

Title: TRAVEL AND BUSINESS EXPENSE	
Policy Impact: All Departments	Document Type: POLICY & PROCEDURE
Policy Owner (editor/author): Director of Finance	Final Approver: Chief Financial Officer, Vice President Corporate Services & New Business Development

POLICY

This policy governs expense reimbursement for travel and incurred expenses for other business related activities beyond that of the normal office environment. It also includes the reimbursement of local mileage incurred for patient and or client care outside of the hospital campus. Expenses incurred will be reimbursed following the guidelines of this policy. Staff is expected to apply good judgment when determining eligibility of expenses, applying principles to ensure that expenses are appropriate, reasonable, and necessary.

This policy will apply to all staff of Hôtel-Dieu Grace Healthcare (HDGH) unless otherwise stipulated in the collective agreement language.

- A. All staff and other reimbursement must comply with the standards in this policy.
- B. All expense forms must be signed by the staff member submitting, who by doing so, verifies that the expense claim is accurate and in accordance with the policy.
- C. It is expected that claimants will chose the most economical and cost effective method when incurring expenses on the organizations behalf.
- D. The policy applies to all types of accounts managed by the organization regardless of the funding source.
- E. Approvals must be in accordance with signing authority practices:

Position	Authorization
CEO/Chief of Staff	Board Chair
EVP	CEO
ELT Member	EVP or CFO
Directors	VP
Physicians	Chief of Staff
Manager	Director
Front line employee	Manager/Director

- F. An original receipt, as defined above, must support each expense. Failure to submit original receipts will result in the claim being returned to the claimant. If an original receipt is not available, an explanation as to the reason the original receipt is not provided must be documented and submitted.
- G. It is the responsibility of the individual authorizing the expense to ensure all claims are supported by adequate documentation and that the expense is appropriate and in accordance with the organization's policy.

DEFINITIONS

Authorization – The approval of an expense reimbursement and business travel claim by the appropriate person with adequate signing authority. Generally, authorization requires the immediate supervisor's approval as long as the expense claim amount is within their signing limit.

Business Expenses – Reasonable expenses incurred by staff in the course of performing their duties.

Business Travel – Travel required for hospital business and authorized by the appropriate level of authority.

Consultants – include persons providing services to the hospital on an independent contractor basis, and who are not employees of the hospital. For greater clarity, consultants are not to be considered "staff" as that term is defined below.

Hospitality – The provision of food, beverage, accommodation, transportation and other amenities at the hospital's expenses to persons who are not employed by the hospital.

Office – The hospital-related regular place of work. For example, the address on a staff person's business card or where the staff person has an office, desk, computer, telephone etc.

Receipts - Original documents that include the details of the expenditure, the amount and the date. They may include itemized invoices and restaurant bills, taxi chits, parking receipts and itemized cash register receipts. Credit card and debit card slips are considered proof of payment and are not treated as original receipts to support expenses.

Personal Vehicle – a vehicle owned, borrowed or rented/leased personally by a member of staff.

Staff – for the purpose of this policy, staff includes all hospital employees, credentialed staff, physicians, volunteers, Board of Directors, and other individuals engaged in hospital business and who intend to request, receive or approve travel and/or expense reimbursements under this policy.

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PROCEDURE

A. Expense Form General

1. Expense Report

- a) Expense claims for traveling should normally be submitted within one month's completion of the trip.
- b) All claims must be submitted on an "Employee Expense Reimbursement Form" ([Appendix A](#)). Local mileage incurred in the regular duties of an employee's job description (i.e., not business travel) must also include additional back up by completing "Local Travel Reimbursement Log Sheet" ([Appendix B](#)). Local mileage submitted without this form or with incomplete information will be returned to the claimant.
- c) Any expenses submitted more than 60 days after being incurred may not be reimbursed and an explanation indicating reasons for the delay in submission must accompany the expense form.
- d) The HST portion of the expense must be itemized on the expense report. The form will be returned to the claimant if it is not completed.
- e) Each expense must be itemized on the expense form with the corresponding attached receipt.
- f) The completed expense report must be authorized in accordance with signing practices ([see point E under the policy section](#)).
- g) The expense report including original receipts should be sent via interoffice mail to the Administrative Assistant of the Director of Finance. A copy of the expense report should be scanned (without receipts) to the Administrative Assistant of the Director of Finance.
- h) The Administrative Assistant of the Director of Finance will forward the expense report to TransForm Shared Service Organization (TSSO) and retain a copy on file.
- i) Only total expense forms greater than \$50 will be accepted. Reimbursements in total that are less than \$50 should be processed through Petty Cash within the Cashiers Office.

2. Foreign Exchange Rates

- a) Expense claims in American currency can be reimbursed in US funds, as long as the claim is submitted separately from Canadian currency claims and US Currency is clearly marked on Reimbursement form. This is only done in the case where the claimant has procured the expenses on a US dollar credit card. In all other circumstances, reimbursements will be made in the Canadian dollar equivalent that was paid by the claimant. Proof of the exchange used is required.

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3. Expense Coding

It is the responsibility of the claimant to ensure the correct expense code is used. Any claim submitted without proper coding will be returned.

4. Payment

Payments will be made by electronic funds transfer (EFT) only. EFT can be set up through TransForm Shared Services Organization (TSSO).

5. Auditing

TSSO will verify that all supporting documentation and authorization meets policy guidelines. Internal audits will be conducted periodically by HDGH Finance Department to ensure that expenditures are appropriate and authorized and in adherence to this policy. Mileage log sheets may also periodically be subject to audit by the Finance Department for reasonability as well as purpose of mileage.

B. Travel Reimbursement

1. General

- a) Employees traveling on hospital business are expected to make travel arrangements in the most economical and direct manner. If the claimant is unable to achieve both time and cost savings, the claimant is expected to choose that which best meets the needs of the Hospital.
- b) Travel should only be conducted if there is value-add to attendance in person, options of teleconferencing or video-conferencing should be used where appropriate.
- c) When more than one person from the hospital is travelling to the same destination using a personal vehicle or taxi, it is expected that they will travel together where circumstances permit.
- d) Pre-approval by the appropriate supervising manager for all business events/reservations/travel is required. Failure to obtain approval may result in non-reimbursement of expenses to the employee or member.

2. Use of Personal Vehicles

- a) Expense claimants may require the use of personal vehicles for Hospital business. Reimbursement will be per Mileage Reimbursement ([Appendix B](#)) Rate per kilometer and is subject to change. This allowance is to cover the cost of fuel, depreciation, maintenance and insurance. It is the sole responsibility of the claimant to ensure adequate insurance coverage. The hospital assumes no financial responsibility for privately owned vehicles other than paying the kilometric rate when used for hospital business.

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- b) Those driving a personal vehicle on hospital business cannot make claims to the hospital for damages as a result of a collision. Any traffic or parking infractions are the sole responsibility of the claimant and will not be reimbursed by the Hospital. For further details regarding the safe use of a vehicle during employment, please see the [Vehicle Use for the Provision of Care or Transportation of HDGH Clients/Patients](#) policy.
- c) Parking fee charges incurred when traveling on Hospital business will be reimbursed subject to receipts being provided. If receipt is not available (e.g., fee for parking gate), then a note must be attached with explanation to reimbursement form. This provision will not apply to parking on Hospital property.
- d) The use of toll highways, including but not limited to Highway 407 (ETR) are not reimbursable. If staff choose to use such routes, they will be responsible personally for the expense out of the normal mileage allowance calculation.

3. Air Travel

- a) Staff may travel by air for trips that are beyond reasonable driving distances. Prior approval for all travel by air must be obtained and documented in writing (e.g., email) prior to booking of flight arrangements and should be attached to the expense claim. Staff will travel economy class for all domestic and international travel. It is HDGH's policy to obtain maximum savings on air travel expenses within reasonable limits. Every effort must be made to book in advance to take advantage of discounted fares and to obtain the lowest fares compatible with necessary travel requirements. The maximum reimbursement for round trip air travel within North America is \$750 inclusive of taxes and fees. The maximum reimbursement for round trip international air travel is \$1300 inclusive. The original boarding pass/passes must be attached to the expense report.
- b) When making approved travel arrangements, HDGH will cover the cost of the original air ticket and transaction fee. Thereafter, if an individual wishes to make changes to their original arrangements, pre-approval must be obtained. If the change is for voluntary reasons (either person or facility driven) all additional airline ticket/transaction costs will be the individual/facility's responsibility. If the change is involuntary due to a HDGH mandated change, additional costs will be borne by HDGH.
- c) Should a non-electronic ticket be lost or stolen, the individual must report it to their HDGH manager or organizer immediately. (In most cases, electronic tickets are issued to reduce costs and to prevent lost ticket exposure).
- d) Frequent Flyer Program – HDGH will not reimburse the cost of these programs. Free tickets and upgrades from frequent flyer programs are to promote personal travel. Free tickets and vouchers received from an airline are considered personal property. HDGH will not reimburse for the value of these tickets if individuals choose to use these for business purpose.

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- e) Flight Cancellation – Should a flight be cancelled the credit remains in the name of the individual flying. Credits must be logged and tracked for re-use. Follow-up with HDGH Finance Dept. should an individual leave the employ of the facility, they may purchase the credit from HDGH for personal use; if this does not occur, the facility will be charged for the unused ticket amount as the credit will then be void. In the event an unused ticket expires prior to reuse by the traveler for a HDGH related function, the Facility will be charged for the cost of the unused ticket.
- f) Non-Refundable Tickets – If non-refundable tickets are not going to be used, it is important the reservation be cancelled BEFORE the first flight; otherwise the ticket may not have any residual value. While airline rules change periodically, generally unused non-refundable tickets may be turned in for credit toward the purchase of another ticket, if the following three criteria are typically met:
 - i. Travel must be done within 12 months;
 - ii. Travel must be on the same airline;
 - iii. Travel must be used on the same traveler.
- g) Some airlines have implemented additional charges for passengers who check luggage. HDGH will reimburse charges up to one piece of luggage that are within the airline’s weight and luggage restrictions. An original receipt of payment must be submitted with the expense report.
- h) Economical transportation to the airport (e.g., personal mileage, airbus or equivalent fee will be reimbursed but not limo or upgraded services) and airport parking fees will be reimbursed if incurred. If more than one claimant traveling together, where reasonable they should try to share resources to limit expenses.

4. Train Travel

Travel by train is permitted when it is the most practical and economic way to travel. Coach Class economy fare is the standard. Business class (VIA 1) may be acceptable with prior approval in limited circumstances such as the need to work with a team or in choosing a travel time that allows you to reduce expenditures on meals or accommodations. To qualify for reimbursement of VIA 1, it must be clearly demonstrated that the savings in meals and accommodation offset the additional cost of the upgrade.

5. Taxi

The use of taxis is restricted to transportation to and from stations and airports and to business or professional offices where other economical transportation is not available or feasible (e.g., public transportation is not easily accessible; airport or hotel service is not available). Taxi chits must be attached to the expense report.

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6. Car Rental

When renting a vehicle, a compact model or its equivalent is required. Any exceptions must be documented and approved by your Vice President prior to the rental. The collision and liability insurance offered by automobile rental agencies must be purchased. This applies even if the claimant's credit card or personal motor vehicle insurance includes collision and liability insurance for rental cars since coverage may exclude coverage for business travel.

7. Combining Business and Personal Travel

Travel that combines business and personal travel is reimbursed at the lesser of:

- a) Actual travel expense; or,
- b) The expense that would have been incurred if the personal travel had not taken place, applying reasonable estimates where necessary.
- c) Additional costs incurred from a claimant's family member or guest travelling with them is not eligible for reimbursement (e.g., meals, travel expenses, entertainment, hotel charges, etc.).
- d) Personal costs incurred to attend business related travel will not be reimbursed (e.g., baby sitting fees, kennel fees, etc.).

8. Hotel Accommodations

- a) HDGH staff/members travelling on business will be provided with the cost of accommodation at mid-range priced hotels/motels. If the hotel stay is in a large city (i.e., Toronto), HDGH will reimburse up to \$200 per night plus taxes and up to \$150 for hotels outside large cities, unless previously authorized by the Chief Financial Officer. In the event that the expense claimant chooses to book a more expensive room, the additional expense is not reimbursable.
- b) The expense claimant is responsible for all charges to the room. HDGH will not reimburse for charges such as entertainment, mini-bar, and special facilities charges. Additionally, the employee will not be reimbursed for the claim if the detailed hotel invoice is not provided.

9. Meals

Meals may be reimbursed by the Hospital when claimants are out of town on business. Staff is expected to exercise consideration when purchasing meals at these times. As a guide, \$62.00 per diem is based on \$15.00 for breakfast, \$15.00 for lunch, and \$32.00 for dinner. Gratuity is capped at a maximum of 15%. ***There is no reimbursement for purchases of alcoholic beverages.***

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10. Long Distance Calls

There will be no reimbursement for personal telephone calls. Hospital cell phones should be used as an economical alternative to hotel long distance services, if available. Personal use of the corporate cell phone should be limited in nature. Please refer to the [Corporate Mobile policy](#) for further information.

11. Miscellaneous

Reasonable expenses, in keeping with the nature of the trip, will be reimbursed; for example, purchases of texts or meeting materials, when required. While employees may participate in frequent flyer programs when flying on Hospital business, any taxable benefit deemed by Canada Revenue Agency to have occurred in relation to a frequent flyer program is the responsibility of the employee.

12. Non-Allowable Expenses

Costs of any personal trips and entertainment not directly related to Hospital business will not be reimbursed. [Refer to List of Reimbursable and Non-Reimbursable Items at the end of this policy.](#)

C. Non-Travel Reimbursement

1. Employee gifts

Employee gifts are normally not reimbursed as HDGH already provides for retirement, bereavement and long service employee recognition. In the unusual circumstance where reimbursement is appropriate, it must be approved by the Vice President or Chief Executive Officer. An explanation as to the name of recipient of the gift and the reason for the gift must be documented on the expense form.

2. Catering

Catering for hospital functions should be limited. For internal catering provided by the Department of Food and Nutrition Services, refer to the [Catering policy](#). ***Alcohol is not reimbursable by the Hospital.***

3. Hospitality and Entertainment

As a rule, the Hospital does not support entertainment unless it is directly related to the employee's position. However, reasonable expenses of Vice President will be reimbursed for the occasional entertainment of business contacts and colleagues.

- a) All expenses must be described in detail (including the names of the individuals, which company they represent and the business reason for the event) when submitting the expense report. This requirement applies to all individuals present at the event including other Hospital staff.
- b) Entertainment of fellow employees is not allowable, unless approved by the

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respective Vice President.

- c) Where two or more employees from the same department are incurring meal expenses, the most senior level employee should pay the bill.
- d) Original itemized receipts must be attached to the expense report and must include a detailed list of the items purchased. A credit card slip is not considered an original receipt of the purchase. Reasonable gratuities (normally between 10% and 15%) will be reimbursed.

4. Alcohol

Costs incurred for alcoholic beverages are not reimbursable. Staff should ask the restaurant for a separate invoice if having alcohol with their meals. If one invoice is received, alcoholic beverages should be subtracted from reimbursable meal expenses when submitted.

5. Gifts of Appreciation

Token gifts of appreciation, valued at up to \$30 per person, may be extended to non-staff persons in exchange for pro bono services. ***Alcohol may not be given as a gift.*** Please refer to the [Acceptance of Gifts policy](#).

6. Consultant Expenses

Consultants should seek reimbursement only for expenses explicitly agreed to by the consultant and the hospital, and as detailed in the consultant's contract. In no circumstances can hospitality, incidental or food expenses be considered allowable expenses for consultants and contractors under the rules or in any contract between an organization and a consultant or contractor. Therefore, they cannot claim or be reimbursed for such expenses including:

- meals, snacks and beverages
- gratuities
- laundry or dry cleaning
- valet services
- dependent care
- home management
- personal telephone calls

7. Reimbursable & Non-Reimbursable Items

Listed below are examples of items that generally fall into the reimbursable and non-reimbursable categories:

a) Items Eligible for Reimbursement

- Airline, train or rail tickets
- Airport parking
- Airbus

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- Business meeting parking fees
- Car rentals
- Taxi and local transportation fares
- Mileage for hospital business
- Hotel accommodation (for self only)
- Meals and gratuities

b) Non-Eligible Items for Reimbursement

As a guideline, the following expenses are considered personal and therefore are *not reimbursable*:

- Personal travel and entertainment
- HDGH hospital parking fees
- Traffic, parking, or towing violations or fines
- Highway toll fees, including but not limited to Highway 407 (ETR)
- Family members or guest travel and entertainment (e.g., air, accommodation, meals)
- Luggage and briefcases; in excess of the first item
- Personal costs incurred to facilitate traveling (e.g., babysitting, kennel fees)
- Airline clubs
- Credit card fees, including annual dues and interest charges
- Haircuts, spa or salon expenses
- Entertainment movie rentals or movie channels
- Hotel mini-bar
- Valet, laundry and dry cleaning (for trips <5 days)
- Expenses as a result of staff member's failure to cancel transportation or hotel arrangements
- Alcohol, Liquor and bar bills
- Loss of money or personal effects
- Additional expenses related to days beyond the business purpose of the trip

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**APPENDIX A
EMPLOYEE EXPENSE REIMBURSEMENT**

The expense reimbursement form may be found at the following link:

<https://www.transformsso.ca/documents/10/HDGH%20Employee%20Expense%20Ver.%202.4%20-%20revised%20Dec%207,%202017.xls>

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APPENDIX B

The “Local Travel Reimbursement Log Sheet” may be found at the following link:

<https://intranet.hdgh.org/uploads/FormsMain/LOCAL%20TRAVEL%20REIMBURSEMENT%20LOG%20SHEET.xls>

Mileage Rates

Mileage rates for organizational sponsored travel shall be established and changed from time to time by the Executive Vice President of Operations and Chief Financial Officer.

Employees will be reimbursed based on the rates and guidelines below, unless specifically stated otherwise in a collective agreement.

Rates

1. **Local Patient and Client Care travel** – \$0.48 per kilometer, no flat rate is allowed.
2. Business Travel – \$0.48 per kilometer, or if flat rate applies below:
 - a) Round trip to Leamington area – \$45.00
 - b) Round trip to Chatham area – \$80.00
 - c) Round trip to London area – \$175.00
 - d) Round trip to Toronto area – \$330.00

Guidelines for Reimbursement

Local Patient and Client care mileage will only be reimbursed for the following travel:

- From the location of one offsite visit to the next offsite visit;
- From any visit during the day to the office;
- From the office to any visit during the course of the day.

Staff’s shift is expected to start or end:

- At their office;
- When they arrive at their first visit of the day from their home;
- When they leave their last visit of the day and return home.

“Staff can only be reimbursed for mileage from home to an offsite location or returning from an offsite location to home if their whole shift is at one location.”

Local Patient and Client care mileage will **not** be reimbursed for the following travel:

- From staff’s home to first offsite visit;
- From last offsite visit to staff’s home;

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- From staff's home to office;
- From office to staff's home.

Business travel mileage will only be reimbursed for the following travel:

- From the office to their destination (either airport, final destination or train station);
- From the airport, final destination or train station to the office.

Business travel mileage will not be reimbursed for the following travel:

- From staff's home to office;
- From office to staff's home.

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