

ADMINISTRATIVE POLICY MANUAL

Title	Travel and Expense Reimbursement
Number	3.B.070
Policy Area	Resources - Finance
Policy Statement	<p>Reimbursements will be made for reasonable business expenses incurred while travelling on Peterborough Regional Health Centre (PRHC) business, attending approved educational opportunities or conducting hospital business.</p> <p>This policy adheres to the Broader Public Sector (BPS) Expenses Directive issued pursuant to the BPS Accountability Act noted below.</p>
Definitions:	<p>“Hospitality” is the provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are not engaged to work for PRHC, other hospitals, universities or other designated BPS organizations and Ontario Government Ministries and Agencies (OPS).</p>
Background:	<p>The BPS Accountability Act, 2010 (Part IV – Expense Claims: Allowable Expenses) sets out expense rules for BPS organizations. The expense rules apply to any person in the organization making an expense claim, including board members, employees, volunteers, physicians, consultants and contractors.</p> <p>This policy is based on four key principles:</p> <ul style="list-style-type: none">A) Accountability <p>PRHC is accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses support business objectives.</p> <ul style="list-style-type: none">B) Transparency <p>PRHC 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.</p> <ul style="list-style-type: none">C) Value for Money <p>Taxpayer dollars are used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.</p> <ul style="list-style-type: none">D) Fairness

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

Implementation
(Procedure) :

1.0 Accountability Framework

1.1 For reimbursement, an employee's immediate supervisor is accountable to review and approve all of the employee's expense forms and associated back-up. The BOD Chair is accountable to review and approve expense forms and associated back-up for the CEO, all other BOD members and Community Members at Large. The Chair of the Stewardship Committee is accountable to review and approve expense forms and associated back-up for the BOD Chair.

1.2 In circumstances where an expense is for a number of individuals (i.e. group lunch) the expense form must be completed by the most senior employee who participated.

1.3 The specific levels of approval are outlined in schedule A of policy 3.B.010 Approval Authority Policy.

1.4 In the case of vacancies or absences, delegation of approval can occur within the following guidelines:

- Delegation of approval must be to the same management level or higher; cannot be delegated downward without the express written consent of the CEO or CFO
- In the absence of the CEO, the CEO can delegate approval to the acting CEO.

1.5 Managerial Discretion

For the purpose of this policy, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with the intent of this policy.

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

- able to stand up to scrutiny of the auditors (internal and external) and members of the public
- properly explained and documented
- fair and equitable
- reasonable
- appropriate

There is no discretion to depart from the principles of this policy.

2.0 Travel

- 2.1** All travel requires prior approval. For all travel within North America, approval may be written or verbal.
- 2.2** Travel outside of North America requires approval from the President & CEO.
- 2.3** The type of travel selected should be the most practical and economical way to travel. All air and rail travel will be in economy (coach) class.
- 2.4** A person who uses a personal vehicle for official hospital business trips will be reimbursed at the rate of \$0.40/km. PRHC rates are set annually based on rates used by similar public sector entities. All vehicle expenses are included in this rate. It is the sole responsibility of the employee to ensure that they have appropriate insurance coverage including an adequate amount of coverage for business use.
- 2.5** In some circumstances, the rental of a vehicle may be considered necessary. Such rental must be based on the most economical size of vehicle for the required task and number of occupants. Claims for car rentals must be supported by a detailed receipt showing payment in full has been made. Fuel receipts are acceptable expenses for rental cars only.
The collision and liability insurance offered by automobile rental agencies must be purchased.

3.0 Accommodation

- 3.1** PRHC will reimburse costs for accommodation in a standard room. No reimbursement will be made for

suites, executive floors and concierge level or luxury accommodation. Preferred hotel accommodations for conferences should be at the host hotel or at a comparable rate from another hotel. Detailed hotel bills/statements must be included for reimbursement. If the bill does not show a zero balance or proof of payment, a credit card slip or other supporting receipt must also be submitted.

3.2 Cancellation charges resulting from failure to cancel guaranteed hotel bookings prior to the hotel's deadline for cancellation without penalty are the claimant's responsibility.

3.3 Incidental charges such as alcohol, in room movies/entertainment, laundry, etc. will not be reimbursed.

4.0 Meals

4.1 PRHC requires that all meal expenses be reasonable and exclude alcoholic beverages. The maximum allowable reimbursement is \$100 CAD per day in Canada and \$100 USD per day in the United States. These maximum allowances are inclusive of taxes and gratuities. A gratuity of up to 18% on restaurant meals is allowed.

4.2 Reimbursement of meals (moderate food and non-alcoholic beverages) for offsite meetings with internal staff or external guests is permissible where the business meeting occurs over the timing for breakfast, lunch or dinner and the budget is available.

4.3 Meal claims must be accompanied by an itemized receipt.

5.0 Alcohol

5.1 PRHC will not provide reimbursement for the cost of alcoholic beverages.

6.0 Hospitality

6.1 Hospitality is permitted for events attended by external non-BPS/OPS guests to advance PRHC's business including, for example, receptions for dignitaries, donors or volunteers.

7.0 Consultants and Other Contractors

7.1 Consultants and other contractors will not be reimbursed for any incidental hospitality or food expenses, including meals, snacks, beverages, gratuities, laundry or dry cleaning, valet services, dependent care, home management, or personal phone calls.

7.2 Reimbursements for allowable expenses (e.g. travel and accommodations) can be reimbursed only when the contract specifically provides for it, and the expenses claimed do not fall into any of the prohibited categories set out above.

8.0 Catering

8.1 Reasonable internal catering expenditures are allowed when attendees are required in meetings that occur during traditional meal times. Manager level or above must approve these expenditures in advance.

9.0 Other Expenditures

9.1 Staff Social Events

PRHC does not fund staff social events (e.g. holiday parties, picnics, birthdays, and shower celebrations). These staff social events may be held without charge in PRHC's rooms subject to availability and staff may contribute food and beverages at their own expense. Staff recognition and engagement events are not considered social events (see Section 9.2).

9.2 Staff Recognition and Engagement Events

Staff recognition (e.g. retirement tea or project celebrations) and engagement events (e.g. trainee welcoming event or team building) are reimbursable expenses, provided that they are appropriately modest, fit the circumstances and have budget approval.

9.3 Gifts of Appreciation/ Recognition

Token gifts of appreciation, valued at up to \$100, may be extended to staff, physicians and

volunteers. The token gifts must be in recognition of a business related activity such as a retirement, or extraordinary contributions like annual student awards or poster prizes or may be related to a death in the family. An honorarium is not subject to this policy.

Documentation and Individual Responsibilities

Good record-keeping practices must be maintained for verification and audit purposes.

Original detailed receipts are required for all expense being claimed except for mileage claims.

Claimants are responsible to:

- Inform themselves of the requirements of this Policy
- Ensure compliance with this Policy
- Ensure amounts claimed for expenses are accurate, complete and reasonable
- Provide original itemized receipts
- Submit expense claims using the correct Payment Request Form (available on the COHPA portal)

Approvers are responsible to ensure expenses they approve are:

- Incurred in the performance of PRHC business and supported by appropriate documentation
- Incurred in a manner consistent with the principles of this Policy
- Within the scope of the approver's approval authority
- Not self-approved
- Charged to the correct cost centre and expense account
- Submitted using the correct Payment Request Form

Posting

This policy must be posted on PRHC's publicly accessible website.

Related Documents

3.B.010 Approval Authority Policy

References:

Broader Public Sector Accountability Act, 2010
Broader Public Sector Expenses Directive

Responsibility for
Monitoring:

Controller
Accounts Payable

Controller, Finance Department

Responsibility for
Review/Update:

Effective Date:

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Date Reviewed:

January 2019
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most recent date first in line

January 2019
March 2016
March 15, 2008
March 21, 2007
November 1, 2005
January 1, 2004
October 1, 2006
July 2003
September 2000
November 1993
February 1993
January 1991

Approval Pathway:

Senior Team

Appendices: