

### Expense Reimbursement Policy

COR-CORP-FIN-15451-09-01-2022

Manual	Cluster	Theme
Corporate	Corporate	Finance

#### Policy Preamble

This Expense Reimbursement Guideline has been developed in an effort to:

- Minimize costs and maximize benefits for hospital business related expenses;
- Define what expenses will be reimbursed by Holland Bloorview, how they will be reimbursed and what authorizations are required;
- Ensure fair and consistent treatment for reimbursement of expenses;
- Ensure compliance with the Broader Public Sector (BPS) Expense Directive issued in accordance with the BPS Accountability Act.

#### Policy Statement

Holland Bloorview reimburses employees, volunteers, students, observers, guest speakers, Board Members, family advisors, third parties engaged by the Hospital to provide consulting services or other services for all reasonable and necessary expenses incurred while undertaking business on behalf of the hospital.

Expenses that are of a purely personal nature or are not reasonable in the circumstances will not be reimbursed.

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Expenses should be submitted in a timely fashion, and in the form and manner stipulated in this policy.

### **Procedure**

#### **General Rules and Guidelines**

- a. Anyone requesting reimbursement must comply with this policy. Expense claims that do not comply with this policy will be returned to the claimant and will not be processed until corrected.
- b. **This policy applies to all types of accounts managed by the Hospital regardless of the funding source or amount.**
- c. Reimbursable business expenses must be work related, modest, appropriate and reasonable. The hospital reserves the right to limit reimbursement.
- d. Expenses are not to be incurred unless an available budget has been identified to support the expense.
- e. The manager/principal investigator approving the expense reimbursement will have accountability to ensure expense claims are reasonable, accurate and in accordance with this policy and consistent with their signing authorization level.
- f. No individual can approve their own expenses.
- g. Expenses for a group must be claimed by the most senior staff member present.

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- h. Expenses reimbursed by Holland Bloorview will not be deductible by the claimant for income tax purposes or claimed against another organization or granting agency.
- i. Expenses must be submitted in a timely manner. It is strongly recommended claimants submit expenses on a monthly basis and no later than 3 months after the expense has been incurred. **Any expense submitted past a reasonable time frame may not be reimbursed.** Every effort should be made to submit expenses within the fiscal year in which the expense was incurred.
- j. All expenses must be supported by **ORIGINAL ITEMIZED RECEIPTS**. Credit card slips without the details of the expense are not considered sufficient supporting documentation. If original receipts are not available a written explanation and [attestation](#) must be provided. At the discretion of Finance, recurring missing itemized receipts by the same claimant may not be reimbursed.
- k. When expenses are paid in part or in full by an external agency, reimbursement will be governed by the external agency's policies.

#### Expense reimbursement form

Staff must complete the expense reimbursement form electronically to ensure imbedded calculations are applied appropriately.

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The completed and approved expense reimbursement form should be submitted to Finance with supporting receipts and other supporting documentation.

The cheque request form is NOT to be used instead of, or in addition to the expense reimbursement form.

If expenses are being claimed on behalf of other individuals, the names and titles of those other individuals must be included.

Each expense must be itemized on the expense form and separately coded. It is the responsibility of the claimant to ensure the correct expense codes are used. Any forms submitted without proper coding will be returned.

Reimbursement will be in Canadian dollars. Foreign currency expenses should be converted to Canadian dollars using rates documented at the time of reimbursement unless other specific documentation is provided.

#### **Travel**

Managers are responsible for ensuring consistent, fair and equitable application of the travel policy and its practices.

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Travel costs should be avoided and limited whenever there is a reasonable and more economical alternative available and deemed sufficient. This includes assessing other cost-effective options such as teleconferencing or video conferencing, as well as restricting the number of attendees to the same activity or event.

Pre-approval by the manager is required for travel outside of Ontario. A completed Travel Authorization Form must be submitted to Finance within 48 hours of the booking the travel.

Wherever possible, when a number of staff members are attending the same function, shared travel should be considered and required.

Travel by others (i.e. spouse) including meals and travel related fees are not reimbursable and must be paid for by the claimant.

When personal travel is combined with business travel, the staff member will be reimbursed for only the business portion of the trip at the lowest available fare. It is the responsibility of the claimant to provide documentation supporting their travel expense claim.

Reasonable gratuities (maximum of 15%) for meals, bellhops, room service and taxis will be reimbursed.

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#### ***Air***

In an effort to maximize the benefits of every travel dollar spent, the hospital has chosen to utilize the services of a single travel agency. Whenever possible, air travel arrangements should be made through the Hospital's appointed travel agency.

Staff using other methods to book air travel must use their personal resources and obtain pre-approval from Finance. Reimbursement will only occur after the travel has occurred.

Staff may travel by air for trips that are beyond reasonable driving distance.

As a general rule, all travel should be economy class.

Business class is not permitted unless prior approval is obtained by the VP Corporate Services.

Every effort should be made to book in advance to take advantage of discounted fares and to obtain the lowest fares compatible with the necessary travel arrangements.

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Expenses related to advance seat selection is discouraged and may not be reimbursed.

Excess baggage expenses will only be reimbursed when the reason for the charge is due to business related tools, posters or equipment. Expenses related to excess baggage fees due to the traveler carrying only items of a personal nature will not be reimbursed.

Cancellation insurance is not required and will not be reimbursed. An exception is provided for travel funded through grants

The following expenses will not be reimbursed: in-flight telephone usage; in-flight internet usage; duty free items.

Employees may participate in personal frequent flyer programs as long as they do not specify a particular airline for travel for the purpose of accumulating points. Any taxable benefit deemed by Canada Revenue Agency to have occurred in relation to the accumulation of frequent flyer points is the responsibility of the employee.

Medical insurance for travel outside of Canada is an allowable expense and will be reimbursed. Please note, travel insurance may be provided by your personal credit card provider. If

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accommodations are booked on a personal credit card, please confirm medical coverage prior to purchasing separate medical insurance. Also, please be aware that travel medical insurance is provided to staff whom have opted for the "Extended" Blue Cross Plan as part of their medical coverage.

#### ***Rail/Bus***

Travel by rail or bus may be selected when it represents an economical alternative.

It is expected that travel arrangements will be made in advance to ensure availability of economy class seats and the best price.

#### ***Personal vehicles***

Personal vehicles may be used for official hospital business where the length of the journey is reasonable by vehicle and is more practical and economical than other forms of transportation.

Personal vehicles used on hospital business must be insured at the vehicle owner's expense for personal motor vehicle liability. The hospital will not reimburse costs of collision and liability coverage. Where appropriate, it is the personal vehicles owner's responsibility to ensure motor vehicle insurance includes coverage for business use.

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The Mileage Reimbursement rate is established and regularly updated by the Hospital. This covers the cost of fuel, depreciation, maintenance, insurance and all other costs associated with ownership of a personal vehicle.

Employees are responsible for the cost of travel from home to Holland Bloorview and back home again.

The hospital assumes no financial responsibility for privately owned vehicles other than paying the mileage reimbursement rate when used for hospital business. Those driving a personal vehicle on hospital business cannot make claims to the hospital for damage as a result of a collision.

Evidence of the distance travelled should accompany all mileage claims through use of a map print out (i.e. google maps, yahoo maps, etc.) for one way mileage claims in excess of 20 km (or roundtrip claims in excess of 40 km).

Parking and toll expenses will be reimbursed by the hospital provided original receipts are submitted with the expense claim.

Any traffic or parking violations are the sole responsibility of the claimant and will not be reimbursed by the hospital.

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#### ***Personal vehicles - community workers***

It is recognized that travel is an inherent part of the job for staff working in the community.

Travel from home to Holland Bloorview and back home again is not reimbursable.

Travel for community work that originates from and/or ends at Holland Bloorview is reimbursable.

Travel to the first and from the last community visit that originates/ends from the staff members home is eligible for mileage reimbursement calculated as follows:.

- mileage to/from the employees home to/from the first/last visit less mileage from the employees home to Holland Bloorview.

Evidence of the distance travelled should accompany all mileage claims through use of a map print out (i.e. google maps, yahoo maps, etc.) for one way mileage claims in excess of 30 km (or roundtrip claims in excess of 60 km).

#### ***Rental vehicle***

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In some circumstances, the rental of a vehicle may be considered necessary.

Rental of a compact or mid-sized car is most economical and is recommended for all vehicle rentals. Consideration may be given for a car rental upgrade based on the number of passenger's, weather conditions and other safety concerns.

Rental of sports cars and luxury cars is strictly prohibited.

Collision and damage insurance offered by the car rental company is not required to be purchased as the hospital insurance coverage includes rented vehicles. In addition, liability insurance in excess of a driver's personal liability coverage is provided for rented vehicles through the hospital's insurance coverage. If a driver does not have personal automobile liability insurance than they should purchase coverage through the rental Car Company and it will be reimbursed.

Gasoline expenses for rental vehicles are an eligible expense and will be reimbursed. Ensure the car is refueled before returning to avoid extra charges.

#### ***Taxi - Local***

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The use of taxis is restricted to the Greater Toronto Area. If several employees are going to the same meeting/event, they are expected to travel together in the same taxi.

The use of a taxi to and from the airport is allowable.

A receipt from the taxi company must be attached to the expense report. The starting point and destination of each trip must be provided on the expense claim.

Whenever possible the hospitals preferred vendor for taxi services should be utilized. Taxi chits can be obtained through reception.

Taxi chits are pre numbered and should be used for hospital business only. The complete address or building name must be documented on the taxi chit.

#### ***Accommodation***

The most economical accommodation available such as a standard quality hotel room that is convenient to the event being attended will be reimbursed.

No reimbursement will be provided for suites, executive floors, or concierge levels.

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Claimants are responsible for all room charges and must review the hotel bill carefully to ensure all charges are correct. A detailed copy of the hotel bill must be attached to the expense report.

While travelling on hospital business, additional business expenses will be reimbursed, such as computer access charges, photocopying, word processing services, and internet connections provided the charges incurred are reasonable and related to hospital business.

Airbnb expenses are reimbursable. Due to the variability in safety, security and quality of an Airbnb listing, the hospital encourages travelers to reserve a standard room in a commercial hotel.

No reimbursement will be provided for entertainment, alcohol, or other special facilities charges.

#### ***Other travel related expenses***

Travel expenses while away on business will be reimbursed

Personal long distance calls home for each night away will be reimbursed. Discretion should be used with regards to the frequency, length of the call and method used.

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When extensive use is required, out of country cell plans should be purchased. The following information should be sent to the Information Systems Help Desk at least 3 days before travelling: dates of departure and return; country(ies) being visited; mobile number; whether a voice plan, data plan or both is required.

Reasonable laundry expenses will be reimbursed when the business trip exceeds 6 days.

#### **Meals**

Reasonable meal expenses when travelling overnight for hospital business will be reimbursed (excludes same day out of town travel).

The maximum allowable reimbursement for travel within North America (Canada, United States, Mexico) will not exceed the amounts specified on the Expense Reimbursement Form. These limits are inclusive of taxes and gratuities.

The maximum allowable reimbursement for travel outside North America will be based on rates per location as specified in the "National Joint Council Travel Directive, Allowances – Module 4."

Please include a copy of the posted rates with your expense claim.

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Original, itemized receipts must be provided with claims for reimbursement of actual meals.

Gratuities up to a maximum of 15% before taxes will be reimbursed (unless the establishment automatically adds the gratuity).

When an employee is authorized to pay meal expenses for guests and the group includes other hospital employees, the most senior hospital member in attendance must pay for the meal and claim the expense. In addition, the expense claim must include a brief description of the circumstances and the name of the guests.

Alcohol will not be reimbursed.

Under no circumstances will meal expenses be considered an allowable expense for consultants.

#### **Business meals**

Reimbursement of meals at meetings with internal staff or other BPS/OPS guests is permissible when the meeting occurs over breakfast, lunch or dinner, the meeting length exceeds 1 hour, and a budget is available.

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#### **Alcohol**

The purchase of Alcohol is not reimbursable except in exceptional circumstances Expenses must be approved in advance by the CEO. Where alcohol is approved, it must be moderate and provided in a reasonable manner.

Since alcohol is not reimbursable, claimants are encouraged to ask the restaurant or caterer to issue a separate invoice or receipt when purchasing alcohol as part of their meal.

#### **Advances for travel**

An advance of funds may be obtained by completing a Cheque Request form and obtaining the signature of the program/department/service director and the appropriate VP. The amount requested must not exceed 75% of the total cost of travel excluding accommodation expenses which will be advanced at 100%.

Requests for advances must not be made more than 2 weeks in advance of the trip.

All advance requests will be paid in Canadian dollars only.

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An advance must be accounted for on an Employee Expense form and any unspent funds returned. If this settlement is not received within 10 days after the trip, steps will be taken to recover the funds advanced, including deduction from the claimants pay.

An advance will not be issued if one is still outstanding.

Due to the administrative burden they cause, travel advances are treated as exceptions and only used when absolutely necessary.

#### **Consultants**

Consultants are defined as a person or entity that is engaged by the Hospital to provide strategic or expert advice for consideration and decision making.

Hospitality, food and incidentals are not considered allowable expenses on a consulting engagement. Such costs must be included within the fees stated in the contract.

Travel related expenses are allowable as long as they comply with the provisions of this policy.

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#### **Hospitality**

Hospitality is the provision of food, beverages, accommodation, transportation or other amenities at the hospital's expense to persons who are not engaged in work for Holland Bloorview, other designated BPS organizations or any of the Ontario government ministries, agencies, and public entities covered by the OPS Travel, Meal and Hospitality Expenses Directive.

Hospitality expenses should only be reimbursable if a reasonable ratio of staff to persons who are not engaged in work for the hospital is demonstrable.

Hospitality should be extended in an economical, consistent and appropriate way when it will facilitate hospital business or is considered desirable as a matter of courtesy.

The hospital will reimburse the cost of food and alcohol where there is a demonstrated business case.

Under no circumstances will hospitality expenses be considered an allowable expense for consultants.

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Functions that are the exception to the above must have prior approval of the CEO.

#### *Consultants receiving hospitality*

Consultants may receive hospitality or take part in the hospitality event so long as it is consistent with the principles of this expense policy.

Inclusions of hospitality for consultants should be clearly outlined in the contract between the hospital and the consultant.

#### **Staff events and parties**

Staff recognition (e.g. retirement, project celebrations) and engagement events (team building or training events) are reimbursable expenses provided that they are appropriately modest, fit the circumstances and have an approved budget.

Departmental holiday or birthday celebrations or celebrations for life events or milestones are not reimbursable

#### **Staff gifts**

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Gifts are provided to employees and volunteers as part of our Human Resources run, hospital-wide recognition policies such as the Long Service Awards and Retirements (link to policies).

A staff member's immediate supervisor may recognize bereavement for an immediate family member by sending flowers, making a donation or other suitable recognition. The value of this recognition should not exceed \$75.

Gifts to employees – cash or near cash gifts - are not reimbursable. Canada Revenue Agency requires that all cash and near cash gifts to be taxable benefits regardless of the amount or purpose of the gift and included on the employees T4.

Birthday cards where an employee is the intended recipient is not a reimbursable expense. Bereavement cards and work related Thank You cards are reimbursable.

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#### External Links

#### Attachments

#### Forms

#### Related Policies

Committee	Review Date

Policy Lead	Last Revised	Last Reviewed
Enza Dininio	11 April 2023	11 April 2023