PROCEDURE

Travel, Meal, and Hospitality Expenses

Policy ID	**FAR-PRC004**	Revision No	2
Responsible Committee	Finance, Audit, and Risk	Approver	**Finance, Audit, and Risk Committee**
Effective Date	**Oct 1, 2024**	Approval Date	**Nov 25, 2024**
Scope	Directors, Officers, members of Board committees and other advisory bodies, and staff.		
Related Policy, Procedures and/or Additional Information	• *Policy - Travel, Meal, and Hospitality Expenses* • *Policy - Delegation of Authority* • *Table - Delegation of Authorities* • *Procedure – Fiscal Management* • *BKC Rate Sheet*		
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.

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1. Purpose

As stated in the *Policy – Travel, Meal, and Hospitality Expenses*, BKC funds may be used to reimburse certain business-related expenses relating to travel, meal, hospitality and other expenses while conducting BKC business.

This procedure outlines the terms upon which such expenses can be incurred or reimbursed in connection with travel, meals, and hospitality as well as confirming which other general expenses may be incurred by and reimbursed to individuals from time to time.

2. Approval Authorities

2.1. Travel, meals and hospitality expenses are approved in accordance with the *Policy – Delegation of Authority* and the related *Table – Delegation of Authorities*.

2.2. The Executive Director has further sub-delegated the approval of expenses under this procedure to Budget Managers as prescribed by *Procedure – Fiscal Management* where the expense amounts are (1) accounted for within approved budgets and/or revised forecasts and (2) in adherence with this procedure where certain items always require approval by the Executive Director as described in the tables below.

2.3. No one may approve their own expenses. One-up approval applies in the case of budget manager travel or other expenses.

3. Travel Expenses

3.1. Travel must be pre-approved by the applicable approval authority(ies) before any bookings are made and/or any travel is undertaken. A *Travel Request Form* is used to describe the planned travel and to submit an estimated budget for approval. A form must be completed for each traveller, unless travel is for a group of 10 or more.

3.2. Approved *Travel Requests* are provided with a “Booking Code” that must be provided when booking the corresponding travel through BKC’s dedicated travel agency, Custom Travel.

3.3. Travel must be booked through BKC’s designated travel agency, Custom Travel, to access preferred rates and benefit from the services provided by the agency in case of changes to travel plans.

3.4. Permission to book BKC-funded travel independently under extenuating circumstances or emergency situations may be provided by the appropriate approval authority(ies) as described in Section 2.

3.5. Staff who are BKC corporate credit card holders, and are authorized to use the card for travel expenses, may use the card to pay for travel expenses where not possible to book through the BKC travel agency in accordance with below criteria or to have the travel provider invoice BKC, e.g., under extenuating circumstances or emergency situations.

3.6. Travel expenses incurred in accordance with the below criteria through the use of personal funds will be reimbursed in accordance with the processes related to expense reimbursement set out in Section 7.

3.7. Travelers must use the most economical and logical mode of transportation possible (having regard to all modes of transportation including air travel and vehicle use). If a claimant opts for transportation that is not clearly the most economical and logical in the circumstances, the claimant may only claim the lesser of:

- the actual expense of the transportation; or
- an allowance equivalent to the expense of the most economical and logical mode of transportation (backup documentation will be required to verify the amount of reimbursement being sought).

3.8. In all cases, where personal expenses are combined with business-related expenses, the claimant will only be entitled to claim the business-related expenses (including pro-rated taxes and gratuities).

3.9. Travel between BKC offices and an employee or contractor's place of residence is not eligible for reimbursement unless expressly stated in the individual's contract or where the employee or contractor works remotely outside of the Edmonton area and is only coming into BKC Offices for occasional meetings. Should reimbursement occur, it may be considered a taxable benefit for the purposes of Canada Revenue Agency.

3.10. For travel outside of that related to governance meetings, a report on activities related to the travel is generally required and must be submitted within 1 month of completing the travel and submitted along with any expense claim where applicable.

3.11. Specific items

Expenditure/Supporting Documentation	Examples/ Guidance and Restrictions
Travel - Airfare	**Economy airfare, and if necessary and if eligible: change fees, baggage fees, seat selection, booking fees**
● Booking confirmation showing dates, route, time and class of travel. ● Receipts for baggage fees and seat upgrades (if eligible). ● Prior written approvals (for fare and seat upgrades as necessary) ● When a travel booking includes incremental costs associated with personal activities, a claim for the business-related part of that same trip must be substantiated with a print-out showing what the booking would have cost had it only involved the business element of the trip. The price comparison should be printed out at the time the more expensive booking was made.	● Unless there are extenuating circumstances or emergency situations, travelers must book travel through BKC's dedicated agency so that expenses can be charged directly to BKC. If booked by other means, the traveler will not be reimbursed until after the trip has occurred, unless an advance has been requested (see Section 7). ● Most economical and logical rate of commercial air travel over the most efficient route taking into consideration specific travel requirements. ● All available airlines should be considered (not just the traveler's preferred airline). ● Airfares must be booked as soon as practicable to take advantage of early booking discounts and/or seat sales where possible. ● Seat selection fees are an eligible travel expense; however, travelers are encouraged to opt out of seat selection as it is not required to secure a seat. ● <u>Fare upgrades:</u> Judgment must be exercised when booking economy airfares. Where there are multiple levels of economy fares, only the most economical and logical level is eligible for reimbursement. Anything higher (including business class travel) is considered a "fare upgrade". ● <u>Seat upgrades</u>: Premium seat selection (e.g., extra leg room, "Plus" seats) are eligible for flights longer than 3 hours; otherwise, they are considered "seat upgrades"

	● Fare and/or seat upgrades may be approved in the following limited situations: ○ When baggage fees and/or need for flexibility can justify the added expenses; ○ When the higher economy tier is not significantly more expensive; ○ When there is no seat availability in the lower economy tier, then a higher economy tier may be booked; ● Fare and/or seat upgrades necessitated by a medical condition and/or where there is a justifiable business reason (e.g., international flights of significantly long duration) may only be booked with pre-approval in writing from: ○ Executive Director (or Board Chair) ● <u>Baggage fees:</u> where fees for checked baggage are not already included within the normal airline ticket, baggage fees may be reimbursed provided they are reasonable and warranted by business needs. ● <u>Group travel:</u> group travel consisting of five or more passengers with the same points of departure or destination should be booked together to take advantage of any group discounts. ● **<u>Not eligible:</u>** ○ Expenses of a personal nature, including any incremental costs associated with conducting personal activities, such as accommodating personal stop overs, or changes to schedules to arrive earlier or later than the business event requires, or choosing a preferred airline when a suitable cheaper alternative is available. ○ Reimbursement of airfares purchased with personal frequent flyer points programs, i.e., only out-of-pocket expenses are eligible for reimbursement. ○ Penalties or expenses due to missing transportation reservations or failing to cancel

	transportation in a timely manner (including costs associated with having to make new reservations if original reservations were missed), unless written approval from the Executive Director (or Board Chair) is obtained to permit such costs. ○ Membership fees to join frequent flyer clubs. ○ Airport lounge fees.
Travel – Other (excluding Air and Vehicle Use)	**Taxi, airport shuttle, bus, coach, subway, street cars, rail and other reasonable modes of transportation, including gratuity (–up to 20% maximum)**
● Itemized receipt required	● Where possible, travelers must book a train/bus/ferry through BKC's dedicated agency. If booked by other means, the traveler will not be reimbursed until after the trip has occurred, unless an advance has been requested (see Section 7). ● Chosen mode of transportation must be reasonable for carrying out business related activities. ● Efforts should be made to book flights that accommodate the airport shuttle bus service where possible and cost- effective. ● Not eligible: Unless a compelling business need can be demonstrated, the incremental costs of more expensive transportation options are not eligible for reimbursement when lower cost options are available.
Travel - Vehicle Use - Rentals	
● Itemized receipts (including gas)	● Unless there are extenuating circumstances or emergency situations, travelers must book car rentals through BKC's dedicated agency. If booked by other means, the traveler will not be reimbursed until after the trip has occurred, unless an advance has been requested (see Section 7) ● Available for business related use

	● CDW (Collision Damage Waiver) insurance must be purchased. ● Eligible expenses: ○ Rental fee – limited to compact, mid-size or standard unless business needs justify otherwise (for example SUVs/4x4s/winter tires would be justified for travel in certain areas/times of year) ○ Cost of gas ○ CDW (Collision Damage Waiver) Insurance coverage
Travel - Vehicle Use - Personal Vehicle (and Mileage)	**Mileage for use of a personal vehicle for business related travel**
● Print out from Googlemaps (or similar) showing route and distance traveled for business purposes	● As a general guideline, renting a vehicle is preferred over the use of personal vehicles for business use as it is the more secure and generally, the more economical option. ● Mileage shall be reimbursed at the applicable **BKC mileage rate** in force at the time of travel based on the distance travelled for business purposes as evidenced by a printout of Googlemaps (or similar route/distance calculator). Applicable rates shall be <u>updated quarterly</u> to align with National Joint Council kilometric rates. ● <u>**Not eligible:**</u> Any liability, claims, damages or repairs to the personal vehicle, or passengers, or third parties, or other property of any nature. ● Travelers are expected to use their own personal vehicle insurance to provide suitable coverage in the event of any claim, or accident, or wear and tear etc. involving the vehicle. Before traveling, travelers should check with their personal vehicle insurance company to ensure that the vehicle can be used for business use. If the insurance company charges an additional premium for business use, this shall not be eligible for reimbursement.
Vehicle Insurance	

	● Not eligible - Vehicle insurance or endorsements for use of personal vehicles
Accommodation - commercial	**Standard room in reasonably priced commercial accommodation including hotels, motels, inns, B&Bs, hostels, Wi-Fi access etc.**
● Itemized accommodation receipt (not the booking confirmation) ● If room upgrade is chosen for personal reasons, travelers must submit a print-out (printed on the date the more expensive personal booking was made) showing the cost of the room without an upgrade i.e., the room rate actually being claimed.	● As far as possible, travelers must book accommodation through BKC's dedicated agency. If booked by other means, the traveler will not be reimbursed until after the trip has occurred, unless an advance has been requested (see Section 7) and justification must be provided. . ● Should be based on standard single/double occupancy rates in reasonably priced accommodation. ● Accommodation must be necessary to fulfil the needs of a business-related trip. ● Accommodation location should be selected to minimize other travel costs. E.g., for conference attendance, a hotel close to the venue would not require additional taxi or car rental costs. Judgement must be exercised. ● Suites or self-catering accommodation are permissible where the cost is no more expensive than other allowable accommodation options, taking into consideration the savings afforded by being able to self-cater. ● **Not eligible:** • Additional costs for room upgrades chosen for personal reasons (e.g., to accommodate partners, children, suites, views, etc.). • Costs attributable to personal travel when personal travel is combined with business travel (e.g., arriving earlier or staying later at the destination, or stopping at an additional destination for personal reasons). • Cancellation fees or loss of deposit for failing to cancel a reservation in a timely manner, unless written approval from the

BRAIDING KNOWLEDGES CANADA

	• Executive Director (or Board Chair) is obtained to permit such costs. • Movies, newspapers, personal phone calls charged to room, fees for fitness facilities.
Accommodation - private	**Reimbursement for gift when staying with friends or family in lieu of commercial accommodation**
● Itemized receipt for gift ● Proof of presence at the travel destination for business reasons if the claim does not already include other expenses such as conference registration, airline tickets, meal receipts, etc.	● Up to $30/night may be claimed as reimbursement (with receipt) for a small token of appreciation for friends or family when staying with them during a business-related trip (e.g., towards the purchase of a gift, or the host's actual meal costs). Max $300 per stay. ● Cash, gift cards or alcohol are not reimbursable. ● Not eligible: • Costs attributable to personal travel when personal travel is combined with business travel (e.g., arriving earlier or staying later at the destination, or stopping at an additional destination for personal reasons). • Reimbursement for gifts of cash, near cash gifts (such as gift certificates, gift cards or credit notes), or gifts of alcohol.
Fines and penalties	**Traffic and parking fines and penalties**
	● Not eligible
Food and non-alcoholic beverages	
	● See section 3 below
Laundry and/or dry cleaning	
	● Allowable when the business-related portion of the trip is five consecutive nights or more.
Parking	**Public parking, valet parking, hotel parking, airport parking**

● Itemized receipt (where possible)	● Reasonable and necessary parking charges shall be reimbursed. ● Valet parking is reimbursable if justified for business reasons to facilitate transportation of tradeshow materials, or for health and safety reasons such as disability ● Not eligible: • parking unrelated to business needs • parking fines or penalties
Passport	
	● Not eligible: Passport application or renewal fees, Canadian Permanent Resident Card related fees
Roadside Assistance	
	● Eligible for Travel – Vehicle Use - Rentals ● Not eligible for Travel – Vehicle Use – Personal Use
Lost, damaged, or stolen property	
	● Not eligible
Park Passes	
	● Eligible if the traveler is required to enter a national park multiple times per year and more cost effective than single entries.
Visa/work visa (staff)	**Visa for entry into a foreign country** **Associated reasonable costs**
● Receipt required	● Outbound only (application/visa to work in Canada is not

	eligible) ● Visa must be necessary for carrying out BKC related business ● Necessary incremental costs associated with the visa application are eligible (e.g., medical, notary, translation, travel costs) ● Not eligible: Immigration fees for entry into Canada
Travel - Food and Beverage	**Food and non-alcoholic beverage costs including taxes and gratuity (up to 20% maximum) or Per Diem rates associated with travel: for example, travel to attend business meetings, conferences, festivals, award ceremonies, and professional development opportunities.**
● Itemized receipts if claiming actual costs ● No receipts required when claiming Per Diem	● Reimbursement for reasonable food and non-alcoholic beverages is permissible when carrying out business related travel outside of the individual's normal place of work, including when in transit or when attending a meeting, conference, seminar, workshop, presentation or similar event when the event extends through the usual mealtime(s). ● Claimants can opt to claim: ○ an individual meal Per Diem rate or full-day Per Diem rate (no receipts necessary), **or** ○ actual reasonable costs of food and non-alcoholic beverages for travel (based on receipts). ● Claimants may not claim both actual receipts and Per Diem meal rates on the same calendar day (unless an actual expense necessitating actual receipts was incurred for the purpose of external hosting, a business meeting and/or a corporate event). ● Not eligible: Per Diem rates cannot be claimed: ○ for someone else's meal; note that Per Diems can only be claimed for the claimant's personal meal while traveling on BKC business; ○ for external hosting, business meetings, or corporate events;

	○ if the meal charges were charged to a corporate credit card; ○ if the meal charges appear on a hotel receipt and the actual charges were less than the Per Diem being claimed; ○ If doing so would result in "double dipping"; e.g., if food and beverage is provided as part of another reimbursed expense such as: ○ when in-flight meals are included within an airfare, ○ when breakfast is included in accommodation rates, ○ if a conference registration fee includes the provision of meals, or ○ if a third party has covered the cost of your meals (including a fellow member of BKC Community). ○ Gratuities cannot be claimed in addition to a Per Diem. ● Reimbursement for snacks/coffee cannot be claimed in addition to a Per Diem (unless the snacks/coffee were incurred for the purpose of external hosting, a business meeting and/or a corporate Event – in which case, such expenses may be reimbursed with actual receipts). ● Alcohol: not eligible (no exceptions).

4. Hospitality

4.1. This section covers expenses incurred by BKC community members who incur or claim business related expenses for external hosting, business meetings, and corporate events.

4.2. External hosting events are gatherings for which the primary purpose is to host (entertain) non-staff/Board or those who are not engaged in work for BKC (such as partners, public representatives, prospective staff or Board, visiting researchers or guests) as a matter of courtesy or to facilitate BKC business. External hosting also includes events that provide a vehicle for public celebration or acknowledgment, including BKC's Annual Summit.

4.3. Business meetings include meetings and/or events where primarily BKC Staff/Committee/Board members gather within a work setting for business related purposes, including meetings, workshops, retreats, planning or training sessions and committee meetings. Non-Staff/Committee/Board may also be in attendance. Business meeting expenses should be kept to a minimum.

4.4. Corporate events are events for which the primary purpose is to enable all BKC staff/Committee/Board or all BKC staff/Committee/Board within a "work unit", to celebrate a significant occasion. For events specific to a work unit, prior approval from the Executive Director is required.

4.5. Eligible Expenses (actual expenses only) include food, non- alcoholic beverages and associated venue costs.

4.6. A report on hospitality activities may be required within 1 month of the event(s) and submitted along with any expense claim, where applicable.

5. Community Stewardship

5.1. The Executive Director (or Board Chair) shall determine which external community functions, including galas and fundraisers, should be attended at BKC's expense by BKC representative(s), and by whom, while considering how attendance supports the vision and mission of BKC.

5.2. For the purpose of community stewardship, reasonable food and non-alcoholic beverage costs at the event, as well as the cost of a ticket to attend the event shall be considered eligible expenses (as will similar costs relating to an accompanying guest), provided that approvals have been obtained as prescribed by this Section 5.1.

6. Other General Expenses

6.1. From time to time, individuals may incur certain general expenses when fulfilling their duties at BKC.

6.2. Before incurring an expense that is not listed below (or in any other related procedure), claimants should check with Finance to receive confirmation that the anticipated expense would be deemed an eligible expense. In the absence of this confirmation, Finance reserves the right not to reimburse the claimant for the expense.

6.3. Specific items:

Expenditure/Supporting Documentation	Examples/ Guidance and Restrictions
Books and Subscriptions	**Magazine, newspaper and periodical subscriptions (including online) for BKC use**
● Books: title/author must be provided ● Subscriptions: titles must be provided and period of subscription ● Explanation of business need	● Clear business need must be demonstrated before committing to purchase. ● Where possible/practicable, the subscription should be in the name of BKC, rather than an individual. ● Purchased books and hard copies of subscriptions should be made readily available for other staff to use
Communications charges	**Cellular charges for business related use of personal phones; business related portion of internet access, landline charges**
● Itemized bill ● Must be able to justify the business use determination	● Business-related expense portion of charges only (actual itemized calls only or in the case of e.g., hotel internet access, a flat fee for use) ● <u>Not eligible:</u> • Unreasonable phone charges owing to individual not having set up suitable plans in advance (e.g.,long distance calling, or data usage and roaming fees when travelling) • Internet installation offsite (e.g., in a home office). • Allowances shall not be provided to cover the estimated portion of a personal phone used for business related calls/data usage, except in extenuating circumstances with prior approval of the Executive Director (or Board Chair)
Computers and software	**Related to workstation**
	● Consult with BKC Operations Manager for advice and

	procedures before committing to a purchase. ● All computer and software purchases should be made by BKC directly for reasons of ownership, inventory management, maintenance and licensing, and therefore will not be reimbursable to individuals.
Furnishings	**Related to workspace**
	● Consult with BKC Operations Manager for advice and procedures before committing to a purchase. ● Generally should go through standard procurement process

7. Expense Administration and Reimbursement

7.1. Travel booked via BKC's designated travel agency will be billed directly to BKC. The agency will be aware of and required to comply with BKC policy and criteria set out in this procedure. In case of doubt, the agency will contact the Operations Manager and/or the Executive Director for clarification.

7.2. Expenses paid for using an assigned BKC corporate credit card are accounted for in the same way other credit card charges by the established month-end deadline, with any other required supporting documentation included in addition to receipts.

7.3. For out-of-pocket expense reimbursement claims, i.e., where personal funds have been used or per diems or mileage is being claimed, an expense claim must be submitted to Finance no later than 30 days from the completion of travel, or by BKC's fiscal year end March 31 (if earlier). If the claimant is a business, the claim may be provided in the form of an invoice, but expenses must be itemized, supported by receipts, and all other requirements remain the same.

7.4. Advances may be issued for travel only where travelers are unable to use the dedicated travel agency or BKC corporate card and are subject to approval by the Executive Director. Advances must be accounted for through submission of an out-of-pocket expense reimbursement claim no later than 30 days from the completion of travel. Any unspent amounts must be returned by the same deadline.

7.5. Where expenses are incurred in foreign currency, claimants can provide a copy of their credit card statement showing the amount charged in CAD (blacking out all personal charges) or Finance will apply the exchange rate from a published site.

7.6. BKC Staff will be required to use an online expense administration application which allows for receipt uploads, coding and built-in BKC rates and approval channels. Approval channels will reflect the approval authorities as described in Section 2.

7.7. Non-BKC Staff will be provided with an on-line expense claim form which will allow for the uploading of digital receipts and/or other documentation.

7.4. Expenses will be reimbursed within 30 days of receipt of the expense claim form by Finance.

Roles and Responsibilities

7.5. The Board is responsible for the support of this procedure.

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

- Approval, interpretation and administrative direction of this procedure;
- Review and approval of exceptions to this procedure.

7.7. The Executive Director and the delegated Budget Managers are responsible for providing oversight of all travel and expense activities at BKC and for ensuring staff follow the requirements of this procedure.

7.8. Individuals involved in travel and business expense activities are responsible for understanding and adhering to the procedure.

8. Exceptions

8.4. Unless otherwise indicated, exceptions to restrictions or limits in this procedure may be approved on a case-by-case basis by the Finance, Audit, and Risk Committee and/or the Board.

9. Policy Violation

9.4. All travel and business activities are subject to review and audit.

9.5. Violators of this procedure may be subject to disciplinary action or remedial action under BKC policy and protocol.

MODIFICATION/REVISION HISTORY

Rev No	Approval Date	Effective Date	Key Updates
1	Sep 6, 2024	Oct 1, 2024	Original. This replaces the procedural aspects of the archived CMN Policy & Procedure Travel and Expense”

2	Nov 25, 2024	Oct 1, 2024	Clarified need for pre-approval for travel and use of BKC's dedicated travel agency (now in place).