

OHTN EXPENSE REIMBURSEMENT POLICY (Travel, Meals and Hospitality Expenses)

General

This policy has been established to comply with the *Broader Public Sector Accountability Act* (“BPSAA”) and applies to all persons seeking reimbursement for travel, meals or hospitality expenses from OHTN. Expenses being submitted for reimbursement for should be documented using the appropriate OHTN reimbursement form which can be found in the staff information folder or distributed by an administration staff member. Claims must be submitted within 30 days of incurring the expense and have the appropriate level of approval. For travel outside Canada, all expenses will be reimbursed in Canadian funds for the equivalent of the currency for the amount claimed.

Accountability Framework

Travel: Approval for OHTN business related travel must be secured in advance. The Travel Request Form must be completed and include all the arrangements, including method of travel, anticipated expenses and a detailed explanation of the reason for the travel and the anticipated benefit. The signed Travel Request Form must be attached to the reimbursement claim. The following chart indicates the level of approval that is required before travel arrangements are made:

Travel requested by:	Ontario	Canada & USA	International
Board President	N/A	AIDS Bureau	AIDS Bureau
Board members	N/A	AIDS Bureau	AIDS Bureau
SED	N/A	AIDS Bureau	AIDS Bureau
Employee	Supervisor	AIDS Bureau	AIDS Bureau
Consultant	Contract Manager	AIDS Bureau	AIDS Bureau
Stakeholder*	Project Supervisor	AIDS Bureau	AIDS Bureau

*Stakeholders include committee members, volunteers, ex-officio board members, researchers and PRAs traveling on behalf of the OHTN.

Expenses: All requests for expense reimbursement must also be approved. The following chart indicates the level of approval that is required for expense reimbursement:

Expense Submitted by:	Authority for Approval
Board President	Board Treasurer
Board members	Board President
SED	Board President
Employee	Supervisor
Consultant	Contract Manager
Stakeholder	Project lead verify claim, then PL supervisor

Approvers are prohibited from approving their own expenses and expenses for a group can only be claimed by the most senior person present. Expenses cannot be claimed by an individual that are incurred by his/her approver.

Approvers must only provide approval for expenses that were necessarily incurred in the performance of OHTN business and only for claims that include all appropriate documentation.

Individuals making claim must ensure that all appropriate approvals are obtained before incurring any expenses; that original, itemized receipts are submitted and that the reimbursement claim is made within 30 days of incurring the expense.

If it was not possible to obtain prior approval for expenses, or if original itemized receipts are not available, individuals making a claim must submit a written explanation with the claim to provide the approver with adequate information for decision-making. Claimants will be required to repay any overpayments, which will be considered debts owing to the OHTN. Employees must submit any claims for expenses before leaving employment with the OHTN.

Travel and Transportation

- Whenever possible the OHTN travel agent should be used to make travel arrangements.
- Economy (coach) class is the standard option. Travel in business class must have prior approval by the AIDS Bureau and may only be considered for certain international flights or for health reasons.
- Financial penalties which apply to changes and cancellations will only be reimbursed if the change or cancellation is required for OHTN business.
- The itemized ticket for all modes of transportation must be attached to the expense report.

- Only standard baggage allowance will be reimbursed unless prior approval is given and additional baggage is for OHTN business (e.g. video equipment).
- When use of a personal vehicle is the most practical and economical way to travel, a per kilometer fee is paid up to a maximum distance of 200 kilometers per day, as indicated in Appendix A. It is the driver's responsibility to ensure the vehicle is insured for business use.
- When renting a vehicle, a compact model or its equivalent is required. Insurance should be purchased from the rental company and to avoid higher gasoline charges, refuel the vehicle before returning it.
- Local public transportation including hotel/airport shuttles should be used wherever possible.
- If travel for business is extended for personal reasons, OHTN will only reimburse expenses related to OHTN business. It is the claimants' responsibility to identify the number of days required for business and the number of days added as vacation and to seek prior approval.
- If travel for business is extended for personal reasons and additional destinations are added, OHTN will only reimburse the round trip cost of the journey to the destination required for OHTN business. It is the claimants' responsibility to submit documentation indicating what the costs would have without any additional stops and to seek prior approval.
- A spouse or partner may travel with a claimant; however, no costs associated with that travel will be reimbursed.
- Travelers are permitted to participate in frequent flyer or other loyalty programs, provided that they choose the most cost-effective means of travel. Travelers are not permitted, however, to submit claims for reimbursement for business expenses paid for using frequent flyer or other loyalty points.

Accommodation

- Moderately priced hotels are to be used and reimbursement is provided for the room only – items such as laundry service, pay-per-view, mini-bar items will not be reimbursed. Room service will be treated as a meal and an itemized receipt is required. Internet service will be reimbursed provided it is a necessary business expense.
- Reasonable tips and gratuities are reimbursable and must be documented on the expense report.
- If desired, a member may make accommodation arrangements (e.g. with a relative or friend) and claim \$30.00 per night for such accommodation. Instead

of a receipt, you must submit a written explanation describing the purpose of the trip, identifying the host and the number of days you stayed.

Meals

- Reimbursement for meal expenses incurred in Canada or the USA is subject to the maximum rates set out in Appendix 1-1
- Reimbursement for meal expenses incurred outside of Canada or the USA is subject to the maximum rates set out by the federal guidelines for international travel found on the federal government website in Appendix D, Module 4 at http://www.njc-cnm.gc.ca/directive/app_d.php?lang=eng. The rates are in the currency of the country being visited and will be reimbursed in Canadian funds.
- The rates are not an allowance; they are for individual meals – the meal must have been eaten to be eligible for reimbursement. The rates include taxes and gratuities.
- It is the claimant's responsibility to establish the appropriate rates prior to travel and fill in the travel reimbursement form accordingly.
- When more than one meal is claimed for any day, the claimant may allocate the combined maximum rates between the meals. For example, if you will be eating both breakfast and lunch, the combined rate is \$20.00. This now becomes the maximum rate for the two meals, regardless of what you spend on each.
- Itemized receipts must be attached; credit and debit card slips will not be considered a receipt and will not be reimbursed. Meals provided at a meeting or conference cannot be claimed
- No alcoholic beverages will be reimbursed.

Hospitality

- Hospitality expenses are different from travel expenses. *Hospitality* refers to the provision of food, beverage, accommodation, transportation and other amenities to external parties – for example, business colleagues or members of the public who do not work or volunteer for (i.e. are not internal stakeholders of) the OHTN or the Ontario government.
- Hospitality may only be provided if there is an OHTN business justification and it is a matter of courtesy or protocol. Examples include: a business lunch with an external colleague, a reception at the OHTN conference, or a meal during a meeting at the OHTN office for a group that includes external stakeholders.

- Internal staff events are not considered *hospitality* for the purpose of the OHTN expenses policy. Nonetheless, any decisions about expenses should be made with due consideration for the prudent and responsible use of taxpayer dollars, and for government direction on accountability and transparency. Internal staff events must demonstrate a sound business case and be approved in advance by the SED.
- It is generally impermissible to serve alcohol, or to seek reimbursement for expenses for alcoholic beverages at hospitality events, except in very limited circumstances. Such circumstances include meals or receptions where external stakeholders are invited and all of the following are true:
 - The overall purpose is to advance the OHTN’s mission to improve the health and well-being of people living with and at risk of HIV in Ontario, by:
 - honouring individuals for exceptional service or contributions,
 - honouring distinguished guests,
 - promoting valuable relationships with external partners,
 - encouraging collaboration within or among academic, healthcare, government, and/or community-based service sectors; or,
 - soliciting in-kind or monetary contributions.
 - The provision of alcohol is considered desirable as a matter of courtesy or protocol;
 - The SED has approved in advance the provision of alcohol;
 - Alcohol is provided in a responsible manner (e.g. in moderation and only when accompanied by food)
 - At events, preference is given to wine, beer, and spirits produced in Ontario.

Consultants and Other Contractors

- Reimbursement for allowable expenses can be claimed and reimbursed only when the contract specifically provides for it. OHTN may consider the following expenses allowable for reimbursement:
 - accommodation and transportation;
 - mail, postage and courier; and,
 - office supplies, stationary, and equipment rentals specifically outlined in the contract.
- Independent service providers are not permitted to be reimbursed for hospitality, incidental or food expenses and cannot have allowances for such items included in

their contracts. Therefore, OHTN will not reimburse consultants or Contractor for the following expenses:

- meals, snacks and beverages
- gratuities
- laundry or dry cleaning
- valet services
- dependents' care
- home management
- personal telephone calls

Appendix 1-1

Kilometer rate

When road transportation is the most practical and economical way to travel, a per kilometer fee of .40 in southern Ontario and .41 for northern Ontario is paid up to a maximum distance of 200 kilometers

Meal rates in Canada

Meal	Maximum Amount
Breakfast	\$ 8.75
Lunch	\$ 11.25
Dinner	\$ 20.00

Meal rates in USA

Meal	Maximum Amount
Breakfast	\$ 15.35
Lunch	\$ 14.60
Dinner	\$ 40.30

- These rates are subject to changed based on government guidelines