PURPOSE:
To ensure fair reimbursement of qualified travel expenses associated with the delivery of Health Sciences North (HSN) programs and services.

POLICY STATEMENT
To ensure adherence to the Broader Public Sector Accountability Act, 2010, (the “Act”). The Act which establishes rules regarding expense reimbursement from public funds.

Special Instructions
- The policy applies to any person making an expense claim for work done at or on behalf of HSN, including: board members, appointees, staff, physicians, consultants and/or contractors.
- Senior Administration reserves the right to authorize and establish limits for expenses on all travel.
- Where the terms of this policy and the provisions of a collective agreement are in conflict, the collective agreement will prevail.
- All limits, allowances, reimbursements etc., are in Canadian funds (CAD) unless otherwise stated.
- Failure to follow the process set out in this document could result in denial of the expense claim submitted.
- Management is responsible for ensuring all travel expenses comply with the Travel Expense Policy, and the Broader Public Sector Accountability Act.
- Staff must claim their own expenses. Claiming expenses for other staff travelling with you are not permitted.
- All travel must be preapproved through the use of the Travel Authorization Form (TAF).
- Details on allowable travel expenses are outlined in the Appendix B.
- All expenses are reimbursed through the Travel Expense Reimbursement Form (TERF).
- A Travel Expense Worksheet (TEW) is used to break out the taxes and summarize the expenses for the trip by type i.e. hotel, meals etc.
- A separate TAF and TERF must be submitted for each travel event claim.
- A separate TERF is required for each currency you are requesting reimbursement for, if your travel event contains more than one currency.
- Expenses submitted under exceptional circumstances must be approved in writing by the Vice President and Chief Financial Officer level or higher and copied to the Director, Finance.
- Cash advances are not permitted unless there are extenuating circumstances. Any exception must be vetted by the immediate manager and approved by the Vice President Finance and Chief Financial Officer.
• If staff is not covered under HSN’s benefits, additional travel insurance is required.
• For Public Reporting Of Senior Leadership Expenses, hospitals must post the details of each travel, meal and hospitality claim made by the CEO and his/her direct reports, including:
  o Type of expense claimed;
  o Date on which the expense occurred;
  o Amount claimed;
  o A description of the expense.
  - The annual public reporting cycle is as follows:

<table>
<thead>
<tr>
<th>Reporting Period</th>
<th>Public Reporting Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 1 to September 30</td>
<td>By November 30</td>
</tr>
<tr>
<td>October 1 to March 31</td>
<td>By May 31</td>
</tr>
</tbody>
</table>

PROCEDURE
1. Booking Travel
   • All travel bookings are to be done through HSN’s corporate travel provider. Contact information and all required forms can be found on the Hub under Travel Information for Employees.
   • Any travel booked outside HSN’s corporate travel provider will not be reimbursed.
   • The corporate travel provider will book all flights and car rentals on the corporate travel card. In most situations, the hotel can be reserved under the corporate travel card, but must be charged to personal cards upon check in.
2. Complete Travel Authorization Form (TAF)
   • All travel requirements must be requested in writing using a TAF and are required even when travel expenses are reimbursed in whole or in part by external parties. Provide the quote for the travel on the TAF. The TAF is found on the HUB under Travel Information for Employees.
   • Staff are prohibited from approving their own expenses.
   • The TAF and TERF must be approved by a supervisor as long as it is within their delegation of authority.
   • All travel must follow the following authorization approvals prior to travelling:

<table>
<thead>
<tr>
<th>Destination</th>
<th>Level of Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Within the Province of Ontario</td>
<td>Program Manager/Designate</td>
</tr>
<tr>
<td>Outside the Province of Ontario</td>
<td>Program Manager/Designate, Director, and Vice President</td>
</tr>
<tr>
<td>Outside of Canada</td>
<td>Program Manager/Designate, Director, Vice President and Senior Vice President and Chief Operating Officer or Chief Executive Officer</td>
</tr>
</tbody>
</table>

   • Travel requests shall be submitted at least three weeks prior to the date of travel so that where possible, the hospital can take advantage of discounts.
   • Staff may extend their business trip for personal business providing the following conditions are adhered to:
     o The request and approval are made in writing to differentiate between personal and business;
     o There is no additional cost to the hospital;
     o Staff must take vacation or float time if extended stay covers regular work days;
     o All additional costs such as accommodations, meals, etc. shall be paid directly by the staff;
     o The time away should be pre-authorized by their program director;
     o Time spent on an extended stay will not be considered travel time or work time;
     o Time spent on the return trip home will be considered travel time.
3. Complete Travel Expense Reimbursement Form (TERF) and Travel Expense Worksheet (TEW)
   • All travel expenses must be claimed on the TERF within 30 days of travel.
   • Original itemized receipts must be included when submitting a claim.
• If you are attending a conference, the conference brochure indicating whether or not meals are included must be attached to the TERF.
• Expenses Reimbursed by Third Parties:
  o If staff is directly reimbursed by an external party, then the staff must retain the documentation on file or forward to Finance for record storage;
  o In the situation where staff qualifies for reimbursement from an external party and requests reimbursement directly from the hospital, the employee is required to arrange for the external party to provide the reimbursement directly to the hospital;
  o Under no circumstances can staff claim for expenses from the hospital that have been already reimbursed to the employee by an external party. Consequences for “double claiming” expense will be subject to disciplinary action including dismissal.
• Traveling Outside of Canada
  o All amounts on the TAF and TERF (Outside of Canada) templates will be reimbursed in Canadian currency;
  o Exchange rates should be clearly noted;
  o For receipts in foreign currencies, convert using appropriate exchange rate (i.e. Bank of Canada rate, rate on credit card statement);
  o If no exchange rate is provided, the average exchange rate for the month from the Bank of Canada website will be used;

4. In Town Travel
• When traveling within the city limits, mileage must be claimed using the Mileage and Parking Form which is found on the HUB under Travel Information for Employees.
• The form is to be completed and sent to Payroll for processing.
• The form is to be completed and submitted for reimbursement if the accumulated amount is over $50 or before the end of the fiscal year.

EDUCATION AND TRAINING

Definitions
1. Administration: Has the authority to establish additional rules regarding expenses as long as they are consistent with the rules in the Act, the BPS Expenses Directive, and meet specific operational needs. This authority rests with the President & Chief Executive Officer, the Senior Vice President and Chief Operating Office, and the Chief Financial Officer.
2. Authorization: The approval of an expense reimbursement and business travel claim by the appropriate person with adequate signing authority. Generally, authorization requires the immediate supervisor’s approval as long as the expense claim amount is within their signing authority limit.
3. Broader Public Sector (BPS): Is the public face of government that provides the day to day services to the community and the province as a whole.
4. Broader Public Sector Expenses Directive: The BPS expenses directive outlines the requirements for expenses that are reimbursed through public funding for all broader public sector organizations, including expenses for all individuals in the organization with respect to travel, meal and hospitality expenses.
5. Broader Public Sector Accountability Act (Act): Provides the authority for the Management Board of Cabinet to issue directives requiring the designated BPS organizations to establish rules on expenses.
6. Business Travel: Travel required for hospital business and authorized by the appropriate level of authority.
7. Cedar Street: Sudbury Mental Health and Addictions Centre, 127 Cedar Street, Sudbury
8. City limits: See Appendix C for the definition of City of Greater Sudbury limits.
9. Corporate Travel Provider: A third party that makes travel reservations on behalf of HSN staff, as listed on the HUB under Finance. Contact information can be found on the Hub under Finance/Accounts Payable.
10. **Consultants**: A person or entity that under agreement, other than an employment agreement, provides expert or strategic advice and related services for consideration and decision making.

11. **Finance**: For this document, Finance is the Finance department of HSN.

12. **Kirkwood**: Includes both Sudbury Mental Health and Addictions Centre and the cottages located at 680 Kirkwood Dr., Sudbury.

13. **Management**: Staff who have the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with the Act and BPS Expenses Directive.

14. **Mileage and Parking Form**: Form used for within city limits travel and can be found on the HUB.

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

16. **Ramsey Lake**: Ramsey Lake Health center is located at 41 Ramsey Lake Road.

17. **Receipt**: An original document or certified copy with the details of the expenditure, the amount, the date and indicating proof of payment. Does NOT include credit and/or debit card slips or statements.

18. **SOC**: Sudbury Outpatient Center is located at 865 Regent Street, Sudbury.

19. **Staff**: All hospital employees, credentialed staff, volunteers, Board members, outsourced service staff, appointees and elected officials who are engaged in hospital business and who intend to receive travel and expense reimbursement under this policy.

20. **Travel Authorization Form (TAF)**: HSN’s internal document that must be signed by management prior to any travel or booking of travel arrangements. The TAF must also be submitted with the TERF when claiming reimbursement of expenses.

21. **Travel Expense Reimbursement Form (TERF)**: HSN’s internal document that must be submitted within 30 days of return, along with original itemized receipts and the TAF in order to claim reimbursement for any travel and business expenses. The TERF must be authorized by the staff’s supervisor according to HSN’s delegation of authority.

### References and Related Documents

**References**

- Broader Public Sector Expenses Directive
- Ontario Hospital Association, Hospital Expense Policy Guidelines, March 2011
- Collective Bargaining Agreements

**Related documents**

- Travel Authorization Form (TAF)
- Travel Expense Claim Form (TERF)
- Travel Expense Worksheet (TEW)
- Mileage and Parking Form
- Delegation of Authority – Non-Compensation and Capital
APPENDIX A –
Travel Expense Claims - Responsibilities

Responsibilities

Management is responsible for ensuring:

- Staff who travel are familiar with the travel expense policy as it relates to their business area and are applying it appropriately when completing claims;
- Their staff who are preparing travel claims are familiar with the policy and apply it appropriately;
- Pre-determining and authorizing necessary travel expenses via the TAF;
- Verification of completeness and accuracy of expense claim and TAF;
- Authorizing only expense reimbursement claims that are accurate and consistent with the principles and requirements of this policy;
- That the majority of the department does not travel together;
- Staff is aware of conflict of interest rules and BPS guidelines.

Finance has the authority to:

- Verify completeness and accuracy of expense claim prior to release of payment;
- Challenge the reimbursement of the expense if documentation is not in compliance;
- Return a TERF to staff that does not comply with policies and procedures, and not process it until corrected;
- Collect unused travel advances through payroll deductions;
- Recoup any expenditures made by staff that are not in compliance with this policy and take any necessary corrective action;
- Conduct post reviews and, if payment is made in error, has the right to request a refund or recoup any funds owing to HSN through payroll deduction;
- Conduct internal audits to ensure that all expenditures are appropriate; authorized and adhere to the policy.

Staff is responsible for:

- Obtaining authorization prior to booking travel by using the TAF as required;
- Submitting the TAF with the travel expense reimbursement form;
- Using service providers as designated by HSN;
- Providing timely notification to the travel service provider;
- Using the corporate travel card for all reservations;
- Supplying travel itinerary to supervisors in case of emergency;
- Notify HSN’s travel provider of any cancellations of hotels and travel to avoid penalty charges, and retaining a record of cancellation. Travelers will be held liable for costs incurred when cancellation is within their control;
- Securing of passport, visa and travel medications, at employee’s cost, prior to travel as necessary;
- Submitting expenses and original detailed receipts within 30 days of return to the next level of authority;
- Reimbursing the hospital of any inadvertent personal charges and any advances provided within 30 days on return or a payroll deduction will be made.
APPENDIX B –
Travel Guidelines

1. Transportation

The most practical and economical means of transportation should be used.

<table>
<thead>
<tr>
<th>Privately Owned Vehicles</th>
<th>All staff must have a valid driver’s licence.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>If traveling outside of city limits (see Appendix C for the definition of city limits) and choose not to rent a vehicle, the amount reimbursed determined as per the chart below.</td>
</tr>
<tr>
<td>Distance</td>
<td>Amount</td>
</tr>
<tr>
<td>Under 400km per return trip</td>
<td>$30</td>
</tr>
<tr>
<td>Over 400km per return trip</td>
<td>$75</td>
</tr>
</tbody>
</table>

- If travelling within city limits, Support for the number of km driven is required. Acceptable support can be through Google Maps showing place of origin and destination.
- Staff using a privately owned vehicle is responsible for ensuring adequate vehicle insurance, including business use coverage. HSN will not reimburse the increased vehicle insurance cost that may result from business use. It is in the interest of staff using their vehicle for HSN business purposes to carry more personal vehicle insurance coverage than the minimum legal requirement.
- Where more than one claimant can reasonably be expected to travel together, compensation shall only be allowed for the use of one vehicle.
- HSN assumes no financial responsibility for privately owned vehicles other than paying the per kilometer rate when used for HSN business purposes.
- No reimbursement shall be made in respect to traffic or parking violations, or items normally covered under a comprehensive personal vehicle insurance policy (including fire, theft and vehicle collision damage), or any insurance deductibles.

- **Rate per kilometer**: $0.45 per km

<table>
<thead>
<tr>
<th>Mileage</th>
<th>Reimbursement for travel between sites is as follows:</th>
</tr>
</thead>
<tbody>
<tr>
<td>One Way</td>
<td>Cedar Street</td>
</tr>
<tr>
<td>Cedar Street</td>
<td>$0.00</td>
</tr>
<tr>
<td>SOC</td>
<td>$1.48</td>
</tr>
<tr>
<td>Kirkwood</td>
<td>$3.02</td>
</tr>
<tr>
<td>Ramsey Lake</td>
<td>$1.40</td>
</tr>
</tbody>
</table>

- Mileage between sites is calculated based on the number of kilometers multiplied by the rate per kilometer.
- Mileage to airport will be reimbursed at the lesser of the kilometers from Ramsey Lake site to the airport or the actual kilometers driven. Acceptable support can be through Google Maps showing place of origin and destination.
- Mileage is not allowed to travel to the rental car agency.
- In town mileage is to be reimbursed through the Mileage and Parking Form found on the HUB. This is to be submitted to Payroll department.
- Mileage should be submitted for reimbursement if the accumulated amount is over $50 or before the end of the fiscal year.

<table>
<thead>
<tr>
<th>Rental Vehicles</th>
<th>The maximum size car permitted is intermediate.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Car rentals are not allowed for international destinations.</td>
</tr>
<tr>
<td>Category</td>
<td>Details</td>
</tr>
<tr>
<td>----------</td>
<td>---------</td>
</tr>
<tr>
<td>Luxury and sports cars are prohibited.</td>
<td></td>
</tr>
<tr>
<td>Rental cars must be refuelled before returning to avoid extra charges.</td>
<td></td>
</tr>
<tr>
<td>Receipts for gasoline purchases must be submitted with the TERF.</td>
<td></td>
</tr>
<tr>
<td>Additional insurance is not required.</td>
<td></td>
</tr>
<tr>
<td>The driver of the vehicle is to claim all expenses for the vehicle.</td>
<td></td>
</tr>
<tr>
<td>All attempts should be made to return the vehicle during business hours.</td>
<td></td>
</tr>
</tbody>
</table>

### Air Transportation
- All flights are booked through HSN’s corporate travel provider.
- All air travel is paid directly through the hospital’s corporate credit card.
- Air travel is for the lowest logical airfare which is non-refundable and allows for changes by the corporation.
- All air travel is restricted to economy class and cannot access higher fare to use frequent flyer programs at a cost to HSN versus the lowest logical airfare.
- If airlines charge a fee for luggage, HSN will reimburse the traveller for up to one bag. Please check airline for luggage charges prior to departure.
- If a receipt for baggage is not provided, please submit visa statement to support expense for reimbursement.
- HSN will not reimburse for seat selection. Most airlines will allow you to check in online 24 hours prior to flight without a charge for seat selection.
- HSN will not reimburse for same day flight changes.

### Taxi
- Reasonable use of taxis is permitted.
- Use of taxi after business hours for personal/entertainment etc. purposes, will not be reimbursed.
- All taxis must be supported by original receipts in order to be reimbursed.
- Where possible, hotel shuttles or airport buses should be used.
- A reasonable gratuity will be permitted as an allowable expense. Gratuities cannot exceed 15% of the after tax cost.
- Uber transportation is not permitted.

### Rail Transportation
- Staff should be booked in the lowest applicable fare class when using rail service.

### Parking
- All parking must be supported by original receipts.
- If receipts are not provided, a maximum amount of $5 CAD will be reimbursed. Any other submissions without receipts will not be reimbursed.

### Highway Tolls
- All highway tolls must be supported by an original bill.

### Meals
- Staff required to travel outside of city limits may claim reimbursement for their meals. See Appendix C for the definition of City of Greater Sudbury limits.
- Staff required to travel within city limits may not claim reimbursement for their meals. Allowances are NOT to be claimed if meal(s) have been pre-arranged, or are part of conferences, meetings, or otherwise provided.
- If a meal is provided at an event but you were not able to consume it for dietary reasons, you may claim the replacement meal expense. If staff chooses not to consume the provided meal, staff will not be permitted to claim reimbursement for alternate meal.
• If you are attending a conference, the conference brochure indicating whether or not meals are included must be attached to the TERF.
• Allowances apply only to travel in Canada and the United States. When travelling elsewhere, claim the actual amount paid, provided that amount is reasonable and supported by appropriate receipts.
• No reimbursement shall be made for meals consumed at home prior to departure or on return.
• Reasonable gratuities will be reimbursed. Gratuities cannot exceed 15% of the after tax cost.
• Meals are reimbursed only when purchased at commercial establishments.
• Staff have the following options when claiming reimbursement:

<table>
<thead>
<tr>
<th>Meal</th>
<th>Maximum Claim (Includes Gratuities and Taxes)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>$15.00 CAD</td>
</tr>
<tr>
<td>Lunch</td>
<td>$25.00 CAD</td>
</tr>
<tr>
<td>Dinner</td>
<td>$50.00 CAD</td>
</tr>
</tbody>
</table>

Note: When travelling outside of Canada and claiming a meal expense with an original receipt, the meal expense will be converted to Canadian dollars and the maximum limit will apply.

Claim meal allowance (no receipts)

<table>
<thead>
<tr>
<th>Meal</th>
<th>Maximum Claim (Includes Gratuities and Taxes)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>$8.00 CAD</td>
</tr>
<tr>
<td>Lunch</td>
<td>$12.00 CAD</td>
</tr>
<tr>
<td>Dinner</td>
<td>$20.00 CAD</td>
</tr>
</tbody>
</table>

Note: All meal allowances will be reimbursed in Canadian dollars.

3. Alcohol
• The purchase/consumption of alcohol when staff is on hospital business is considered to be a non-reimbursable personal expense and cannot be reimbursed.

4. Accommodations
• Wherever possible, accommodations should be arranged at hotels that offer preferred rates which are often identified as “Government Rates”, “Ontario Rates”, or “Corporate Rates”.
• Reimbursement will be made for single accommodations in a standard room. No reimbursement will be made for suites, executive floors, concierge level or luxury accommodations.
• Private stays with family or friends are encouraged, and a maximum of $50 per night for gratuitous lodging expenses is allowed. No receipt is required.
• There is a $250 maximum per night for hotel accommodations unless the corporate travel provider is unable to locate a room within the allowable maximum.
• Employees wanting to stay in a hotel that exceeds the nightly limit ($250/night before tax) can do so, however, they will only be reimbursed up to $250 per night (before tax).
• No Air B&B (non-commercial hotels) are permitted.

5. Other
• Additional reasonable business expenses, not otherwise specified, may be reimbursed. These items include, but are not limited to:
  o Internet costs,
  o Photocopying,
  o Facsimile costs, etc. provided the charge is incurred while conducting HSN business.
6. Telephone and Long Distance Charges
   - Long distance business calls are reimbursed; however, discretion should be used in the frequency and length.
   - Reimbursement will be made for one personal call for each night away.
   - Where possible, the most cost effective method for making long distance phone calls should be used (e.g. hospital issued cell phones or calling cards) in order to minimize costs.

7. Non-Reimbursable
   - Expenses of a personal nature will not be reimbursed. Expenses include but are not limited to:
     - Expenses relating to unlawful conduct, including traffic and parking violations;
     - Recreational purposes (video rentals, mini-bars, etc.);
     - Personal items;
     - Dependent care;
     - Boarding of pet(s);
     - Home management;
     - Membership to award programs or clubs (e.g. airline clubs);
     - Credit card fees and late payment charges;
     - Social events that do not constitute hospitality;
     - Alcoholic drinks;
     - Loss of money or personal effects;
     - Laundry or dry cleaning;
     - Expenses for friends/family members, or expenses relating to travel of others (e.g. spouse);
     - Special facility charges (e.g. fitness clubs);
     - Additional ancillary charges such as premiums for failure to refill fuel in a rental car.
     - Insurance for luggage in addition to what is provided by the airlines is not an eligible expense.
     - Travel insurance for travel outside of Canada.
APPENDIX C –
City of Greater Sudbury Limits

Legend
- Community
- Waterbody (LIO)

Wards
1. Ward 1: West End, Gatchell, Copper Park, Robinson, Moonglo, south of Ontario Street and west of Regent Street
2. Ward 2: Lively, Naughton, Whitefish, Copper Cliff, Worthington
3. Ward 3: Chelmsford, Onaping, Dowling, Levack
4. Ward 4: Azilda, Elm West, Donovan
5. Ward 5: Val Caron, Blezard Valley, Cambrian Heights, McCrea Heights, Guiletville, Notre Dame - Lasalle area west of Rideau Street
6. Ward 6: Val Therese, Hanmer
7. Ward 7: Garson, Falconbridge, Capreol, Skead
8. Ward 8: New Sudbury (East of Barry Downe Road)
9. Ward 9: Coniston, Wahnapitae, Wanup, South End (Broder Township)
10. Ward 10: Lockerby, Lo-Ellen, University Area, Kingsmount, Bell Park, Downtown (South of Elm Street)
11. Ward 11: Minnow Lake, New Sudbury (West of Barry Downe Road, East of Arthur Street, South of Lasalle Boulevard)
12. Ward 12: Flour Mill, Downtown (North of Elm Street), New Sudbury (East of Rideau Street, West of Barrydowne Road, and North of Lasalle Boulevard), Kingsway - Bancroft area

Prepared By: Geographic Information Systems and Mapping Section, City of Greater Sudbury, 2012.9-10