

## NORTH BAY REGIONAL HEALTH CENTRE (NBRHC)

<b>Policy and Procedure</b>		<b>Policy Number</b>	ADM – FI – 2	
<b>Title</b> Travel Expense Reimbursement		<b>Policy category</b>		<input type="checkbox"/> <b>Departmental</b>
				<input checked="" type="checkbox"/> <b>Organization Wide</b>
		<input type="checkbox"/> <b>Board</b>		
		<b>Manual</b>		Administration
		<input type="checkbox"/> <b>New</b>	<input type="checkbox"/> <b>Minor</b>	<input checked="" type="checkbox"/> <b>Major</b>
<b>Origination Date</b>	<b>November 4, 2011</b>	<b>Developer</b>		
<b>Effective Date</b> <small>(date this version came into effect)</small>	February 25, 2015	Manager, Financial Services and Capital Planning		
<b>Cross References (NBRHC or legacy organization policies)</b> NBRHC Purchasing and Competitive Procurement (ADM 022) NBRHC Corporate Credit Card Policy		<b>Comparable Policy from service provider within NBRHC Facility</b>		

**NOTE:** This is a **CONTROLLED** document. Any document appearing in a paper form should **ALWAYS** be checked against the online version prior to use.

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## 1.0 Purpose

To clarify the Hospital's position with respect to reimbursement of travel expenditures related to staff travel. This policy applies to staff, Board members and external consultants/purchased services.

To clarify what applies for travel reimbursement.

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## 2.0 Policy Statement

The Hospital complies with OHA guidelines for travel conducted on behalf of the North Bay Regional Health Centre as well as with the Ontario Broader Public Sector (BPS) Directives. The Hospital also complies with Canada Revenue Agency requirements.

This policy applies to travel expenses (that are not a part of a staff member's everyday work duties) incurred for the North Bay Regional Health Centre, and external consultants/purchased services.

## 3.0 Minor Revision History

Revisions to policy accepted by the Resource and Finance Committee (re: motion) on December 3, 2014

Date of Change(s)	Section(s)	Change(s) Made
January 1, 2015	Name of Policy	Removed from the title of the policy the words 'Education and'
	Cross Reference	<ul style="list-style-type: none"> <li>- Removed 'NBRHC Employee Education Assistance Program (NBGH HR 5-140'</li> <li>- Removed 'NBGH Purchasing Policy (ADM 5-10) and replaced with NBRHC Purchasing and Competitive Procurement (ADM 022)</li> </ul>
	Index	Added the following: 6.4.1 Groceries 6.4.2 Meals Outside Canada 6.4.3 Group Meals

		Added the following: 6.9 Spouse/Companion Expenses 6.12 Out of Country Emergency Medical Insurance 6.14 Gifts of Appreciation 6.15 Petty Cash
1.0 Purpose		Added the wording 'This policy applies to staff, Board members and external consultants/purchased services and removed it from section 6.4
2.0 Policy Statement		Removed the following wording: - 'and education purposes' - 'uniquely funded programs' - 'NOTE – this policy does not apply to any expenditure that can be paid through the Employee Education Assistance Program
5.0 Materials Required		Added wording under the Travel Expense Reimbursement Fund Heading
6.0 Procedure		Removed wording from the following areas: - Bullet one (1) – 'education and' - Bullet two (2) – 'and education'
6.1 Prepayments		- Removed wording 'course registration' - Removed bullet one (1) completely
6.4 Meal Reimbursement		- Changed title from 'allowance' to reimbursement - Removed the wording 'This applies to staff, Board members and Senior Admin Team.' - Removed the section breaking down meals and replaced with the following wording; 'The maximum meal reimbursement is \$60 per person, per day, with a cap of \$35.00 for a single meal; taxes and gratuities (tips)* included.'
6.4.1 Groceries		This section is brand new
6.4.2 Meals Outside Canada		This section is brand new
6.4.3 Group Meals		This section is brand new
6.4.4 Gratuities		This section is brand new
6.4.5 Meals Charged to Hotel Room		This section is brand new
6.6.2 Personal Vehicles and Kilometrage		- Added the word 'kilometrage' to title. - Added wording 'Employees are encouraged to use rental vehicles when more cost effective' - Revised current kilometre rates and coverage definition.
6.6.3 Taxis, subway tolls, parking, highway tolls		Added wording 'Ensure you request a taxi chit or keep the ticket stub outlining the cost and mode of transportation utilized.'
6.9 Spouse/Companion Expenses		This section is brand new.
6.10 Non Reimbursable Expenses		Added wording to bullet six (6).
6.12 Out of Country		This section is brand new.

	Medical Insurance	
	6.14 Gifts of Appreciation	This section is brand new.
	6.15 Petty Cash	This section is brand new.
	9.0 References	Revised the dates on item 1 and 2
	10.0 Content Experts/Stakeholders	Updated all the dates and added 'Human Resources'

## 4.0 Definitions

### Hospitality

Hospitality is defined by the OHA as “the provision of food, beverages, accommodation, transport or other amenities at the hospital’s expense to persons who are not engaged in work for the hospital”.

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## 5.0 Materials Required

### [Travel Expense Reimbursement Form – RHC 1399](#)

The Travel Expense Reimbursement Form is spreadsheet based. It will calculate the applicable HST rebate. All information must be entered into the spreadsheet via computer prior to printing.

- Expense claims that do not comply with policies and procedures may be returned to the staff member and not processed until corrected.
- The Travel Expense Reimbursement Form requires that the purpose and destination section be completed as per the Broader Public Sector Accountability Act.
- Purchase Requisition - RHC 523
- [Cheque Requisition Form – RHC 563](#)

## 6.0 Procedure

- All travel expenditures must receive **prior** approval from the staff member’s immediate supervisor and/or Senior Administration or the staff member will not be reimbursed for their expenses.
- It is expected that employees will pay for their travel expenses out of pocket and be reimbursed upon their return. *Only in the most extreme extenuating circumstances will the hospital consider other options.*
- All **original, itemized receipts** must be enclosed with the Travel Expense Reimbursement Form. A receipt is the official invoice itemizing types of expenditures as well as HST information.
- Please note that credit card / debit slips are not acceptable receipts. Any receipts from a hospital issued Corporate Credit Card are to be attached to

the Corporate Credit Card Reconciliation Form (see NBRHC Corporate Credit Cards Policy) not the Travel Expense Reimbursement Form.

- The expense form is to be approved by the appropriate supervisor or Senior Administration (no one can approve their own expenses or any expense from which they were a beneficiary).
- The authorized form with attached receipts must be submitted to the Accounts Payable Department for processing.
- Signature stamps are not an acceptable form of authorization; each form must have the printed name and signature of the authorizing party.
- Incorrectly completed or unauthorized expense forms will be returned to the staff member and not processed until corrected.
- The Travel Expense Reimbursement Form is expected to be submitted to Accounts Payable within 10 days of returning from a trip.

### **6.1 Prepayments**

Prepayments by cheque or corporate credit card can be made for items such as vehicle rentals and other transportation e.g. air, train, bus, etc.

- A manager may pay with their Corporate Credit Card on the staff member's behalf.
- For vehicle rentals, if a Corporate Credit Card is not available, a Purchase Requisition Form (see NBRHC Purchasing policy) can be submitted to Purchasing and a purchase order is issued for the rental of the vehicle.

### **6.2 Travel Arrangements**

- All travel arrangements are to be made by the staff member or Department designate upon approval of their immediate supervisor. Finance will not make arrangements on the staff members' behalf.

### **6.3 Accommodations**

- All accommodations are to be made in a standard quality hotel room in a location that is convenient to the event being attended. Any requested upgrades that are made are the responsibility of the staff member and the proof of the standard room rate must be provided with the receipts in order to receive any reimbursement on an upgraded room.

- Employees are responsible to review their hotel bills prior to checking out to ensure all charges are correct. This will ensure that the staff member is not responsible for any charges that they did not incur as the hospital will not reimburse any unreasonable or non-business charges.
- Instead of a hotel, accommodation to stay with a relative or a friend will be reimbursed at \$30.00 per overnight stay.

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## 6.4 Meal Reimbursement

The maximum meal reimbursement is \$60 per person, per day, with a cap of \$35.00 for a single meal; taxes and gratuities (tips)\* included.

**Please note Employee Physician Contract arrangements apply over this policy.**

*Original, itemized* receipts are required for reimbursement. Should a staff member choose to spend more than the allowance amount it will be at their own expense and will not be paid for by the Hospital.

*The Hospital will not provide reimbursement for the purchase of alcohol.*

### 6.4.1 Groceries

- If you prefer to purchase groceries rather than dine out for meals, your reimbursement for groceries must have prior approval and a written rationale must be submitted with the claim. Your maximum daily meal reimbursement of \$60.00 per day (taxes included) still applies.

### 6.4.2 Meals Outside Canada

- For travel outside Canada, meals will be reimbursed according to actual expenditure, supported by receipts to a maximum of \$60.00 per day (U.S. dollars)

### 6.4.3 Group Meals

- If the expense is for a group function, the payment for the meal can be pooled. The most senior person present shall submit the expense claim for approval. An individual cannot claim for expenses incurred by his/her approver.

- The claimant must include a list of all people present at the meal with an itemized receipt of what was consumed.
- The claimant must ensure meal amounts are kept within policy limit and is not responsible to repay if over the expense limit. If an individual chooses to exceed the meal/daily limit, they must pay for their own meal and submit via the Travel Expense Reimbursement Form.

#### **6.4.4 Gratuities**

- \*Gratuities (tips) should be of a reasonable amount, generally between 10 and 15 percent and are part of your daily meal reimbursement. Always ensure the gratuity (tip) is listed on your receipt.

#### **6.4.5 Meals Charged to Hotel Room**

- An itemized meal receipt must accompany the hotel receipt.
- The meal/daily limit still applies.

### **6.5 Materials**

- The cost of materials (videos, books, tapes etc.) purchased at educational sessions will be reimbursed to the staff member, subject to approval of the staff member's supervisor.

### **6.6 Transportation**

- Employees shall be reimbursed for the most direct and economical mode of travel from the hospital to their destination, considering all of the circumstances. They are encouraged to travel together.
- Rental vehicles are encouraged, however, other acceptable methods of travel include: personal vehicle, bus and train.
- Employees shall not be reimbursed for additional costs incurred for indirect routes or stopovers taken for personal reasons.
- Employees will be reimbursed at the basic (economy or coach) rates for travel; any upgrades will be the responsibility of the staff member.
- Any additional charges related to spouses or others traveling with a staff member, not as a part of hospital business, are the staff member's responsibility.

### **6.6.1 Rental Vehicle**

- Employees are encouraged to use rental vehicles. Contact the Purchasing Department to determine which rental agency the Hospital has a current contract with.
- Rentals can be reserved on a Department or Manager's Corporate Credit Card (preferred) or through the Purchasing Department through a purchase requisition. When contacting the Purchasing Department the following information is required:

Driver Name(s):  
Functional Centre number:  
Size of Vehicle:  
Pick up Date:  
Return Date:  
Destination:

- To ensure appropriate insurance coverage when you are renting a vehicle for business purposes, you must:
  - Book the reservation under the Hospital's name
  - List yourself and any other drivers on the rental contract
- Rental of compact or mid-size vehicles is expected with no unnecessary upgrades accepted (i.e. no luxury/sport vehicles) taking into account the business purpose, number of occupants and safety (upgrades for poor weather conditions are acceptable).
- Employees MUST ensure that a circle check is performed prior to leaving and upon returning to the rental agencies lot with the vehicle. They are responsible for ensuring all marks, scratches and dents on the vehicle are noted so that the hospital is not unnecessarily billed for damage to the vehicle.
- To avoid higher gasoline charges, refuel your rental car before returning it.
- Employees will be reimbursed for gasoline purchases, as per receipts provided, for a rental vehicle and not per kilometer rate.

### **6.6.2 Personal Vehicle and Kilometrage**

- Employees are encouraged to use rental vehicles when more cost effective.
- Prior to Board members, Officers, Employees and Volunteers using their personal vehicles on approved Hospital business, they must maintain the following:



- Valid driver's license
  - Minimum Provincial Liability Insurance
  - Vehicle must meet licensing requirements of the Highway Traffic Act.
- The Hospital strongly recommends that the driver inform their insurance provider that they will be using their personal vehicle for business purposes. The driver's personal policy will provide primary coverage for physical and liability claims, while the corporate policy will cover any excess liability claims.
  - When using a personal vehicle for business travel purposes (not as a part of the staff members usual daily responsibilities), the staff member will be reimbursed at the Hospital's currently approved kilometer rate. Employees are to use Mapquest to determine the kilometers travelled.

Current rates are:

- Rates may be established in a collective agreement or other contract, and, if they are not, the following rate applies; \$0.42/km for all kilometres travelled.
  - When calculating the total kilometres of a trip that originates from the Claimant's home, the normal distance drive to the Hospital should be excluded.
- This per kilometer rate covers the following as outlined by the Canada Revenue Agency:
    - Costs of fuel, depreciation, maintenance and insurance
  - Employees will not be reimbursed for any other expenses while driving their own vehicle.
  - The Hospital assumes no financial responsibility for any losses attributed to their personal vehicle while on Hospital business.

### **6.6.3 Taxis, subway tolls, parking, highway tolls:**

- Employees may be reimbursed for the above if used reasonably for business travelling purposes and if a receipt, if available, is attached. Ensure you request a taxi chit or keep the ticket stub outlining the cost and mode of transportation utilized.

### **6.7 Communication expenses (Telephone, Fax, Cellular)**

- One personal call per day of reasonable length is acceptable to claim as an expense. Any business or emergency related communication expenses are also acceptable. Staff who have a hospital cell phone

are encouraged to use it as hotel long distance charges can be expensive.

### **6.8 Business Expenses**

- Employees are to provide receipts for any additional business expenses such as photocopying, computer access fees, fax fees. These will be reimbursed as long as they are reasonable and related to hospital business.

### **6.9 Spouse/Companion Expenses**

- When a spouse or companion travels with Board member, officer, employee or volunteer the Hospital will not reimburse for additional expenses.

### **6.10 Non-Reimbursable Expenses**

The following expenses are considered personal and are not reimbursed:

- Entertainment expenses (e.g. pay TV, movies, sporting events, and concerts)
- Recreational expenses (e.g. fitness club)
- Laundry (unless away for prolonged periods)
- Valet Services (unless only available option)
- Traffic and Parking violations and other expenses resulting from unlawful conduct
- Any other personal expenses
- Alcohol

### **6.11 Foreign Currency**

The foreign currency rates are available on the “Bank of Canada” web site. For reimbursement purposes, a staff member can use either one of the two methods listed below:

- Exchange rates per Bank of Canada
- Copy of credit card statement that identifies the foreign exchange

### **6.12 Out of Country Emergency Medical Insurance**

- The Hospital will reimburse staff to cover out of country emergency medical travel insurance.
- This excludes trip cancellation, baggage and personal effects.

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### **6.13 Hospitality**

- Situations where hospitality will be used include:

- When engaging in hospital business
  - Conferences with representatives of health service organizations
  - Honouring distinguished persons
  - Prestigious ceremonies attended by dignitaries or representatives of influence as an acceptable form of courtesy as approved by a supervisor
- Employees must ensure that any forms of hospitality do not give, or perceive to give, any sort of favoritism to any vendor.
  - The consumption of alcohol during a hospitality event must be authorized by the CEO and limits must be placed as to the number of beverages offered.

#### **6.14 Gifts of Appreciation**

- Token gifts of appreciation may be extended to persons who do not work at the Hospital in exchange for pro-bono services. Such gifts must be pre-approved and supported by the responsible Director. Any gift in excess of \$50.00 requires Vice President approval.
- “Gifts” include flowers, cards, gift certificates, gift cards, etc., but may not include cash or cheques. Alcohol may not be given as a gift (i.e. bottles of wine or other spirits, gift certificates from the LCBO, beer store or wine store etc.)
- The Hospital will not reimburse employees for expenditures of gift cards/certificates if the recipient is an employee of the Hospital. The Canada Revenue Agency considers these as a taxable benefit to the employee.

#### **6.15 Petty Cash**

- Petty Cash funds are not to be used for travel expense reimbursement. These expenses are to follow the standard expense reimbursement process and use of forms.

#### **7.0 Documentation**

Not applicable

#### **8.0 Appendices/Educational Materials**

Not applicable

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#### **9.0 References**

1. Hospital Expense Policy Guidelines, Ontario Hospital Association, March 2011

2. Canada Revenue Agency Meal and Vehicle rates used to calculate travel expenses for 2014
3. Ontario Broader Public Sector Directives
4. Bank of Canada [www.bankofcanada.ca](http://www.bankofcanada.ca)

## 10.0 Content Experts/Stakeholders

<b>Content Expert/Stakeholder</b>	<b>Date Sent</b>
Financial Services	November 2014
Senior Admin Team	December 2014
Management Staff	October 2014

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## 11.0 Signing Authority Approval

<b>Position</b>	<b>Date Signed</b>
VP, Corporate and Support Services	February 24, 2015