

<b>Huron Perth Healthcare Alliance</b>		
<b>Finance</b>	Original Issue Date:	March 03, 2011
<b>Travel, Meal, Hospitality Expenses and Reimbursement</b>	Review/Effective Date:	October 17, 2019
<b>Approved By: CEO</b>	Next Review Date:	October 17, 2021

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## Policy Statement

The HPHA Travel, Meal and Hospitality Expenses and Reimbursement policy is based on the Ontario Government's Broader Public Sector Expenses Directive, effective April 1, 2011. As mandated through Provincial legislation, personal expenses of specific roles within the HPHA will be posted on our website. Staff, Board Members and Medical Staff travelling at the request of the Huron Perth Healthcare Alliance (HPHA) on approved business will be reimbursed for expenses subject to guidelines and procedures indicated in this Policy. The HPHA reserves the right to limit reimbursement to reasonable costs.

Staff, Board Members or Medical Staff on business on behalf of another organization (e.g. OHA, Accreditation Canada) will be subject to the administrative policy of that organization and should submit expense reports directly to that organization.

Consultants are not considered staff and should seek reimbursement only for expenses explicitly agreed to by the consultant and the HPHA and as detailed in the consultant's contract. It is expected that if expense reimbursement is built into a consultant contract, the terms would not differ from this policy.

## The policy is based on the following Principles:

1. Accountability - HPHA is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses must support HPHA business objectives
2. Transparency - HPHA is transparent to all stakeholders. The rules for incurring and reimbursing travel, meal and hospitality are clear, easily understood, and available to the public
3. Value for money - Public funds are used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.
4. Fairness - Legitimate authorized expenses incurred during the course of HPHA business are reimbursed.

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## Section A: Accountability Framework

The claimant's immediate supervisor must approve reimbursement claims and must also pre-approve travel (see Section C). A record of appropriate signatures is kept on file in Material Management and Accounts Payable.

- Claimants are not allowed to self approve reimbursement claims.
- The staff member of the most senior designation should pay for the meal expenditures and submit expense claims

## Managerial Discretion

Occasionally, managerial discretion may need to be applied to a reimbursement claim. When exercising managerial discretion, the rationale must be completely documented and included with the reimbursement claim. Approvers are accountable for their decisions which should be:

- Subject to good judgment and knowledge of the situation;
- Exercised in appropriate circumstances; and
- Comply with the Mandatory Requirements - General (Section B) set out in this policy.

## Section B: Mandatory Requirements - General

- Approval is required for the following **before** any arrangements are made.
  - Travel other than on regular HPHA business (e.g. travel between sites)
  - Registration for conference/courses
  - Hospitality events
  - Any event involving alcohol.
- Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense.
- Hospitality is provided only when the event involves people from outside the HPHA. Functions involving only people who work for the HPHA (all those covered by this policy) are not considered hospitality functions.
- Expenses for a group can only be claimed by the most senior person present – expenses cannot be claimed by an individual that are incurred by his/her approver (e.g., an employee cannot submit his/her director's claim for lunch even if they were at the same event).
- Information about expenses must be posted on the HPHA public website per Provincial legislation
- Good record-keeping practices must be maintained for verification and audit purposes.

**Section C: Travel**

All travel other than on regular HPHA business requires pre-approval, with the appropriate level of approval authority. **The Travel Expense Reimbursement form has a pre-approval section with a designated space for the appropriate signature. Written approval (signature) must be completed prior to the travel occurring. Attachment of an approval email is also acceptable.**

**General Travel Reimbursement Schedule:**

		Travel To:		
Travel from:	HPHA Interhospital (Non Primary Site)	Offsite Meeting/Conference	Personal Home	Primary Hospital Site
HPHA Interhospital (Non Primary Site)	As occurred	As occurred	Difference between primary site & home*	As occurred
Offsite Meeting/Conference	As occurred	As occurred	As occurred	As occurred
Personal Home	Difference between primary site & home*	As occurred		N/A
Primary Hospital	As occurred	As occurred	N/A	

Notes:

*\*Please review the appropriate collective agreement to determine mileage reimbursement for unionized staff members. Contact Human Resources for clarification if necessary.*

*\* Difference between primary site and home means the lesser kilometers incurred from the "Travel from" location to the "Travel to" location. It is calculated as follows:*

*All kilometers incurred traveling to HPHA sites including kilometers to and from home minus total kilometers round trip from home to primary site and back (roundtrip). Please [click here](#) to see examples.*

· Travel of 10 kilometers or less in total (round trip if applicable) will be reimbursed at a set rate of \$2.75. Set rate claims must be identified on the HPHA Travel Expense Reimbursement form for approval.

· Travel details should either be identified on the HPHA Travel Expense Reimbursement form, or can be attached to the form if details exceed the space available. Travel details being attached to the Reimbursement form must be on the Travel Detail form.

· Toll road travel will be reimbursed if the toll road was the shorter distance to the destination.

**Transportation:** The most economical and practical method of travel should be selected. When the authorized traveler uses their personal vehicle, reimbursement for mileage will be at the current rate specified by the Huron Perth Healthcare Alliance, but shall not exceed the cost of using a public carrier (e.g. air travel, train).

· Details must be provided concerning the business kilometers claimed, including the nature and destination of each journey (see HPHA Travel Expense Reimbursement form on Meditech Forms On Line).

· When a number of staff members are attending the same function, shared travel should be considered where practical.

**Ground Transportation:** It is anticipated that airport or hotel shuttle service shall be used; however, if these are not available, taxi fares may be claimed.

**Employee Automobile insurance:** Employees utilizing self owned vehicles for work related travel are responsible for ensuring they have, as a minimum, \$1,000,000 in Third Party Liability Insurance.

· The Alliance allows employees to submit for reimbursement for travel expenses related to automobile expenses. A kilometer charge rate is set which covers fuel costs, general wear/maintenance on the vehicle and its components, and insurance costs.

**Accident Reporting:** All accidents must be reported immediately to local law enforcement authorities, your immediate supervisor and to HPHA's Occupational Health & Safety Officer. The employee should also contact their personal insurer.

**Parking and Tolls:** Reimbursement is provided for necessary and reasonable expenditures on parking, as well as tolls for bridges, ferries and highways, when driving on HPHA business.

· Parking costs incurred as part of a regular commute to work or at an HPHA work site will not be reimbursed.

· There is no reimbursement for traffic or parking violations.

#### Section D: Accommodation

Accommodation should be as close as possible to the function being attended. Reimbursement for standard accommodation will be allowed. Where applicable, the lower of the O.H.A "corporate rate", the Hospital "negotiated rate" or the professional association "eligible rate" must be used.

· Reimbursement will be made for single accommodation in a standard room.

· Penalties incurred for non-cancellation of guaranteed hotel reservations are the claimant's responsibility and may be reimbursed only in an exceptional circumstance.

**Accompanying Family Member:** Staff, Board Members or Medical Staff who have accompanying family member(s) shall assume all expenses for them, including any double occupancy rates which may apply.

**Security:** Where several Staff, Board Members or Medical Staff are in the same hotel, they should endeavour to have rooms in the same general location of the hotel. While every precaution may have been taken to ensure appropriate accommodation and security of employees, all Staff, Board Members and Medical Staff are encouraged to use good judgment when traveling to an out-of-town location.

#### Section E: Meals

**Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense. There are no exceptions to this rule.**

Reasonable and appropriate meal expenses may be reimbursed. You may incur a meal expense when you are on HPHA business.

· Original, itemized receipts are required and reimbursement must not exceed the actual amount spent. Taxes and gratuities are included in the meal rates.

· Reimbursement is for restaurant/prepared food only. Reimbursement for groceries must have prior approval and a written rationale must be submitted with the claim.

· Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars or conferences.

· If you travel as a regular part of your job, your meals will not normally be reimbursed unless you have obtained prior approval.

Claims for meals for persons other than the claimant, or for group meals, are expected to bear a beneficial relationship to the business of the Alliance and fall under "Hospitality" policy requirements. (See Section F: Hospitality)

**Meal Rates:** The rates are not an allowance. They are for individual meals – you must have eaten the meal to be able to submit a claim for reimbursement.

· The staff member of the most senior designation should pay for the meal expenditures and submit expense claims.

· Reimbursement for meal expenses incurred in Canada is subject to the maximum rates set out in the chart below. **These rates include taxes and gratuities.**

Meal	Maximum Amount/Day
Breakfast	\$15.00
Lunch	\$25.00
Dinner	\$40.00

#### Section F: Hospitality

Hospitality is the provision of food, beverages, accommodation, transportation or other amenities at the hospital's expense to persons who are not engaged in work for the HPHA. These expenses are only reimbursable if a reasonable ratio of staff to persons who are not engaged in work for the HPHA is demonstrable.

· Hospitality should be extended in an economical, consistent and appropriate way when it will facilitate HPHA business or is considered desirable as a matter of courtesy.

· Where hospitality is extended to vendors (current or prospective), managers are responsible for obtaining prior approval to ensure that the event does not give, or is not perceived to give, preferential treatment to any vendor.

· The written decision to provide alcohol as part of hospitality will be made by the CEO.

· Acceptance of hospitality by HPHA staff from vendors may constitute a conflict of interest and may therefore be prohibited. Staff should be aware of their conflict of interest obligations, as well as the Corporate Code of Conduct. Any concerns regarding potential conflict of interest should be discussed with senior management.

**Submitting the claim for reimbursement of hospitality expenses:** All expenses must be documented and include original itemized receipts. The claim must include event details regarding:

1. Purpose;
2. Date(s);
3. Location;
4. Type of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.);
- 5. Attendees** - HPHA attendees (all people and positions covered by this policy) listed by name. Other attendees listed by name and organization;
6. Appropriate prior approvals.

### **Section G: Insurance Coverage**

Typically, there are three types of coverage:

1. Air travel cancellation for medical reasons (Many bookings do not permit a substitute traveler).
2. Baggage
3. Out-of-country medical coverage (before applying, please confirm coverage is not already provided through the Alliance's Extended Health Benefits or those provided by the employee's spouse). Since insurance is a significant expense, staff are encouraged to be fiscally responsible and advise the Alliance if coverage is necessary.

### **Section H. Non-Reimbursable Expenses**

Personal expenses are not reimbursable, such as:

- Entertainment expenses (Pay TV, movies)
- Laundry and valet services
- Sports or recreational facilities
- Parking violations, speeding tickets or other expenses from unlawful conduct.
- Expenses incurred through failure to cancel reservations or other ancillary charges.

### **Section I. Expense Reimbursement Procedure**

All claims must follow the HPHA approval process and be submitted in a timely fashion. For reimbursement, full completion of the HPHA Travel Expense Reimbursement form is required.

- All expenses being claimed must be accompanied by original receipt and/or appropriate documentation and attached to the form; H.S.T. should be identified separately on receipts.
- The expense claim forms must be approved by the employee's immediate supervisor prior to submission to Accounts Payable. Pre-approval when required is the approving supervisor's responsibility to ensure it is in place prior to approving and forwarding to Accounts Payable for payment. Accounts payable does not review claims for pre-approval requirements.
- The Director/Manager must ensure the correct expense codes are used; any claim submitted without proper coding will be returned. Reimbursement will be by direct deposit to the employee's bank account and by cheque to other HPHA associates.
- Cash advances are only considered in exceptional circumstances. If cash advance is issued, it must be reconciled with original receipts.
- Employees travelling outside Canada should use credit card for payment. Foreign exchange calculation and reimbursement will be based on the credit card statement amounts. If credit card cannot be used, reimbursement will occur at the most current foreign exchange rate at time of reimbursement.