

Administrative Policy Manual

Title: Expense Reimbursement

Policy Number: 1.80.002

Section: Expenditures

Issued by: Chief Financial Officer

Approved by: Executive Team

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Review Date:

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Policy Statement:

Women's College Hospital (Hospital) will reimburse employees, physicians, volunteers and Board members (staff member) for expenses incurred in the performance of Hospital duties. This policy should be read in conjunction with the Guidelines included as Appendix 1.

The Hospital expects discretion to be applied with any expenses incurred and reserves the right to limit reimbursement to reasonable costs.

Reimbursement must not exceed the amount actually spent (including taxes and gratuities) as validated by an original itemized receipt accompanying the claim. Costs incurred for alcoholic beverages are not reimbursed under any circumstance.

The Hospital will provide at its cost, or provide reimbursement to the staff member for reasonable and convenient travel, living accommodation (cost of travel, meals and lodging) and other miscellaneous expenses that are incurred by the employee in order to conduct business away from the hospital. Air travel must be approved in advance by appropriate Vice President. An estimate of total travel costs should be approved in advance by the appropriate Vice President.

The mode of transportation chosen in attending to business away from the Hospital should enable the staff member to attend to hospital business with the least cost to the hospital while taking into consideration the length of time away from the workplace and disruption to the staff members personal and business schedules.

Personal vehicles used on hospital business will be reimbursed using the current approved allowance per kilometer. When calculating the total kilometers of a trip that originates from the employee's home, the normal distance driven to the Hospital should be excluded. Personal vehicles must be insured at the vehicle owner's expense for personal motor vehicle liability. Coverage should be equal to or greater than the minimum liability specified in the *Insurance Act*. The hospital assumes no financial responsibility for privately owned vehicles.

Travel with others (i.e. spouse), including meals and cancellation fees, are not the responsibility of the Hospital and must be paid for by the staff member. If while travelling on approved Hospital business the staff member elects to engage in matters of personal business or interest, the additional costs incurred are to be met by the staff member.

The Hospital reserves the right to alter an employee's travel plans, and accordingly, accept any cancellation charges related to the staff member.

In the event that travel is cancelled, any amounts refunded to the individual for which the staff member has been reimbursed by the Hospital, must be repaid to the hospital within thirty days of such cancellation.

All expenses, including tickets/E-tickets and boarding passes must be supported by original itemized receipts in order to receive reimbursement.

Amounts up to \$50.00 may be reimbursed from Petty Cash. All Petty Cash requests must have supporting documentation – receipt or invoice and be signed by the staff member and authorized by their immediate supervisor [See *Petty Cash Policy*]. All other reimbursements require completion and submission of a cheque requisition with supporting documentation – receipt or invoice and be signed by the staff member and authorized by their immediate supervisor (See *Signing Authority Policy*).

An advance for reimbursable expenditures will generally not be given. Individual circumstances may be considered by the Chief Financial Officer.

This policy and associated guidelines are posted on the Women's College Hospital public website.

Definitions:

Procedure:

References:

Signing Authority Policy

Petty Cash Policy

GUIDELINES:

Appendix 1

Wherever possible, goods and services, include transportation and accommodations, should be acquired through regular Hospital procurement processes and billed directly to the Hospital. Billing accounts and credit options can be established with most vendors. Finance can assist in facilitating these arrangements.

TRAVEL AND TRANSPORTATION

Every effort should be made to book in advance to take advantage of discounted fares and to obtain the lowest fares compatible with necessary travel requirements.

When a number of staff members are attending the same function, shared travel should be considered and required where possible. However, for risk purposes it may be appropriate to limit the number of key individuals using the same means of transportation at the same time. This should be approved by the appropriate Vice President.

A. Air

- Staff may travel by air for trips that are beyond reasonable driving distance.

B. Rail/Bus

- Travel by rail or bus may be selected as an economical alternative.

C. Automobile

- Parking lot and toll charges will be reimbursed by the Hospital subject to receipts being provided. This provision will not generally apply to parking on Hospital property or overnight parking in the areas of the employee's residence.
- Employee Vehicle Reimbursement - \$0.43 cents/kilometer

D. Taxi

- The use of a taxi by staff should be reasonable.
- Original receipts must be attached to the expense report.
- Examples of when a taxi may be appropriate include, but are not limited to:
 - Situations requiring transportation between stations or airports and the hospital;
 - Situations requiring transportation between stations or airports and the staff members home;
 - Transportation from the hospital to home well after normal work hours where other forms of transportation (including public transit) are unavailable or are determined to be unreasonable;
 - Transportation home from a staff event, or an event supporting hospital business; and,
 - When it is at the discretion of a staff member's supervisor

E. Automobile Rental

- Rental of a compact or mid-size vehicle is encouraged and staff is required to use car rental companies approved by the hospital where possible to ensure the most favorable rates.
- Collision and liability insurance offered by the car rental company is required to be purchased as the Hospital insurance coverage does not cover rented cars. Rental cars must be refueled before returning to avoid extra charges.
- A copy of the rental agreement must be attached to the expense report.
- Receipts for gasoline purchases, parking lot charges and applicable bridge or highway tolls must be submitted with expense reports.

ACCOMODATIONS

- While travelling on hospital business, business expenses such as computer access charges, photocopying, word processing services, facsimile transmissions, internet connections, rental and transportation of necessary office equipment, will be reimbursed, provided the charges incurred are reasonable and related to hospital business.
- Staff should use the most economical accommodation available that is convenient to the event being attended.
- The hospital will not reimburse for other charges such as entertainment, alcohol, pay service TV/movies or special facilities charges.
- Staff is responsible for all room charges and should review the hotel bill carefully to ensure all charges are correct. A detailed copy of the hotel bill must be attached to the expense report.

MEALS

- It is generally expected that meal expenses not exceed \$60 per day (\$10 for breakfast, \$20 for lunch and \$30 for dinner). This is not an allowance or limit. Staff is reimbursed for reasonable actual meal expenses, subject to approval by the employee's supervisor.
- Gratuities (normally between 10 and 15 percent) will be reimbursed.
- Original, itemized receipts must be provided with claims for reimbursement of actual meal expenses.
- When an employee is authorized to pay meal expenses for guests, the expense account must show a brief explanation of the circumstances, names of the guests and proper receipts must be attached. If another Hospital employee is present, the other employee may not claim the cost again.

PROVISION OF HOSPITALITY

- Hospitality is defined as the provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are not engaged to work for designated BPS organizations or any of the Ontario government ministries, agencies and public entities covered by the OPS Travel, Meal and Hospitality Expenses Directive.
- Hospitality expenses should be extended in an economical, consistent and appropriate way when it will facilitate hospital business or is considered desirable as a matter of courtesy.
- The Hospital does not support entertaining unless it is directly related to the employee's position. Expenses will only be reimbursed if a reasonable ratio of staff to persons who are not engaged in work for the hospital is demonstrated. All expenses for hospitality must be described in detail (including the names of the individuals and which company they represent) when submitting the expense report.
- Functions that are exceptions to the above must have prior approval of the CEO or the CEO's delegate.
- The Hospital will reimburse the cost of food and gratuities but not the cost of alcohol.
- Consultants and Other Contractors:
Meal and hospitality expenses for Consultants may not be reimbursed. Such costs must be included within the fees stated in the contract.

MISCELLANEOUS

- Long-distance personal calls are reimbursed when travelling on business; however discretion should be used in the frequency and length.

- Any unusual expenses not covered by this policy (e.g., cost of providing baby-sitting service at home while on business) will not normally represent an allowable expense. Where circumstances dictate these expenses may be allowed but require approval in advance by the appropriate Vice President.

EXPENSE REPORTS

- Expense claims for travelling should normally be submitted within one week of completion of trip.
- The person approving the expense report will ensure that all charges/expenses are reasonable and within the guidelines of this policy.
- Reimbursement of out-of-pocket expenses will generally be reimbursed within ten working day of receipt of the Expense Report in Finance.
- Reimbursement will generally be made in Canadian dollars. Amounts will be converted using rates documented at the time of reimbursement unless other specific documentation is provided.