


MICs GROUP OF HEALTH SERVICES... Administration/ Policy/Directive	TOPIC: Expense Reimbursement	NUMBER: FIN-125
	CATEGORY: Finance	DATE: February 23 rd , 2007
	DEPARTMENT: Administration	REVISED DATE: June 29, 2007 October 18, 2007 December 6, 2007 February 17, 2008 October 15, 2008 February 17, 2011 January 8, 2013 February 1, 2017 July 25, 2018
	AUTHORITY: Chief Executive Officer	
	APPROVED SIGNATURE: 	LAST DATE REVIEWED:

EXPENSE REIMBURSEMENT

1. POLICY

All Team Members travelling on authorized organizational business will be reimbursed according to this policy.

2. DIRECTIVE

Duty travel and related cash advances, expenses, and reimbursements must be authorized and administered in accordance with this Directive.

2.1 Application

This directive applies to all Team Members of the MICs Group of Health Services. Failure to comply with policy may result in a decision by management to not reimburse expenditures.

2.2 Authorization of Travel and Related Expenses

FOR TRAVEL WITHIN MICs AND SURROUNDING AREA:

Team Members will be reimbursed for mileage (based on Appendix A) for travel between MICs sites and surrounding area that are required for business. Travel will be reimbursed **when actual mileage** has been travelled by the Team Member. Location of personal dwelling and designation of MICs home site location will have no bearing on determination of travel expenditure. Travel to a meeting in your home community does not qualify for reimbursement unless you travel to the meeting from your work location and back to your work location after the meeting. Travel will occur only when necessary to perform the functions of the individual's job. It is the expectation that travel will not be approved unless it is within the budgeted expenditure of the applicable department.

You need prior approval from your reporting manager for all travel (except education related travel) BUT you do not require a signed pre-approved travel form for travel within MICs and surrounding area. Education related travel must be approved by the

Learning and Development Program Leader. The reporting/authorizing manager is involved in the approval of these costs through the requirements of the MICs education policies.

Authorization of the applicable manager(s) must occur on the travel form prior to processing for payment.

MICs and surrounding area includes the following towns: Cochrane, Matheson, Iroquois Falls, Kirkland Lake, Englehart, Temiskaming Shores, Timmins, Smooth Rock Falls and Kapuskasing.

FOR TRAVEL OUTSIDE OF MICs AND SURROUNDING AREA:

The authorization for travel and requests for travel advances must be authorized in advance of processing for payment on the "Travel/Education Expense Form". The Travel/Education Expense Form will not be processed unless proper authority exists on the document. The authority for approval of duty travel is as follows:

- 1) Board Member travel to conferences and education sessions must be authorized by the respective Board of Directors.
- 2) The Chief Executive Officer must have his/her travel approved by one of the three MICs Board Chairs.
- 3) The Executive Leaders must have their travel approved by the Chief Executive Officer.
- 4) Program Leaders and other management personnel must have their travel approved by their Executive Leader. If the travel amount per occasion is over \$500, both the Executive Leader and the Chief Executive Officer must approve the expenditure.
- 5) All other Team Members must have the manager they report to approve their travel. If the travel amount is over \$250 per occasion, both the reporting manager and the Executive Leader must approve the expenditure. If the travel amount is over \$500 per occasion, both the Executive Leader and the Chief Executive Officer must approve the expenditure.

NOTE: For travel which is education related (charged to the education budget), the "Travel/Education Expense Form" is only to be authorized by the Learning and Development Program Leader. The reporting/authorizing manager is involved in the approval of these costs through the requirements of the MICs education policies.

2.3 Reimbursement of Expenses

Out-of-pocket expenses for meals, incidentals and other expenses will be reimbursed upon submission of the Travel/Education form as follows:

- 1) Travel and accommodation expenses paid with personal funds or by personal credit card will be reimbursed according to this policy, provided the appropriate form, authorization and receipts are presented where required.

- 2) Meal expenses will be reimbursed at rates set out in Appendix A.
 - a) Costs for alcohol will not be reimbursed.
 - b) When meals are provided at conferences or on courses, no meal allowance is to be claimed for those meals.
 - c) It is generally expected that travellers can eat before departing from and after arriving back at their home or work site. Reimbursement should not be paid when actual travel departure time:
 - i) does not prevent the traveller from eating breakfast at home between 6:30 and 8:30
 - ii) is later than 13:30 hours and allows time for lunch at home
 - iii) is later than 18:30 and allows time for dinner at homeReimbursement should not be paid when the travel arrival time:
 - iv) is earlier than 7:30 hours and allows time for breakfast
 - v) is earlier than 12:30 hours and allows time for lunch or
 - vi) is earlier than 18:30 hours and allows time for dinner
 - d) Meal allowances cannot be claimed for lunches while working within MICs.

The CEO and members of the Executive Council (senior management team) may at times pay for the meals of others. In these situations, expense reports must include a brief explanation of the event and a list of those in attendance. An original receipt must be attached to the expense report.
 - e) The total amount of meal allowance per meal may be applied to the total cost of meals for the day, meaning that the total may be applied to less than 3 meals (minus the cost of any convention/meeting covered meals) however, no one individual will receive more than the total provision for meal allowance for any given day. Example – you may use your lunch and dinner allotment for dinner.
- 3) Other appropriate travel expenses (Appendix A) may be reimbursed including the following:
 - a) minor incidental expenses which would not otherwise be incurred by the employee such as tips in a hotel and public transportation costs
 - b) business telephone calls (receipts required)
 - c) reasonable costs (e.g. porters, taxis, etc.) of special assistance for physically handicapped travellers (receipts required)

Discretion for approval will be left to the reporting manager.

- 4) Taxis may be used (receipts required). The use of taxis must be explained.
- 5) Receipts are required (unless specifically exempted by this policy) to justify the travel expense claims. If it is impossible to obtain an original or replacement receipt, it should be noted on the claim form. The approving officer shall initial the note if he/she agrees that it is appropriate to pay the claim despite the missing receipt.
- 6) Travel claims should not be accepted for expenses related to additional hotel accommodation, meals, incidentals, etc. beyond scheduled, approved travel without a detailed explanation approved by the signing authority.
- 7) If organization and personal travel are combined, the expenses that would have been incurred if the personal travel had not taken place will be reimbursed.
- 8) Within ten (10) working days of completing a trip, the duty traveller shall submit his/her claim for expenses on the preauthorized Travel/Education Expense form with the required supporting documents and receipts to the Accounts Payable department.
- 9) When there is an outstanding travel advance, failure to file an expense claim within ten (10) working days of completing the trip may result in payroll deduction.

2.4 Related Issues

- 1) Travel Advances:
 - a) A duty traveller may request a travel advance of up to 80% of the anticipated travel costs.
 - b) For the duty traveller who has received a travel advance that exceeds his/her claim, he/she is to provide, within ten (10) working days of completing the trip, a personal cheque to cover the balance.
 - c) No Team Member is allowed to have more than one travel Advance outstanding at any one time.
- 2) Transportation:
 - a) Allowable expenses include economy class air fares, train and bus tickets to the city of destination. If the estimated costs are expected to be less, a rental car for travel to the city of destination is considered a reasonable alternative.
 - b) Taxi fares to and from destinations within a city and associated tips. If estimated costs are expected to be less, a rental car is considered a reasonable alternative. Examples of when taxis may be appropriate include:
 - Situations requiring transportation between stations or airports and the hospital
 - Situations requiring transportation between stations or airports and a Team Member's home

- When it is at the discretion of a Team Member's supervisor.
- c) Parking and gasoline charges in the case where a rental car has been deemed appropriate.
- d) Rental vehicles may be used (except for local MICs travel). Rental of mid-size vehicles is encouraged. Staff is required to use car rental companies approved by the hospital where possible to ensure the most favourable rates. Consideration will be given for a rental grade upgrade based on the number of passengers, weather conditions and other safety reasons. Rental cars must be refuelled before returning them to avoid extra charges. Receipts for gasoline, parking must be submitted with expense reports.
- e) An employee or director has the option of using his/her personal car for business travel so long as the following conditions are met:
 - i) The vehicle must have insurance coverage of at least a \$1,000,000
 - ii) The individual has a three-year safe-driving record.
 - iii) The cost of the trip will not exceed the cost of using other forms of transportation.
 - iv) The kilometre reimbursement rate is \$0.50 per kilometre. Refer to Appendix A.
- f) Use of a personal vehicle for in-town trips for organization business is reimbursed at \$6.00 per trip. Organization business includes running errands related to work. It does not include travel to attend meetings within MICs communities.

3) Education Travel

A separate "Travel/Education Expense form" should be submitted for education travel. The form must be submitted with the appropriate authorizations from the MICs Learning and Development Program Leader.

4) Travel to multiple sites/stops in one day

Travel of a continuous nature in one day that involves multiple stops will be reimbursed from point of departure to the longest point of destination.

2.5 Accommodation

1) Commercial Accommodation:

- a) Lodging in the city of destination at a mid-range hotel or motel. In general, one night's accommodation per day of seminar is allowed. Exceptions to this will be considered on a case-by-case basis.
- b) The duty traveller is personally responsible for cancelling any unused reservations by the agreed acceptable time and paying any resulting penalty

for neglecting to cancel on time. This provision may be waived if circumstances prevented the traveller from cancelling the reservation and a satisfactory explanation is provided.

2) Non-Commercial or Private Accommodation:

When a Team Member or Board Member travelling on organizational business has an opportunity to lodge with a friend or relative and in doing so will reduce the overall cost to the organization, \$50 per night will be reimbursed without a receipt. The details should be outlined on the expense report.

2.6 Other Considerations

Note: Where not expressly outlined in policy but applicable in circumstance, the intent of the "Broader Public Sector Expense Directive" issued by the Management Board of Cabinet effective April 1st, 2011 will be followed. The directive is attached for reference.



BPS Expenses
Directive - April 2011.

APPENDIX A

Meals

The following list outlines the maximum amount that can be spent on meals. Meal expenses will be reimbursed with receipts according to the following:

Breakfast \$10.00 per day
 Lunch \$15.00 per day
 Dinner \$30.00 per day

Mileage

Per KM \$	Matheson		Iroquois Falls		Cochrane	
	KM	\$	KM	\$	KM	\$
0.50			100	\$50	174	\$87
	100	\$50			110	\$55
	174	\$87	110	\$55		
	280	\$140	216	\$108	124	\$62
	600	\$300	536	\$268	444	\$222
	408	\$204	346	\$173	252	\$126
	148	\$74	154	\$77	220	\$110
	153	\$77	224	\$112	320	\$160
	294	\$147	366	\$183	456	\$228
	748	\$374	748	\$374	820	\$410
	596	\$298	670	\$335	760	\$380
	1290	\$645	1356	\$678	1446	\$723

*Distances based on MOH<C website "Distance Calculator"

Local Trips - \$6 per trip