

OPERATING POLICY			
Department	Accounting	Number	AF-004
		First Issued	March 1, 2023
Subject	Business Expense	Effective	March 1, 2023
Issued to	Volunteers and Employees	Version	01
Approved by	Chief Executive Officer	Next Review	November 2026

1.0 POLICY STATEMENT

The Calgary Stampede recognizes that in certain situations, the use of personal funds may be the most practical means to pay for incidental business expenses. Calgary Stampede volunteers and employees will be reimbursed for eligible and approved expenses when other Calgary Stampede payment means are unavailable or impractical.

2.0 POLICY RATIONALE

This policy provides direction to volunteers and employees who incur out-of-pocket business expenses, and to those who are charged with the oversight and approval of such expenses.

3.0 SCOPE

This policy applies to all Calgary Stampede volunteers and employees.

4.0 POLICY DEFINITIONS

None

5.0 POLICY DETAILS

5.1 Principles

- 5.1.1 All expenses must be reasonable, properly documented, and relevant to supporting the Calgary Stampede's strategy, purpose, reputation and operations. Expenses that exceed the reasonableness will be denied or reimbursed at a proportionate rate. See also Section 5.5 of this policy for non-qualifying costs.
- 5.1.2 All claims for reimbursement of out-of-pocket expenses must be submitted via a [Calgary Stampede Expense Report](#) and must align with the approval guidelines outlined in CP-005 Spending Limits.
- 5.1.3 Expenses must be free of any personal benefit or conflict of interest.
- 5.1.4 Claims for reimbursement should be made and approved in a timely fashion.
- 5.1.5 Detailed receipts are required in order for out-of-pocket expenses to be reimbursed (payment slips do not qualify for reimbursement).
- 5.1.6 Reimbursement can only be claimed when reimbursement has not been – and will not be – received from any other source.
- 5.1.7 The Calgary Stampede does not reimburse expenses incurred by domestic partners, spouses, or other dependents, except on rare occasions when a partner is required to attend. Unauthorized and denied expenses will be considered the personal financial responsibility of the claimant. See also Section 5.5 for non-qualifying costs.

OPERATING POLICY			
Department	Accounting	Number	AF-004
		First Issued	March 1, 2023
Subject	Business Expense	Effective	March 1, 2023
Issued to	Volunteers and Employees	Version	01
Approved by	Chief Executive Officer	Next Review	November 2026

5.1.8 This policy also applies to business hosting and entertainment expenses incurred while travelling as outlined in AF-001 Travel.

5.2 Entertainment and Hospitality Functions

5.2.1 Expenses may be incurred in respect of entertainment and hospitality functions to host non-Calgary Stampede persons as a matter of western hospitality and as part of furthering Calgary Stampede activities, provided that they are reasonable and appropriate in the circumstances.

5.2.2 Expenses may be incurred in respect of departmental events such as periodic team-building events, provided that they are reasonable and appropriate.

5.2.3 Expenses may be incurred for meals or refreshments for meetings, the primary purpose of which is work-related, provided they are reasonable and appropriate.

5.2.4 The most senior individual available must pay for the expense being incurred (instead of subsequently approving the expense) and have that individual's manager approve the expense.

5.2.5 Documentation required to receive reimbursement for hosting includes:

- Detailed receipt itemizing expenses incurred, date, and name of supplier
- Purpose of event
- List of attendees (for large social events where meals are not ordered or provided individually and involving large groups of people, a list of the groups invited along with an estimate of the number of persons that actually attended is sufficient)

5.3 Gifts

5.3.1 There are certain circumstances and occasions in which gifts from Calgary Stampede to volunteers, employees, sponsors, visiting dignitaries, or other persons are warranted and appropriate. Such gifts are intended to be a gesture or token of appreciation and should be of moderate value.

5.4 Other Business-Related Expenses

5.4.1 Other business expenses (e.g. parking, transportation, external site/service bookings and ad hoc purchases of items for business purposes) will be reimbursed based on the principles outlined in this policy and provided they are reasonable and appropriate.

5.5 Non-Qualifying Costs

5.5.1 Discretion is required when incurring business-related expenses in deeming fairness to the Calgary Stampede and to ensure that the expenses claimed fall within the intent of this policy.

OPERATING POLICY			
Department	Accounting	Number	AF-004
		First Issued	March 1, 2023
Subject	Business Expense	Effective	March 1, 2023
Issued to	Volunteers and Employees	Version	01
Approved by	Chief Executive Officer	Next Review	November 2026

5.5.2 Items that do not qualify for reimbursement under this policy include but are not limited to the following:

- Costs of personal guests;
- Parking citations and traffic moving violations;
- Personal gifts;
- Interest charges on personal credit card balances;
- Loss or theft of personal property;
- Childcare, babysitting or house sitting costs;
- Fees for pet care.

5.6 Tipping

5.6.1 Expenses for tipping will be reimbursed at an amount according to the custom for the service for which, or region/establishment for where, the expense is incurred.

5.6.2 Documentation for reimbursement of the tipping expense must be submitted in coordination with the documentation of the service expense incurred.

5.7 Travel Expenses

5.7.1 Expenses not related to hosting and entertainment that are incurred while travelling will be reimbursed according to the direction provided by AF-001 Travel.

5.8 Cash Advances for Business Expenses

5.8.1 Advances may be provided for anticipated business expenses according to the guidelines and procedure outlined in AF-SOP-002 Cash Advances.

6.0 RESPONSIBILITY FOR POLICY ADMINISTRATION

Personnel with financial responsibility or authority.

7.0 REFERENCES

CP-005 Spending Limits
 AF-001 Travel
 AF-SOP-002 Cash Advances

8.0 RESCIND DETAIL

AF-001 Version 1