

**PRINCIPLE:**

Subject: Travel & Expense Reimbursement	Date Approved: November 19, 2008
Approved by: Board of Directors	Date Revised: October 23, 2017 September 17, 2014 November 20, 2013 February 16, 2011 May 22, 2010
Specific to: All Staff, Board of Directors	Next Review Date: September 2020

The Travel & Expense Policy outlines the processes, responsibilities and requirements of employees (claimant) when submitting business or travel expenses. Reimbursement will occur when expenses are incurred while carrying out North Huron Family Health Team (NHFHT) business.

**POLICY:**

Responsibilities of the claimant:

- Complete the PD & Travel Request Form - all travel and/or professional development (PD) must be pre-approved on a PD & Travel Request Form
- To exercise integrity and good business judgment when deciding to incur a business expense
- To ensure that:
  - All claims are supported by an accurate and complete set of original receipts for all expenses (with the exception of mileage),
  - All claims are accurately filled in on the electronic version of the Expense Report Form (subtotals and totals are built into the form).
  - All claims must clearly state to whom the payment should be made, state the business purpose for spending, indicate an accurate total amount of the expenses and HST, must be properly signed by the employee and approved by the Executive Director.
  - A hardcopy of the completed Expense Form, which is signed and approved, is submitted to the Business Office in a timely manner

Responsibilities of Management:

- To use good judgment when approving travel and business expenditures,
- To ensure that the expense claim is reasonable and appropriate
- To process PD & Travel Request forms in a timely manner

Responsibilities of Finance:

- To provide advice and direction on interpretation and application of this policy,
- To monitor compliance with this policy,
- To process PD & Travel Request forms in a timely manner
- To process expense reports in a timely fashion

### Allowable Business Travel Expenses:

A staff member is reimbursed for business travel expenses as follows:

- Transportation - the least expensive and most reasonable method of transportation should be used by all employees. Advance booking is required where feasible to ensure the lowest cost. Vehicle Rentals must be requested in writing in advance and must be approved by the Executive Director. The use of taxis by staff should be reasonable.
- Use of Employee-owned Vehicles: Employees may use personal vehicles for FHT business. Group transportation should be arranged whenever possible in order to minimize costs. The mileage rate for reimbursement is recommended by the NHFHT Finance and Audit Committee, approved by the NHFHT Board of Directors and should align with the going rate (> 5,000 km) as published by the Canada Revenue Agency (CRA). The rate shall be reviewed/updated annually on Jan 1<sup>st</sup>. This rate of reimbursement covers the cost of fuel, depreciation, maintenance and regular insurance. It is the sole responsibility of the employee to ensure their adequate insurance coverage. Any traffic or parking infractions while on FHT business are the sole responsibility of the employee.
- Note that travel time to Professional Development events and meetings outside of normal hours of work is not paid or accumulated as lieu hours. However as noted above, mileage is paid for people using personal vehicles for FHT business. In addition, the option of staying at a hotel overnight at or near the event is available if same day travel to the event creates a hardship.
- All reasonable parking expenses will be paid, with receipts.
- Mileage to a NH FHT business meeting when staff members leave directly from home will be calculated as: from the staff member's home to the meeting venue round trip; or from the staff member's home to the meeting venue and back to the office, whichever is applicable, subject to review and approval by the Executive Director on a case by case basis.
- Toll charges for express highways will be reimbursed only where an employee seeks approval in advance from the Executive Director, or submits a receipt with documentation to support their claim because of extraordinary circumstances.
- Meals are reimbursed at cost, with receipts, to a maximum of \$40.00 per day. Alcoholic beverages will not be reimbursed. On travel days, breakfast is reimbursed if the time of departure is two hours prior to regular work hours and dinner is reimbursed if return is two hours after regular work hours. Reimbursement requests for actual meal costs without receipts will not be processed.
- Group Meals: when an employee is authorized to pay for meals of others, all individuals covered by the expense must be identified by name on the reverse side of the receipt and the Expense Report must include a brief explanation of the event.
- Accommodation – the type and location of accommodations is based on cost and practicality, limited to a single room per traveller. It is recognized that certain circumstances may influence the hotel that is used (e.g. conferences). All extraneous room expenses, such as

room service, cleaning costs, entertainment and other incidental charges are considered to be personal expenses and are not reimbursable. A copy of the hotel bill must be attached to the expense report. Standard tips and gratuities are reimbursable, but must be documented on the Expense Report.

- If hotel reservations must be cancelled, it is the responsibility of the employee to make sure that cancellation is made in advance so that “no show” charges will not be incurred.
- Spouses and common-law partners may travel with employees. However, no costs associated with that travel are reimbursed or should be charged to the NHFHT. In this regard, accommodations will be reimbursed at single occupancy rate only and the difference in cost between single and double rate will be at the employee’s expense.
- Business Travel Outside of Canada – Please use a separate Expense Report for each currency type. Travel and expense claims will be submitted in the receipted currency. Accounts Payable will convert the Expense Report to Canadian currency using the average monthly exchange rate of the month of travel. If you have credit card records showing the exchange rate applied to purchases, please attach and A/P will reimburse at this rate. Note that all expenses associated with obtaining and/or renewing a valid passport is the responsibility of the Employee and are not eligible for reimbursement.
- Airfare: Approval will be on an exceptional basis only by the Executive Director or designate; always make sure travel is necessary and explore other options such as teleconference and video conferencing. The cost of coach class airfare is eligible for reimbursement with pre-approval only. An original ticket stub must be submitted along with the invoices/itineraries from airline/travel agency. For transportation to and from airports, the most economical method of transportation should be utilized. Complimentary airport shuttle service should be used when available.
- Cancellation of non-refundable tickets: financial penalties which apply to changes and cancellations of non-refundable tickets are reimbursed if the change is required in order to conduct NHFHT business. These penalties will not be reimbursed if changes or cancellations are made for personal reasons. Extraordinary circumstances may be considered. Airfare cancellation insurance is not reimbursable.
- Non-allowable Business Travel Expenses: Non-allowable business travel expenses include but are not limited to claims for loss of personal effects, medical and hospital treatment, purchase of travel accessories (e.g. luggage, clothing, etc.) and personal services such as shoe shines, laundry, etc.

Allowable Business Expenses:

- All items purchased through an employee’s personal finances must be pre-approved by the Executive Director following the Procurement Policy.

Non-allowable Business Expenses:



**271 Frances St.  
Wingham, ON N0G 2W0  
T: (519) 357-3930  
F: (519) 357-3928**

- An employee may NOT purchase through personal finances, the following
  - Equipment and Furniture
  - Computer Hardware/Software
  - Supplies and services where NHFHT has engaged in a contract or rebate program
  - Stationary and office supplies
  - Any items that would impede the competitive selection of vendors for the procurement of goods and services adopted by NHFHT