



POLICY AND PROCEDURE

SUBJECT:	BUSINESS EXPENSE CLAIM	POLICY NO.	734.09
DEPARTMENT:	HOSPITAL WIDE, BOARD OF DIRECTORS	DATE APPROVED:	1985/11/04
		SIGNATURE:	
ISSUED BY:	FINANCE	REVISED:	09/10; 10/03; 2011/11; 2014/04; 2015/04; 2015/10/28; 2019/01; 2020/05/06
		REVIEWED:	2015/04/22; 2016/03/23; 2017/03/22; 2018/04/09; 2019/02

PURPOSE

The purpose of this policy is to set out clear guidelines and procedures concerning reimbursement of approved travel and related expenses incurred when on hospital business. This policy applies to all staff, physicians and board members.

POLICY STATEMENT

The WNGH supports a transparent and accountable process for reimbursement of out of pocket expenses acquired while conducting hospital business in compliance with OHA guidelines (2011), Ontario Broader Public Sector (BPS) Directives and Canada Revenue Agency.

PROCEDURE

1. Request/Authorization for Expense Reimbursement and Travel Claims

When possible, the Educational Opportunities Approval (form #7112000-019) completed by the employee/board member requesting reimbursement for expenses and business travel claims must be approved in advance by the appropriate level of authority approval:

- Board Chair for Members of the Board (authority may be delegated to the CEO)
- Board Chair for CEO (using annual authorization form, \$2,000/month)
- CEO for the Senior Manager and physicians
- Senior Manager for manager and/or staff under his or her authority

2. Expense Reimbursement Form:

1. The standardized Travel Expense Claim form ([7111010-01299](#)) must be completed for reimbursement of expenses such as the cost of seminar and/or conference, travel, accommodation, meals, etc., and must be submitted with original, itemized receipts and/or documentation.
2. The claim must clearly state to whom the payment is to be made.
3. The claim must state the business purpose for the expenditure in an expense description column.
4. If the individual seeking reimbursement for costs incurred on behalf of other individuals (e.g., meals purchased on behalf of the group), the names and titles of those other individuals must be included.



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5. The form must be signed by the employee/board member/physician requesting reimbursement and his or her immediate supervisor for approval. It must include a valid expense account code.

The employee/board member/physician should strive to keep his or her request for re-imbusement within reasonable limits for the Hospital business function/event being attended.

3. Travel and Transportation

The selected form of transportation must be the most economical taking into consideration the length of travel, and additional expenses associated with the mode of transportation selected.

1. A copy of the boarding pass or ticket or e-ticket for all modes of transportation must be attached to the expense report.
2. Where a number of employees/board members/physicians are attending the same function, shared travel is required, where possible and if safe to do so.
3. The mode of transportation chosen – air, train, or car - must be that which enables the employee/board member/physician to attend to hospital business with the least cost to the hospital, and be consistent with the least amount of interruption to the employee/physician/board member's regular business and personal schedules. Consideration should be taken as to the length of time away from the workplace.
4. Basic economy/coach fares will be paid by the hospital. Any upgrades would be the responsibility of the employee/physician/board member.
5. Travel with others (i.e. spouse), including meals and cancellation fees, are not covered and must be paid for by the employee/physician/board member.
6. When personal travel is combined with business travel, the employee/physician/board member will be reimbursed for only the business portion of the trip at the lowest available fare.
7. Travel by Vehicle

When road transportation is the most practical and economical way to travel, the order of preference must be:

- rental vehicle when travelling **in excess of 100 km** if more economical than use of a personal vehicle; or
- Personal vehicle when travelling **less than 100 km**.

a) Rental Vehicle

- Rental of a compact or mid-size vehicle is encouraged and employee/board members are required to use a rental company, which is the Vendor of Record where possible to ensure the most favourable rates. **Consideration may be given for a car rental upgrade based on the number of passengers, weather conditions and other safety reasons.**



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However, all luxury and sports car rentals are prohibited.

- Collision and liability insurance to cover replacement value for rental car are provided by the car rental company. To ensure appropriate insurance coverage when you are renting a vehicle for business purpose, you must:
 - i. Book the reservation under the hospital's name
 - ii. List yourself and any other drivers on the rental contract.
- To avoid higher fuel charges, you must re-fuel the rental car before returning it.
- Receipts for gasoline purchases, parking lot charges and applicable bridge or highway tolls must be submitted with expense reports.

b) Personal Vehicle

- Personal vehicles used on hospital business must be insured at the vehicle owner's expense for personal motor vehicle liability. Coverage must be equal to or greater than the minimum liability specified in the Insurance Act. Drivers must satisfy themselves whether their motor vehicle insurance coverage includes business use of their vehicles. The hospital will not reimburse costs of collision and liability coverage.
- A flat rate of \$45 will be applied if the personal vehicle is used in excess of 100 km/day if a rental car is not chosen.
- \$0.44/km will be applicable for more than 100/km if a rental car is not available.
- Rate schedule for total kilometres driven per fiscal year

0 – 4,000 km	\$0.44
4,001 – 10,700 km	\$0.39
10,701 – 24,000 km	\$0.34
> 24,000 km	\$0.29

- For greater clarity, the hospital assumes no financial responsibility for privately owned vehicles other than paying the per kilometre rate when used for hospital business. Those driving a personal vehicle on hospital business cannot make claims to the hospital for damages as a result of a collision.
- When employees/board members use their own vehicles for hospital business, reimbursement will be in accordance with the approved kilometre allowance. This allowance is to cover



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the costs of fuel, depreciation, maintenance and insurance.

- When an employee, physician or Board member accumulates more than 1600 km/month, the manager/senior manager or Board Chair will review and investigate lower cost options.
- During inclement winter weather when travel cannot be cancelled, individuals may, with pre-approval, use their own personal vehicle. Under these circumstances the daily km limit will not apply and staff will be reimbursed for their full mileage for these trips.

8. Accommodation

- The most economical accommodation available must be selected (generally a standard quality hotel room)
- No reimbursement will be made for suites, executive floors, or concierge levels.
- The Hospital may allow third party authorization to hold the reservation for the room and tax only.

9. Meals

Maximum amount per day with original receipts is as follows:

\$50.00 per day for region north of Parry Sound as follows:

- Breakfast: \$ 10.00
- Lunch : \$ 15.00
- Dinner: \$ 25.00

\$75.00 per day for all other regions as follows:

- Breakfast: \$ 15.00
- Lunch : \$ 20.00
- Dinner: \$ 40.00

A 15% Gratuity is acceptable in addition to the meal allowance.

10. Other incidentals

Costs for the use of taxis and parking are recoverable. Original receipts and /or documentation is required.

The Time Off Approval & Payment Directives form (7112000-02099) must be completed by employees/board members and submitted to the appropriate level of authority for approval of paid education and/or business leave.

11. Exclusions of Expense Claims

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



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- a) Newspapers and magazines, personal items not related to business;
- b) Social events that do not constitute hospitality;
- c) Recreational purposes (mini bar, video rentals, special facility charges);
- d) Traffic or parking violations incurred while driving on hospital business;
- e) Expenses resulting from unlawful conduct;
- f) Alcoholic drinks, unless part of hospitality;
- g) Expenses incurred due to the presence of friends or family members;
- h) Credit card fees and late payment charges.

Public Reporting

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

- Every member of the Board of Directors;
- The President and CEO;
- Every member of the Senior Management that reports directly to the President and CEO;
- Chief of Staff.

The Hospital will post the following information in respect to travel, meal and hospitality claims made by individuals designated above:

- Type of expenses claim
- Date on which the expense occurred
- Amount claimed
- A description of the expenses



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