

Policy No: <b>2-080</b>	Policy Approved By:	Board of Governors
	Policy Original Date Issue	December 13,1978
Policy Name:  <b>Travel , Meal and Hospitality Expenses</b>	Policy Reviewed/Revised Date: March 2011 Reviewed: <input type="checkbox"/> Revised: <input checked="" type="checkbox"/>	
	Procedure Reviewed/Revised Date: March 2011 Reviewed: <input type="checkbox"/> Revised: <input checked="" type="checkbox"/>	

**POLICY STATEMENT:**

It is the intention that this Policy meets all requirements of the Broader Public Sector Expenses Directive as referenced in Part IV of the Broader Public Sector Accountability Act 2010.

These expense rules apply to any person in this organization making an expense claim, including employees, Directors of the Board, and consultants/contractors engaged by the organization.

Those covered by this policy will be reimbursed for reasonable and actual expenses incurred in the course of normal business or when travelling for organizational business or approved educational programs.

All covered by this policy must aim to make the most practical, economical and reasonable arrangements for travel, meals, and hospitality expenses.

Expenses and any requested pre-expense authorizations will be approved by the appropriate organizational leader, subject to normal authorization levels as identified in Policy 2-001.

The requirement for a pre-expense authorization will be at the discretion of the next-higher manager of the intended claimant, and would only be required in those cases where the expected expense is greater than \$1000.00

Where managers are present at an event, expenses must be claimed by the most senior organizational person in receipt of the services being expensed. No individual is authorized to approve his or her own expenses.



The person submitting the expense claim is responsible for submitting original itemized receipts, the accuracy of the overall claim and full adherence to this policy. In cases where the necessary receipt information is not available, the person submitting the claim will provide a written explanation regarding the missing documentation in order to provide the approver with adequate information for decision-making. Claimants must also repay any overpayments or excess advances, submit claims in a timely manner and ensure that all expense claims are completed before leaving the employ of the organization.

The person approving the authorization or expense report is responsible for ensuring compliance with relevant policy; for ensuring that all claims and receipts are correct and reasonable; for providing approval for only those expenses that were necessarily incurred in the performance of organizational business; and for providing approval only for claims that are accompanied by the appropriate documentation.



**PROCEDURE:**

Travel expenses will be paid in the following manner:

- 1) Travel by train, plane, rental car or bus - Reservations shall be made to the corporate credit card of the Hospital whenever possible and shall be by the most economical means (consideration should be given to travel time savings in relation to hourly wages). Expense claims supported by receipts should be submitted for approval within 15 days of travel for processing for reimbursement.

- 2) Travel by Personal Car:

Personal vehicle usage shall be reimbursed at a rate of \$0.42 per kilometre to a maximum of \$100.00 per day for approved business travel. For longer distances, employees and directors are encouraged to arrange for an appropriate rental car and to expense rental, fuel costs and additional insurance costs. In such cases, travellers who elect to use their personal vehicle rather than renting a car will be paid a maximum \$75 daily rate plus appropriate fuel charges and are responsible for ensuring that they are carrying a minimum of \$1M personal liability coverage.

A local errand fee of \$2.50 per round trip at the authorizing managers' discretion is available to staff who are required to run errands using their personal vehicle in the course of carrying out their duties.

- 3) Accommodation:

If there is a requirement to be away overnight, reasonably priced accommodation within close proximity to the function being attended may be reserved with applicable costs for single occupancy being charged to the Hospital's corporate credit card.

- a) In the event the hotel has not been charged to the corporate credit card, the rate charged by the hotel for single occupancy accommodation as supported by an official hotel receipt, shall be reimbursed, less any personal expenses.



b) In the event that accommodation is possible with a friend or family member, a flat rate of \$30.00 for room and \$25.00 for meals per day shall be made payable to the employee or Board member whom is travelling.

4) Meal and Hospitality Costs:

Hospitality is the provision of food, beverage, accommodation or transportation to people who are not employed by the organization.

Reasonable meal expenses for employees will be reimbursed, subject to approval by the claimant's manager, if expenditures are incurred while the claimant is away from his or her place of work on organization business. This provision is not intended to be extended to cover office social events, parties and holiday lunches, but may, with the approval of the CEO, be occasionally used for special individual or team recognition events. Original, itemized receipts must be provided with claims of reimbursement for actual meal expenses. Reasonable gratuities will be deemed reimbursable.

In special circumstances, hospitality expenses for business guests may be authorized and expensed as above.

Except in special pre-approved hospitality circumstances, costs incurred for alcoholic beverages are not reimbursable, and should be covered by a separate invoice when consumed with meals.

5) Miscellaneous Expenses: (parking, cab, etc.)

These costs shall be reimbursed by the organization and must be supported by receipts.

6) Entertainment:

a) Personal entertainment is not considered an eligible expense and therefore such claims will not be reimbursed by the organization.



b) In the event prior authorization has been granted by the Board Chair or the Chief Executive Officer, reasonable entertainment expenses for guests shall be paid for or reimbursed by the organization.

7) Consultant Expenses

Consultants will be reimbursed only for those expenses specified in the specific services contract between the organization and the consultant, and then only up to the maximum benefit permitted under this policy. However, consultants cannot be reimbursed for expenses related to hospitality, incidental or food expenses.

8) Reporting:

Employees and directors are required to complete an estimated Expense Claim Form prior to departure if requesting an expense advance, or if the anticipated expense is greater than \$1000. Expense claimants are expected to settle their travel advance and/or out-of-pocket expenses within 15 days of their return.

9) Document Retention

Accounts Payable will retain required records of expense claims and receipts for verification and audit purposes.

