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1.0 PURPOSE

This **Travel and Expense Reimbursement Policy** (“Policy”) sets out the principles, processes and responsibilities for the reimbursement of business expenses at Unity Health Toronto locations – Providence Healthcare (PHC), St. Joseph’s Health Centre (SJHC) and St. Michael’s Hospital (SMH).

The Policy covers the following:

- Eligibility for reimbursement of expenses incurred on behalf of Unity Health Toronto
- Responsibility of claimants and approvers
- Claim submission and reimbursement process

Regulatory Requirement – Under the authority of the Broader Public Sector (BPS) Accountability Act, 2010, public funds are to be used prudently and responsibly, with a focus on accountability and transparency.

Business expenses at Unity Health Toronto are reimbursed from public funds. As such, only authorized expenses incurred by staff during the course of Unity Health Toronto’s business are reimbursable. Unity Health Toronto expects discretion to be applied with any business expense incurred and reserves the right to limit reimbursement to reasonable costs.

1.1 Scope and Application

The Policy applies to Unity Health Toronto staff, and pertains to authorized business travel and other expenses incurred by staff in the course of performing their duties for the hospital.

- For the purpose of this Policy, Staff includes hospital employees, credentialed physician staff, volunteers, faculty, Board members, outsourced service staff and other individuals engaged in Unity Health Toronto business, who intend to receive travel and expense reimbursement under this policy.
- This Policy applies to business expense claims from hospital, trust and research (hospital and externally funded) accounts. Additional requirements for Researchers who are externally funded are outlined in the Research Supplement.
- For education bursaries, refer to the applicable Education Courses policy.
- The purchase of medical devices, drugs, goods that require a warranty and animals are not reimbursable under this policy. Such purchases must be made through a Unity Health Toronto purchasing group.

1.2 Consultants/Contractors

Consultants who provide services to Unity Health Toronto on an independent contractor basis are not considered “staff” and are therefore outside the scope of this Policy. Consultants are governed by the terms of their contract with Unity Health Toronto (refer to the [Procurement Procedure Manual](#)). Under no circumstances, are consultants and other contractors to be reimbursed for any hospitality, incidental or meal expenses, including gratuities, beverages, personal phone calls, dependent care, etc.

Guiding Principles

This Policy is based on the four key principles outlined in the Ontario Broader Public Sector Expenses Directive:

- **Accountability** – Unity Health Toronto is accountable for public funds used to reimburse business expenses. Travel, meals and incidental business expenses support Unity Health Toronto objectives.
- **Fairness** – Legitimate authorized expenses incurred during the course of hospital business are reimbursed by Unity Health Toronto.
- **Transparency** – Rules for incurring and reimbursing travel and business expenses are clear and easily understood. Eligible expenses are supported by original receipts and/or documentation, and are submitted in a timely manner. Value for Money– Plans for travel, meals and accommodation are necessary and economical with due regard for health and safety.

Best Practices

Staff should aim to make the most practical, economical and reasonable arrangements for travel, meals, and business expenses by:

- Getting the appropriate approval prior to incurring an expense. If there is no prior approval, a written explanation must be submitted with the expense claim.
- Considering options other than travel, (such as audio or video conferencing) for meetings.
- Using the appropriate purchasing practices, such as the purchasing department or other assigned or approved travel suppliers (Unity Health Toronto vendors of record) when arranging for business travel.
- Embracing technology, such as the digitization of services (electronic submission of claims, paperless delivery, etc.).

2.0 POLICY

It is the policy of Unity Health Toronto to reimburse staff for authorized, necessary and reasonable expenses incurred on its behalf.

Policy Management

As required by BPS rules, a copy of this Policy must be posted on the hospital’s website in accessible formats, in order to be available to the public.

Ownership and Renewal

This Policy is owned by the Finance Department of Unity Health Toronto.

Every two years or whenever there is material change that impacts travel or business expenses, the Policy will be reviewed, and updated if necessary. The review process is as follows:

- Finance Department consults with stakeholders for input and revises the Policy.
- Finance Department submits the revised Policy to the CFO for review.

CFO reviews the updated Policy, and if in agreement provides approval.

3.0 DEFINITIONS

Term/Acronym	Definition
Authorization	The approval of an expense reimbursement and business travel claim by the appropriate person with adequate signing authority. Generally, authorization requires the immediate supervisor’s approval as long as the expense claim amount is within their signing limit.
Business Expenses	Reasonable expenses incurred by staff in the course of performing their duties.
Business Travel	Travel required for business (excluding inter-hospital travel) and authorized by the appropriate level of authority. Examples of business travel include conferences, meetings and training sessions.
Consultant	A person or entity providing services to Unity Health Toronto on an independent contractor basis, under an agreement, other than an employment agreement. For greater clarity, consultants are not considered “staff.”
Consulting Services	The provision of expertise or strategic advice that is presented for consideration and decision-making.
Hospital funded Research	Research that is funded primarily by hospital and/or trust accounts
Hospitality	The provision of food, beverage, accommodation, transportation and other amenities at Unity Health Toronto’s expense to persons who are not employed by the hospital.
Inter-hospital Travel	Travel between hospital sites, (for example, SMH to PHC) on the same day.
Office	The hospital-related regular place of work. For example, the address on a staff person’s business card or where the staff person has an office, desk, computer, telephone, etc.
Personal Vehicle	A vehicle owned, borrowed or rented/leased personally by a staff member.
Receipt	An original document, or carbon, certified or scanned copy, with the details of the expenditure, the amount, the date and indicating proof of payment.
Executive Team	Senior Leaders above the Director level (for physicians, the physician’s applicable Administrative Director, unless they are a physician leader, in which case, this denotes the Executive Vice President, Clinical or Professional Programs and Services and Chief Nursing Executive).

4.0 PROCEDURE

All staff making an expense claim must comply with the provisions of this Policy; however, no policy can anticipate every situation that might give rise to legitimate business expenses. Accordingly, employees and managers must use their best professional judgment in determining if an expense is eligible for reimbursement under the Policy.

The Reimbursement Procedure provides guidance on how to submit travel and business expenses for reimbursement (refer to **Appendix A**).

Collective Agreements – If a provision (e.g., reimbursement terms/rates) of a Collective Agreement conflicts with a provision of this Policy, the terms of the Collective Agreement will prevail.

Hospitality – Unity Health Toronto generally does not support hospitality expenses. Any hospitality spend will require the approval of the appropriate Vice President or the Chief Executive Officer (CEO).

4.1 Eligible Expenses

Travel and business expenses are incurred by Unity Health Toronto staff in the performance of their duties on behalf of the hospital. These expenses must be necessary, reasonable and appropriate. Staff are expected to minimize travel and use other options if at all possible.

Note that staff business expenses do not include expenses incurred by their families or friends. For additional detail or help in determining if an expense is eligible, please refer to the Travel and Business Expense Guideline (refer to **Appendix B**).

Below is a list of common business expenses that are eligible for reimbursement:

- ✓ **Air travel**
- ✓ **Other transportation**– train, bus, taxi
- ✓ **Self-driving options**– use of personal vehicles, car rental
- ✓ **Accommodation** – while on approved business travel
- ✓ **Meals**– while on approved business travel, outside of the network/GTA
- ✓ **Other business related expense** such as minor or per diem expenses approved by an employee’s manager (computer, cell phone, etc.)
- ✓ **Media subscriptions**– electronic (not paper-based) and approved by the appropriate manager
- ✓ **Inter-hospital travel** – Staff with responsibility beyond one site may be required to travel across sites during the day to perform their duties effectively. In such cases, inter-hospital travel is reimbursed as long as the following conditions are met:
 - Travel is to more than one site on the same day
 - Manager approval is providedInter-hospital travel is reimbursed at TTC rates and receipts are not required. The TTC remains the preferred method of travel between sites.
- ✓ **Inter-hospital parking** – Within the network, monthly parking is available at PHC and SJHC, with harmonization between the two sites in future scope. Primarily due to its location in the downtown core, monthly parking is not available at SMH at this time. Staff members who are required to work at another site due to multisite responsibilities will be reimbursed for out-of-pocket parking expenses up to \$25 per instance, with receipts. .
- ✓ **Community staff travel** – Staff members who are required to use their personal vehicles to travel to non-hospital locations (different communities) to carry out their job functions. Driving is a requirement of these employees’ job descriptions, and it is hospital practice to reimburse such mileage and parking expenses, when properly documented and approved.
- ✓ **Incremental travel** – Additional expenses above and beyond the cost associated with daily commute. For clarity, it applies to travel expense that is not inter-hospital travel. To calculate the

reimbursable portion of the expense, staff must deduct the normal cost of commuting to their regular work site.

4.2 Ineligible Expenses

Some expenses incurred while travelling may not support the hospital's business objectives or the requirements of this Policy. In addition, Unity Health Toronto will not pay for expenses, which are inherently personal in nature. Expenses that are generally not eligible for reimbursement by Unity Health Toronto are listed below:

- ✘ **Alcohol** – The provincial government has mandated that alcohol cost must not be reimbursed as a business expense. If having alcohol with a meal, staff are encouraged to ask the restaurant for separate invoices so that the meal expense may be properly reimbursed.
- ✘ **Daily commute and parking** – Commuting expenses between home and work and any associated parking costs incurred are not eligible for reimbursement.
- ✘ **Personal expenses**
 - Travel expenses (including meals) incurred due to the presence of family or friends
 - Expenses resulting from unlawful conduct
 - Violations incurred while on business travel (traffic and parking)
 - Recreational expenses (e.g., video rentals, mini-bars, special facilities charges)
 - Entertainment not directly related to Unity Health Toronto business
 - Memberships to reward programs or clubs (e.g., airline clubs)
 - Hotel expenses incurred because of failure to cancel reservation
 - Credit card fees and late payment charges
 - Additional ancillary charges such as premiums for failure to refuel a rental car
 - The cost of additional private medical/health insurance for travel within Canada
- ✘ **Professional memberships** – Membership dues are the responsibility of the individual. Payment of membership dues is generally as agreed upon, in the employment contract. If further clarification is needed, staff should consult with their manager to determine eligibility.

For greater clarity, or to inquire about items not listed above, the staff member's manager should be consulted prior to submitting a claim for expenses.

4.3 Roles and Responsibilities

The primary responsibility for adhering to this Policy rests with the individual submitting the claim and the manager who is authorizing and approving the business expense.

Specific roles and responsibilities are as follows:

Role	Responsibility
Claimant	<p>Staff must make sure that expenses being submitted for reimbursement by Unity Health Toronto are:</p> <ul style="list-style-type: none"> • Eligible for reimbursement according to this Policy. • Pre-approved where applicable. • Submitted in a timely manner, within 90 days of the completion of travel or incurrence of expense, with due regard for the March 31st fiscal year-end deadline. <p>Note: Any claim submitted past the accepted timeframe may not be reimbursed.</p> <ul style="list-style-type: none"> • Supported with original receipts and/or documentation. Boarding pass/passes and ticket/E-ticket must be attached to the expense report for each segment of travel. Receipts for gasoline purchases, parking lot charges and applicable bridge or highway tolls must be submitted with expense reports. • Approved by the appropriate manager. Refer to the Signing Authority Policy. <p>Corporate Credit Cards and P-Cards – Corporate credit cards and P-Cards are preferred and encouraged as payment for work related expenses, when appropriate.</p>
Approver (Manager/ Supervisor)	<ul style="list-style-type: none"> • Approvers are responsible for ensuring that all claims are correct, reasonable and in alignment with this Policy, and are required to provide approval for: <ul style="list-style-type: none"> ○ Expenses that were necessarily incurred in the performance of Unity Health Toronto business; and ○ Claims that include all appropriate documentation. • Approvers are prohibited from approving their own expenses, directly or indirectly.
Finance Department	<ul style="list-style-type: none"> • Reviews expenses according to this Policy. • Reimburses claims within the specified time, after receiving an approved request with all required supporting documents. • Identifies business expense issues and trends for investigation. • Ensures compliance with BPS guidelines. • Evaluates the Policy’s effectiveness and reviews it as required.

4.4 Exceptions

This Policy is designed to allow for some flexibility in addressing unique or exceptional circumstances. Members of the Executive team have the authority to approve exceptions to the Policy.

In extenuating situations (Code calls, unplanned or emergency meetings, interim acting roles, TTC interruptions and other mitigating circumstances) an immediate exception to the requirements of this Policy may be warranted, in order to enable normal business operations to continue. In such cases, approval must be provided by at least one management level up from the individual requesting the exception.

4.5 Record Keeping

Good record-keeping practices must be maintained for verification and audit purposes. To be compliant with the requirements of this Policy, claims supported by thorough documentation and accounting must be kept on file.

4.6 Public Disclosure

Public disclosure – Semi-annually as mandated by the Ontario Directive, expense information must be posted on the appropriate public website for designated senior managers. For Unity Health Toronto, designated senior managers include any role that reports directly to the CEO.

4.7 Compliance

Staff are responsible for understanding and complying with the Travel and Business Expense Reimbursement Policy. Failure of staff to follow this Policy may result in appropriate disciplinary action, up to and including termination of employment or termination of appointment.

5.0 REFERENCES

[Broader Public Sector Expenses Directive](#)

[Code of Conduct](#)

[Procurement Policy](#)

[Signing Authority Policy](#)

[P-Card Policy](#)

6.0 ATTACHMENTS/APPENDIX

Appendix A: [Reimbursement Procedure](#)

Appendix B: [Business Expense Guideline](#)

Version	Approval/Sub-approval body	Approval date
01	Executive Vice President Corporate Services & Chief Financial Officer (CFO)	October 1, 2019
02	Executive Committee; Operational Planning and Performance Committee	June 1, 2022
03		

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Appendix A – Reimbursement Procedure

This procedure provides instructions for preparing, submitting and approving business expense claims (regardless of amount), for reimbursement by Unity Health Toronto. Expense claims that do not comply with the Policy may be returned to the staff member and not processed until corrected.

Step 1: Secure Pre-approval for Expense

If applicable, secure the necessary pre-approval prior to incurring the expense.

- Pre-approval is required for all travel – within Ontario and outside of Ontario.
- Pre-approval must be received from the appropriate manager.

Travel	Pre-approval Authority
Travel within Ontario up to \$1,000	Claimant's manager
Travel outside Ontario but within North America and/or travel that costs between \$1,000 and \$5,000	The more senior of: <ul style="list-style-type: none"> • Claimant's manager Applicable Director
Travel outside North America, airline tickets that cost over \$1500, and/or where estimated travel costs exceed \$5,000	Applicable Executive
Physician travel outside North America and/or where estimated costs exceed \$5,000	Executive Vice President, Clinical or Professional Programs and Services and Chief Nursing Executive
Research Travel Verification – that funds are available and Research grant objectives are aligned	Applicable Principal Investigator, Manager Research & Trust, Director Research Operations, or VP Research

Note – Additional spending restrictions issued by the Ontario government call for increased scrutiny around business travel. In keeping with the spirit of these restrictions, it is necessary that all business travel, particularly out of province and out of Canada, be able to withstand a more rigorous examination of expenditures.

While business travel is essential to stay involved in leading practices and promote the vision of a learning institution, it must be managed in the most efficient and effective manner possible. Any planned travel must be in the best interest of the organization and the most prudent use of public funds.

Step 2: Prepare Expense Claim

The applicable (electronic or paper-based) expense claim form must:

- State the name of the payee;
- Specify the business purpose for the expense; and
- Include the names and titles of all individuals if the claimant is seeking reimbursement costs incurred on behalf of other individuals.

Note: Individuals are not permitted to claim expenses that are incurred by their managers. For example, a manager who reports to a Director cannot submit a claim that includes the cost of the Director's lunch, even if they were at the same event.

Step 3: Obtain Approval and Submit Claim

To submit claim for payment:

- Obtain approval from the appropriate authorized approver. It must include a valid accounting unit and expense account code; and
- Submit the approved expense claim accompanied by itemized receipts to Accounts Payable, according to internal established procedures.

Approver decisions are to be:

- Subject to good judgment and knowledge of the situation;
- Exercised in appropriate circumstances in a fair and equitable manner; and
- Compliant with the principles and mandatory requirements set out in this Policy and the expense rules.

When exercising managerial discretion, approvers need to consider whether the request is properly explained and documented, and is able to stand up to the regulatory requirements and scrutiny by auditors.

Step 4: Receive Payment

The Finance Department will make every effort to reimburse expense claims within ten (10) working days of receipt of the approved claim form along with all supporting documentation.

Travel advances: Due to their high administrative cost, travel advances are not permitted, unless deemed necessary. Any travel advance made will be deducted from the claim payment.

Foreign exchange rates – When claiming expenses incurred in currencies other than Canadian, the exchange rates obtained from the Bank of Canada website are acceptable.

Note:

- All expense claims incurred are to be submitted prior to leaving the employment of Unity Health Toronto.
- Employees on paid leave for jury duty must reimburse to Unity Health Toronto, all payments received as jurors.

Appendix B – Business Expense Guideline

The purpose of these guidelines is to help claimants and approvers determine reasonable and appropriate business expenses, by describing the standards for a number of commonly incurred travel and other reimbursable expenses.

In instances not covered by these guidelines or in unusual circumstances, staff should apply judgment to ensure that the expense is reasonable and prudent.

This guideline covers the following business expense categories

- Travel and Transportation Expense
- Accommodation Expense
- Meal Expense
- Other Expense

Travel and Transportation Expense

Every effort should be made to book in advance, to take advantage of discounted fares and to obtain the lowest fares compatible with necessary travel requirements.

- The mode of transportation chosen – air, train, or car, should be that which enables the staff member to attend to the hospital’s business with the least cost to the network, consistent with the least amount of interruption to the member’s regular business and personal schedules.
- Basic economy/coach fare is the standard; it will be paid by Unity Health Toronto. Unless pre-approved by the appropriate Vice President, any upgrades would be the responsibility of the staff member.
- When personal travel is combined with business travel, the staff member will be reimbursed for only the business portion of the trip at the lowest available fare.
- Group travel: where a number of staff members are attending the same function, shared travel (train or car rather than separate driving) should be considered, where possible.
- Personal travel does not include travel to or from home when travelling for business.
- If anticipated travel is cancelled, all associated expenses must be cancelled immediately. Any travel expenses that have been reimbursed to the staff member by the vendor, including but not limited to the cost of train or flight tickets, must be reimbursed to Unity Health Toronto within 30 days of such cancellation.
- Participation in frequent flyer or other loyalty programs is permitted, provided the most cost-effective accommodation or method of travel is chosen. The income tax consequences of participating in a frequent flyer program are the responsibility of the staff.
- When planning any travel, consider business continuity (e.g., deciding whether senior management or people with specialized knowledge or expertise should travel together).

International Travel

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- Requests for international travel must include written rationale demonstrating critical value of travel for organizational priorities and interests, and detail how the travel will produce a benefit

for the hospital, along with documentation showing detailed itemization of anticipated expenses.

- Requests for travel outside of North America must be approved by the appropriate Executive.

Air Travel

- Use air travel sparingly and only with prior approval.
- Staff may travel by air for trips that are beyond reasonable driving distance.
- For travel outside Canada, employees are responsible for arranging out-of-country medical insurance. This cost is reimbursable, unless already provided under Employer benefits. When purchasing out-of-country medical insurance, it is advisable to purchase the option that allows for immediate payment of costs at the time of the incident (e.g., up-front payment option).
- Staff are required to make all business travel arrangements through the hospital-approved vendor of record – [World Wide Travel One](#). Airline tickets purchased through a channel or agency other than World Wide Travel One will not be reimbursed, unless approved on an exception basis by the applicable Executive.
- On rare occasions, if the hospital-approved travel agency is unable to book the airfare, the cost for air travel will need to be reimbursed via submission of an expense report. As electronic boarding passes are replacing paper versions, a physical boarding pass may not exist. In such cases, boarding passes do not need to be submitted as part of the supporting documentation for airfare reimbursement; however, a copy of the flight itinerary must be submitted.
- All unused airline tickets are to be returned immediately to the hospital travel supplier.
- Lost tickets are the personal responsibility of the staff member and are to be reported immediately to the hospital travel supplier.

Specific Air Travel Restrictions

- Use the lowest logical airfare, which is non-refundable and allows for changes. The lowest logical airfare to a destination may include connecting flights (not to exceed three (3) hours connection time).
- Staff must take the lower cost of the options presented within three (3) hours of the required departure time regardless of the airline, within a \$150 cost range.
- Staff cannot select another higher cost flight, for example, non-stop, etc., unless they have the approval of the appropriate Executive.
- Staff are not allowed to book First Class under any circumstances.
- Staff are not allowed to book Business Class under any circumstances for travel unless the flight exceeds five (5) hours per segment (not total travel time) and Premium Economy does not exist as an option on this route.
- Business Class is not allowed in North America regardless of connection to the International Route. Staff must use Premium Economy instead of Business Class, where this option exists on international routes that exceed five (5) hours per segment.

Lowest Price Guarantee –The hospital approved travel agency offers a lowest fare guarantee within 30 minutes of booking a flight, on the same airline, same date and time. Maximum refund per occurrence is \$250. Staff must contact the travel agency within 30 minutes to obtain the guaranteed rate.

Last Minute Bookings –Any reservations that are requested within 5 business days of departure must have the approval of the appropriate Executive.

Airline Changes – A traveller may change a ticket up to \$300 prior to departure without approval, for valid reasons. Any subsequent changes must be approved by the appropriate Executive.

Same day changes are not allowed unless in a medical/family or operational emergency and approved by claimant's manager.

Travel Restriction – Members of the Executive team should not be on the same flight.

Group Travel – Group travel should be restricted when possible to a minimum number of individuals attending a single event. Travel requests that show more than five (5) people attending the same conference, meeting, training and/or seminar must be approved by the appropriate Executive.

Frequent Flyer Upgrades –Staff may be booked at a higher cost if they wish to use their upgrade coupons to be booked in Business Class on eligible international routes only if:

- The route exceeds 5 hours per segment; and
- Premium Economy does not exist or is at the same cost to the hospital.

Rail/Train

- Use rail sparingly and ask for a government or preferred rate.
- The preferred method is to go through Purchasing so as to ensure that the network's travel policies and procedures are adhered to (which may include the use of a preferred travel agency).

Public Transit

Local public transportation including hotel/airport shuttles should be used whenever possible.

Taxis

- Use taxis sparingly.
- For non-local travel, taxis may be used when other economical transportation is not available or feasible.
- For local travel, staff is encouraged to use public transit and restrict taxi use to unusual or unexpected circumstances. Taxis should not be used to commute to work or home, unless weather, health/safety or difficult circumstances indicate that they are the best and most appropriate option.
- Prior approval to use a taxi should be considered wherever possible.
- If provided, reasonable gratuities for taxis are reimbursable (10% of taxi fare).
- Due to safety and insurance concerns associated with ride-hailing services (Uber, Lyft, etc.), it is highly recommended that staff use traditional taxi companies while on official hospital business.

Personal Vehicles and Rentals

- Employees must have a valid driver's license.
- Employees are required to comply with all laws governing vehicles and driving, including not using cell phones and hand-held personal digital devices. It is expected that employees will pull over the vehicle when it is safe to do so and then operate the device.
- The use of toll highways, including but not limited to Highway 407 (ETR), should be restricted where possible and should be subject to manager approval.
- The approver must make a decision on the type of vehicle used for travel (personal or rental) based on the frequency of travel as well as the distance.
- When deciding between renting and personal vehicle the most practical and economical means should be chosen.
- Rental is encouraged over the use of a personal vehicle when the total distance in one day exceeds 200 kilometers, as it is generally more economical.

For personal vehicles:

- Use of a personal vehicle must be discussed in advance with the staff member's manager.
- The mileage reimbursement rate is assessed by the Finance Department and will be revisited from time to time. **The current mileage rate is \$0.50/km.** The mileage rate is inclusive; no claims shall be allowed for maintenance, operation or repair.
- Personal vehicles used on Unity Health Toronto business must be insured at the vehicle owner's expense for personal motor vehicle liability. Coverage should be equal to or greater than the minimum liability specified in the [Insurance Act](#). Drivers must satisfy themselves whether their motor vehicle insurance coverage should include business use of their vehicles. Unity Health Toronto will not reimburse the cost of collision and liability coverage.
- For greater clarity, Unity Health Toronto assumes no financial responsibility for privately owned vehicles other than paying the kilometric rate when used for hospital business. Those driving a personal vehicle on hospital business cannot make claims to the hospital for damages resulting from a collision.
- A daily log must be kept, tracking business use of the vehicle.
- Employees are responsible for maintaining their vehicle in a safe manner.
- Where a staff member accumulates more than 1600 km/month on a regular basis, the manager should investigate lower cost options. Where a staff member continues to use a personal vehicle, the rationale for this practice should be documented.

If a staff member is going to drive a personal vehicle for more than five days within a single calendar month, lower cost options should be considered such as vehicle rental, or audio or video conferencing.

For car rentals:

- Rental of compact or mid-size vehicle is encouraged. Consideration may be given for a car rental upgrade based on the number of passengers, weather conditions and other safety reasons. All luxury and sports car rentals are prohibited.
- Rental cars must be refueled before returning them, to avoid extra charges.

- Staff are required to use car rental companies approved by Unity Health Toronto where possible to ensure the most favourable rates, and must ask for a government or preferred rate.
- Liability insurance offered by the car rental companies must always be purchased when renting cars. Collision coverage is not required, as this is covered under the Unity Health Toronto insurance policy.

Accommodation Expense

- Staff should use the most economical accommodation available (a standard quality room in a moderate range hotel or motel) that is convenient to the event being attended. Staff must ask for a government, corporate, best of day or travel agency rate where applicable. No reimbursement will be made for suites, executive floors, or concierge levels.
- Staff should be responsible for all room charges and must review the hotel bill carefully to ensure all charges are correct. A detailed copy of the hotel bill must be attached to the expense report.
- Standard tips and gratuities are reimbursable, but should be reasonable and documented on the expense report.
- In the normal conduct of business, reimbursement for overnight accommodation within reasonable proximity of Unity Health Toronto will not be authorized or approved. However, in emergency or highly unusual situations exceptions will be considered. For example: staff are required to remain close to the hospital for periods long in excess of standard working hours; and staff services are deemed necessary (and approved according to signing authority protocol) for the purposes of emergency or crisis management.
- For extended stays at a single location, accommodation must be arranged with prior approval. This will take advantage of lower weekly or monthly rates.
- Penalties incurred for non-cancellation of guaranteed hotel reservations are the claimant's responsibility and may be reimbursed only in exceptional circumstances.
- Private stays with family or friends is encouraged, with a maximum reimbursement of \$30 per night for gratuitous lodging.
- Hotel/motel accommodation is generally arranged through the World Wide Travel One. If alternate accommodation arrangements (Airbnb, Vrbo, etc.) are made by staff, it is incumbent that they are aware of safety issues, cancellation/refund practices, internet capability, etc. Clear financial savings must be demonstrated before such arrangements are considered for reimbursement.

Meal Expense

- Meal expenses are reimbursed up to a maximum of \$45 per day subject to approval by the claimant's manager, if expenses are incurred while the claimant is travelling on Unity Health Toronto business.
- Original, itemized receipts must be provided with claims for reimbursement of actual meal expenses. Reimbursement must not exceed the amount actually spent (including taxes and gratuities) as validated by a receipt accompanying the claim.

- Reasonable gratuities will be reimbursed.
- No reimbursement shall be 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 should pay for the meal expenditures.
- In rare circumstances, there may be occasions when the daily limit may not be appropriate. In these cases, the expense form and original itemized receipts must be approved by the claimant’s supervisor and the respective Vice President. Staff should seek pre-approval for expenses in excess of the daily rates prior to incurring them.

Meal rates –Meal rates are not allowances; they are for actual meal expenses and must be supported by itemized receipts.

Meal	Within Canada (Canadian dollars)	Outside Canada (US dollars)
Breakfast	\$10.00	\$10.00
Lunch	\$12.50	\$12.50
Dinner	\$22.50	\$22.50
Daily maximum	\$45.00	\$45.00

Other Expense

- While travelling on Unity Health Toronto business, additional business expenses not otherwise covered will be reimbursed. Such expenses include computer access charges, photocopying, word processing services, fax transmissions, internet connections, rental and transportation of necessary office equipment, provided the charges incurred are reasonable and related to Unity Health Toronto business.
- Long distance business and personal calls are reimbursed, however discretion should be used in the frequency and length. Reimbursement will be made for reasonable costs for necessary personal calls home for each night away. Wherever possible, the most cost-effective method should be used in order to minimize costs (e.g., hotel vs. cell phone). Refer to the applicable [cell phone policy](#).