POLICY

Travel, Meal, and Hospitality Expenses

Policy ID	FAR-POL004	Revision No	1
Responsible Committee	Finance, Audit, and Risk	Approver	**Board**
Effective Date	**October 1, 2024**	Approval Date	**Sep 20, 2024**
Scope	Directors, Officers, members of Board committees and other advisory bodies, staff, and others providing goods or services to BKC, including consultants and contractors.		
Related Policy, Procedures and/or Additional Information	● *Policy – Delegation of Authority* ● *Table – Delegation of Authorities* ● *Procedure – Travel, Meal, and Hospitality Expenses*		
Review Cycle	Annual	Next Review Date	

Braiding Knowledges Canada (BKC) is proud to be part of a rich history of Indigenous knowledge and culture, including Indigenous ways of knowing, doing and being. We recognize the historical trauma and the triumphs that many different cultures, lands and Nations have continuously faced within Canada. We acknowledge that we are on the treaty lands and territory of numerous and diverse Indigenous Nations and pay tribute to their heritage and legacy, as we strengthen ties with the communities we serve while taking concrete actions towards meaningful reconciliation. We are grateful to have the opportunity to work with Indigenous communities on this land. We pay respect to all Indigenous people from all nations across Canada, acknowledge the traditional knowledge keepers and honour their leaders.

BKC recognizes and honours the vital role Indigenous knowledge, principles, and ways of being, bring to research, operations, and governance as we work together to develop a better understanding of our shared mountain ecosystems and beyond. BKC commits to braiding ethical space and Indigenous principles in everything we do, emphasizing the interconnectedness of our society, nature and our collective place in the environment. BKC affirms the rights-based self-determination of Indigenous Peoples and commits to upholding the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) and Truth and Reconciliation Commission (TRC) commitments in all BKC Undertakings.

1. Preamble

BKC recognizes that Directors, Officers, members of Board committees and other advisory bodies, staff, and others providing goods or services to BKC, including consultants and contractors ('BKC Community') may be required to incur various business-related expenses while conducting BKC business. As a publicly funded institution, BKC is accountable for the prudent and effective stewardship of public funds and other BKC resources in compliance with funding agreements and other BKC policy and procedure.

2. Purpose

The purpose of this policy is to:

- provide a framework of accountability and rules to guide the effective oversight of resources in the reimbursement and payment to BKC Community members of business-related expenses relating to travel, meal, hospitality and other expenses and allowances;
- ensure fair, reasonable, consistent and transparent practices in the management and reimbursement of such business related expenses;
- ensure prudent and judicious use of BKC funds; and
- ensure compliance with accounting and reporting regulations, as well as procedures developed in relation to this policy.

3. Clarification of Scope

3.1. This policy does not apply to the following:

- Board stipends (for travel and meeting time) (see *Policy – Board Stipends)*
- Gifts to staff or Directors (see *Policy – Fiscal Management*)

3.2. For clarity, this policy does not apply to funds held on behalf of BKC by the University of Alberta, for which the University of Alberta's institutional travel, meal, and hospitality expenses rules shall apply.

4. Principles

4.1. Procedures to manage and guide the payment of business-related expenses will reflect the tone and intention of this policy, industry best practices, and accounting/reporting regulations, and shall be reviewed periodically.

4.2. The following principles must be followed by individuals claiming business-related expenses, as well as individuals reviewing and approving such expenses.

- BKC funds are used responsibly with a focus on accountability and transparency;
- Expenses are necessary and economical with due regard for safety and security;
- Prior approval to incur expenses is obtained where procedures indicate;
- Approval of expenses is in accordance with *Policy – Delegation of Authority* and related *Table – Delegation of Authorities*;
- Where appropriate and available, BKC preferred vendors are presumed to offer the greatest overall value and should be considered as a first option;
- Individuals may <u>not</u> approve their own expense claims;
- Claims must be:
    - reasonable, reflect good judgment and reflect due regard for economy;
    - not inherently personal in nature;
    - defined as allowable expenses and properly explained, documented, and approved in accordance with the related *Procedure – Travel, Meal, and Hospitality Expenses*; and
    - defensible to an impartial observer.

4.3. This policy applies to expenses incurred by individuals regardless of how an expense has been paid for or is being reimbursed, e.g., corporate credit card, personal cash, debit or credit card transactions, etc.

4.4. Exceptions to restrictions or limits in this policy and its related *Procedure – Travel, Meal, and Hospitality Expenses*; may be approved on a case-by-case basis by the Finance, Audit, and Risk Committee (or the Board).

5. Third Party Funding Obligations and Contracts

5.1. This policy and its related *Procedure – Travel, Meal, and Hospitality Expenses* will ensure compliance with restrictions related to applicable funding agreements. If third party funding sources (e.g., from grant giving bodies, donors, or sponsorship arrangements) or separately negotiated contracts with third parties impose restrictions on expenditures that are more stringent than those outlined in this policy and its related *Procedure – Travel, Meal, and Hospitality Expenses*, then those other restrictions will apply.

5.2. If a third-party funding source or separately negotiated contract does not address a particular situation, this policy and its related procedure shall apply.

6. Hospitality and Business Meeting Expenses

6.1. BKC funds may be used to reimburse certain business-related expenses associated with hosting or meeting with external and/or internal guests and/or staff, provided those expenses are eligible for reimbursement under the terms of the related *Procedure – Travel, Meal, and Hospitality Expenses*.

6.2. BKC funds may not be used to purchase alcoholic beverages for any business meeting or for any hosting purposes.

7. General Travel Expenses

7.1. BKC funds may only be used to reimburse travel expenses that are business-related expenses under the terms of the related *Procedure – Travel, Meal, and Hospitality Expenses*.

7.2. Members of BKC Community must use BKC's designated travel agency, where available, to make travel arrangements as far in advance as possible to ensure access to preferred rates, improve cost predictability and reporting, and benefit from agency support in case of changes to travel plans.

7.3. Alcoholic beverages are not an allowable travel expense.

7.4. Expenses of a spouse, partner or family member who accompanies a member of BKC Community while traveling will not be reimbursed or paid for out of BKC funds. Exceptions, however, may be approved in extenuating circumstances with prior approval by the Chair of the Finance, Audit, and Risk Committee and the Board Chair, or as otherwise prescribed in accordance with the *Procedure – Travel, Meal, and Hospitality Expenses.*

8. Eligible Expenses and Administration

8.1. The *Procedure – Travel, Meal, and Hospitality Expenses* will specify eligible and ineligible expenses and provide additional guidelines and rates in compliance with this policy.

8.2. The reimbursement of expenses must be undertaken using methods and requirements as described in *Procedure – Travel, Meal, and Hospitality Expenses.*

9. Roles and Responsibilities

9.1. The Board is responsible for the approval and support of this policy.

9.2. The Finance, Audit, and Risk Committee is responsible for the:

- Interpretation and administrative direction and implementation of this policy including the approval of *Procedure – Travel, Meal, and Hospitality Expenses*; and
- Review and approval of exceptions to this policy or related procedure.

9.3. The Executive Director is responsible for providing oversight of all travel, meal, and hospitality expense activities at BKC and for ensuring BKC Community members follow the requirements of this policy and related procedure.

9.4. Individuals incurring travel and other expenses are responsible for understanding and adhering to this policy and related procedure.

10. Policy Violation

10.1. All submitted expenses are subject to review and audit, which may result in adjustments, including possible repayment by the claimant of the expense.

10.2. Members of the BKC Community will be personally responsible for:
- unauthorized expenses;
- expenses that exceed stated limits; or
- expenses that otherwise contravene this policy and its related procedure.

10.3. Violators of this policy may be subject to disciplinary action or remedial action under BKC policy and protocol, and under provincial and federal law.

MODIFICATION/REVISION HISTORY

Rev No	Approval Date	Effective Date	Key Updates
1	Sep 20, 2024	Oct 1, 2024	Original. This replaces the policy aspects of the archived CMN Policy & Procedure Travel, Meal, and Hospitality Expenses”