

<b>Policy:</b>	Reimbursement of Staff Travel and Business Expenses	<b>Policy #</b>	3A-5
<b>Developed By:</b>	Director, Finance	<b>Date Approved:</b>	March 12, 2019
<b>Approval:</b>	_____	<b>Supersedes:</b>	3A-5
	Vice President, Infrastructure and Chief Financial Officer	<b>Last Revision Date:</b>	October 11, 2018
	_____	<b>Original Date:</b>	January 26, 2011
	President & Chief Executive Officer		

**POLICY**

This policy applies to all hospital employees, credentialed staff, volunteers, outsourced service staff and other individuals who have incurred expenses such as travel, conferences, accommodations, meals, or miscellaneous expenses necessarily incurred in the conduct of authorized business of Runnymede Healthcare Centre (Runnymede) and as such are entitled to reimbursement.

All people submitted expense accounts for reimbursement shall be accountable for exercising integrity, prudence and judgement in their business expenditures.

Where overnight accommodations are involved, pre-approval to incur these expenses must be obtained by completing the *“Request to Attend Outside Educational Program Form”*.

**PURPOSE**

To ensure people submitting expenses accounts are appropriately reimbursed for travel and miscellaneous expenses incurred in the conduct of business on behalf of Runnymede Health Centre and its related entities.

**PROCEDURE**

**1. Reporting of Expenses**

- A. All claims must be submitted on a *“Runnymede Health Centre Expense Report Form”* report at the conclusion of each expense occurrence and within 30 days of the date of the incurred expense. All claims must be approved by your immediate supervisor if the amounts are within his/her approval limits.

- B. Attach the properly approved form, "Attend Outside Educational Program Form", where the expenses being claimed include overnight accommodation.
- C. All claims must be supported by ORIGINAL detailed receipts and be related to business related purchases. Each receipt is to be recorded individually, (i.e. do not lump all food receipts into one amount – list each one separately with the appropriate receipt attached).
- D. It is the responsibility of the individual authorizing the expense to ensure all claims are supported by adequate documentation (including the expense coding) and that the expense is appropriate and in accordance with the Hospital's policy. Incomplete claims will be returned to the individual who approved the expense.
- E. Claims for hotel expenses should be categorized (i.e accommodation, food, telephone/internet service etc.) meals for multiple persons must be claimed individually, or names must be listed on the back of the receipt for applicable publication in accordance with government Acts and regulations.
- F. Expenses for a group must be claimed by the most senior person present. Expenses can not be claimed by an individual that are incurred by his/her approver.
- G. Only total expense forms greater than \$50 will be accepted. Reimbursement for expenses that are less than \$50 should be processed through Petty Cash.
- H. The approved expense report should then be forwarded to the Finance Department for payment within a reasonable period of time.
- I. Finance will process properly documented and approved expense claims within 10 business days of receipt in Finance.

## **2. Local Taxi:**

Use of a taxi voucher for local travel by staff, shall be approved in advance by the appropriate department's signing authority.

## **3. Off-site Meetings:**

Staff required to attend an offsite meeting, will be paid return kilometers from Runnymede to the location of the meeting, per the mileage reimbursement rate of \$0.48 per kilometer and is subject to change. Where the staff member travels to the meeting directly from home the staff member will be paid as if they left from work.

## **4. Business Travel, Conventions, Conference and Education Approval:**

All travel, conventions, conference or education for an individual must be approved by completing the required forms in advance of:

- registering for the convention or conference;

- submitting an abstract or prior to accepting to present at a conference;
- enrolling for education courses or curriculum; or
- booking any airfare, rail or alternative means of transportation and hotel accommodation.

Authorization of payment related to or reimbursement to the individual, with respect to the above, requires the approval of the employee's immediate supervisor and their Vice President or Chief Executive Officer.

Conferences and Education in the Greater Toronto and 905 Areas: Staff will be reimbursed for kilometers incurred, where the distance to the conference is greater than the kilometers that would otherwise be incurred as if the staff member was to travel to their normal place of work.

Out of pocket costs such as parking, with a receipt, will also be reimbursed.

Traffic or parking infractions are the responsibility of the employee. Expenses should be submitted in a timely fashion, on the requisite hospital forms with original receipts.

For half or full day conferences, and where meals are provided as part of the conference registration, there will be no additional reimbursement to the employee.

## **5. Out-of-Town Travel**

Approval for any travel outside the Greater Metropolitan Toronto area must be obtained in advance of the trip by the Vice President responsible and/or the CEO.

Expenses incurred by staff for travel, hotel or other accommodation and meals must be economical and reasonable.

Expenses for meals shall not exceed the per diem rate established unless approved by the employee's immediate supervisor in advance. Meals will only be reimbursed when travel outside the Greater Metropolitan Toronto area is required. Meals included with a conference will be adjusted from the per diem allowance for meals.

Expenses for transportation must be suitable and necessary to reach the place of destination and return. In the case of airfare, Runnymede will only reimburse for economy class. Employees should book the lowest fare class possible.

Rental vehicles shall be compact or mid-size, in accordance with weather, safety and number of passengers. Luxury and sports car rental is strictly prohibited. Collision and liability insurance offered by the car rental company is to be purchased unless Runnymede has insurance coverage in place that will cover replacement value for rental vehicles

Employees who travel for staff education and conferences should use their personal credit card and request reimbursement for expenses upon their return.

All travel expenses for reimbursement must be accompanied with original receipts and submitted on an expense account form.

When a cash advance for travelling expenses is required, a cheque requisition shall be prepared for an amount not to exceed 75% of the total cost of the travel. The cheque requisition for travel advance must be approved by the appropriate Vice Presidents and CFO. The advance must be reconciled within 5 business days after returning from the conference.

## 6. Meals

The reimbursement for the personal consumption of alcohol shall not be claimed and will not be reimbursed as part of travel or meal expense.

Original, itemized receipts are required and reimbursement must not exceed the actual amount spent (including taxes and gratuities).

Reimbursement is for restaurant/prepared food only.

When a staff member is authorized to pay for meals of others, expense reports must include a brief explanation of the event and a list of those in attendance. The highest ranking member of staff shall pay for the meal expenditures.

### **Meal Rates in Canada - Per diem expenses in effect**

Based on the existing Treasury Board of Canada guidelines for the reimbursement rate for meal expenses, reimbursement will be based on the lower of actual receipts or the maximum allowed as follows: .

<b>Meals</b>	<b>Maximum Cost</b>	<b>Gratuity</b>	<b>Total</b>
Breakfast	\$17.15	\$2.57	\$19.72
Lunch	\$18.05	\$2.71	\$20.76
Dinner	\$45.95	\$6.89	\$52.84
<b>TOTAL</b>	<b>\$81.15</b>	<b>\$12.17</b>	<b>\$93.32</b>

Gratuity is not to exceed 15% per meal. The reimbursement for hotels and other lodging will be limited to reasonable amounts including gratuity (gratuity not to exceed \$7.00 per day). Accommodation expenses should agree with the pre-approved amounts as indicated on the Expense Report Form.

The rates are not an allowance. When more than one meal is claimed for any day, you may allocate the combined maximum rates between meals.

Reimbursement for amounts exceeding the maximum rates set-out must be approved by the employee's supervisor, in advance.

## **7. Expenses for Consultants and Other Contractors**

Per the Broader Public Sector Procurement Directive, 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

Reimbursement for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it.

## **8. Use of Petty Cash**

- Employees must complete a “*Petty Cash Voucher*” and attach original receipts.
- The Petty Cash Voucher must indicate the proper general ledger expense code and be approved for reimbursement by the most appropriate individual as indicated above under authorizations.

## **9. Non-Eligible Items for Reimbursement**

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

- Personal travel and entertainment
- 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
- 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
- Additional expenses related to days beyond the business purpose of the trip