



TRAVEL & BUSINESS EXPENSE POLICY – CONSULTANTS AND SERVICE PROVIDERS

Approval: ESC, ET, A&F and Board Sponsor: VP and CFO	Date Approved: April 21, 2016 Effective Date: May 2, 2016 Last Revised: May 5, 2010 Next Review Date: Nov 2017
References: <ul style="list-style-type: none"> • Travel Authorization – Consultants Form • Comparison of Car Rental vs Driving Personal Vehicle Form 	

Policy

1.0 PURPOSE & PRINCIPLES

1.1 The purpose of this Policy is:

- To set out rules and principles for the reimbursement of expenses to ensure fair and reasonable practices;
- To provide a framework of accountability to guide the effective oversight of public resources in the reimbursement of expenses; and
- To ensure compliance with the provisions set forth in the Management Board of Cabinet *Travel, Meal and Hospitality Expense Directive*.

1.2 Any expenses incurred by the Claimant and submitted to CCO for reimbursement must

- (i) Be CCO business related,
- (ii) Be modest and appropriate,
- (iii) Strike a balance among economy, health and safety, and efficiency of operations.

1.3 CCO dollars are to be used prudently and responsibly with a focus on accountability and transparency.

1.4 CCO will not reimburse any expense that is not incurred in compliance with this Policy.

2.0 SCOPE

2.1 This policy applies to:

- Consultants



- Part time clinical advisors/leads
- Third-party service providers

Engaged through a Services(s) or secondment agreement and reimbursement for allowable expenses can be claimed when the contract with CCO allows for it.

Claimant refers to any person making a claim under the terms of this Policy.

3. ADMINISTRATION

3.1 **Responsibility of the Claimant** - Claimants have an obligation to inform themselves of the requirements of this Policy, to comply with these requirements, and to seek clarification from Finance as needed.

3.2 **Responsibility of the Approver** - Persons authorized to approve Travel Authorization Forms and Expense Claims must:

- Ensure that travel arrangements and expense claims are consistent with the provisions of this Policy
- Determine when business travel is necessary; and
- Ensure that appropriate detailed receipts are provided to support expense claims.
- All expense reports must be authorized per CCO's Signing Authorities & Delegation policy

3.3 **Non-Reimbursable Expenses** – CCO will not reimburse a Claimant for any expenses incurred relating to:

- Items of a personal nature, including but not limited to, recreational purposes (i.e. video rentals, mini-bars, dry cleaning, laundry, valet services, dependent care, personal telephone calls, gratuities, etc;
- Meals, snacks and beverages consumed by the Claimant;
- Hospitality, including without limitation, the provision of food, beverages, accommodation, transportation, entertainment or other amenities to other persons; or
- Incidentals, including without limitation, communication devices such as smart phones, traffic and parking violations, office supplies, photocopying, teleconferencing etc.
- CCO will not reimburse a Claimant for any travel costs, including parking fees, incurred for travel from the Claimant's home or office to the premises and office of CCO or where business travel is regular and a requirement of the job unless it is for a part time clinical advisor/lead and their home or office is outside the Greater Toronto Area (GTA) – see Appendix A.



CCO reserves the right to refuse reimbursement of expenses that are not properly supported, not business related, or that are otherwise not in compliance with this policy.

3.4 Receipts and Expense Reports

- An invoice must be submitted upon the completion of any authorized travel for which reimbursement of expenses is requested.
- All expenditures for which reimbursement is requested must be supported by original detailed receipts (credit card slips or statements by themselves are insufficient). The receipt must be sufficiently detailed for the reviewer to understand the type of expense incurred to identify separately the tax and gratuity.
- If an itemized receipt is not available, a written explanation must be submitted why the receipt is unavailable, along with a detailed description of the expense incurred. These will be considered on a case-by-case basis.
- All travel by air, bus or rail must be supported by a boarding pass (printed electronic boarding pass is acceptable).
- Expenses must be submitted within 90 days of the expense being incurred or the travel concluding.

3.5 Questions and Exceptions

- Claimants and approvers should consult with Finance on any questions with respect to compliance with this Policy.
- Approval for exceptions is required in advance of the expense being incurred. In order to ensure a proper record for audit purposes, the rationale for the exception must be documented, accompany the claim, and have the approval of a Manager of Finance, a Director of Finance, of the CFO.

4.0 TRAVEL EXPENSES

4.1 Before Travelling - Travel Authorization

- Each Claimant must obtain prior written authorization, prior to the expense being incurred or the commencement of a trip for CCO business purposes by completing the Travel Authorization-Consultants Form.
- All travel for CCO business purposes must be approved as follows:

Authorization Required ^{Note 1}	
Canada/Continental USA	International
CCO Vice President and CFO	CEO & Minister of Health



Note 1 – Note that these are the levels for approving travel, not for approving any expenses related to travel. Approval of expenses rest with the individuals in CCO that have financial approval authority.

4.2 Transportation

- **General** – The most practical and economical means of transportation should be used.
- **Rail** – a coach class economy is the standard option for ticket purchase. Other fare classes may be reimbursed for rail transportation, when it is evidenced with printed, timestamped support (attached to the expense claim), that the Claimant chose the most economical fare available at the time.
- **Air Transportation** – economy class is the standard option for ticket purchase. Change fees must be justified with a documented business reason.
- **Rental Vehicle**
 - The size of the rental car must be a compact model or equivalent. Exceptions (considering number of occupants, business purpose, and safety conditions), must be documented and approved prior to the rental.
 - To avoid higher gasoline charges, Claimants must refuel the rental car prior to returning to the rental company.
 - Most car rental companies offer roadside assistance programs, liability and collision insurance. Should a Claimant decide to purchase any of these options, it will not be reimbursable.
- **Privately Owned Vehicle**
 - If you will be driving more than 200 kilometres in a day, you are required to consider using a rental vehicle, by completing the Comparison of Car Rental vs Driving Personal Vehicle form. If the result of that comparison is that a rental vehicle is more economical, the Claimant's reimbursement will be capped at the estimated cost of the rental vehicle (as determined by this calculation) should they still choose to drive their privately owned vehicle.
 - Claimants using a privately owned vehicle are responsible for ensuring adequate vehicle insurance, including business use coverage. CCO will not reimburse the increased cost of vehicle insurance that may result from business use. No reimbursement shall be made in respect of items normally covered under a comprehensive personal vehicle insurance policy (including fire, theft, and vehicle collision damage) or any insurance deductibles.



- Reimbursement for the use of the Claimant's privately owned vehicle is to be made based on the kilometric rates set out below. Such reimbursement rates are all-inclusive. CCO assumes no financial responsibility for privately owned vehicles other than paying the kilometric rates when used for CCO business purposes.

Rate per KM
\$0.40

○ **Other Road Transportation**

- Whenever possible, local public transportation must be used when on CCO business.
- The use of taxis should be limited to destinations in excess of 1 km, taking into consideration inclement weather, and health or safety concerns. Taxis are justified where group travel by taxi is more economical than the total cost, had individuals travelled separately.
- Reimbursement is provided for necessary and reasonable expenditures on parking, as well as tolls for bridges, ferries, and highways, when driving on CCO business.

4.3 Accommodations

- In the normal conduct of business, Claimants are not eligible for reimbursement of overnight accommodation within the CCO office area. Exceptions may be granted for:
 - Situations that require Claimants to remain close to CCO's premises for long periods in excess of normal working hours.
 - Part time clinical advisors/leads located 150km away from CCO offices who may need to travel to CCO offices.
- Reimbursement will be made for single accommodation in a single standard room and no reimbursement will be made for suites, executive floors, concierge level or luxury accommodation.
- Private stays with family or friends are encouraged. A maximum of \$30.00 per night for gratuitous lodging expenses is allowed. No receipt is required.

5.0 PART TIME CLINICAL ADVISORS/LEADS CONFERENCES AND EDUCATION

- 5.1 CCO will not reimburse for any conference, education and related travel costs, a part time clinical advisor/lead would normally attend in their primary clinical and/or academic role.



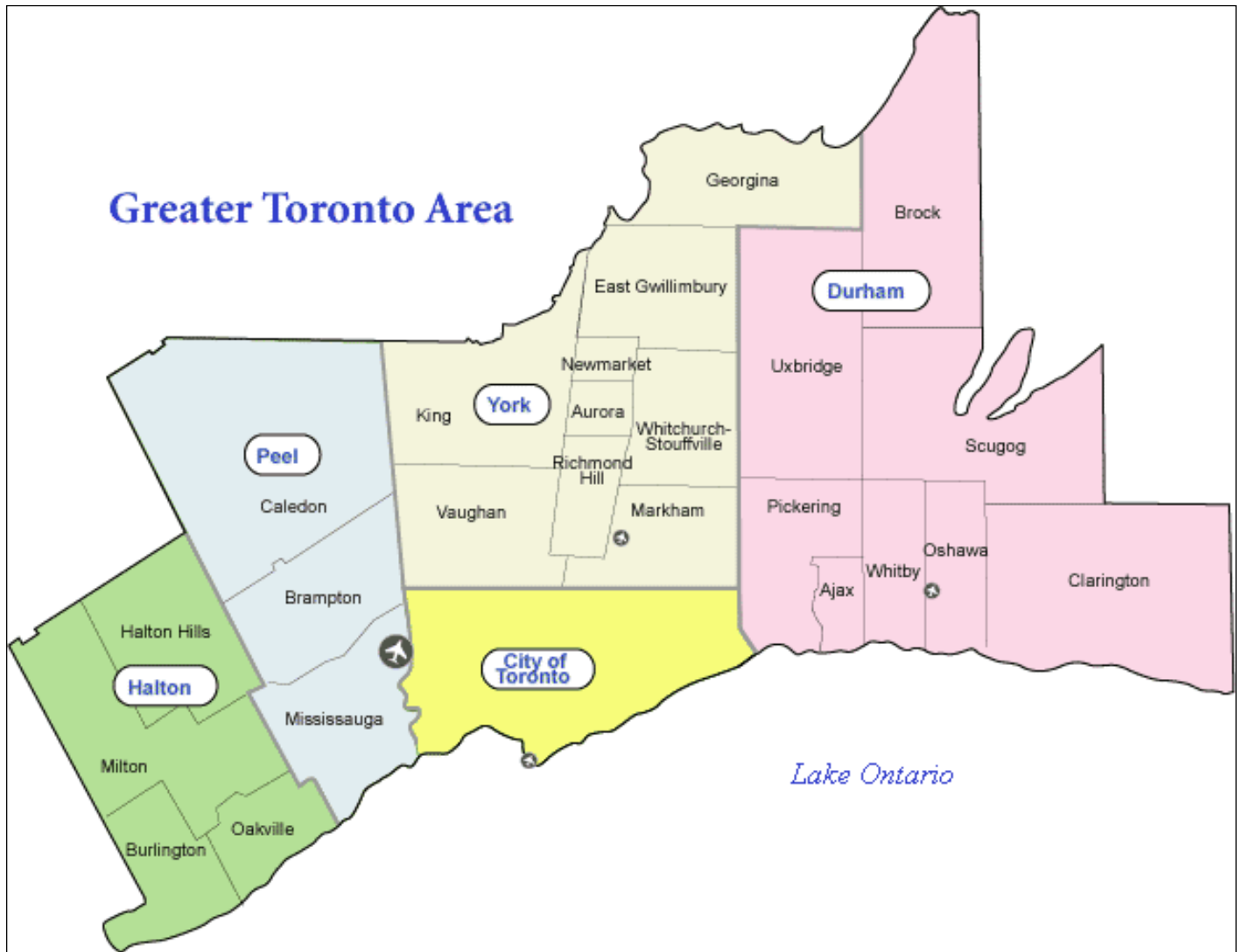
- 5.2 Conferences and education that a part time clinical advisor/lead would not normally attend, but at CCO’s request in order to (but not limited to) present CCO’s work or attending to gain knowledge or make contacts relevant to their CCO role, on behalf of CCO would be reimbursable.
- 5.3 The appropriate pre-approval authority would be the applicable business unit Vice-President.

Policy History:

Approved by:	Senior executive management & CEO	Date:	July 8, 2009
Revision #1	Update of paragraph # 3.2	Date:	August 27, 2009
Approved by:	CFO		
Revision #2	Compliance to change in Directive on April 1, 2010	Date:	May 5, 2010
Approved by:	CFO		
Revision #3	Revision of travel from home/office to CCO for a part time clinical advisor/lead. Removal of requirement to use federal government rates for accommodations and car rentals. Policy format updated and addition of section 5.		
Approved by:	Board	Date:	April 21, 2016



APPENDIX A – MAP OF GREATER TORONTO AREA



http://www.greatertoronto.org/images/maps/gta_large.gif