



**BCLibraries**  
COOPERATIVE

## **BUSINESS EXPENSE POLICY rev 2018.01.22**

Business expenses may include entertainment or hosting costs incurred by staff in support of the Cooperative's mission. These expenses must be reasonable and appropriately documented using the Cooperative's approved expense form, and accompanied by receipts. The types of business expenses incurred may include food, beverages, accommodations, or travel. Normally, acceptable purposes for business expenses involve a Cooperative guest, visitor or benefactor.

Business expenses will also be allowed for activities that include Cooperative personnel only, e.g. receptions, Christmas parties, etc. However, business expenses involving only Cooperative employees who can meet regularly during working hours will not be allowed except when the purpose of the expenditures is to support employee recognition for outstanding contributions.

Judgment will need to be exercised by the approving supervisor with respect to the variety of circumstances that may give rise to business expenses. All expenditures incurred under this category must be supported by receipts which will be reviewed and approved by one administrative level higher than the person claiming reimbursement. In the case of the Managing Director and Senior Advisor, the Treasurer or Chair will review and approve expenditures. In the case of the Chair, the Treasurer will review and approve expenditures.