

Espanola Regional Hospital & Health Centre

Expense Reporting Policy

The purpose of this policy is to set out rules and principles for the reimbursement of travel expenses to ensure fair and reasonable practices and to provide a framework of accountability and transparency to guide the effective oversight of public resources in the reimbursement of expenses.

This policy applies to Hospital Staff, Board Members, Physicians and Consultants/Contractors engaged by EGH to provide consulting or other services. Where there is a difference in the treatment accorded, such will be specified.

1. GENERAL

The Board of the Espanola General Hospital recognizes the need to reimburse individuals for necessary and economical travel expenses incurred while on approved business supporting the organization's objectives. The hospital reserves the right to establish an upper limit on expenses for any trip.

2. AUTHORIZATION

All travel requiring disbursement of hospital monies not exceeding \$5,000.00 shall be authorized by the Senior Manager for the department prior to any arrangements being made. CNO and CFO travel, not exceeding \$5,000 shall be authorized by the CEO. CEO and Board travel shall be authorized by the Board Chair or the Chair of the Audit and Finance Committee. Department Managers may authorize local travel mileage claims under \$500.00.

Individuals may not approve their own expenses. Expenses for a group can only be claimed by the most senior person present.

Physicians requesting Hospital funding for education/travel must first submit proof of the approval or rejection of O.M.A. C.M.E. funds. The CEO shall authorize physician claims not exceeding \$5,000.00.

All travel exceeding \$5,000.00 or outside the Province will only be permitted on an exception basis and must be approved by the Board Chair or the Chair of the Audit and Finance Committee, in addition to the above authorizations.

Consultants and other contractors (Refer to Section 7)

3. TRAVEL, CONFERENCE AND EDUCATION EXPENSES

Transportation

Travel expense will be reimbursed on the most practical and economical mode of transportation to suit the occasion.

A mileage allowance shall be paid for travel by vehicle, based upon the number of kilometers traveled. Rates shall be set on April 1 of each year following Board ratification.

Consideration may be given to air/train (basic economy/coach fares) or rental vehicle (compact or its equivalent) if it is the most practical and economical way to travel.

Accommodation

Accommodation will be reimbursed for standard hotel room accommodation. If traveling within Ontario the OHA preferred rate is to be obtained if available.

Meals

Meals will be reimbursed based on a meal allowance guideline approved by the Board. The meal allowance is to include tax and reasonable gratuities of 10%-15% on a restaurant meal. Reasonable claims greater than the per diem may be considered for reimbursement. Itemized meal receipts are required. Costs incurred for alcoholic beverages are not reimbursable.

Claims for meals for other than the claimant, or for group meals, are expected to bear a beneficial relationship to the business of the Hospital and should be explained on the expense form. Names and particulars of all participants must be shown.

Tips/Gratuities

Tips and gratuities will be reimbursed for reasonable gratuities for porter, hotel room services, and taxis. Keep a record of gratuities paid. Examples of reasonable amounts for gratuities include:

- 10% on a taxi fare
- \$2-\$5 for housekeeping for up to two nights in a hotel
- \$2-\$5 per bag for a porter
- \$2-\$5 for parking attendants

4. SUBMISSION OF TRAVEL EXPENSES FOR REIMBURSEMENT

All expense forms must be properly completed. All claims must be supported by original, itemized receipts and approved by the responsible Manager, or Board representative. All expense forms must be submitted within five business days of the trip.

The original, approved copy of the expense form and the approved request for education form are to be forwarded to accounting for processing. Original receipts showing the establishment's GST registration number must be submitted. Where receipts are not available, employees and others are expected to account for the various expenditures incurred and state the reason on why receipts are not available.

Any overpayments of expenses, that have been prepaid by the hospital would be considered a debt owing to EGH and must be repaid within 15 days.

If applicable, claims must be submitted before leaving employment with EGH.

5. NON-REIMBURSABLE EXPENSES

As a guideline, the following expenses are considered personal and are not normally reimbursable:

- Entertainment expenses
- Laundry and dry cleaning
- Sports facilities and recreational expenses
- Personal telephone calls will be limited to one call per day
- Expenses incurred due to the presence of friends or family members
- Parking violations and other expenses resulting from unlawful conduct.
- Other expenses deemed unreasonable or unnecessary in the course of carrying out the business of the Hospital.

6. DIRECT HOSPITAL PAYMENTS

Direct hospital payments such as air fare, registration and hotel bills will be charged directly to an advance account, which can only be cleared upon submission of a travel expense report.

7. Expenses for Consultants and Other Contractors

Consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses, Reimbursement for allowable expenses under this policy can be claimed only when the contract with EGH specifically allows for it.

8. Public Disclosure of Expenses

Information about expenses must be posted on EGH's public website for designated individuals including Board Members, Senior Managers and the Chief of Staff.

Related Policies: Hospitality
 Mileage and Meal Allowances

Hospitality Policy

Espanola Regional Hospital & Health Centre (ERHHC) recognizes that in certain circumstances the provision of hospitality is conducive to the success of the organization.

The purpose of this policy is to facilitate reasonable hospitality expenditures that support the facility's activities and adhere to its Mission and Values while maintaining financial responsibility and accountability. As a public institution employees must exercise reasonable care and judgment in incurring hospitality expenses.

DEFINITION

Hospitality is the provision of food, beverage, accommodation, transportation and other amenities at public expense to people who are not engaged in work for the ERHHC. Hospitality should be economical and appropriate and should facilitate hospital business or be considered desirable as a matter of courtesy.

RULES

- Functions involving only people who work for the ERHHC are not considered hospitality functions and cannot be reimbursed. Expenses that do not fit the definition of hospitality will not be reimbursed under this policy. Examples of such expenses would be: office social functions/events and business meetings. These internal departmental expenses are not considered hospitality for the purposes of the BPS Expenses directive and any decision about these expenses should be made with due consideration for the prudent and responsible use of taxpayer dollars and for accountability and transparency. Furthermore, these expenses must be approved by the CEO or Board Chair.

Hospitality may be extended on behalf of the hospital when:

- engaging in discussion of official public matters with, or sponsoring formal conferences for:
 - business and industry;
 - public interest groups; or
 - labour groups;
- providing people from national, international, or charitable organizations with an understanding or appreciation of Ontario and the workings of its government;
- honouring distinguished people for exceptional public service in Ontario;

- conducting prestigious ceremonies for heads of state, government or distinguished guests from the private sector;
- the business of the agency/organization includes hospitality functions; and
- other hospitality functions as approved by the CEO, providing they conform to the rules listed in this policy.

Responsibilities regarding alcoholic beverages

- Prior written approval from the CEO or Board Chair is required for hospitality events where alcohol will be served. Alcohol should be provided in a responsible manner, e.g., food must always be served when alcohol is available.
- The provision of alcohol is limited to meals and receptions.
- Appropriate measures will be taken to ensure a reasonable limit is placed on the quantity and cost of alcohol.

Submitting the claim for reimbursement

- All expenses must be documented and include original itemized receipts.
- The claim must include event details regarding:
 - purpose;
 - date(s);
 - location;
 - type of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.);
 - attendees
- Attendees listed by name and organization.

Meal & Mileage Allowance

Meal Allowance: \$20 breakfast; \$20 lunch; \$40 dinner

Mileage Allowance: \$0.50 per kilometer

NB. While the meal allowance provides a reasonable upset limit for expenditures, it is acknowledged that, at times (e.g. hotels in downtown Toronto), expenditures may exceed the limit due to cost of dining in hotels. Staff and consultants are encouraged to exercise caution when eating in hotels.