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|  Halton Healthcare | Travel and Expense Reimbursement Policy and Procedure | | | |
| | Program/Dept: | Finance | Document Category: | Finance |
| | Developed by: | Chief Financial Officer | Original Approval Date: | Sep, 1998 (H) Apr, 1997(O) |
| | Approved by: | Senior Leadership Committee | Reviewed Date: | Jan 2023 |
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Purpose

To provide a basis for the reimbursement of reasonable expenses incurred by an employee, physician, board member, volunteer, consultant or contractor (Claimant) who is traveling or conducting business on behalf of Halton Healthcare Services (HHS)., including all related Corporations.

For the purpose of this policy and the expense rules, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with this policy and the rules. All decisions made under the expense rules should be taken very seriously. Approvers are accountable for their decisions, which should be:

- i. Subject to good judgment and knowledge of the situation
- ii. Exercised in appropriate circumstances; and
- iii. Comply with the principles and mandatory requirements set out in this policy and the expense rules.

When a situation arises and discretion needs to be exercised, approvers should consider whether the request is:

- i. Able to stand up to scrutiny by the auditors and members of the public
- ii. Properly explained and documented
- iii. Fair and equitable
- iv. Reasonable
- v. Appropriate

Scope

This policy applies to all HHS or related operating, capital, research funds, other votes and/or funds received via the Foundations.

Policy

1. A Claimant who is traveling on behalf of HHS shall be reimbursed for any out-of-pocket expenses which are necessarily incurred in the performance of these duties, provided that the expense has been pre-authorized and, in the opinion of the "Signing Authority", the amounts claimed for reimbursement are reasonable under the circumstances. Refer to the Signing Authority Policy.

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

- i. Expenses resulting from unlawful conduct.
- ii. Traffic and parking violations incurred while driving on HHS business.
- iii. Recreational purposes (e.g. video rentals, mini-bars, special facility charges, entertainment not directly related to HHS business, etc.).
- iv. Personal items not required to conduct hospital business.

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- v. Memberships to clubs (such as Airline clubs).
- vi. Social events.
- vii. Alcoholic drinks (unless preapproved; see section 5.1 and 9.0).
- viii. Expenses incurred due to the presence of friends or family members.
- ix. Hotel expenses incurred because of failure to cancel reservation.
- x. Credit card fees and late payment charges
- xi. Additional ancillary charges such as premiums for failure to refill fuel in a rental car.
- xii. **Any expense that is identified as a perquisite under Section 4.1 of the Broader Public Sector Perquisites Directive (such as, but not limited to, club memberships, seasons tickets to cultural or sporting events, clothing allowances not related to health and safety or job requirements, access to private health clinics, professional advisory services for personal matters)**

2. Travel that requires airfare, hotels or car rentals must be approved in advance by the Signing Authority using the Travel Authorization form (available on the HHS intranet). When possible, all reservations for airfare, hotels and car rentals must be made by HHS's preferred Travel Agency.

3. Origin and Transportation:

Claimants traveling on HHS business shall use the most practical and economical means of transportation. When a claimant opts to use another more expensive mode of transportation or to follow other than the most direct route for personal convenience, reimbursement of expenses shall be based on the cost of the mode and routing which is most economical and practical. Where a group of claimants is attending the same function, shared travel should be considered and required where possible.

Each claimant shall be assigned a home site by their immediate supervisor. The home site is defined as the location to which the claimant usually (>50% of the time) reports to work.

3.1 Trip Destination:

If the trip originates from your home, transportation expenses shall be calculated as the lesser of:

- i) the Distance travelled or;
- ii) as if the travel began and/or ended at the claimant's home site.

Travel between home and any HHS site is not eligible for reimbursement.

3.2 Local Public Transport:

Whenever practical, local public transport should be used (e.g. GO Train).

3.3 Taxis:

The cost of travel by taxi may be reimbursed when other, more economical forms of transport are not available or when weather conditions, physical disability, the transport of baggage or parcels or other circumstances so warrant.

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3.4 Railway:

Reimbursement for rail travel shall not exceed the cost of Comfort Class - Economy for short trips and Sleeping Class - Berth for overnight trips. When possible, all reservations must be made by HHS's preferred Travel Agency (see 2.0).

3.5 Aircraft:

Normally, a claimant shall travel "basic economy/coach" when flying. Whenever practical, claimants should take advantage of excursion or other discount fares. Reimbursement of expenses for transportation to and from the airport shall be based on the most economical and practical means. This may include the reimbursement of expenses for the use of a personal vehicle. When possible, all reservations must be made by HHS's preferred Travel Agency (see 2.0).

3.6 Personal Vehicles:

Claimants may drive personal vehicles on HHS business and be paid compensation at a rate per kilometer for the distance travelled. Claimants are advised, in their own interest, to carry appropriate insurance coverage, and should ensure that their insurance coverage permits the use of a vehicle for business purposes. All vehicles are required to be operated in compliance with the law. Section 166, sub-section (1) of the Highway Traffic Act stipulates that the owner of a motor vehicle is liable for loss or damage sustained by any person by reason of negligence in the operation penalties levied in respect to traffic or parking violations. HHS assumes no financial responsibility for privately owned vehicles other than paying the kilometeric rate allowance.

The kilometeric rate will be published in the Travel & Expense Reimbursement form available on the HHS intranet and will be updated on a periodic basis.

3.7 If a claimants own vehicle is used for personal reasons when air or train travel is clearly the better mode, only the lesser of the equivalent of return air or train fare may be claimed, plus the usual costs of local transit. In these instances, en route meals and motel accommodations are not reimbursable.

3.8 Claimants should exercise discretion when using the 407 or other toll highways when a non-toll alternative exists. All claims for reimbursement must be supported by an invoice and must be considered reasonable by the "Signing Authority".

3.9 Car Rentals:

The rental of a vehicle will be reimbursed in cases when this is the most economical and practical mode of transportation. Only economy/compact models will be approved for reimbursement. Any costs related to upgrades are the responsibility of the claimant. When possible, all reservations must be made by HHS's preferred Travel Agency (see 2.0).

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3.10 Education:

Mileage reimbursement shall not apply where a claimant travels to an educational institution on a regular (e.g. weekly) basis to attend a degree or non-degree course, unless the claimant is participating in the course at the request of HHS.

4. Accommodations:

Claimants traveling on behalf of HHS will be reimbursed for the expenses incurred for overnight accommodation, upon pre-approval by the "Signing Authority" for the department or program using the Travel Authorization form. The standard of accommodation provided **must be** considered reasonable by the "Signing Authority". Under exceptional circumstances, overnight accommodation for short distance travel may be reimbursed, if authorized in advance by the "Signing Authority" for the department or program. When possible, all reservations must be made by HHS's preferred Travel Agency (see 2.0).

5. Meals:

Meal costs will be reimbursed, for claimants only, when, during a normal meal period, the claimant is travelling on behalf of HHS overnight and outside any hospital site or regular workplace.

5.1 Reasonable out-of-pocket costs for personal meals will be reimbursed, up to a maximum daily allowance of sixty dollars (\$60), with the presentation of original receipts. Claims for meals other than those of the claimant, or group meals, must show name, and particulars of HHS's responsibility. Alcohol will only be reimbursed if it is pre-approved by the CEO or Chief of Staff and qualifies for reimbursement under 9.0 Hospitality, for exceptional circumstances.

6. Other Travel Related Expenses:

i) Parking:

Claimants may be reimbursed for the cost of parking off-site, while on Corporation business. Claimants will not be reimbursed the cost of parking at any of HHS's parking facilities.

ii) Gratuities:

Reasonable gratuities may be reimbursed.

iii) Telephone/Fax/etc. :

Claimants may be reimbursed for the cost of telephone calls and fax, etc., which are related to the conduct of business.

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iv) Laundry and Valet services:

Expenses incurred for laundry and valet services may be reimbursed only when a claimant is travelling on behalf of HHS for longer than five working days.

7. Travel Advances:

When claimants are required to travel for a period exceeding 2 days and/or where accommodation and transportation costs are not prepaid by HHS, the claimant may request a travel advance. A cheque requisition must be approved in compliance with the Signing Authority Policy. The "Signing Authority" will ensure that the request is reasonable and that the advance and/or Travel & Expense Reimbursement Form is returned to HHS within 7 days of the end of the travel period.

8. Other Reimbursable Expenditures:

i) Supplies

Staff may be reimbursed for occasional purchase supplies for small items (less than \$50) that are not obtainable from the Corporation's office supply or other vendors, because of the specialized nature of the items. For items that are purchased regularly, the Competitive Pricing Policy must be followed.

ii) Catering

The Internal Catering Policy must be followed.

9. Hospitality:

Hospitality is the provision of food, beverage, accommodation, transportation and other amenities at HHS expense to people who are not engaged in work for HHS.

Rules:

Functions involving only people who are employees of HHS are not considered hospitality functions and cannot be reimbursed.

Hospitality may be extended in an economical and consistent manner when:

- it can facilitate HHS business; and
- it is considered desirable as a matter of courtesy or protocol.
- expenses that do not fit the definition of hospitality will not be reimbursed. Examples of such expenses would be: office social events, retirement parties and holiday lunches.

Serving alcohol at a hospitality event requires prior written approval by the CEO or Chief of Staff. Alcohol cannot be served at non-hospitality events.

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Once approved, alcohol should be provided in a responsible manner, e.g., food must always be served when alcohol is available.

10. Consultants and Other Contractors:

- i) Consultants and other contractors will not be reimbursed for any hospitality, incidental or meal expenses
- ii) Reimbursement for allowable travel expenses can be claimed only when the contract with HHS specifically allows for it and only at rates in accordance to HHS policy.

Procedure

- A) All claims for travel expenses shall be submitted on a Travel & Expense Reimbursement Form (available on the HHS Intranet), which is to be signed by the claimant and authorized by the appropriate "Signing Authority", provided that person does not in any way personally benefit from the expenditures for which the claim is made, nor is a staff member junior to the claimant.
- B) All travel claims shall be checked for accuracy and compliance with policy prior to reimbursement.
- C) "Signing Authorities" approving travel claims must be satisfied that the expenses claimed are permissible and the amounts reasonable.
- D) Expenses related to a group can only be claimed by the most senior person present. Expenses cannot be claimed by claimants that are incurred by their approver with the result that the approver approves their own expenses.
- E) Original receipts must be submitted with claims for all expenses.
- F) Travel Claims must be submitted within a reasonable time frame, and always prior to March 31 of the fiscal year in which the expenses were incurred.
- G) Each item on the travel claim must clearly state the reason for the expenditure, or be supported by documentation that provides this information.
- H) Mileage claims between sites must state the date, the reason for the travel, and whether the trip is one way or return. Return trips are only allowable when traveling back and forth between hospital sites. Mileage to or from home to any HHS site is not reimbursable.
- I) Intersite mileage, as published in the Travel & Expense Reimbursement Form, must be used for travel between sites.

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Related Policies

- Signing Authority
- Catering Guidelines
- Petty Cash Policy
- Financial Assistance for Training and Development
- Perquisites

Related Forms

- Travel & Expense Reimbursement Form (available on Intranet)
- Travel Authorization Form (available on Intranet)

Signed By _____

Title _____