

Subject:	Business Travel and Expense Reimbursement		
Section:	Administrative (Subsection: Finance)		
Issued By:	Director, Finance and Information Technology	Approval Date:	November 23, 2021
Approved By:	Senior Management Team	Effective Date:	November 26, 2021

1. **Purpose:**

The Business Travel and Expense Reimbursement Policy outlines the processes, principles, responsibilities, and prescribed form to be used by employees, volunteers, board members, consultants and contractors (“Claimants”) of Ontario Shores Centre for Mental Health Sciences (“Ontario Shores”). This policy covers the following:

- Responsibilities of claimants and managers,
- Eligibility for business travel and expenses incurred in the performance of hospital duties,
- Approvals required, and
- Process to claim reimbursement.

2. **Policy:**

Scope:

This policy applies to all business travel and expenses regardless of the method used to pay such expenses. It includes expenses reimbursed directly to the claimant as well as those charged to a Corporate Procurement Card (P-Card), or charged by way of a vendor’s invoice.

This policy provides direction in a number of areas but is not intended to cover all situations related to expense reimbursements. The main accountability to ensure reasonableness of out of pocket expense claims rests with the manager who approves the expense claim consistent with their signing authority level.

Principles:

The following principles were applied in developing the Business Travel and Expense Reimbursement policy, with emphasis on Accountability, Transparency, Value for Money and Fairness:

- Claimants should be reimbursed for reasonable and actual expenses incurred by them when performing hospital business.
- The hospital expects discretion to be applied with all expenses incurred and reserves the right to limit reimbursement to reasonable costs.

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- Reimbursable expenses should support objectives of the hospital.
- Expenses should be supported with original receipts and/or documentation. Credit card receipts are not acceptable unless itemized detail is included.
- Expense claims that do not comply with policies and procedures may be returned to the claimant and not processed until corrected, or result in a denial of the claim.
- Expense claims should be submitted in a timely manner.
- Claimants are responsible to obtain all appropriate approvals **before** incurring expenses.
- Claimants are expected to make the most practical, economical and reasonable arrangements for travel, meals, hospitality, personal, and corporate expenses.
- Staff expenses must be approved by the appropriate supervisor (i.e., Manager, Director, Vice President, or CEO).
- No individual can approve their own expenses, or that of a subordinate that has paid for travel, meal, etc., expensed to the supervisor's benefit.
- The person approving the expense claim is responsible to ensure all claims are correct, reasonable and in accordance with the Business Travel and Expense Reimbursement and [Signing Authority & Delegation](#) policies.

All individuals seeking reimbursement must comply with the standards in this policy.

3. **Definitions:**

Authorization: The approval of a business travel and expense reimbursement form by the appropriate person with appropriate signing authority. Generally, authorization requires the immediate supervisor's approval as long as the expense claim amount is within their signing limit.

Business Expenses: Reasonable out-of-pocket expenses incurred by claimant in the course of performing their duties on behalf of the Hospital.

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Business Travel: Travel required for hospital business and authorized by the appropriate level of authority.

Consultants: Persons providing services to the hospital as an independent contractor, and who are not employees of the hospital. For greater clarity, consultants are not to be considered “staff”; see below.

Entertainment/Hospitality: The provision of food, beverage, accommodation, transportation and other amenities paid on behalf of people who are not engaged to work for the Hospital.

Long Haul Flight: Long haul flight includes flights longer than three hours one way.

Office: The hospital-related regular place of work. For example, the address on a staff person’s business card or where the staff person has an office, desk, computer, telephone etc.

Personal Vehicle: A vehicle owned, borrowed or rented/leased personally by a member of staff.

Receipt: An original document, or carbon or certified copy, with the details of the expenditure, the amount, the date and indicating proof of payment. Credit card chit alone is not a sufficient receipt.

Staff: Staff includes all hospital employees, credentialed staff, volunteers, faculty, outsourced service staff and other individuals engaged in hospital business and who intend to receive travel and expense reimbursement under this policy.

4. **Procedure:**

4.1 Accountabilities:

Claimants:

- Follow the principles and rules set out in this policy;
- Exercise integrity and good business judgment when planning and deciding to incur a business expense;
- Obtain pre-approval for certain required expenditures (evidence of pre-approval **must** be attached to the expense reimbursement claim or P-Card statement);
- Ensure all expense claims are submitted in a timely manner and are supported by an accurate and complete set of original receipts;

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- Provide explanations when receipts and supporting documentation are not provided. Failure to provide receipts may result in non-reimbursement. Exceptions must be initialed by the supervisor and may not be reoccurring;
- The employee's signature on the expense claim represents validation that the claim is accurate and complete.

Management

- Use good business judgment and knowledge of the situation when approving travel and business expenditures, consistent with the Ontario Shores' [Signing Authorities and Delegation](#) Policy and Procedure;
- Ensure the expense claim is reasonable and appropriate;
- Exercise managerial discretion judiciously;
- Monitor compliance with the Business Travel and Expense Reimbursement Policy and Procedure and other applicable policies;
- Maintain appropriate education with staff in advance to ensure policy is understood and followed.

Finance

- Provide advice and direction on interpretation and application of this policy;
- Carry out periodic reviews to monitor compliance with the policy and procedure;
- Process expense claims in a timely fashion.

4.2 General Provision:

It is expected that the claimants will choose the most economical and direct form of transportation while travelling on Hospital business. If the claimant is unable to achieve both time and cost savings, the claimant is expected to choose that which best meets the needs of the Hospital.

Expense claims for out of country travel should be submitted within one week of completion of a trip. All other expense claims should be submitted on a monthly basis. Any expenses submitted greater than **3 months** after being incurred may **NOT** be reimbursed.

When possible, payments in advance for registrations and travel costs should be expensed on a Corporate Procurement Card (P-Card). Expense claims for expenses incurred for future-dated events and related expenses should be submitted following attendance of the event.

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Original receipts must be submitted in ALL cases. Failure to do so will result in the claim being returned to the claimant and/or approver.

4.3 Travel and Other Expenses:

Air Transportation

Claimants are required to travel economy class for all domestic and international travel. It is Ontario Shores' policy to obtain maximum savings on air travel expenses within reasonable limits. Every effort must be made to book in advance to take advantage of discounted fares and to obtain the lowest fares compatible with necessary travel requirements. Additional costs related to the flight, (e.g., advanced seat selection) will not be reimbursed unless considered a long haul flight, or supported by an approved business reason. Additional costs incurred, but not required for approved business reasons will be paid for personally (i.e., not paid on corporate P-card).

The original boarding pass(es) must be attached to the expense claim if not paid for by P-Card. If boarding pass is unavailable, proof of travel must be demonstrated.

When personal travel is combined with business travel, the claimant will be reimbursed for only the business portion of the trip at the lowest available fare. Information supporting the lowest available fare must be provided with the claim.

Rail/Bus Transportation

Travel by rail or bus may be selected by claimants as an economical alternative. When using rail, economy class passage will be used. Wherever possible, travel arrangements should be made in advance to ensure availability of economy class seats and the best price.

The original boarding pass(es) must be attached to the expense claim if not paid for by P-Card. If boarding pass is unavailable, proof of travel must be demonstrated.

Use of Personal Vehicles

When a claimant uses their own vehicle to travel on Hospital business in the performance of their duties, they shall be reimbursed for the distance travelled per the following guidelines:

- Claimants are not reimbursed for the cost of travel between their home and their place of work;

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- The shortest distance between the claimant's place of work and their destination, or their home and their destination, will be used to calculate the maximum number of kilometres that can be claimed for distance travelled;
- A mapping tool will be used to calculate the shortest distance between any two points. If a claim is found to be in excess of 10% of the shortest distance it will be returned to the claimant for correction;
- Mileage is reimbursed at a rate of \$0.45 per kilometre.

This kilometric rate is to cover the cost of fuel, depreciation, maintenance and insurance to be incurred by the claimant. Any traffic or parking infractions are the sole responsibility of the claimant. Ontario Shores is not responsible for any liability that occurs as a result of operating a personal vehicle while on hospital business.

Parking and toll charges while on hospital business will be reimbursed by the Hospital subject to receipts being provided. Parking at the claimants' normal place of work will not be reimbursed.

The use of toll highways, including but not limited to Highway 407 ETR, is reimbursable, however, the use of such routes should be limited and is subject to management approval. Receipts must be attached to the expense claim.

Claimants must have a valid driver's license and must be insured at the vehicle owner's expense. The Claimant must maintain adequate liability insurance equal to or greater than the minimum amount as prescribed in the Insurance Act. Claimants who use their personal vehicles for company business acknowledge and agree that the claimant is responsible for any and all vehicle maintenance and repairs. When practical to do so, the claimant must use alternate means of transportation. In no event shall Ontario Shores be liable to the claimant or any third party for any special, indirect, incidental or consequential damages arising from any claim that is incurred during personal automobile usage for hospital business due to the performance of a criminal act.

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Taxi

The use of taxis is restricted to transportation to and from stations and airports and to business or professional offices where other economical transportation is not available or feasible. Receipts must be attached to the expense claim.

Hotel Accommodation

All claimants are expected to use standard accommodation (single economy room rate at a reasonable establishment). The individual claimant is responsible for all charges to the room. Checking out of the hotel must be done personally so that the bill is reviewed, and a copy obtained. A copy of the detailed bill must be attached to the claim or P-Card statement, including any receipts to support the details for the charges (e.g., restaurant meals charged to the room.) Ontario Shores will **NOT** reimburse for other charges such as entertainment, alcohol or optional facilities charges.

For conferences or educational events, claimants must live a minimum of 80 kilometres from the venue to claim hotel accommodation, except when the overnight stay is supported by business reasons and pre-approved by the CNE, COO, Vice President, or CEO. Pre-approval evidence must be attached to the claim or P-Card statement.

Automobile Rental

Rental of a compact or mid-sized car is encouraged when it is more economical than other modes of transport. Rental period must be agreed upon in advance and consistent with the dates of business travel. Automotive rental must be paid with Corporate P-Card so that insurance for collision/loss coverage is included. In order to be valid, no additional insurance, or Collision Damage Waiver, from the rental company should be accepted.

A copy of the rental agreement must be attached to the expense reimbursement claim.

Meal Allowance

Meals will be reimbursed by the Hospital when claimants are on Hospital business. Meals will be reimbursed according to actual expenditure, vouched by receipts up to an average maximum of **\$55.00** per day including gratuities and taxes.

Original itemized receipts along with credit card receipts must be attached to the expense reimbursement claim. The expense claim must show a brief explanation of the circumstances/events and the names of the guests, or patient account number, where applicable.

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Failure to provide itemized receipts may result in non-payment.

Costs incurred for alcoholic beverages are NOT reimbursable and staff are required to ask the restaurant for a separate invoice when having alcohol with their meals.

Travel Outside Ontario

All travel outside Ontario requires PRE-APPROVAL via email from either the CEO or COO. Evidence of pre-approval must be attached to the expense reimbursement claim or P-Card statement.

U.S: Meal allowances will be the same as in Canada but paid in US funds.

Abroad: Meal allowances will be consistent with the [Government of Canada Treasury Board](#) rates for breakfast, lunch and dinner specific to the country in question.

Entertainment/Hospitality

As a rule, the Hospital does not support entertainment/hospitality unless it is directly related to the employee's position. However, reasonable expenses of Directors and Senior Management will be reimbursed for the occasional entertainment of business contacts. All expenses must be described in detail (including the names of the individuals and which company they represent) when submitting the expense claim.

Hospitality functions/events that are unusual or large should have prior approval of the CNE, COO, Vice President, or CEO.

No alcohol beverage will be reimbursed except for approved entertaining/hospitality by CEO. There must be a limit to the number of alcoholic beverages. Any alcohol claims during normal business hours will require the approval of the CEO.

The highest ranking member of staff should pay for the entertainment/hospitality expenditures.

Miscellaneous Travel

Gratuities (normally between ten (10) and fifteen (15) percent) will be reimbursed.

Long distance business calls, as required, will be reimbursed. If an employee is out of town for more than one day, only one personal call per day from the hotel will be reimbursed. Discretion should be used in the frequency and length of long distance calls during all travel.

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Reasonable expenses, in keeping with the nature of the trip will be reimbursed; for example, purchases of texts or professional papers when required.

Claimants may participate in frequent flyer programs when flying on Hospital business. Any taxable benefit deemed by Canada Revenue Agency to have occurred in relation to a frequent flyer program is the responsibility of the claimant.

Non – Allowable Expenses

Costs of any “side trips,” personal calls and personal entertainment not directly related to Hospital business will not be reimbursed. Other non-reimbursable expenses include:

- Traffic/towing fines
- Expenses resulting from unlawful act
- Spouse or family member’s travel
- Airline club fees
- Credit card fees and late payment charges
- Hotel movie rentals
- Social events
- Passport costs

Departmental Staff Meetings, Staff Events & Celebrations, Gifts

Departmental Staff Meetings, Events & Celebrations

Meals for departmental staff meetings and other staff events and celebrations are not allowable, unless the staff cover the costs of the activity, or pre-approved by the CNE, COO, Vice President, or CEO.

Gifts to Staff

The purchase of gifts for staff (e.g., gift cards, event tickets, etc.) will not be reimbursed, unless pre-approved according to the [Signing Authorities and Delegation](#) Policy and Procedure.

Consultants/Contractors

Consultants and other contractors can only claim and be reimbursed for allowable expenses when the contract specifically provides for it, and in accordance with this policy.

Under no circumstances will hospitality, incidental or food expenses be reimbursed for consultants and other contractors.

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Business Travel and Expense Reimbursement Form:

A Business Travel and Expense Reimbursement form ([Appendix A](#)) must be submitted for all claims. It must be completed electronically using the most recent Excel template available on Shoreline. Instructions are included on the form.

The approved printed form must be submitted to Finance together with all supporting original documentation securely attached. The original supporting documentation submitted with the expense claim becomes the property of Ontario Shores. Although Ontario Shores shows utmost care in protecting any personal information on the documentation (e.g., social insurance number, credit card number, driver's license number, etc.), the employee acknowledges that Ontario Shores may disclose the information to third parties as part of its operations.

Each form must:

- Include the name and address of the payee;
- Indicate the functional centre to be charged for the expense. If more than one functional centre is required, separate forms must be submitted;
- Be signed by the person making the request;
- Be properly approved according to the [Signing Authorities and Delegation](#) Policy & Procedure;
- Use the Particulars section to state the nature of the trip and details including name of event, address of from/to destinations and patient account or MRN numbers where appropriate;
- Include the amount of the HST paid for each expense claimed;
- Indicate whether there was any advance received and the amount;
- Be supported by original receipts, except mileage; a credit card chit alone is NOT enough to support an expenditure if audited by an external government agency. (i.e., GST/QST/RST/HST);
- For international travel, submit a separate expense form per currency type – the conversion to Canadian dollars will be done by Finance.

4.4 Approval

Under no circumstance is a staff member allowed to approve their own expense reimbursement claim form.

For volunteers who incur expenses related to Ontario Shores' activities, the staff that is a designated disbursement authority for the functional centre that requested the services will

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approve the form. This expenditure should be contained within the functional centre's annual budget.

The designated authority according to the Signing Authorities and Delegation Policy and Procedure will approve the employee expense reimbursement requests.

4.5 Reimbursement

All expense reimbursements will be processed by Accounts Payable and paid by direct deposit. Reimbursement will occur within 5 to 15 working days after receipt of a correctly completed and approved expense claim form. Errors or omissions will result in a longer reimbursement period.

5. Appendices:

[Appendix A: Business Travel and Expense Reimbursement Form](#)

6. References:

[Signing Authorities and Delegation](#) Policy & Procedure
[Accountable Advances](#) Policy & Procedure
[Procurement Card Program](#) Policy & Procedure
[Procurement and Competitive Bid](#) Policy & Procedure

7. Reviewed By:

Administrative Directors
 Director, Research & Academics
 Director, Human Resources
 Director, Support Services
 Chief Operating Officer
 Chief Financial Officer
 Finance
 Human Rights Framework Review
 Leader, Policy and Risk
 Risk Management
 Senior Management Team

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8. **Revision History:**

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Vincci Tang
Chief Financial Officer