

Services de santé de Chapleau Health Services

Issued By:	Administration	Policy Number:	ADM-00-05004
Authorized By:	Chief Executive Officer	Version:	1.5
Issue Date:	1986-Jul-30	Revision Date:	2011-Apr-06
Manual:	Administration	Page:	1 of 14

Subject: Expense Reimbursement

Policy: Expense Reimbursement

Application: All Employees

Exceptions: None

Resources:

References: Broader Public Sector Expense Directive – issued by Management Board of Cabinet – Effective April 1, 2011
Directives to Hospitals in respect to Reporting Requirements under the Broader Public Sector Accountability Act – issued by Ministry of Health & Long Term Care – Effective April 1, 2011

1.0 **PRINCIPLES**

The following principles apply to this policy:

1.1 **Accountability**

SSCHS is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses must support SSCHS' business objectives.

1.2 **Quality Service Deliver**

Front line services provided by SSCHS such as patient care must receive the right product, at the right time, in the right place.

1.3 **Transparency**

SSCHS is transparent to all stakeholders. The rules for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood and available to the public.

1.4 **Value for Money**

Taxpayer dollars are used prudently and responsibly. Plans for travel, meals, accommodations and hospitality are necessary and economical with due regard for health and safety.

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Services de santé de Chapleau Health Services

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Authorized By:	Chief Executive Officer	Version:	1.5
Issue Date:	1986-Jul-30	Revision Date:	2011-Apr-06
Manual:	Administration	Page:	2 of 14

Subject: Expense Reimbursement

1.5 Fairness

Legitimate authorized expenses incurred during the course of the business of an organization are reimbursed.

In performing the normal requirements of their employment responsibilities with the hospital, staff members may be required to travel. All employees are encouraged to maximize their use of videoconferencing and teleconferencing options whenever possible as an alternative to travel. Decisions regarding the method of travel should consider personal safety, travel requirements, travelling time involved and cost effectiveness.

Where the terms of this policy and the provisions of a collective agreement are in conflict, the collective agreement will prevail.

2.0 RESPONSIBILITIES

Management is responsible for:

- Ensuring employees who travel are familiar with the travel policy as it relates to their business area;
- Determining and authorizing necessary business travel;
- Authorizing only expense reimbursement claims that are consistent with the principles and requirements of this policy;
- Recouping any expenditures made by SSCHS employees that are not in compliance with this policy and taking necessary corrective action;
- Ensuring expenses incurred were due to SSCHS business;
- Ensuring appropriate documentation is provided and stored;
- Ensuring unusual items are explained appropriately and/or proof is provided prior to approval;
- Ensuring employees are aware of conflict of interest rules, and;
- Conducting regular spot checks to ensure compliance to this policy.

3.0 AUTHORIZATION & ADMINISTRATIVE PROCEDURES

3.1 Authorization

Administration reserves the right to authorize travel and to establish limits for expenses on all travel.

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Services de santé de Chapleau Health Services

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Authorized By:	Chief Executive Officer	Version:	1.5
Issue Date:	1986-Jul-30	Revision Date:	2011-Apr-06
Manual:	Administration	Page:	3 of 14

Subject: Expense Reimbursement

All travel requirements must be requested in writing using a Travel Authorization Form and approved by the manager or designate. This approval is required even when travel expenses are reimbursed in whole or in part by external parties.

All travel outside of the Province of Ontario shall be authorized by the CEO prior to travel occurring.

All travel outside of Canada must be authorized by the Chief Executive Officer. Travel requests should preferably be submitted at least three weeks prior to the date of travel, so that, where possible, the hospital can take advantage of seat sales and other promotions.

Staff may extend their business trip for personal business providing the following conditions are adhered:

- (a) There is no additional cost to the hospital;
- (b) They must take vacation or float time if the extended stay covers regular work days;
- (c) All additional costs such as accommodations, meals, etc. shall be paid directly by the employee;
- (d) The time away should be pre-authorized by their program director.

Time spent on an extended stay will not be considered travel or work time. Time spent on the return trip home will be considered travel time.

3.2 Travel Advances

In extenuating circumstances, the hospital can provide an advance. When expenditures under this policy are expected to exceed \$200.00, the hospital may provide an advance up to 75% of the estimated out-of-pocket expenses upon approval by the immediate department manager. Requests are to be completed on a cheque requisition, which should clearly specify that this is for an advance. Cheque requests for advances should be received in Finance three weeks prior to the date of travel to allow sufficient time for processing.

Staff receiving a travel advance must file an expense report within 30 days of completion of the travel.

Services de santé de Chapleau Health Services

Issued By:	Administration	Policy Number:	ADM-00-05004
Authorized By:	Chief Executive Officer	Version:	1.5
Issue Date:	1986-Jul-30	Revision Date:	2011-Apr-06
Manual:	Administration	Page:	4 of 14

Subject: Expense Reimbursement

3.3 Expenses Reimbursement

Staff can be reimbursed for expenses using the following methods:

Petty Cash

Petty cash can be used to reimburse staff when total expenses are less then \$50.00.

Expense Report

The employee is required to file an expense report within 30 days of the travel event utilizing the standard expense report form.

The claim form must clearly state:

- The business purpose of the expenditure (expense description)
- If the individual is seeking reimbursement for incurred costs on behalf of other individuals, the names and titles of the individuals must be included

The form must be approved by the staff member's immediate supervisor, if the total is within their authorization limit. If the immediate supervisor is not available then the form must be signed by a management level above the immediate supervisor.

In the situation where the employee is directly reimbursed by an external party, then the staff must retain the documentation on file or forward to Finance for records storage. The employee is responsible for disclosing these arrangements and obtaining pre-approval from their immediate supervisor.

In the situation where staff qualifies for reimbursement from an external party and requests reimbursement directly from the hospital, then the employee is required to arrange for the external party to provide the reimbursement directly to the hospital. Staff should contact Finance to inform them of these arrangements and provide a copy of the documentation for proper recording purposes.

Under no circumstances can staff claim for expenses from the hospital that have been already reimbursed to the employee by an external party. Consequences for "double claiming" expenses will be subject to disciplinary action including dismissal.

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Services de santé de Chapleau Health Services

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Authorized By:	Chief Executive Officer	Version:	1.5
Issue Date:	1986-Jul-30	Revision Date:	2011-Apr-06
Manual:	Administration	Page:	5 of 14

Subject: Expense Reimbursement

Hospital Procurement Cart

In certain circumstances, the hospital provides procurement (credit) cards to management to facilitate ease of procurement and to provide control over certain purchases.

Staff holding these procurement cards are responsible for ensuring adequate documentation and explanation is provided for each purchase type under this policy.

3.4 Documentation & Record Keeping

Sufficient documentation to prove that the expense was incurred must be submitted with all claims. Original itemized receipts should be provided, however, the hospital recognizes that much of today's transactional documentation is in the form of electronic medium. In circumstances where electronic purchasing is utilized, electronic receipts via email or from the vendors' database will be accepted.

Finance must ensure appropriate records retention arrangements are in place in claims documentation. Records for prior years must be kept for seven years and may be kept in off-site storage.

3.5 Public Reporting

The hospital must post expense claim information on its public website for the following:

- Every member of the Board of Directors
- The CEO
- Every member of Senior Management that reports directly to the CEO

Hospitals must post the following information in respect of each travel, meal and hospitality claim made by individuals designated above:

- Type of expenses claim; i.e. Travel, meal, hospitality
- Date on which the expense occurred
- Amount claimed
- A description of the expenses;

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Authorized By:	Chief Executive Officer	Version:	1.5
Issue Date:	1986-Jul-30	Revision Date:	2011-Apr-06
Manual:	Administration	Page:	6 of 14

Subject: Expense Reimbursement

The annual public posting cycling is as follows:

Reporting Period	Public Reporting Date
April 1 to September 30	By November 30
October 1 to March 31	By May 31

The Finance Manager is responsible to ensure the proper information is collected and posted to public website.

4.0 TRAVEL EXPENSE POLICY

4.1 Transportation (Vehicle, Air, Train, Taxis) the most practical and economical means of transportations should be used.

Privately Owned Vehicle

Privately owned vehicle may be used in such instances where public transportation is not convenient, or where there is a net savings to SSCHS when compared to the other available transportation alternatives. Staff using a privately owned vehicle are responsible for ensuring adequate vehicle insurance, including business use coverage. SSCHS will not reimburse the increased vehicle insurance cost that may result from business use. It is in the interest of staff using their vehicle for SSCHS business proposes to carry more personal vehicle insurance coverage then the minimum legal requirement.

Where more then one claimant can reasonably be expected to travel together, compensation shall only be allowed for the use of one vehicle.

Compensation for the use of the staff's privately owned vehicle is to be made based on the kilometric rate of 0.50/km. Such reimbursement rates are all-inclusive. SSCHS assumes no financial responsibility for privately owned vehicles other then paying the kilometric rates when used for SSCHS business purposes.

No reimbursement shall be made in respect of traffic or parking violations, or items normally covered under a comprehensive personal vehicle insurance policy (including fire, theft and vehicle collision damage), or any insurance deductibles.

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Services de santé de Chapleau Health Services

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Authorized By:	Chief Executive Officer	Version:	1.5
Issue Date:	1986-Jul-30	Revision Date:	2011-Apr-06
Manual:	Administration	Page:	7 of 14

Subject: Expense Reimbursement

Rental Vehicles

Rental vehicles should be used when other methods of transportation are not available or where a rental vehicle is the lowest cost alternative.

The size of the rental car must be the most economical and practical required for the business task and number of occupants. Where possible, rental vehicles should be compact or sub-compact models. If circumstances necessitate renting a larger model, a written explanation must be submitted with the expense claim. Luxury and sports car rentals are prohibited.

Air Transportation

Travel by air is permitted when this is the most practical and economical way to travel. All air travel is to be at the economy rate and not to include extra cost of stop-over enroute, unless such stop-over's are related to SSCHS business.

All efforts should be made to minimize the cost of air travel by booking travel arrangements in advance and use appropriate judgment in booking options (e.g. fixed dates or open-ended tickets). The hospital has designated administrative staff that are authorized to book flights for SSCHS' employees. This travel expense is paid directly through the hospital's corporate credit card.

Taxis

Reasonable use of taxis and airport limousines is permitted. Where possible, hotel shuttles or airport buses should be used. A reasonable gratuity will be permitted as an allowable expense.

Rail Transportation

Travel by train on a standard fare ticket (coach class) is permitted only when this is the most practical and economical way to travel.

4.2 Meals

Staff required to travel outside of the township of Chapleau may claim reimbursement for personal meals.

Allowance should not be claimed when meal(s) are part of conference, meeting, or otherwise provided. If a meal is provided at an event but you were not able to consume it for valid personal or business reasons, you may claim the replacement meal expense.

Services de santé de Chapleau Health Services

Issued By:	Administration	Policy Number:	ADM-00-05004
Authorized By:	Chief Executive Officer	Version:	1.5
Issue Date:	1986-Jul-30	Revision Date:	2011-Apr-06
Manual:	Administration	Page:	8 of 14

Subject: Expense Reimbursement

SSCHS acknowledges the need to provide flexibility in the reimbursement for meals to allow staff for personal dietary restrictions and culinary preferences. Staff have the following options when claiming reimbursement:

1. Claim a meal allowance of \$40 per day without providing any receipts.
2. Claim actual expenses supported with receipts to maximum limits as noted in the table below:

Meal Maximum Claim

	(includes gratuities & taxes)
Breakfast.....	\$ 15
Lunch.....	\$ 25
Dinner.....	\$ 50

Where a meal has been pre-arranged or provided, and consumed, meal expenses may not be claimed.

4.3 Alcohol

The purchase/consumption of alcohol when staff are travelling on hospital business is considered to be a non-reimbursable personal expense and cannot be expensed.

4.4 Accommodations

Reasonable expenses incurred by staff for overnight accommodation may be reimbursed.

Wherever possible, accommodation should be arranged at such hotels that offer preferred rates which are often identified as "Government Rates", "Ontario Rates", or "Corporate Rates".

Reimbursement will be made for single accommodation in a standard room and no reimbursement will be made for suites, executive floors, concierge level or luxury accommodation unless approved by the respective Director.

Private stays with family or friends is encouraged. A maximum of \$40 per night for gratuitous lodging expenses is allowed. No receipt is required.

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Services de santé de Chapleau Health Services

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Authorized By:	Chief Executive Officer	Version:	1.5
Issue Date:	1986-Jul-30	Revision Date:	2011-Apr-06
Manual:	Administration	Page:	9 of 14

Subject: Expense Reimbursement

4.5 Other

Additional reasonable business expenses not otherwise specified may be reimbursed. These items include, but not limited to, parking, toll charges, business calls, internet costs, photocopying, and facsimile etc. provided the charge is incurred while conducting SSCHS business.

4.6 Non-Reimbursable

In general, expenses of a personal nature will not be reimbursed. Expenses include but are not limited to:

- Recreational purpose (video rentals, mini-bars, etc.);
- Personal items;
- Traffic and parking violations;
- Social events that do not constitute hospitality;
- Alcoholic drinks;
- Expenses for friends/family members.

5.0 **BUSINESS EXPENSES POLICY**

5.1 Business Meals

Business meals are meals taken with fellow SSCHS employees during which a specific business discussion takes place. Such meals must be considered beneficial to the business objectives of the hospital. Business meal expenses must be reasonable in the circumstances, consistent with the rates used for meal allowances and approved by the immediate supervisor or next level of authority not in attendance at the meal. If the amount per person exceeds the meal allowance, explanation must be provided. The most senior employee present is responsible for paying. Expense submissions must include the names, titles and area of the employees in attendance at the meal, and the business reason for the meeting.

Alcoholic beverages cannot be expensed.

Services de santé de Chapleau Health Services

Issued By:	Administration	Policy Number:	ADM-00-05004
Authorized By:	Chief Executive Officer	Version:	1.5
Issue Date:	1986-Jul-30	Revision Date:	2011-Apr-06
Manual:	Administration	Page:	10 of 14

Subject: Expense Reimbursement

5.2 Provision of Hospitality

Hospitality is the provision of food, beverages, accommodation, transportation or other amenities at the hospital's expense to persons who are not engaged in work for the hospital.

Hospitality meals are meals taken with third parties during which a specific business discussion takes place. Such hospitality requires approval by the immediate supervisor or next level of authority not in attendance at the meal. Expense submissions must include the names and titles of the persons in attendance at the meal, the organizations they represent, and the business reason for the meeting. If the amount per person exceeds the maximum claim for meals, then an explanation must be provided. The consumption of alcoholic beverages is not encouraged. However, reasonable expenses for limited quantities of alcoholic beverages consumed by third parties only may occasionally be expensed. Acceptance of hospitality from vendors (current or prospective) by SSCHS staff may constitute a conflict of interest, and may therefore be prohibited. Managers are responsible for ensuring that employees are aware of their conflict of interest obligations.

Where hospitality events are extended by the hospital, and where the guests include vendors (current or prospective), managers are responsible for obtaining prior approval to ensure that the event does not give, or is not perceived to give, preferential treatment to any vendor.

Hospitality may be extended on behalf of the hospital when:

- i. Engaging representatives of other hospitals, the government, the broader public sector, industry, public interest groups or union representatives in discussion on hospital matters;
- ii. Sponsoring formal conferences for representatives of health service provider organizations, or for government, business or labour groups;
- iii. Providing persons from national or international organizations and charitable organizations with an understanding and appreciation of the hospital sector or the workings of the organization;
- iv. Honoring distinguished persons from the health care sector in recognition of exceptional public service; and
- v. Conducting prestigious ceremonies that are attended by government, and/or distinguished persons from the private or public sector.

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Services de santé de Chapleau Health Services

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Authorized By:	Chief Executive Officer	Version:	1.5
Issue Date:	1986-Jul-30	Revision Date:	2011-Apr-06
Manual:	Administration	Page:	11 of 14

Subject: Expense Reimbursement

The decision to provide alcohol as part of hospitality should be made by the CEO or the Director of Operations and should be consistent with the principles of the expense policy. In circumstances where alcohol is approved, appropriate measures should be taken to ensure a reasonable limit is placed on the quantity and cost of alcohol to be provided in advance of the event.

5.3 Acceptance of Hospitality

Acceptance of hospitality from vendors (current or prospective) may constitute a conflict of interest, and may therefore be prohibited. Managers should be responsible for ensuring that staff are aware of their conflict of interest obligations. Staff attendance on behalf of the hospital at various third party events, including but not limited to sporting events, entertainment, dinners or speaking engagements, must not violate the hospital's conflict of interest obligations, nor should such attendance *appear* to violate those obligations.

Acceptance of hospitality from vendors is strictly prohibited under the following circumstances:

- During the 'Black-out' period of 'Competitive Bid Processes' which is the period from the Date of Issue of an RFP/RFQ/RFT to the Award of a Contract;
- and during the period leading up to the potential renewal and/or extension of an existing contract.

5.4 Consultants and Other Contractors

Consultants are not considered staff and therefore are not entitled to reimbursement under this policy. 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
- dependant care

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Services de santé de Chapleau Health Services

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Authorized By:	Chief Executive Officer	Version:	1.5
Issue Date:	1986-Jul-30	Revision Date:	2011-Apr-06
Manual:	Administration	Page:	12 of 14

Subject: Expense Reimbursement

- home management
- personal telephone calls

5.5 Lobbyists

Lobbyists under the Broader Public Sector Accountability Act (BPSAA), SSCHS is prohibited from using public funds to hire external lobbyists.

6.0 CORPORATE EVENTS EXPENSE POLICY

6.1 Staff Recognition Events

The hospital endorses staff recognition events, such as service milestone or retirement events that are designed to recognize, reinforce and promote positive behaviour of employees.

Any form of staff recognition has human resources implication and must be approved by the respective Director.

No alcoholic beverages can be served at any on-site recognition event. If alcoholic beverages are served at any off-site recognition event, it should be approved by the Director of the department involved, and appropriate measures should be taken to ensure a reasonable limit is placed on the quantity and cost of alcohol to be provided in advance of the event.

Other informal events, such as non-work-related social gatherings of staff, should not be contemplated within the scope of hospital policy.

6.2 Staff Events and Parties

The hospital endorses staff events & parties such as the hospital Christmas party and Annual BBQ as they are designed to promote quality work life for staff.

All staff event or party expenses must be reasonable.

Departmental staff events held must be approved by the Director of Operations or CEO.

If alcoholic beverages are served at any hospital staff event or party, it must be approved by the CEO. Appropriate measures should be taken to ensure a

Services de santé de Chapleau Health Services

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Authorized By:	Chief Executive Officer	Version:	1.5
Issue Date:	1986-Jul-30	Revision Date:	2011-Apr-06
Manual:	Administration	Page:	13 of 14

Subject: Expense Reimbursement

reasonable limit is placed on the quantity and cost of alcohol to be provided in advance of the event.

6.2 Chief Executive Officer

The CEO will provide documentation and expense claims to the Finance Committee for approval. Following that, information will be posted on SSCHS website as per following guidelines:

TRAVELLING EXPENSES – MILEAGE AT 50¢/KILOMETRE

AREA	MILEAGE	ALLOWANCE
Chapleau - Foleyet	100	\$50.00
Chapleau - Timmins	200	\$100.00
Chapleau - Gogama	264	\$132.00
Chapleau – Sudbury	410	\$205.00
Chapleau – Sault Ste Marie	295	\$147.50
Chapleau – Wawa	140	\$70.00
Chapleau – Toronto	790	\$395.00
Chapleau – Sultan	69	\$34.50
Chapleau – North Bay	535	\$267.50
Chapleau – Kapuskasing	369	\$184.50
Chapleau – Thunder Bay	610	\$305.00
Foleyet – Timmins	100	\$50.00
Foleyet – Gogama	167	\$83.50
Foleyet – Sudbury	353	\$176.50
Gogama – Timmins	112	\$56.00
Gogama - Sudbury	192	\$96.00

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Services de santé de Chapleau Health Services

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Authorized By:	Chief Executive Officer	Version:	1.5
Issue Date:	1986-Jul-30	Revision Date:	2011-Apr-06
Manual:	Administration	Page:	14 of 14

Subject: Expense Reimbursement

Revision History:

Revision Date	Version	Revision Description
1986-Jul-30	1.0	New policy established.
2004-Aug-01	1.1	Updated
2008-May-01	1.2	New mileage, meal, and accommodation rates.
2010-Mar-05	1.3	New mileage, meal rates
2010-Apr-08	1.4	Update mileage grid and include liability for personal vehicles
2011-Apr-06	1.5	Update policy as per Broader Public Sector Expense Directive

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