



# Expense Rules

## PROCEDURE

Number: **AD 5-11**

**Manual:** Global Administrative Manual

**Approval Date:**

January 19, 2023

**Section in Manual:** Finance

**Approved by:** Infrastructure Quality Committee

**Cross References: : AD 5-10, AD 3-46**

## General

All expenses being submitted for reimbursement are documented using the Travel Expense Claim Form (F-02) available on the iNtranet. Reimbursement for expenses in funds, other than Canadian currency, must include proof of exchange rates at the time of purchase. All reimbursements are made in Canadian currency.

## Accountability Framework

### Expenses Submitted by:

### Authority for Approval:

Board (includes Board Committee members as appropriate)

President and CEO

Employee

Manager, Director, VP, or President and CEO

Consultants and Contractors

Manager, Director, VP, or President and CEO

This material has been prepared solely for use at St. Joseph's Care Group (SJCG). SJCG accepts no responsibility for use of this material by any person or organization not associated with SJCG. No part of this document may be reproduced in any form for publication without permission of SJCG. A printed copy of this document may not reflect the current electronic version on SJCG's iNtranet.

Manager

Director, VP

Director

VP

VP

President and CEO

President and CEO

Board Chair

## Personal Business/Education Expenses

### Travel and Transportation

---

- Travel is approved in advance by a claimant's manager. Pre-approval is documented (e.g. e-mail) and attached to the travel claim.
- Where a number of staff members are attending the same function, shared travel should be considered and required, where possible.
- The mode of transportation chosen – air, train, or car, should be that which enable the member to attend to business with the least cost to St. Joseph's Care Group (SJCG), consistent with the least amount of interruption to the member's regular business and personal schedules. Consideration should be taken as to the length of time away from the workplace.

### Travel by Vehicle

---

When road transportation is the most practical and economical way to travel, the order of preference is:

- rental vehicle, when a rental vehicle is more economical than use of a personal vehicle; or,
- personal vehicle when a personal vehicle is more economical than use of a rental vehicle.

## Rental Vehicles

---

- Rental of a compact or mid-size vehicle is encouraged and staff is required to use car rental companies approved by SJCG, where possible, to ensure the most favourable rates. Consideration may be given for a car rental upgrade based on the number of passengers, weather conditions and other safety reasons. However, all luxury and sports car rentals are expressly prohibited.
- Collision and liability insurance offered by the car rental companies should not be purchased by staff since SJCG's insurance coverage covers replacement value for rental cars.
- 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.

## Personal Vehicles

---

Use of personal vehicles must be in accordance with SJCG's Driver Safety Policy HR 7-175. Where a traveler accumulates more than 1600 km/month on a regular basis, the manager should investigate lower cost options. Where a traveler continues to use a personal vehicle, the rationale for this practice must be documented.

## Taxis

---

The use of taxis by staff should be reasonable. Taxi chits or original receipts must be attached to the expense report. Examples of when taxis may be appropriate include:

- situations requiring transportation between stations or airports and SJCG sites;
- situations requiring transportation between stations or airports and a staff member's home;
- transportation to or from a SJCG site well after normal work hours, where other forms of transportation (including public transit) are unavailable or are determined to be unreasonable;
- transportation home from a staff event, or an event supporting SJCG business; and,
- when it is at the discretion of a staff member's supervisor.

## Meals Reimbursement

---

(includes meals when travelling for business)

- Staff are reimbursed for reasonable meal expenses, subject to approval by the claimant's manager, if expenditures are incurred while the claimant is away from his or her place of work on SJCG business. When traveling on SJCG business, staff may also be reimbursed for reasonable meal expenses when the claimant is required to work during or through normal meal periods.
- Original, itemized receipts must be provided with claims for reimbursement of actual meal expenses.
- Reasonable gratuities are reimbursed.
- No reimbursement is made for meals consumed at home prior to departure or on return, or for meals included in the cost of transportation, accommodation, seminars and/or conferences.
- When a staff member is authorized to pay for meals of others, expense reports must include a brief explanation of the event and a list of those in attendance. The highest ranking member of staff pays for the meal expenditures.
- In most circumstances reimbursement for alcohol expenses is not permitted. Under certain circumstances such as special events or meals (business and/or travel), alcohol may be requested but must be pre-approved in writing by a Vice President (or their delegate), the President and CEO (or their delegate), or the Board Chair (or their delegate).

## Accommodations

---

- Reimbursement will be made for single accommodation in a standard guestroom.
- Long-distance business and personal calls are reimbursed, however discretion should be used in the frequency and length. Reimbursement is made for reasonable costs for necessary personal calls home for each night away.
- Reasonable tips and gratuities are reimbursable and must be documented on the expense report.

---

## Gratuitous Accommodations

---

- Private stays with family or friends are encouraged, when travelling on St. Joseph's Care Group business. Reasonable expenses may be submitted in lieu of accommodation, providing that cost savings to the Care Group can be demonstrated.

## Hospitality

---

### Provision of Hospitality

---

- Hospitality may be extended, on behalf of SJCG, for after hours business meetings and recruitment functions with clients or guests external to the organization and organization wide functions honouring employees, volunteers and medical staff. Functions involving only those people who are engaged to work for SJCG, other Broader Public Sector organizations or Ontario government are not considered hospitality functions.
- Hospitality is the provision of food, beverages, accommodation, transportation or other amenities to individuals who are engaged in discussions related to SJCG business. Hospitality should be extended in an economical, consistent and appropriate way when it facilitates SJCG business or is considered desirable as a matter of courtesy.
- Part of normal business hospitality may include the consumption of alcoholic beverages with a meal or during a reception. Reimbursement for the cost of alcohol is permitted for hospitality events subject to approval as set out in the Meals Reimbursement section above.
- Provided that there are appropriate budgeted funds available, the applicable Vice President or, as necessary, the President and CEO, may authorize the reimbursement of reasonable expenses related to client or customer relations and hospitality extended to visiting officials and health care professionals. Functions that are exceptions to the above must have prior approval of the next level of reporting at the Senior Manager level.
- A detailed receipt outlining the types of expenses including applicable taxes and gratuities is required with an expense claim for hospitality. The number and

names of the participant must be noted on the receipt or in an attachment to the receipt. Participant names are not required for a SJCG wide event.

## Corporate Events

### Staff Events and Christmas/Holiday Events

---

- SJCG, its departments, and/or its units/teams decide on the number of, timing, budget, and practicality of staff holiday events.
- SJCG, its departments, and/or its units/teams may wish to annually determine the amount to be spent per staff member on a major holiday event.
- All event expenses must be reasonable.
- Events held on SJCG premises must be approved by the appropriate Vice President.
- Events held off SJCG premises must be approved by the appropriate Vice President or the President and CEO.

### Staff Recognition

---

- Depending on the type of recognition (service milestone, retirement, etc.), gifts may be offered and financed by SJCG. The awarding of recognition gifts has human resources implications and must be designed in conjunction with SJCG's Human Resources Department and be compliant with Canada Revenue Agency rules.
- Generally, monetary awards are not granted to staff as part of any recognition program and/or activity.

## Expenses for Consultants and other Contractors

Consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses, including:

- Meals, Snacks and Beverages
- Gratuities

- Laundry or Dry Cleaning
- Valet Services
- Dependent Care
- Home Management
- Personal Telephone Calls

In some cases, a contract signed before April 1, 2011 may have permitted reimbursement for the items listed above. In such circumstances, SJCG must strongly discourage the contractor from making a claim of such items.

### **Claims for Reimbursement of Expenses**

---

Reimbursement for allowable expenses under this Directive can be claimed only when the contract with SJCG specifically allows for it.