



**GENERAL MANUAL - POLICY**  
**MOUNT SINAI HOSPITAL**  
Form MS 204A

Original Date: July 2004  
Revised: December 2011

Issued By: Senior Vice-President, Finance  
Approved by: Board of Directors  
Title: **Business & Travel Expense Policy**

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**Policy Number: VII-a-10-15**

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**1. Purpose:**

This policy provides guidelines for reimbursement of business and travel expenses, in accordance with the Broader Public Sector Expenses Directive, issued under the *Broader Public Sector Accountability Act*, as amended from time to time.

**2. Application and Scope:**

**2.1** This policy governs how Mount Sinai Hospital and the Lunenfeld Tanenbaum Research Institute (LTRI) (collectively the “Hospital”) reimburses business and travel expenses from all funds excluding Personal Practice Trust Accounts (as defined in the Personal Practice Trust Account Service Agreements).

This policy applies to any person in the Hospital making an expense claim, including the following:

- Board members
- Staff, and
- Consultants and Contractors engaged by the Hospital providing consulting or other services

**2.2** It outlines standards for:

- the reimbursement of expenses incurred in the performance of hospital duties;
- the acquisition of all travel services, hotel bookings and car rental requirements; and,
- staff expenses related to travel, meals, hospitality and corporate events;

**2.3** When a provision of a Collective Agreement conflicts with a provision of this policy, the terms of that agreement will prevail.

**2.4** Staff are responsible for understanding and complying with the Hospital’s policy on Business and Travel expenses.

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**3. Definitions:**

Original receipt – An itemized document detailing items purchased and applicable taxes. This document may be a restaurant bill detailing food purchased with taxes.

Business expense –Expenses incurred on behalf of the Hospital and are authorized by the appropriate level of delegated authority.

Hospitality – The provision of food, beverage, accommodation, transportation and other amenities paid out to persons not engaged to work for:

- the Hospital,
- designated Broader All Sector (BPS), organizations or, any of the Ontario government ministries, agencies and all entities covered by the OPS Travel, Meal and Hospitality Expenses Directive.

Consultants – Persons or entity that under an agreement, other than an employment agreement, provides expert or strategic advice and related services for consideration and decision-making.

Designated Broader All Sector Organizations – every hospital; every school board; every university in Ontario and every college of applied arts and technology and post-secondary institution in Ontario whether or not affiliated with a university, the enrolments of which are counted for purposes of calculating annual operating grants and entitlements; every approved agency designated as a children’s aid society under subsection 15 (2) of Part I of the Child and Family Services Act; every community care access corporation; every corporation controlled by one or more designated broader all sector organizations that exists solely or primarily for the purpose of purchasing goods or services for the designated broader all sector organization or organizations; every all funded organization that received all funds of 10 million dollars or more in the previous fiscal year of the Government of Ontario; and every organization that is prescribed for the purposes of this definition.

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Staff – includes all hospital employees, credentialed staff, volunteers, appointees, learners and other affiliates engaged in hospital business and who intend to receive travel and expense reimbursement under this policy.

Corporate events – Hospital wide events organized for staff which are considered a work related event. Examples include celebration/seasonal events, awards ceremonies, formal recognition events.

Department/Unit Events - Department/Unit events organized to celebrate staff achievements and accomplishments. These do not include teas, lunches or celebrations to recognize staff weddings, maternity leaves, resignations or any other non-work related event.

Gift: This may include but not limited to the form of recognition through a gift card, monetary, gift certificates, coupons and donations.

#### **4. Principles:**

**4.1** The following principles form the basis of staff business and travel decisions:

- Accountability – Hospital is accountable for all funds used to reimburse travel, meal, and hospitality expenses. Reimbursable expenses should support program objectives of the hospital
- Transparency – Hospital is to be transparent to all stakeholders. The rules for incurring and reimbursing travel, meal and hospitality expenses are to be clear, easily understood, and be available to the all.
- Value for money – All Funds are to be used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety. The hospital expects discretion to be reasonably applied with any expenses incurred and reserves the right to limit reimbursement to reasonable costs. Hospital procurement card should be used as a preferred form of payment for travel and other allowable business expenses.

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- Fairness – Legitimate authorized expenses incurred during the course of Hospital business are to be reimbursed. Staff will be reimbursed for reasonable and actual expenses incurred for business and travel expenses.;
- Expenses will be reimbursed provided that they are supported with original receipts and/or documentation.
- Expense claims that do not comply with policies and procedures may be returned to the staff member and not processed until corrected.

**5. General Provisions:**

**5.1** Hospital employees are required to submit expenses through Concur Expense. Non-hospital employees (e.g. physicians, Principal Investigators, etc.) must complete and sign Business & Travel Expense Reimbursement Form (Form MS 115) and by doing so, verify that the expense claim is accurate and in accordance with the Hospital policy.

**5.2** In circumstances when there needs to be an exception to the policy, the exception must accompany a written explanation and be approved in writing at a minimum level of Director, and attached to the reimbursement request.

**5.3** All travel expenses must be reported promptly and an original itemized receipt must support each expense. Credit card slips by themselves are insufficient to support a claim for reimbursement. It is the responsibility of the individual authorizing the expense to ensure all claims are supported by adequate documentation and that the expense is appropriate and in accordance with Hospital policy.

**5.4** Expense claims for travel should normally be submitted as soon as reasonably possible but in no event later than three months from the date of the expenditure. Any expenses submitted more than three months after the date of expenditure must be supported by a written explanation, indicating reasons for the delay in submission, along with approval from

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respective Vice-President. The Hospital reserves the right to deny such claims.

**5.5** All expenses must be approved in accordance with the Signing Authority and Delegation Policy and processed through Concur for hospital employees or forwarded to Finance – Accounts Payable for reimbursement for non-employees.

**5.6** Individuals are not permitted to authorize their own expenses. The person of next higher authority must approve such transactions. Expenses for a group can only be claimed by the most senior person present.

**5.7** Form MS 115 is available for electronic completion on the Hospital Intranet under On-line Forms Collection, and on the Finance Department website.

**5.8** The reimbursement of certain expenses may have personal tax implications for the staff seeking reimbursement. For further clarification the Manager of Compensation and Benefits should be consulted. It is the responsibility of staff to report any taxable benefits to Canada Revenue Agency.

**5.9** All claims for expenses must be submitted prior to leaving employment with the Hospital.

## **6. Business Expenses:**

### **6.1 Travel**

**6.1.1** Where possible, travel should be approved in advance by a claimant's manager. Pre-approval of travel should be documented (e.g. email) and attached to the travel claim. If pre-approval is not obtained, the Hospital reserves the right to deny the claim.. The following levels of approval are required for travel:

Within Ontario: Immediate Manager  
Within North America: Minimum Director Level  
Outside North America: Vice President level or higher

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For LTRI, all travel requires approval by one level higher minimum Principal Investigator

If pre-approval is not obtained, the Hospital reserves the right to deny the claim.

**6.1.2** In the event travel is cancelled, travel expenses that have been reimbursed to the staff by a vendor, including but not limited to the cost of train or flight tickets, must be returned to the hospital within thirty (30) days of such cancellation.

**6.1.3** Travel with friends or family members are not covered and must be paid for by the staff member.

**6.1.4** The type of travel selected should be the most practical and economical way to travel to align with the principles outlined in section 4.1.

## **6.2 Cash Advances**

**6.2.1** Requests for cash advances, if required, must be made on Cheque Requisition Form MS 79, approved by a delegated officer (as per the Delegation of Financial and Signing Authority Policy), and forwarded to the Controller, General Accounting three weeks in advance of departure date. All such cash advances must be accounted for on Form MS 115 under “less: advance received” when the final expenses are claimed. For LTRI employees, cash advance requests are to be requested through Concur. All such LTRI cash advances must be accounted for when submitting your claim with all final expenses through Concur.

## **6.3 Air Transportation**

**6.3.1** Staff may travel by air for trips that are beyond normal driving distance. Staff must travel Economy class for all domestic and international travel unless pre-approved by the CEO or CEO’s designate. It is hospital 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. The original boarding pass/passes and ticket/E-ticket must be attached to the expense report for each segment of travel.

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*Note: Fees for flight changes are not an allowable expense under some granting agency guidelines.*

#### **6.4 Air Travel Frequent Flyer Programs and other Benefits**

**6.4.1** Staff are permitted to participate in loyalty programs (e.g. frequent flyer programs), provided they select the most cost-effective mode of travel. The income tax consequences of participating in a frequent flyer program are the responsibility of the staff.

#### **6.5 Rail/Bus Transportation**

**6.5.1** When staff travel by rail or bus, this should be done by coach class. International travel should be at the Canadian equivalent to coach class.

**6.5.2** Staff must retain the original ticket stub to support their expense claim for each segment of travel.

#### **6.6 Car Rental**

**6.6.1** To minimize rental costs, the size of rental car selected must be the most cost effective required for the business trip. All luxury and sports car rentals are expressly prohibited.

**6.6.2** Insurance Coverage for Rental Vehicles:

- i. Wherever possible, Hospital Procurement Card must be used for rental car costs in order to obtain collision damage waiver coverage at no extra cost. The total cost of the rental must be charged to your Procurement Card and the cardholder must decline the Rental Agency's collision damage waiver or equivalent coverage offering. The cardholder must present themselves at the Rental Agency and take possession of the vehicle.



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- ii. Those without a Hospital Procurement Card must purchase the Liability insurance offered by the Rental Agency.
- iii. The Hospital's insurance policy provides collision insurance coverage on rented cars if the rental is for less than 30 days.
- iv. A copy of the rental agreement must be attached to the expense report. Rental cars must be refueled before returning to avoid extra charges. Receipts for gasoline purchases, parking lot charges and applicable bridge or highway tolls must be submitted with expense reports.

## **6.7 Personal Vehicles**

**6.7.1** Staff may use their personal vehicle for Hospital business if this is the most practical and economical way.

**6.7.2** Staff who drive personal vehicles on Hospital business must ensure that their vehicle is covered by adequate motor vehicle liability, collision and damage insurance. Staff must ensure that their insurance coverage includes business use of their vehicles. Staff must also ensure they have a valid drivers' license.

**6.7.3** Staff driving a personal vehicle on hospital business cannot make claims to the hospital for damage as a result of a collision. Where it is anticipated a staff member will be required to use their vehicle on a continual basis, the Manager must contact Legal Counsel to review insurance coverage.

**6.7.4** The reimbursement rate for a personal vehicle used on hospital business is 0.45c per kilometer. This rate is all-inclusive, and is compensation for the cost of gas, repairs, depreciation, insurance, tows and maintenance.

**6.7.5** Parking and toll charges will be reimbursed subject to original receipts being provided.

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**6.7.6** Employees using personal vehicles for business travel will be reimbursed on the basis of actual kilometers traveled, excluding any kilometers driven between the employee's home and regular place of business.

## **6.8 Taxi**

**6.8.1** Taxi fares related to Hospital business are an allowable expense with detailed receipts indicating the date, business purpose of expense, starting point and destination of each trip.

**6.8.2** Business Travel - Airport shuttle services, rather than taxi, should be used whenever possible and convenient to and from airports. Sharing taxis or airport limousines may be feasible when multiple business travelers are going to, or coming from, the same location.

## **6.9 Other Road Transportation**

**6.9.1** Whenever practical, local public transportation (i.e. TTC) must be used. Receipts for reimbursement are not required.

## **6.10 Hotel Accommodation**

**6.10.1** Reimbursement will be made for standard accommodation. This excludes suites, executive floors or concierge levels. For extended stays at one location, long-term accommodation must be arranged on the approval at a minimum level of a Director. Staff will not be reimbursed for family members traveling with them.

**6.10.2** The individual staff member is responsible for all charges to the room. The claimant is encouraged to obtain a detailed bill prior to checking out of the hotel to ensure the validity of all charges. The Hospital will not reimburse for charges such as entertainment, mini-bar, and special facilities charges. Additionally, the employee will not be reimbursed for the claim if the detailed hotel invoice/receipt is not provided. If the room was booked and paid

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through an on-line service prior to the trip, the claimant is still responsible for obtaining a detailed hotel invoice, as proof of stay, prior to leaving the hotel.

### **6.11 Alcohol**

**6.11.1** The purchase of alcoholic beverages will NOT be reimbursed as part of a travel or meal expense except for pre-authorized hospitality or corporate events. This pre-authorization must be by the President & CEO, or designate and evidence of this pre-approval must be submitted with the claim.

### **6.12 Meals**

6.12.1 Staff will be reimbursed for reasonable and actual meal costs when travelling for business. They will be reimbursed according to actual expenditure, supported by original itemized receipts to an average of \$60.00 per day (Canadian dollars), including gratuities and taxes. For travel outside Canada, meals will be reimbursed according to actual expenditure, supported by receipts to an average of \$60.00 per day (US dollars). Meal expenses may be reimbursed provided the most Senior Staff member present pays the bill and makes the claim. The business reason for the meal and the names of the attendees should be included on the claim.

6.12.2 Reasonable and appropriate meal expenses may be reimbursed for business meetings over a normal meal period, subject to approval by the respective vice president or CEO. These meal expenses are expected to be minimal and in accordance with the Principles outlined in Section 4.1. No alcohol may be claimed. The most Senior Staff member present must pay the bill and make the claim. Meals expenses must be supported by original, itemized receipts, list of attendees and business purpose for the meal.

## **7. Hospitality:**

**7.1** Hospitality is the provision of food, beverage, accommodation, transportation and other amenities paid out of all funds to people who are NOT engaged for:

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- The Hospital;
- Designated BPS organizations .
- Any of the Ontario government ministries, agencies and all entities covered by the OPS Travel, Meal and Hospitality Expenses Directive (OPS Directive).

Activities involving only those people in the organizations listed above are not considered Hospitality and cannot be reimbursed. This means that hospitality may never be offered solely for the benefit of anyone covered by the BPS Directive, or by the OPS Directive.

**7.2** 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.

**7.3** Acceptance of Hospitality from vendors (current or prospective) may constitute a conflict of interest, and may therefore be prohibited. Managers should be responsible for ensuring that staff are aware of their conflict of interest obligations.

**7.4** The Hospital should ensure that they avoid the appearance of impropriety or favoritism when accepting hospitality from vendors (current or prospective). Staff attendance on behalf of a hospital at various third party events, including sporting events, entertainment, dinners or speaking engagements, must not violate the Hospital's Conflict of Interest obligations, nor should attendance appear to violate those obligations.

**7.5** As a rule, the Hospital does not support entertaining unless it is directly related to the employee's position and job responsibilities. However, reasonable expenses may be reimbursed for the occasional entertainment of business contacts with the prior approval (e.g. email) of the Vice President. All expenses must be described in detail on the expense report, including the names of the individuals, the company they represent and the business reason for the event.

**7.6** Entertainment of only fellow employees will not be reimbursed.

**7.7** Alcohol provided at a hospitality event must be pre-approved by the President & CEO, or designate and appropriate measures should be taken to ensure a reasonable limit is placed on the quantity and the cost of alcohol to be provided. For example, alcohol service could be

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managed through a professional third party. Hospitality events involving the consumption of alcohol should be held in a location that is accessible to public transit or where alternative transit is being offered. Note that a license to serve alcohol may be required if the event is located on the Hospital premises. Food should always be served when alcohol is available. Preference should be given to wine, beer and spirits produced in Ontario.

## **8. Corporate Events:**

**8.1** Hospital policies apply to staff when organizing and/or attending corporate events, whether those events are held on Hospital premises or off-site (e.g. Rules of Behaviour, Conflict of Interest).

**8.2** Alcohol provided at a corporate event must be pre- approved by the President & CEO, or designate and appropriate measures should be taken to ensure a reasonable limit is placed on the quantity and the cost of alcohol to be provided. For example, alcohol service could be managed through a professional third party. Corporate events involving the consumption of alcohol should be held in a location that is accessible to public transit or where alternative transit is being offered. Food should always be served when alcohol is available. Preference should be given to wine, beer and spirits produced in Ontario.

***Note** that a license to serve alcohol may be required if the event is located on the Hospital premises.*

**8.3** Consideration should be given to timing, location (e.g. accessibility by public transit) and cost of the event.

## **9. Department/Unit Events**

**9.1** Department/unit events to recognize staff achievements and accomplishments may be subsidized, with Vice President approval, to a maximum of \$10.00 per person and subject to sufficient budget. These events must be held on Hospital premises using internal catering services (e.g Five Star Catering,).

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9.2 A maximum of three events per fiscal year are permitted, subject to Vice President approval.

9.3 Department/Unit events must be open to all department/unit staff.

**10. Consultants and Other Contractors:**

10.1 In no circumstances can hospitality, incidental or food expenses for consultants and contractors under the rules or in any contract between an organization and a consultant or contractor. Therefore, they cannot claim or be reimbursed for such expenses, including:

- Meals, snacks and beverages
- Gratuities
- Laundry or dry cleaning
- Valet services
- Dependent care
- Home Management
- Personal Telephone Calls

**11. Gifts of Appreciation:**

11.1 Employee recognition, in the form of gifts (including monetary, gift certificates, donations and coupons) shall be sponsored by the Human Resources Department through corporate recognition programs. In keeping with the Perquisites Directive (Broader Public Sector Accountability Act), Departmental managers cannot provide a discretionary gift to an employee unless such gift is approved by the Vice President of the department and the Vice President of Human Resources. Approval will only be given where the benefit of the gift is demonstrated to be a business-related requirement for the effective performance of an individual's job.

11.2 Token gifts of appreciation may be extended to persons who do not work at the Hospital in exchange for pro-bono services. Such gifts must be pre-approved and supported by the responsible Director. Any gift in excess of \$ 50 requires Vice President approval.

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**12. Responsibilities:**

Staff

- Understand and comply with the Hospital's Business and Travel Expense Policy.
- Should be reimbursed for reasonable and actual expenses incurred on behalf of the Hospital
- Must complete a reimbursement request via Concur.

Signing Officers

- Understand and comply with the Hospital's Business and Travel Expense Policy.
- Must approve the Business and Travel Expense Reimbursement Form MS 115 in accordance with the Delegation of Financial and Signing Authority Policy for non-employees or approve reimbursements for employees using Concur.
- Approve only expenses that were necessarily incurred in the performance of Hospital business.
- Approve only claims that include all appropriate documentation.

Vice Presidents

- Understand and comply with the Hospital's Business and Travel Expense Policy.
- Must approve Department/unit events
- Must pre-approve reasonable expenses for the occasional entertainment of business contacts
- Approve only expenses that were necessarily incurred in the performance of Hospital business.
- Approve only claims that include all appropriate documentation.

Finance Department

- Understand and comply with the Hospital's Business and Travel Expense Policy.
- Review expenses according to the Hospital's Business and Travel Expense Policy.
- Submit to payroll for reimbursement on a timely basis staff reimbursement.
- Maintain good record-keeping practices for verification and audit purposes.

**13. Non-Reimbursable Expenses:**

Expenses of a personal nature will not be reimbursed. Such expenses include but are not limited to:



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- Personal calls – except reasonable calls home when on business travel
- Expenses incurred due to the presence of friends or family members
- Traffic and parking violations incurred while driving on Hospital business
- Hotel expenses incurred because of failure to cancel reservation
- Airline club membership fees
- Credit Card fees and late payment charges
- Flight Accident Insurance
- Charges such as premiums for failure to refill fuel in a rental car
- Alcoholic drinks
- Recreational purposes e.g., video/movie rentals, special facilities charges



