



Procedure

Procedure Name	<i>Hospitality, Celebrations and Working Sessions</i>		
Procedure #	FO 9.1	Parent Policy	FO 9.0 Hospitality, Celebrations and Working Sessions
Policy Owner	VP Administration and Chief Financial Officer	Effective Date	November 3, 2021
Procedure Owner	Associate Vice President Campus Services	Next Review Date	November 3, 2024
Approved by	Associate Vice President Campus Services	Approval Date	November 3, 2021

1.0 Purpose/ Background

NAIT supports the roles that hospitality, celebrations and working sessions play in advancing NAIT's vision and business plans. NAIT also recognizes that these events play an important role in employee satisfaction, productivity and engagement and in supporting NAIT's values.

In alignment with NAIT's value of accountability, related expenses must reflect NAIT's commitment to:

- sound financial management related to incurred expenses
- equity, respect and transparency
- compliance with legislation and regulations

Procedures are in place to provide guidance to NAIT leaders and a common basis for leadership discretion.

2.0 Definitions

Term	Definition
Celebration	An event or initiative organized to recognize accomplishments and successes or to show appreciation of NAIT staff or students. Includes: <ul style="list-style-type: none">• meal or reception• team social event or organized activity• holiday gathering• gift or reward
Hospitality	A NAIT-hosted event or initiative that involves individuals external to NAIT for the purpose of advancing the vision and business plans of NAIT or as a matter of protocol and courtesy. Includes: <ul style="list-style-type: none">• engaging in discussion of official public matters with industry• conducting ceremonies for government or distinguished guests• providing external groups with an understanding of NAIT
Leader	A school or business unit supervisor with DEPT ID budget authority. Areas may use discretion on how to segregate accountability and staff

	members but staff may only be counted once for the purpose of allowances named in this procedure.
Organizer	An individual who has the responsibility and authority (delegated or inherent) to organize a Celebration, Hospitality or Working Session
Working Sessions	NAIT gatherings held during working hours for the purpose of furthering NAIT related business including: <ul style="list-style-type: none"> • team building • retreats and planning • working meetings over meal hours

3.0 Procedures

3.1 General Procedures

- 3.1.1 NAIT supports these activities and the related expenses based on the following principles:
- Expenses incurred include only those costs that are appropriate to the objective and significance of the event being hosted.
 - Expenditures shall not be personal in nature and shall support business objectives.
- 3.1.2 Budget funds must be available, and approvals obtained according to NAIT's Signing Authority Matrix and FO 3.01 Employee Expense Reimbursement Procedure.
- 3.1.3 Applicable policies and procedures must be followed to protect the health and safety of students, staff and guests and to maintain a positive public image of NAIT.
- 3.1.4 The use of NAIT facilities and services is encouraged. In special circumstances these events may take place on or off campus, at a personal residence or when travelling.
- 3.1.5 Leaders should strive to provide celebrations and working sessions in a consistent and transparent manner both within their teams and across NAIT.

3.2 Procedures for Celebrations, Hospitality and Working Sessions

- 3.2.1 To facilitate pre-approvals and expense reimbursement, organizers must be prepared to provide an event summary (as requested by a leader or Financial Services) that includes all related expenses and details, including:
- desired outcome of event
 - list of attendees
 - description of how the event facilitates NAIT business or protocol
 - description of food and beverage service, gifts and other related expenses
 - assurance that the event provides value for money, is appropriate and is able to stand up to scrutiny by auditors and the public
- 3.2.2 Organizers must submit one expense claim that summarizes all event activities.
- 3.2.2.1 Generally, authorization must be provided either by 'one up' over the most senior employee participating in the event, or the 'one-up' leader over the person whose cost centre is being charged. Details can be found in the Signing Authority Matrix.
- 3.2.3 For significant celebrations and hospitality only, it may be acceptable:

- For a NAIT employee to include/bring a guest.
- To provide alcohol. In these circumstances, the Alcohol Sale, Service and Consumption procedure must be followed.

3.3.3 NAIT Policies and Procedures related to Food Handling and Liquor Sale, Service and Consumption must be followed.

3.3.4 The Employee Expense Reimbursement Procedure must be used in conjunction with this procedure.

3.3 Celebrations -Leadership Discretion and Allotments

3.3.1 Leaders should be thoughtful about celebrations for areas under their leadership and plan for celebrations that represent the culture, goals and unique individuals on their teams.

3.3.2 Normally, the maximum total market value of \$100 per employee is the maximum annual budget limit for departmental celebrations. This amount includes the value of all celebration-related items on a departmental level including gifts, meals, events, jackets, etc. This allocation is permitted once per employee per year (despite the number of leaders associated with each employee).

3.3.3 In accordance with Canada Revenue Agency rules and regulations, the following are a taxable benefit and must be reported to Payroll for inclusion on employee T4s:

- All denominations of cash or near-cash gifts/awards (such as a gift certificate)
- Total fair market value of celebrations that accumulate in excess of \$500 per employee (exceptional circumstances only).

3.3.4 All other items do not need to be reported to Payroll (including gifts, meals, events, jackets) but these items must be included in the total annual allotment per employee referred to in 3.3.2 of this procedure.

4.0 Exceptions to the Procedure

4.1 NAIT-wide programs and celebrations that are managed by NAIT Human Resources, the President's office, or Advancement are exempt.

4.2 Initiatives that are funded using donations/personal contributions of staff are exempt.

4.3 All other exceptions to this procedure must be documented and formally approved by the Procedure Owner.

Procedure exceptions must include:

- The nature of the exception
- A reasonable explanation for why the procedure exception is required
- Confirmation that the exception aligns with the general principles
- Any risks created by the procedure exception and how they will be managed.

5.0 Related Documentation

- NAIT Signing Authority Matrix
- NAIT Employee Expense Reimbursement Procedure
- NAIT/NAITSA Agreement
- NAIT Policy Food and Beverage Handling

- NAIT Policy Liquor Sales, Service and Consumption

Document History

<i>Date</i>	<i>Action/ Change</i>
November 28, 2024	Minor revision to reflect the change in policy owner from VP Students and Campus Life to VP Administration and CFO and procedure owner and approver from AVP FCS to AVP Campus Services.