



camh

Centre for Addiction and Mental Health
Centre de toxicomanie et de santé mentale

POLICY: Expense Reimbursement and Business Travel Policy	POLICY #: AF AF 5.1.1
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TABLE OF CONTENTS

ARTICLE 1	PURPOSE	3
ARTICLE 2	Definitions/Terms.....	3
ARTICLE 3	GENERAL RULES AND PRINCIPLES.....	4
ARTICLE 4.	BUSINESS TRAVEL	5
ARTICLE 5.	HOSPITALITY AND STAFF EVENTS	10
ARTICLE 6.	OTHER ELIGIBLE/INELIGIBLE BUSINESS EXPENSES	11
ARTICLE 7.	CONSULTANT EXPENSES	12
ARTICLE 8.	OTHER RELATED POLICIES AND PROCEDURES.....	12
ARTICLE 9.	RATES AND ALLOWANCES.....	14

ARTICLE 1 PURPOSE

The purpose of the Expense Reimbursement and Business Travel Policy (Policy) is:

To establish the principles, mandatory requirements and guidelines for reimbursing individuals for travel, accommodation, meals and other reasonable expenses incurred on behalf of the Centre for Addiction and Mental Health (CAMH).

Ensure fair and consistent treatment of reimbursement of expenses for staff.

To ensure CAMH receives the best value for expenses incurred.

Provide a framework of accountability that provides assurances that travel and business expenses are valid, reasonable, legitimate, documented, authorized and in compliance with accounting procedures at CAMH.

ARTICLE 2 Definitions/Terms

Authorization	R1 approval is required on all expense reimbursement and business travel claims as long as the R1 has an adequate level of authority.
Business Travel	Travel required for CAMH business and authorized, in advance, by the appropriate level of authority.
Employee	For the purposes of this policy, "employee" means all staff, doctors, volunteers, faculty, Board Trustees, outsourced service staff and other individuals engaged in CAMH business and who intend to receive travel and expense reimbursement under this policy.
Hospitality	The provision of food, beverage, accommodation, transportation and other amenities at CAMH expense to persons who are <u>NOT</u> employed by CAMH.
Office	The CAMH-related regular place of work. For example, the address on the employee's business card or where the employee has an office, desk, computer, telephone etc.
Visa Purchasing Card	This is a Visa credit card (PCard) issued by the Accounting and Financial Services Department under the Visa Purchasing Card policy for use by authorized employees for CAMH business.
Receipt	An original document or carbon or certified copy, showing the details of the expenditure, the amount, the date and indicating proof of payment. Photocopies are not acceptable unless authorized by the Director, Vice President or Executive Vice President of the department and at least one level higher than the employee.
Rule of One (R1)	These matters require only the immediate supervisor's approval (e.g. supervisor approves subordinate's travel and expense report).
Travel	Business travel authorized by the appropriate spending authority <u>prior</u> to commitment of the funds. It does not include commuting between a residence and place of employment, except as specified in the respective collective agreements.

ARTICLE 3 GENERAL RULES AND PRINCIPLES

Section 3.1 Applicability

The Policy applies to staff, volunteers, doctors, outsourced service personnel, faculty, Board trustees, and other individuals engaged in CAMH business and who intend to receive expense reimbursement from CAMH.

The main accountability for ensuring the reasonableness of expense claims rest with the manager who approves the expense reimbursement form consistent with their signing authorization level as defined in the CAMH Organizational Authority Policy (OAP). In instances not covered by these guidelines or in unusual circumstances, the employee and the individual responsible for authorizing should apply judgment to ensure that the expense is reasonable and prudent in the circumstances. If the authorizer is unsure, they should first follow departmental procedures and then, if necessary consult with the Controller or Director of Financial Services.

If more restrictive, the terms and conditions imposed by funding/granting agencies override this policy.

Section 3.2 Responsibilities

3.2.1 Employees

- a. As defined above engaged in CAMH business are responsible for:
- b. Informing themselves of the requirements of this policy, compliance with these requirements and seeking clarification from their managers as needed.
- c. Planning the travel required and obtaining the necessary authorization **prior** to committing any funds. For travel:
 1. **Within** Ontario, authorization is required from the employee's immediate supervisor.
 2. **Within** North America, authorization is required from a VP or higher.
 3. **Outside** North America, an ELT member's approval is required.Given the level of responsibility, approval is not required for CEO travel
- d. Using appropriate procurement methods. (E.g. staff must use the CAMH's vendor of record or the dollar amount of the purchase requires a Request for Proposal or quotes as per the Organizational Authority Policy.)
- e. Exercising integrity and good business judgment when incurring a business expense.
- f. Ensuring the expense reimbursement is in compliance with the terms and conditions of applicable funding source agreements.

3.2.2 Management is responsible for

- a. Ensuring employees are in compliance with the principles and requirements of this Policy and taking appropriate corrective action.
- b. Ensuring the travel and expense reimbursement claims approved are reasonable, legitimate, appropriately documented, and in compliance with the CAMH Organizational Authority Policy and Code of Conduct.

3.2.3 Financial Services is responsible for

- a. Providing advice and direction on interpretation and application of this policy.
- b. Carrying out periodic reviews to monitor compliance with the policy and procedures and following up on those claims not in compliance.
 1. Reimbursing individuals within 10 days of receipt of the claim in Finance. Errors, omissions or non-compliance with the Policy will result in delays.
 2. Ensuring that Ministry directives are enforced (e.g. Public Disclosure of Expenses as required.)

Section 3.3 Principles

The following principles should form the basis of travel and expense reimbursement decisions:

- a. Employees should be reimbursed for reasonable, legitimate work-related expenses authorized by their supervisors. CAMH is not obligated to reimburse an employee for travel (or other costs) that has not been pre-approved or is not in compliance with this policy.
- b. CAMH's vendors of record should be engaged whenever possible.
- c. All travel related expenditures should be charged to the Visa Purchasing Card whenever possible. Use of personal funds for CAMH travel costs should be kept to a minimum. Prior

- approval is required for all travel.
- d. Expenses associated with an employee's duties should minimize costs and maximize benefits.
 - e. Reimbursable expenses should support the objectives of CAMH.
 - f. Employees must make the most practical and economical arrangements for travel, meals and hospitality.
 - g. In evaluating travel options, employees should consider total costs including the costs of transportation, accommodation, meals and salaries.
 - h. Employees should make the maximum use of CAMH's teleconferencing and videoconferencing facilities to reduce employee travel for business meetings.
 - i. Travel should directly meet program needs or needs for training and development.
 - j. In exceptional circumstances where it is not practical or cost effective for the employee to meet mandatory requirements, the responsible Director, Vice President or Executive Vice President must approve the exception

Section 3.4 Auditing Requirements

Reimbursements for travel and other business-related expenses are subject to examination by external and internal auditors, including the Canada Revenue Agency and the Office of the Auditor General of Ontario.

If CAMH reimburses expenses that are subsequently found not to comply with this policy, the individual will be required to repay such amounts.

ARTICLE 4. BUSINESS TRAVEL

Section 4.1 Mandatory Travel Pre-approval

Appropriate authorization is required **prior** to committing any funds. For travel:

1. **Within** Ontario, authorization is required from the employee's immediate supervisor.
2. **Within** North America, authorization is required from a VP or higher.
3. **Outside** North America, an ELT member's approval is required.

Given the level of responsibility, approval is not required for CEO travel

Section 4.2 Employees Travelling Together

- a. In determining the number of senior personnel traveling together, consideration should be given to business continuity needs in order to reduce the risk of a major disruption to CAMH's ongoing operations.
- b. This decision should take into consideration both the number of senior personnel in a direct line of supervision within one department, as well as the rank of senior personnel from more than one department.

Section 4.3 Travel Insurance

- a. Employees will **not** be reimbursed for the cost of privately arranged medical/health insurance for travel **within Canada** since coverage in the event of illness, injury or death is provided through government health insurance plans (e.g. OHIP).
- b. For business travel outside of Canada, travel insurance for full time non-union, management and OPSEU employees is covered through CAMH's insurance provider. Other travelers on CAMH business travel should purchase travel insurance (e.g. Blue Cross) for travel outside Canada.
- c. WSIB coverage, if applicable, continues while employees are on business travel within Canada and internationally

Section 4.4 Road Transportation

- a. Road transportation is acceptable transportation if it is the most practical and economical way to travel.
- b. Reimbursement for road transportation will be limited to the more economical means of transportation rather than the actual number of kilometers driven.
- c. A rental vehicle is preferred when it is more economical than a personal vehicle.
- d. Bridge, ferry, highway tolls and parking fees will be paid while driving on CAMH business.
- e. Any traffic and parking violations incurred while traveling on CAMH business **will not** be reimbursed.

4.4.1 Rental Car Arrangements

- a. Employees shall use the designated rental car agency (if applicable) for rental car requirements. Car rental arrangements can be made through CAMH's preferred vendor for travel. The preferred vendor should be contacted first to ensure the most economical rate.
- b. When picking up the vehicle, travelers should check that the lowest fare is being offered as the rate may be less than the fare quoted when the reservation was booked.
- c. To minimize rental costs, the size of rental car selected should be the most economical required for the trip tasks and number of occupants.
- d. Luxury and sports car rentals are prohibited.
- e. Rental period must agree with the dates of the business activity..
- f. The original customer copy of the rental agreement, account statement/invoice and Visa card receipt are required.
- g. Gasoline for rental cars is an eligible expense. Employees must ensure they fill the gas tank before returning the rental car to avoid gasoline surcharges.
- h. Employees must provide specific details on the expense claim regarding the purpose of the trip and the rental, as well as the person or organization visited.
- i. CAMH's insurance provider covers collision when renting a car for business travel. CAMH must be named as the insured when renting the vehicle. The **policy number 2006/1** should be referenced on the car rental paperwork.

4.4.2 Accident Reporting

Accidents must be reported immediately to local law enforcement authorities, the rental car agency, the employee's immediate supervisor, the insurance company if using a personal vehicle, and the credit card company.

4.4.3 Personal Vehicles

- a. Employees may use personal vehicles for business travel for short journeys when it is more practical and economical than renting a vehicle or taking public transit.
- b. Employees who drive personal vehicles on business travel must abide by all laws and satisfy the requirements of their insurer. Questions of insurance coverage on personal vehicles should be directed to the employee's agent or broker.
- c. Employees will be reimbursed for distances driven according to the rates set out in *Appendix A – Rates and Allowances*. This rate is to cover gas, insurance, maintenance, depreciation and all other costs related to ownership of a personal car. Union employees will receive the rate as specified in their applicable Collective Agreement.
- d. Flat kilometer allowances between CAMH sites are listed in *Appendix A – Rates and Allowances*.
- e. Employees are responsible for the cost of travel from home to the office and back home again. Call back mileage claims are as stated in the applicable Collective Agreement.
- f. Business travel mileage reimbursement must be calculated from the employee's place of employment, unless the distance is shorter from the employee's place of residence ***and*** they leave directly from their residence on business travel.
- g. The person or organization visited, and the purpose of the trip must be detailed on the expense reimbursement claim.

4.4.4 Insurance

- a. Although the car owner may be on CAMH business at the time, CAMH insurance policies do not cover damage, liability or loss to personal property.
- b. Under no circumstances will CAMH be liable to the employee or any third party for any special, indirect, incidental or consequential damages arising from any claim that is incurred during personal automobile usage for CAMH business.

Section 4.5 Train Travel

- a. Train travel is permitted when it is the most practical and economic method.
- b. Coach class economy fare is the standard.
- c. Business class may be acceptable with prior approval and under certain condition. E.g. the need to work as a team en route; traveling business class would reduce overall expenditures if meals are included etc.
- d. International train travel should be the Canadian equivalent to coach class.

Section 4.6 Air Transportation

Employees may travel by air when this is the most practical and economical way to travel. **All** air

travel requires prior written approval from the appropriate level of authority. Email approval is acceptable. Where travel includes a Saturday night stopover to obtain a lower airfare, related expenses (accommodation, meals, etc.) must not be greater than the airfare savings.

4.6.1 Preferred Vendor for Travel Services

- a. To make travel as trouble free and as cost effective as possible, Procurement has negotiated a strategic contract and employees shall make air travel arrangements directly with the vendor unless there is **supporting documentation** to justify the use of an alternative provider, or there has been prior approval by the Director of Procurement. For example, an alternative provider would be used if a discounted price or flexibility required by the business traveler could not be matched. The employee's **immediate supervisor** must authorize the supporting documentation in advance of proceeding with an alternative supplier.
- b. Purchase Orders **are not** required to buy air travel. A CAMH Visa Purchasing card (PCard) must be used to purchase the ticket. Please contact the Controller at ext 6391 if you do not have a PCard or if you require a temporary increase to the transaction limit.
- c. Air travel **should not** be purchased using personal credit cards except in an emergency situation.

4.6.2 Documentation

- a. Employees must submit their air travel confirmation, boarding pass, e-ticket or ticket stub with an appropriately authorized PCard reconciliation form. Please indicate on the reconciliation if the ticket is entirely electronic and paper copies of e-tickets or boarding passes are unavailable.
- b. Other travel expenses e.g. hotel accommodation, conference costs must be submitted as support for air travel incurred for CAMH business.
- c. A copy of the written pre-authorization for air travel must be attached. (e.g. email)

4.6.3 Frequent Flyer Program

- a. Employees may use their personal frequent flyer travel
- b. Employees must not specify a particular airline for the purpose of accumulating points unless the airline is offering the least expensive available fare.
- c. No reimbursements can be claimed for air tickets purchased with frequent flyer points as CAMH only reimburses for out of pocket expenses.

4.6.4 Business/Economy Class Travel

All air travel must be economy class tickets unless it is an inter-continental flight. Where costs exceed economy rates, employees must provide an explanation and proof of prior approval by their Vice President or Executive Vice President.

Business Class travel is not an allowable expense. In the rare circumstance, that business class travel is required, prior approval must be obtained from the Vice President or Executive Vice President.

4.6.5 Personal Travel Combined with Business Travel

When personal travel is combined with business travel, the employee will be reimbursed for only the business portion of the trip at the lowest available fare.

When the allocation of business versus personal travel is not clearly evident, (e.g. a multi-destination airline ticket where one or more of the destinations is for personal travel), the employee must obtain an airfare quote for the business portion only, at the same time as the actual airline booking. This quote must be submitted as supporting documentation and the employee will be reimbursed for the lower of this quote and the actual fare. If paid using the P-Card, the employee shall reimburse CAMH for the difference, if any, between the actual fare and the quote for the business portion.

4.6.6 Airport Transportation

Reimbursement for travel to and from the airport should be the least expensive and most practical means of transportation.

4.6.7 Flight Cancellation Insurance

In exceptional circumstances where employees have been authorized to purchase their own air travel directly, Flight Cancellation Insurance is an allowable expense and should be obtained when there is a possibility that the traveler may be unable to travel or when the ticket purchased is "non-refundable". A receipt is required for reimbursement.

Section 4.7 Accommodations

Accommodation costs will be allowed for employees required to carry out the duties of employment a significant distance (approximately 200 km) from their normal business office, subject to the following:

4.7.1 Hotels/Motels

- a. Reimbursement will be limited to the cost for a single economy room at a reasonable establishment.
- b. Penalties incurred for non-cancellation of a guaranteed hotel reservation are the employee's responsibility and may be reimbursed only in an exceptional circumstance.
- c. If family members or friends share accommodations, employees may claim reimbursement for the single occupancy rate only.
- d. Receipts must include the detail, separating lodging, meals, phones and other expenses.
- e. Internet access, for business use only, is an allowable expense while traveling on behalf of CAMH.
- f. One personal telephone call per day, using the most cost effective method, during traveling is an allowable expense.

4.7.2 Private Residences

Employees may arrange to stay with friends or relatives instead of using hotel or motel accommodation.

An allowance as set out in *Appendix A – Accommodation Allowances* can be claimed. No receipts are required for this amount, which recognizes a contribution of food or a gift of hospitality.

Section 4.8 MEALS

4.8.1 Alcoholic Beverages

- a. **Costs incurred for alcoholic beverages are not reimbursed.** CAMH operates many programs for substance and alcohol abuse. It would be inconsistent with the objectives and values of CAMH to reimburse employees for the purchase of alcoholic beverages. In exceptional circumstances, **ONLY** the President and Chief Executive Officer, or Chair of the Board of Trustees, may authorize exceptions to this policy.
- b. As alcoholic beverages are not reimbursable, employees are encouraged to ask the restaurant for a separate invoice when having alcohol with their meals.

4.8.2 Business Meals

Reimbursement for meal expenses incurred in Canada and the US are subject to the maximum rates set out in the Appendix A – Rates for Allowances. These rates include taxes and gratuities. The following applies to all meals:

- a. The rates are **NOT** an allowance. They are for individual meals. Staff must have eaten the meal to be reimbursed for it.
- b. When more than one meal is claimed for in a day, the maximum can be allocated between the meals regardless of what you spend on each meal. The daily maximum must not be exceeded.
- c. Original, itemized receipts **are required** for all meals and reimbursement must not exceed the actual amount spent.
- d. Employees shall be reimbursed for reasonable and appropriate meal costs during a **normal** meal period when conducting CAMH business or on CAMH travel.
- e. The maximum rate per meal includes the tip which should be a reasonable amount, generally between 10 and 15 percent.
- f. The per diem rate is a subsidy and not intended to cover **all** costs for business meals. The per diem is meant to offset the difference between what an employee would spend on food at home and what they spend on restaurant food while on business travel or CAMH

business

- g. In cases where meals exceed the per diem rates, employees must provide an explanation for the increased cost.
- h. Meals paid by personal credit cards must include the detailed receipt itemizing the expenditures. If the claim is for more than one individual, the names of each person and the purpose of the meal are required on the claim.
- i. Meal expenses for a group must be claimed by the person in the most senior position.
- j. No reimbursement for meal costs shall be made for meals at home prior to departure or on return, or for meals included in the cost of transportation, accommodation, seminars or conferences.

4.8.3 International Travel

- a. Reimbursement for meal expenses will be consistent with the Government of Canada Treasury Board rates for breakfast, lunch and dinner specific to the country in question. The "commercial" rate is to be used for reimbursement. A link to the website is provided: http://www.tbs-sct.gc.ca/pubs_pol/hrpubs/TBM_113/d-eng.asp
- b. Employees must print off a copy of the page from the Treasury Board website that provides support for the amount they have claimed.

4.8.4 United States

Reimbursement for meal expenses will be the same as in Canada but paid in US funds.

Section 4.9 MISCELLANEOUS EXPENSES AND ELIGIBILITY

Employees are eligible for reimbursement of miscellaneous work-related expenses incurred while traveling on CAMH business.

4.9.1 Travel Advances

Advances are strongly discouraged by CAMH and wherever possible direct billing to CAMH should be undertaken, for example hotel expenses, transportation. The following applies in all situations:

- a. Travel advances will not be issued for non-travel items.
- b. Travel advances will not be issued for items that can be purchased through other methods. i.e. Visa Purchasing card, accounts payable cheque
- c. Finance must receive requests for cash advances two weeks prior to pick up.
- d. A cheque requisition with appropriate authorization must be used to obtain a travel advance. A description of the advance is required, which includes the date of the trip.
- e. After completion of the trip, it will be the responsibility of the employee to submit an appropriately documented and authorized expense reimbursement form. If the advance exceeds the total claim, the claimant must include a cheque for the difference, payable to CAMH. **PLEASE DO NOT SEND CASH.**
- i. The expense reimbursement form must be submitted within two weeks of completion of the trip. No further advances will be issued to the individual if there is an outstanding advance.

4.9.2 Gratuities

- a. Employees shall be reimbursed for reasonable gratuities, generally between 10% and 15% of the original cost. Gratuities for meals and taxis should be included on the receipts.
- b. As alcohol is not an allowable expense, gratuities will not be reimbursed on purchases of alcohol.

4.9.3 Valet Parking

- a. Valet parking is permitted if this is the only option available or if valet parking is more reasonable than other parking options within the area.
- b. Staff should select the most economical parking option.
- c. An explanation must be included with the Expense Reimbursement Form.

4.9.4 Communications/Telephone

- a. Employees shall be reimbursed for the cost of faxes, photocopies, courier, internet services and mail services related to CAMH business. Appropriate receipts and rationale must be provided to support expense claims.

- b. Employees will be reimbursed reasonable costs of one personal call home, using the most cost effective method, for each night away.
- c. Expenses for telephone calls for business purposes are reimbursable.

4.9.5 Non-reimbursable Expenses

The following are not reimbursable expenses:

- a. Personal expenses for recreational purposes, e.g. video and movie rentals, mini-bars
- b. Expenses incurred due to the presence of friends or family members.
- c. Traffic and parking violations.
- d. Passport issuance and renewals.

4.9.6 Registration Fees

- a. Registration fees for career related events **may** be reimbursed with appropriate supporting documentation (e.g. receipts that show proof of payment).
- b. Employees are required to have **prior** approval from their supervisor before committing any funds or their reimbursement claim may not be paid.
- c. Proof of payment is required for internet registrations or the reimbursement will not be paid. Staff may need to print the on line registration page and provide a copy of their Visa statement as supporting documentation.

4.9.7 Un-Receiptable Items

- a. Employees shall be reimbursed for reasonable expenses without a receipt. e.g., parking meters, gratuities to bell hops and housekeeping staff while staying in hotels.
- b. Other un-receiptable items will be reviewed on a case by case basis by the appropriate signing authority for the department.

4.9.8 Laundry Services

- a. Employees who are away from home for more than one week shall be reimbursed for reasonable expenses for laundry services.
- b. Employees must keep receipts to support expense claims.

4.9.9 Taxi Services

- a. Taxi services are justified where group travel is more economical than the total cost of having individuals travel separately to the same event/place.
- b. CAMH has a preferred vendor for taxi services. Employees are reminded that they are to use the preferred vendor when taxi services are required within Toronto. Taxi chits for the travel can be obtained from the Manager or Administrative Assistant of the area, rather than using cash.

4.9.10 Visas and Immunization

The cost for travel related Visas, immunization and, where required, travel medical insurance, will be reimbursed with appropriate supporting documentation.

ARTICLE 5. HOSPITALITY AND STAFF EVENTS

Section 5.1 Hospitality

Hospitality is the provision of food, beverage, accommodation, transportation and other amenities paid out of hospital funds to people who are **NOT** CAMH employees or engaged in work for CAMH. The following applies:

- a. Hospitality may be extended on behalf of CAMH when it will facilitate hospital business or is considered desirable as a matter of courtesy. Some examples include:
 - 1. Engaging in discussion on matters related to CAMH programs and services, when sponsoring formal conferences or events for others outside of CAMH.
 - 2. Providing people from national, international or charitable organizations with an understanding or appreciation of CAMH, its programs and services.
 - 3. Hosting events with the primary goal of raising funds for CAMH.
- b. All hospitality events must be authorized by the CEO
- c. Staff hosting hospitality events that include vendors as guests should review the Conflict of Interest policies and discuss the event with their supervisor to ensure the event does not give or perceive to

- give preferential treatment to any vendor.
- d. Hospitality events may include alcoholic beverages if authorized by the CEO or Chair of the Board of Trustees and provided in a responsible manner.

Section 5.2 Staff Events

Staff Events may be offered for the benefit of CAMH staff. This would include the hosting of retirement parties, staff recognition events and corporate wide events, including holiday meals. Staff events may be hosted annually by a department and team events **may** be hosted to recognize completion of major projects or milestones. Cost of events should be appropriate to the circumstances and are limited to \$20/person attending. The following applies for staff events:

- a. The individual accounting unit's Vice President or Executive Vice President must approve the number, timing, budget and reasonableness of staff events.
- b. The event must be appropriately authorized prior to the occurrence of the event.
- c. The invoice must be appropriately authorized. The person in the most senior position at the event must submit the expense.
- d. Staff recognition events must be consistent with appropriate Human Resources policies.
- e. Alcohol is not an acceptable expenditure. In exceptional circumstances, **ONLY** the CEO or Chair of the Board of Trustees, may authorize exceptions to this policy.

Section 5.3 Vendor Hospitality

Staff should be aware of the Conflict of Interest policies and seek R1 approval prior to accepting or attending any events.

ARTICLE 6. OTHER ELIGIBLE/INELIGIBLE BUSINESS EXPENSES

Section 6.1 Home Phone, Personal Cell Phone and Home Internet Services

- a. Employees will not be reimbursed for any portion of their home phone, personal cell phone and home internet. If required, employees will be provided with a corporate cell phone or Blackberry.
- b. In circumstances where the delivery of the corporate cell phone or Blackberry is delayed, employees will be reimbursed for business related calls with appropriate authorization and documentation of the charges.

Section 6.2 Regional Offices

Some CAMH program areas operate regional offices from the employee's home. In these circumstances, a portion of the home phone, cell phone and home internet will be reimbursed as defined in the individual's employment agreement or as approved in writing by the Vice President or Executive Vice President responsible for the area.

Section 6.3 Special Needs Consideration

- a. With appropriate medical or Occupational Health approval and documentation, additional costs incurred by employees with special needs will be reimbursed.
- b. Invoices supporting the additional costs must be included with the claim.
- c. Documentation explaining the special needs must be filed with Occupational Health for confidentiality.

Section 6.4 Gift Cards and Other Near Cash Expenditures

6.4.1 Employees

Gifts may be provided to employees only as provided for in hospital-wide staff recognition policies such as Retirement and Long Service policies. The hospital, through a staff member's immediate supervisor, may recognize bereavement for an immediate family member by sending flowers, making a donation or other suitable recognition, in any case not to exceed \$100 in aggregate.

- a. CAMH will not reimburse employees for expenditures on **cash or near-cash gifts or awards** if the recipient of the gift is a CAMH employee.

- b. A near-cash item is something that can be easily converted to cash, such as gift certificates and is **not** reimbursable.
- c. The Canada Revenue Agency's tax legislation requires all **cash or near cash gifts** to be a taxable benefit to the **employee** receiving the gift certificate, regardless of the amount or the purpose of the gift. For more information, please see the Human Resources Recognition Policy on Insite at:
<http://insite.camh.net/policies/policies/Recognition.pdf>.

6.4.2 Non Employee Gift Cards (e.g. Clients, Volunteers)

- a. Some programs purchase gift cards for their clients and volunteers e.g. gift cards from supermarkets. In these circumstances, the gift cards are **not** a taxable benefit as the gifts are going to clients and not CAMH employees.
- b. The names of the clients or volunteers receiving the gift card and the reason for the gift must be included as supporting documentation with the Expense Reimbursement Form. This is to ensure that gift cards are not being given to employees, which would be a taxable benefit, and is therefore not an allowable reimbursement.
- c. For more information on allowable reimbursements for gifts, please contact the Director of Financial Services.

ARTICLE 7. CONSULTANT EXPENSES

Section 7.1 Ineligible Expenses

Subject to paragraph 5.2, CAMH will not pay or reimburse a consultant for any hospitality, incidental or food expenses, including but not limited to expenses in respect of:

- a. Meals, snack and beverages
- b. Gratuities
- c. Laundry, dry cleaning and valet services
- d. Dependent care
- e. Personal telephone calls

Section 7.2 Reimbursement of Reasonable Expenses

CAMH may reimburse a consultant for reasonable expenses of the types set out in paragraph 5.1 in accordance with the Expense Reimbursement and Business Travel Policy if it entered into a contract with the consultant before July 16, 2009 this revision and the contract provides for such reimbursement. Despite this, CAMH will strongly discourage a consultant from making a claim for such reimbursement.

Section 7.3 Travel Expenses

CAMH will reimburse a consultant for reasonable expenses for travel by air, rail or car or for hotel accommodation in accordance with the Expense Reimbursement and Business Travel Policy, where the contract between CAMH and the consultant provides for such reimbursement.

ARTICLE 8. OTHER RELATED POLICIES AND PROCEDURES

Section 8.1 Procuring Computing Resources

- All software, devices (e.g. computer (laptop or desktop), phone, smart phone etc.), and accessories must be ordered through IMG.
- All non-standard devices and peripherals will be charged to the requesting Accounting Unit.
- Users will be limited to one device of each type (e.g. computer (laptop or desktop), phone, smart phone etc.). Exceptions to this must be pre-approved by the Director of Information Technology.
- IMG reserves the right to select the appropriate model of device required from a short list of supported devices.
- All non-standard devices must follow IMG standards for encryption and safety protocols.
- If possible, Managers are advised to redeploy any existing device(s) to a new user (e.g. staff replacement who will also require a similar device). This will prevent new hardware cost and/or cancellation charges. The Manager must notify IMG when redeploying the device(s) to ensure inventory control.

Section 8.2 Jury Duty

Employees on paid leave for jury duty must return to CAMH all payments received as jurors by submitting a cheque to CAMH.

Section 8.3 Expense Reimbursement Procedures

Refer to reimbursement procedures (suggesting this be developed)

CAMH Expense Reimbursement Form http://insite.camh.net/forms/admin_forms/Travelexpform.xls

Section 8.4 Other Related Policies

(*NOTE: *Any related policies referred to in this section will be updated in the spring of 2011*)

1. Visa Purchasing Card Policy

http://insite.camh.net/policiesandforms/policies/admin_manual/finance11795.html

2. Procurement of Goods and Services Policy

http://insite.camh.net/policies/af_5_2_1_procurement_of_goods_and_services-37444.pdf

3. Organizational Authority Policy

http://insite.camh.net/policies/organizational_authority_policy.pdf

4. Human Resources Recognition Policy

http://insite.camh.net/policies/policies/ahr_3_2_6_rewards_recognition.pdf

5. Code of Conduct (or equivalent)

http://insite.camh.net/policies/policies/Code_of_Conduct_Violation_Reporting_Whistleblower.pdf.

6. Conflict of Interest policies

http://insite.camh.net/policies/policies/ahr_3_6_2_conflict_of_interest.pdf.

7. Acceptable Use of Computing Resources

http://insite.camh.net/policies/policies/aimg_4_4_2_acceptable_use_of_computing_resources.pdf.

ARTICLE 9. RATES AND ALLOWANCES

APPENDIX A – Rates and Allowances

**Private Vehicle Travel: 42 cents/kilometer or amount in respective collective agreement
Kilometer Allowance Round Trip Between CAMH Sites**

There is no reimbursement for travel between any of Queen Street, 862 Richmond Street and 901 King Street.

	College/ Russell	Queen/ 901 King/862 Richmond	Brentcliffe	PACE East	Central	Spectrum	Archway	DARE
					Link			
College/ Russell		6	17	4	4	10		
Queen/ 901 King/862 Richmond		N/A						

700

	6		23				4	17
Brentcliffe	17	23						
PACE East	4							
Central Link	4							
Spectrum	10							
Archway		4						
DARE		17						
700 Lawrence		15						

Meal Rates in Canada: The rates are not an allowance. They are for individual meals. Please note although there is some flexibility of amounts among the three meals when more than one meal is eaten in a day, the daily maximum allowance must be respected. Receipts are to be provided for all meals.

Breakfast:	\$10.00
Lunch:	\$15.00
Dinner:	\$25.00

Accommodation Allowance (e.g. accommodated at a relative’s house) Allowance: \$30.00