1.2.7 Memorial donations related to the death of a College Community Member must be made to a charitable organization registered with the appropriate provincial and/or federal government and may not exceed \$100 on a College-wide basis.
- 2.1.3 Hospitality and Memorial Items must be procured, purchased and paid (or reimbursed) in a manner consistent with NBCC procurement, expense, signing and other relevant policies.
- 2.1.4 There is a long-standing tradition of Community College Members voluntarily contributing to Hospitality and Memorial Items in honor of fellow members through personal contributions and/or social funds. Nothing in this policy is intended to discourage this tradition.

2.2 Acceptable Hospitality

- 2.2.1 When Hospitality has already been provided as an integral part of a function or event (e.g., conference, accommodations), no further claim for that or equivalent Hospitality is appropriate.
- 2.2.2 The provision of Hospitality for ongoing day-to-day use of Employees and students should be limited to trivial items (e.g., coffee creamer, sugar/sweetener, condiments etc.).
- 2.2.3 The purchase of gifts for College Community Members should be limited to departure gifts, retirement gifts, long service recognition and Tokens of Appreciation.
- 2.2.4 While it is not the expectation that Business Meetings be frequently and/or regularly conducted during scheduled rest and meal breaks of Community College Members, the provision of reasonable Hospitality (e.g., refreshment and/or meals) during such times may be unavoidable and/or required for the efficient and effective conduct of College activities.
- 2.2.5 Entertainment (including but not limited to social/recreational activities, events and functions) may be provided to College Community Members on an infrequent basis and in accordance with College values. Should alcohol be provided, advance approval must be obtained in writing by the Senior Executive Team member accountable for the expenditure.

2.3 Tokens of Appreciation

- 2.3.1 Tokens of Appreciation shall be provided to recognize or acknowledge the contribution of gratuitous services to the College when payment for those services are not legally or traditionally required.
- 2.3.2 The value of a Token of Appreciation shall be a flat nominal amount presented in the form of a gift and not as compensation for work performed (e.g., number of group interactions, students served, hours of service).
- 2.3.3 Tokens of appreciation cannot be given retroactively.

2.4 Departure Gifts, Retirement Gifts and Long Service Recognition

- 2.4.1 Retirement gifts shall be provided to Employees who, on leaving NBCC and who are eligible for an immediate pension in the New Brunswick Public Service Pension Plan.
- 2.4.2 Departure gifts may be provided, at the discretion of the supervisor, to Employees who resign, retire or for which their term is complete.
- 2.4.3 In addition to any retirement gift, long service recognition in the form of framed certificates shall be provided to Employees on their 5, 10, 15, 20, 25, 30 or 35th years Continuous Service in the manner determined by the Executive Director, People and Culture.
- 2.4.4 In addition to any departure or retirement gift, at the discretion of the supervisor, reasonable Hospitality may be provided to the Employee and their immediate co-workers in the form of a farewell meal.

2.5 Memorial Items

- 2.5.1 On behalf of the College, on being made aware of the death of a Community College Member, the President and CEO shall, at their discretion, provide a note of condolences and/or financial donation, such items to be funded from the operating funds of the College.
- 2.5.2 The provision of other Memorial Items may not be funded from the operating funds of the College without permission, in writing and in advance.
- 2.5.3 Memorial ceremonies hosted by the College in accordance with the appropriate Death of an Employee/Death of a Student policy and/or related guidelines may provide food and beverage and other incidental Hospitality in accordance with these guidelines.
- 2.5.4 People and Culture is delegated the right and responsibility for interpretation of this section of policy (Memorial Items).
- 2.5.5 People and Culture shall notify the Director of Finance and/or Vice-President Finance and Administration regarding significant deviations from this policy as a result of such interpretations.

3.0 Interpretation of Policy

- 3.1.1 Questions or concerns about the interpretation or application of this policy and/or related procedures may be directed to the Director of Finance (FinanceHelp@nbcc.ca) or Vice President Finance and Administration (vpfinance&admin@nbcc.ca).

4.0 RELATED DOCUMENTS