
Procurement Guideline

Purchasing Tokens of Appreciation

New Brunswick Community College (NBCC) recognizes that alumni, community members, and industry colleagues bring experiential knowledge to our students and staff in various ways (including participating in guest lectures, seminars, workshops, and outreach events) that are of great value and benefit to the College. To show appreciation towards these individuals, a token of appreciation may be provided to a recipient on a unique or non-recurring basis to recognize their contribution of gratuitous service to NBCC.

PURPOSE

These guidelines provide a framework for consistent, cost-effective, and fair treatment across the College when giving a token of appreciation to individuals invited to offer a non-recurring activity or service to the College that is compliant with regulations set by the Canada Revenue Agency (CRA).

SCOPE AND LIMITATIONS

- This Guideline applies to non-employees only who provide services through a non-recurring activity or service (i.e. guest lecture, seminar, workshop, or attend an outreach event) to the College.
- This Guideline does not apply to the NBCC Board of Governors.
- This Guideline excludes honorariums based upon an agreed amount between an individual providing services and the College representative seeking services. If payment is agreed upon, this constitutes a contractual agreement and will involve invoicing taxes, and related factors.
- This Guideline further excludes cultural and spiritual items considered necessary for Indigenous protocol such as tobacco. Indigenous ceremonies are not considered services and therefore fall outside of the scope of this Guideline.

1.0 DEFINITIONS

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.

2.0 IMPLEMENTATION

A token of appreciation is provided to a recipient on a unique or non-recurring basis to recognize or acknowledge the contribution of gratuitous services to the College. A token of appreciation is offered to individuals for voluntary services for which fees are not legally or traditionally required. A token of appreciation should be made on a one-time or non-routine basis to an individual as a “thank you.” A token of appreciation must not be based on a unit of measure such as hours volunteered, or the number of students assisted. It is a flat nominal amount presented in the form of a gift and must not appear as compensation for work performed.

The nominal cost to NBCC for a token of appreciation must be no more than \$50.00 per event/service. In situations where an individual may participate in various events, services and/or activities throughout the year, the total nominal fee must not exceed \$250 in a calendar year. Tokens of appreciation cannot be given retroactively.

Individuals who meet the following criteria for a token of appreciation include a one-time lecture, guest speaker at an educational event, guest speaker at an outreach event (e.g. College/Alumni awards ceremony, College announcement, etc.), workshop panelist, etc. The following information provides a guideline and process for approval, request, and transfer of funds related to granting a token of appreciation.

Token of Appreciation Options	Process for Approval / Request / Transfer
<ul style="list-style-type: none"> A locally sourced and/or purchased item specific to or manufactured in New Brunswick. 	<ul style="list-style-type: none"> Purchased and paid for through departmental operating budget with prior approval from the budget authority/supervisor.
<ul style="list-style-type: none"> NBCC Alumni branded apparel – For Alumni only (i.e. sweatshirt, t-shirt) or accessory (i.e. umbrella, note pad). 	<ul style="list-style-type: none"> Available at the Advancement or Local Regional Director's Office. Must provide recipient information. Quantities and supplies may be limited or subject to change.
<ul style="list-style-type: none"> NBCC branded apparel (i.e. sweatshirt, t-shirt) or accessory (i.e. umbrella, note pad) 	<ul style="list-style-type: none"> Purchased through Bookstore and paid for through departmental operating budget with prior approval from the budget authority/supervisor.
<ul style="list-style-type: none"> A donation to a specified NBCC student bursary 	<ul style="list-style-type: none"> Specified student bursary identified and requested through the Advancement Office and transferred to The NBCC Foundation for processing. Funds provided from the departmental operating budget with approval from the budget authority/supervisor