

TITLE

TRAVEL, HOSPITALITY, AND WORKING SESSION EXPENSES - APPROVAL, REIMBURSEMENT, AND DISCLOSURE

SCOPE

Provincial

DOCUMENT

1122

APPROVAL LEVEL

Alberta Health Services Executive Committee

SPONSOR

Finance

INITIAL EFFECTIVE DATE

October 15, 2009

CATEGORY

Financial Stewardship

REVISION EFFECTIVE DATE

June 1, 2016

NOTE: The first appearance of terms in bold in the body of this document (except titles) are defined terms – please refer to the Definitions section.

If you have any questions or comments regarding the information in this policy, please contact the Policy & Forms Department at policy@albertahealthservices.ca. The Policy & Forms website is the official source of current approved policies, procedures, directives, and practice support documents.

OBJECTIVES

- To:
 - provide a framework of accountability and rules to guide the effective oversight of public resources for the approval, reimbursement and disclosure of travel expenses, **hospitality expenses**, and **working session expenses** (herein after referred to as "expenses");
 - ensure fair and reasonable practices are in place to demonstrate the expenses are necessary and cost effective;
 - ensure individuals are properly reimbursed for expenses incurred on behalf of AHS;
 - set the parameters for the public disclosure of information about expenses; and
 - set out the criteria for the approval, arrangement, and reimbursement of expenses which support Alberta Health Services' (AHS) business and clinical operations.

PRINCIPLES

AHS is committed to ensuring that expenses incurred benefit and enhance its clinical and business services. Processes for the approval, arrangement, reimbursement, and disclosure of expenses reflect AHS' responsibility for the sound financial management of funds and ensure individuals are adequately reimbursed for their expenses. The principles supporting this policy are:

- Taxpayer dollars are used prudently and responsibly with a focus on accountability and transparency.
- Expenses for travel are necessary, provide a cost-effective means to support AHS' business and clinical objectives, and regard the health and safety of individuals.
- Only legitimate, approved expenses incurred during the course of AHS business are reimbursed.
- Prior approval to incur expenses is obtained where appropriate.

Individuals incurring expenses pertaining to AHS-related business are responsible and accountable for ensuring such expenses meet the expectations of sound financial management and that, regardless of the payment mechanism (e.g., an AHS Procurement Card (P-Card), direct billed to AHS), the expenses are reasonable.

AHS is committed to enhanced transparency and accountability, and will publicly disclose expense reports in accordance with this policy and applicable legislation. Responsibility and accountability for compliance with this policy is shared among the individuals incurring expenses, the designated signing authorities ("the **approver**"), and departments with functional responsibilities for overseeing expenses.

APPLICABILITY

This policy applies to all travel, hospitality and working session expenses incurred and allowances claimed in relation to AHS business, regardless of how an expense has been paid or is being reimbursed.

Compliance with this policy is required by all AHS employees, members of the medical and midwifery staffs, Students, Volunteers, and other persons acting on behalf of AHS.

Contracted service providers must comply with this policy unless otherwise noted in their contractual agreement with AHS.

A collective agreement takes precedence over this policy and relevant provisions on matters of travel, hospitality, or working sessions in an applicable collective agreement must be used when there is a conflict with this policy. When a collective agreement is silent on matters of travel, hospitality, or working sessions, the provisions of this policy apply. This policy does not apply with respect to any fee for service or individual employment contractual obligations to make reimbursement or allowances.

ELEMENTS

1. General Requirements and Authority

- 1.1 Individuals may travel when there is a valid business reason. Consideration shall be given to the cost effectiveness of travel expenses incurred when travelling to conduct business on behalf of AHS. Cost effectiveness does not necessarily mean the most inexpensive method of travel; consideration of time, impact to service delivery, and safety should be considered when assessing cost effectiveness.
- 1.2 AHS has an approved travel vendor to provide travel management services (including booking of airfare, bus, accommodations, and vehicle rentals). Individuals who travel on approved AHS business shall make travel arrangements through the travel vendor.
- 1.3 Notwithstanding any other provision of this policy:
 - a) no expense may be reimbursed or allowance paid except under this policy;
 - b) reimbursement and allowance may only be made in respect of expenses incurred in relation to AHS business, unless otherwise expressly stated in this policy;
 - c) a **claimant** shall not claim reimbursement and an allowance in respect of the same expense;
 - d) a claimant shall not claim reimbursement of alcohol as a part of an expense claim, except as provided for in Section 13.8; and
 - e) no individual may approve his/her own expense claim.
- 1.4 Individuals incurring hospitality expenses, working session expenses, travel, meals, accommodation, related incidental expenses, and other expenses expressly described in this policy with an AHS P-Card or billed directly to AHS shall adhere to the requirements of this policy.
- 1.5 Individuals incurring expenses other than expenses described in Section 1.4 (above) with an AHS P-Card or an expense billed directly to AHS shall adhere to the requirements and principles set out in this policy and any other relevant AHS governance documents.
- 1.6 All expenses must be in compliance with this policy regardless of the payment mechanism, either reimbursed to the employee, incurred on a P-Card or directly billed to AHS.

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- 1.7 AHS may issue supporting documents in respect of this policy, including, but not limited to, the *Travel User Guide*, procedures, or guidelines in compliance with the *Policy Development Framework*.
- 1.8 Individuals undertaking travel, hospitality, or working sessions and incurring expenses shall avoid real or perceived conflicts of interest, and be in compliance with the AHS *Conflict of Interest* Bylaw.
- 1.9 Travel, working sessions, or hospitality funded by external entities must comply with this policy, the AHS *Conflict of Interest* Bylaw, the *Code of Conduct*, and any other relevant AHS governance documents.
- 1.10 Any expenses that are to be reimbursed by a third party are not eligible for reimbursement by AHS. In the event that the expense has been reimbursed by AHS and subsequently paid by a third party, the claimant must reimburse AHS.
- 1.11 Travel to and from educational events for which prior approval has been obtained will be reimbursed in accordance with this policy. Approval to travel to and from an educational event does not constitute approval to attend the educational event.
- 1.12 Travel, working session, and hospitality undertaken on behalf of a research initiative, project, or grant will be approved, funded or reimbursed through the respective budget for that initiative, project, or grant and in accordance with this policy, unless otherwise noted in the approved terms of reference and / or grant agreement for the research initiative, project or grant. In order to qualify for this exemption, the contract, terms of reference, and / or grant agreement must specifically provide information on the use of funds in relation to the terms covered in this policy. For research initiatives approved terms of reference requirements are noted in the *Research Grants and Clinical Trial Funding Policy*.
- 1.13 AHS does not provide travel advances to individuals travelling on approved AHS business.
- 1.14 Expense claims may be prepared by a designate, however the individual incurring the expense must sign and complete all required attestations prior to submitting the claim for approval.
- 1.15 Individuals required to incur expenses for travel, working sessions or hospitality on a regular basis are eligible to apply for an AHS P-Card in accordance with P-Card Program requirements set out in the *Procurement Card Program Policy*, and the respective department's operational requirements.
- 1.16 When a claimant receives a discount, or credit, only the net expense may be claimed.

1.17 Requests for reimbursement of travel expenses incurred in emergent circumstances, and for which prior managerial acknowledgement is normally required, shall be considered on a case-by-case basis, and requires approval in accordance with the *Delegation of Authority for Financial Commitments Authorization Matrix* (Financial Authorization Matrix).

2. Responsibilities

2.1 Individual Claimants are required to:

- a) acknowledge they have read and understand this policy, and attest that:
 - (i) expenses being claimed are in compliance with the principles and mandatory requirements of this policy;
 - (ii) expenses claimed are for valid business purposes for AHS; and
 - (iii) expenses claimed are cost effective.
- b) document the business reason for the expense with sufficient detail so that an individual not familiar with the claim could understand the justification for the expense;
- c) provide rationale and supporting documentation for travel expenses which are in excess of the established guideline limits;
- d) confirm that expenses have not been previously claimed on their behalf from AHS or an external third party;
- e) provide supporting documentation for each expense, as required;
- f) forward the expense claim for approval to a direct supervisor; and
- g) submit the expense claim within 30 calendar days of the end of the same fiscal quarter in which expenses were incurred or within communicated timelines for year-end (March 31).

2.2 Approvers:

- a) Approvers are accountable for their decisions, which must be:
 - (i) subject to good judgment and knowledge of the situation;
 - (ii) exercised in appropriate circumstances; and
 - (iii) compliant with the principles and mandatory requirements set out in this policy, the *Delegation of Approval Authority Policy* and other applicable AHS policies.

- 2.3 Approvers are required to:
- a) ensure travel was necessary to meet desired business objectives;
 - b) ensure that the business reason for the travel is adequately documented in the expense claim;
 - c) acknowledge that they have read and understand this policy, and expenses being claimed comply with the requirements of this policy;
 - d) attest the expenses claimed are for valid business purposes for AHS;
 - e) attest that expenses claimed have been incurred using a cost effective method;
 - f) ensure rationale and supporting analysis is provided for travel expenses which are in excess of the established guideline limits;
 - g) confirm that expenses have not been previously claimed;
 - h) ensure expenses are in accordance with internal budget(s);
 - i) ensure expense claims are accurately completed, correctly coded, and adequately supported by required documentation including pre-approvals; and
 - j) approve expense claims in accordance with the *Financial Authorization Matrix*.
- 2.4 Approvers must submit approved expense claim forms directly to the Finance Accounts Payable Department for processing, except as required for public disclosure as set out in this policy.
- 2.5 It is the responsibility of both the claimant and the approver to ensure that expenses claimed meet the test of being fair and equitable.
- 2.6 The Finance Accounts Payable Department is responsible for processing expense claims in a timely manner.
- 2.7 The Internal Audit Department is responsible for conducting periodic compliance audits as outlined in their approved annual plan to ensure compliance with this policy and report audit results to the Executive Leadership Team and the Audit & Risk Committee.

3. Assessing Cost Effectiveness

- 3.1 Individuals who travel for AHS business are expected to consider the cost effectiveness of their travel expenses. Cost effectiveness does not necessarily

mean the most inexpensive method of travel; consideration of time, impact to service delivery and safety should be considered when assessing cost effectiveness.

- 3.2 Individuals are expected to minimize travel expenses by utilizing technology, such as teleconference, video conference or Telehealth where it meets the desired business objectives.
- 3.3 Where use of technology is not an effective means of achieving the desired business objectives individuals must give consideration to time, impact to service delivery and safety when selecting a method of travel. The following is a list of options to consider:
 - a) AHS fleet vehicle;
 - b) rental vehicles or bus;
 - c) personal vehicle; or
 - d) air.
- 3.4 AHS has established guideline limits for transportation and accommodation, which are considered to be cost effective. Travel expenses in excess of the guideline limits must be explained and supported by appropriate rationale and documentation.

4. Travel Approval

- 4.1 Travel approval may be provided where:
 - a) it is justified by an operational requirement;
 - b) it is relevant to the individual's roles and responsibilities within AHS; and
 - c) an alternative method would not achieve the desired business objective.
- 4.2 All travel must be undertaken with the approval of the manager of the individual who is to travel and related expenses approved by the relevant approver as set out in the *Financial Authorization Matrix*.
- 4.3 Travel outside of Canada must be pre-approved in accordance with the *Financial Authorization Matrix*.
- 4.4 Travel within Canada does not require formal pre-approval; however, departments may implement pre-approval processes for travel within Canada at their discretion.

5. Incurring Expenses

- 5.1 Individuals incurring expenses must consider the cost effectiveness of the expenses and ensure such expenses are reasonable, appropriate, properly explained, documented, and meet the expectations of sound financial management.
- 5.2 Expenses incurred by one individual on behalf of another must be attributed to the individual for whom those expenses were incurred.
- 5.3 Except where prohibited in this or other relevant AHS policy, a claimant may elect to personally incur and accept financial responsibility for expenses exceeding those permitted or approved under this policy. A claimant must clearly distinguish between business and personal expenses.
- 5.4 A claimant cannot use a personal discount or a personal credit for booking business travel.

6. Eligible Expenses

- 6.1 AHS reimburses eligible expenses including, but not limited to:
 - a) vehicle mileage when personally-owned vehicle is used for travel (unless vehicle allowance is provided - Section 9.3);
 - b) rental vehicles;
 - c) fuel for rental vehicles;
 - d) meals and accommodation in accordance with Section 8;
 - e) air fare in accordance with Section 9;
 - f) excess baggage charges, when extra equipment is required because of duties being performed;
 - g) charges for electronic communication related to AHS business;
 - h) charges for business-related phone calls;
 - i) one personal long distance call for each consecutive 24 hour period of absence;
 - j) laundry and dry cleaning expenses incurred if travelling for four (4) or more consecutive days;
 - k) bus fares, including airport bus;

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- l) internet connectivity in hotel, airplanes, or other public places;
 - m) losses incurred due to any change in the rate of exchange for foreign currency purchased to meet reimbursable expenses when travel is required outside of Canada;
 - n) the expense of travel medical insurance purchased for travel outside of Canada;
 - o) in-car navigation systems and electronic toll payment (where appropriate) for rental vehicles; and
 - p) travel immunizations.
- 6.2 Eligible expenses require an original, or scanned original, itemized receipt for reimbursement, except for mileage and claims for meal allowances.
- 6.3 Gift Cards may only be reimbursed as part of a documented patient program within alignment of a department's mandate. Adequate controls must be in place around the activities of purchasing, distributing, and securing of gift cards.

7. Ineligible Expenses

- 7.1 Alcohol is an ineligible expense that cannot be claimed as part of a travel or working session expense claim and will not be reimbursed under any circumstances. Alcohol may be reimbursed only as part of hospitality as set out in Section 13.8 of this policy.
- 7.2 AHS will not reimburse ineligible expenses including, but not limited to:
- a) interest charges on outstanding personal credit card balances;
 - b) entertainment videos and movie channels;
 - c) spa and fitness centre fees and charges;
 - d) traffic and parking fines;
 - e) alcohol;
 - f) any expense for non-AHS individuals travelling with or accompanying an AHS representative, except as provided for in this or other applicable AHS policy (e.g., employee relocation);
 - g) in-room amenities not included in the cost of the room (e.g., mini bar);
 - h) loss of money or personal effects;

- i) expenses resulting from failure to cancel transportation or hotel arrangements, except in extenuating circumstances;
- j) voluntary additional days beyond the business purpose of the trip (excluding excursion flights requiring a Saturday overnight stay);
- k) valet parking charges;
- l) flight cancellation insurance;
- m) flowers; and
- n) prizes, gifts, including gift cards (except for as outlined in Section 6.3), or expenses for a social gathering, except as part of a protocol for guests honoured at a hospitality event, or as part of an established patient program, employee recognition or retirement event as set out in the relevant AHS policy(ies).

7.3 Individuals submitting a request for reimbursement of expenses and approvers approving expense claims must not knowingly request reimbursement of or approve ineligible expenses.

8. Meal, Accommodation, and Personal Expenses

8.1 Meal Allowances:

- a) Individuals while travelling on AHS approved business may claim a meal allowance (without a receipt) as set out in Appendix A. Meals may only be claimed through a meal allowance and cannot be claimed using the receipt method for reimbursement.
- b) Meals allowances may be claimed when traveling on AHS business as follows:
 - (i) breakfast if the departure time is 7:30 am or earlier, or the return time is 7:30 am or later;
 - (ii) lunch, if the departure time is 1:00 pm or earlier, or the return time is 1:00 pm or later; or
 - (iii) dinner, if the departure time is 6:30 pm or earlier, or the return time is 6:30 pm or later.
- c) Only in exceptional circumstances may an individual claim a meal allowance within the same city / town / municipality as their **designated home site(s)**. In such cases rationale to support the meal expense must be documented in the expense claim.

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- d) A meal allowance cannot be claimed if a meal is included as part of another fee, event, or other expense.

8.2 Accommodation Expenses:

- a) When travelling on AHS business and overnight accommodation away from the claimant's residence is necessary, claimants are eligible to claim an accommodation allowance set out in Appendix A, or the actual expense of accommodation. Accommodation expenses shall be within the following guideline limits:
 - (i) \$200 / day (base room rate) Edmonton, Calgary, Central and South Zones; or
 - (ii) \$250 / day (base room rate), North Zone.
- b) Any accommodation expenses exceeding the guideline limits must be explained and supported by including rationale and supporting documentation as part of the expense claim.

9. Transportation

9.1 Air Transportation:

- a) Air fare for travel, (return, including fees and taxes), shall be within the following guideline limits:
 - (i) within Alberta - \$600;
 - (ii) within Canada - \$1,000;
 - (iii) within United States - \$2,000; or
 - (iv) outside North America - \$3,000.
- b) AHS will reimburse for advance seat selection fees in order to guarantee seating for regular / economy seats. AHS will not reimburse seat selection fees for preferred seating (except for as permitted in 9.1 c) below), including, but not limited to: seats in the exit row, comfort seats and bulk head seating etc. The total cost for the air fare including seat selection fees shall be within the guideline limits.
- c) Seat selection fees for preferred seating may be reimbursed for employees that have a valid health reason.

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- d) Air fare, in excess of the guideline limits noted above must be explained and be supported by rationale and supporting documentation as part of the expense claim.
- e) Advanced bookings of two weeks shall be made wherever possible to leverage the best price.
- f) Economy class shall be used for all flights unless otherwise permitted in this section.
- g) Business class may be booked for flights outside of North America that are greater than six (6) hours as stated at the time of booking.

9.2 Third Party Transportation:

A claimant may claim the:

- a) expense of renting third party vehicles, if there is a valid business purpose, it is cost effective, and the size and type of the vehicle is appropriate for the number of passengers, road conditions, and nature of the need;
- b) expense of hiring a taxi, the actual expense shall be in the amount shown on the receipt, including a gratuity of up to 20 percent; and
 - (i) taxi fares, within city limits, in excess of \$100 (including gratuity of up to 20 percent) must include rationale and supporting documentation of cost effectiveness.
- c) the expense of hiring a town car, limousine, or similar vehicle only if the expense is the same or lower than the cost of a taxi.

9.3 Privately-Owned Vehicle Transportation:

- a) AHS shall either reimburse business use of a privately-owned vehicle:
 - (i) at the business kilometre rate set out in Appendix A; or
 - (ii) as a vehicle allowance as set out in an employment contract or collective agreement.
- b) A claimant may only claim and be reimbursed for either:
 - (i) the business kilometre rate; or
 - (ii) a vehicle allowance.

- 9.4 AHS will not reimburse for regular commuting between an employee's residence and his/her designated home site(s). AHS will reimburse mileage for approved business travel as follows:
- a) when an employee travels from their residence to an alternative work site (or from an alternative work site to their place of residence), only the portion of mileage over their normal commute is eligible for reimbursement;
 - b) mileage incurred while travelling between sites is eligible for reimbursement; and
 - c) mileage incurred while travelling from the employee's residence to the airport or bus terminal is eligible for reimbursement.
- 9.5 Where an individual is in receipt of a vehicle allowance, use of an AHS fleet vehicle is not permitted in her/his **home zone** location, except where use of a fleet vehicle is more economical.
- 9.6 Use of a privately-owned vehicle for AHS-approved business is considered a requirement if the use is set out in the terms of a new or amended employment contract, collective agreement, or letter of offer. In such cases, if an insurer requires the claimant's personally-owned vehicle to be insured for use when travelling on AHS business, the claimant may claim the incremental expense of the business premium to the maximum set out in Appendix A, pro-rated if the insurance is for less than a year. Additional information regarding insurance requirements is set out in Appendix B.

10. Expense Claims

- 10.1 Expense claims must, at a minimum, include the following components:
- a) name and position of the individual who incurred the expense, or the individual to whom the expense is attributable;
 - b) date of transaction(s);
 - c) transaction amount(s);
 - d) expense category (e.g., travel, including transportation, accommodation, meals and incidentals, working session, and hospitality);
 - e) details around the cost effectiveness;
 - f) description and business reason for incurring the expense;
 - g) original documentation (receipts) or scanned originals; and

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h) required attestations.

10.2 Where scanned originals are submitted, the individual submitting the expense claim is required to ensure that the original expense claim and receipts are retained as part of her/his department financial records for audit and examination in accordance with the AHS *Records Management Policy*.

10.3 Detailed receipts for expenses, except as provided for in this policy, must be included with the expense claim. If a detailed receipt is not available, the claimant must take reasonable steps to obtain a copy of the original receipt. Where it is not possible to obtain a copy of the receipt, to claim reimbursement, the claimant must clearly document and attest to the following:

- a) the expense was incurred and related to AHS business;
- b) the expense has not been claimed previously; and
- c) the circumstances as to why the receipt is missing.

10.4 The maximum amount of other eligible expenses that may be reimbursed through a written attestation is \$200 per claim for each travel (including multiple, consecutive days), working session, or hospitality event.

11. Process for Non-Compliant Expenses

11.1 Only the President and Chief Executive Officer or the head of AHS' governing body (e.g., Official Administrator or Board Chair) has the authority to approve expenses which are not in compliance with this policy. The head of AHS' governing body (e.g., Board Chair or Official Administrator) may approve any expenses of the President and Chief Executive Officer which are not in compliance with this policy; all other non-compliant expenses require the approval of the President and Chief Executive Officer.

12. Working Sessions

12.1 A claimant may claim reimbursement of working session expenses. Meal and non-alcoholic beverage expenses incurred for working sessions shall be reasonable and cost effective, and all expenses must be in accordance with this policy and any other relevant AHS governance documents.

12.2 Working session events estimated to cost below \$500 do not require pre-approval and expenses must be approved in accordance with the working session approval limits in the *Financial Authorization Matrix* by a default Director position at minimum.

12.3 Working sessions events estimated to cost in excess of \$500 require written pre-approval (i.e., before any arrangements are made). Pre-approval of a working

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session event and approval of actual expenses must be approved in accordance with the working session limits in the *Financial Authorization Matrix* by an Executive Director default position at minimum. A copy of the pre-approval must be submitted as part of the expense claim.

- 12.4 A working session may not be approved by the individual planning or hosting the working session.
- 12.5 The most senior individual responsible for hosting the event is required to pay and claim the expense for a working session. The names of individuals who participated in the working session must accompany the expense claim. Individual attendees are not eligible to claim a meal allowance in this instance.
- 12.6 Individuals are encouraged to select healthy food and drink choices for working sessions to align with the AHS *Healthy Eating Environments* Policy.

13. Hospitality

- 13.1 Hospitality may be undertaken to advance AHS' mission, vision, and values and are only provided when the event involves one or more participants from outside AHS, which may include, but is not limited to:
 - a) government officials;
 - b) dignitaries;
 - c) donors;
 - d) guests of or visitors to AHS;
 - e) public interest groups;
 - f) foundations, auxiliaries, and trusts; and
 - g) other private, public, or non-profit entities or organizations.
- 13.2 Only the President and Chief Executive Officer, members of the Executive Leadership Team, and their direct reports are authorized to undertake hospitality events. Authorized individuals may name a designate, in writing, to host a community event on his or her behalf. All other hospitality events require the authorized individual to host the event.
- 13.3 Prior written approval, as set out in the authorization table is required before any arrangements are made for hospitality events which are estimated to cost in excess of \$600. Hospitality events estimated to cost less than \$600 do not require pre-approval.

13.4 Planning the event:

- a) Use an AHS facility if there is one available and appropriate.
- b) If an AHS facility is not available and another is chosen, the relevant portfolio Chief Operating Officer (or equivalent) must provide prior written approval.
- c) Minimize costs where possible, but have due regard for the nature, size, and intended business purpose of the event.

13.5 The sponsor extending the invitation:

- a) must document and justify the list of AHS representatives;
- b) keep the number of AHS representatives to a minimum, limiting it to those who have the most direct involvement in the business purpose of the event; and
- c) may include the partner of the host or AHS representative only when required by protocol.

13.6 Hospitality expenses eligible for reimbursement may include, but are not be limited to:

- a) meals;
- b) non-alcoholic beverages;
- c) transportation;
- d) accommodation; and
- e) incidental expenses.

13.7 Hospitality expenses for transportation and accommodation shall be subject to the limits set out in Appendix A.

13.8 Reimbursement of alcohol expenses for a hospitality event is permitted only when written prior approval of the President and Chief Executive Officer, or head of the governing body (e.g., Board Chair or Official Administrator) where the President and Chief Executive Officer sponsors or hosts an event, has been obtained. Alcohol may be consumed as part of a meal or at a reception for invitees provided there is an approved business case. Alcohol provided at a hospitality event will be provided responsibly (e.g., food must always be served as accompaniment).

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13.9 The most senior individual who sponsors or hosts the event shall pay and claim the expense. The submitted claim must include the:

- a) purpose;
- b) date;
- c) location;
- d) names of individuals who attended the event; and
- e) type of hospitality event (e.g., breakfast, lunch, dinner, reception, refreshments, et cetera).

13.10 All hospitality expenses shall be itemized on the expense claim and supported by the necessary receipts and supporting documentation as required in this policy, and approved in accordance with the *Financial Authorization Matrix*.

14. Public Disclosure of Information

14.1 Positions for which expenses are subject to public disclosure are as directed by AHS' governing body or other designated authority. For those positions, approved expense reports, P-Card statements, direct bill expenses, and supporting documentation (as set out in Section 10.1) shall be publicly disclosed to fulfill AHS' commitment to enhanced transparency and accountability.

14.2 The relevant reports and documentation will be posted in a timely manner online to the Alberta Health Services website.

14.3 Information that would normally be withheld under the *Freedom of Information and Protection of Privacy Act* (Alberta), such as personal information, must be redacted from supporting documentation and will not be publicly disclosed.

15. Dispute Resolution

15.1 Disputes related to any aspect of expenses for travel, meals, hospitality, or working sessions, except as provided otherwise in this policy, shall be directed to the next highest authority of the original expense claim approver. The next highest authority shall review the dispute and make a determination within the scope of this policy. The decision is final and not subject to appeal, except where permitted by the law or legislation.

DEFINITIONS

Approver means the individual with the authority to approve reimbursements or allowances under this policy, in accordance with the designated signing authority under the *Delegation of Authority for Financial Commitments Authorization Matrix*.

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Claimant means any individual who seeks reimbursement of an expense or payment of an allowance under this policy.

Designated home site(s) means the AHS facility or office considered as an individual's primary work location(s) as determined by AHS.

Home zone means the geographic zone, as defined by AHS, in which an individual's designated home site(s) is situated.

Hospitality expenses means any expenses provided in an economical and consistent manner and incurred in respect of hospitality provided to guests of AHS or individuals otherwise not engaged in work for AHS as a matter of courtesy or protocol to facilitate AHS business including, without limitation, activities such as:

- engaging in discussion of official public matters;
- sponsoring formal conferences;
- sponsoring or hosting community events on behalf of AHS;
- conducting recruitment events;
- honouring distinguished people for exceptional public service in Alberta; and
- conducting prestigious ceremonies for heads of state, government, or distinguished guests from the private sector.

Working session expenses means a meeting held for the purpose of facilitating business directly related to the roles and responsibilities of individuals in attendance, and for which expenses incurred include food, non-alcoholic beverages, and/or venue (travel expenses are excluded), for events which include, but may not be limited to:

- staff engagement session;
- strategy or planning session;
- staff training session;
- staff meeting; and
- conference, seminar, or workshop related to the roles and responsibilities of individuals in attendance.

Patient programs, employee recognition, and retirement events held as a part of approved AHS' established programs are not within the scope of a working session.

REFERENCES

- Appendix A – *Reimbursement Rates*
- Appendix B – *Insurance for Privately-Owned and Rented Vehicles*
- Alberta Health Services Governance Documents:
 - *Code of Conduct*
 - *Conflict of Interest Bylaw*
 - *Delegation of Approval Authority Policy (#1168)*
 - *Financial Authorization Matrix*
 - *Employee Relocation Expenses Directive (#HR-13-01)*
 - *Healthy Eating Environments Policy (#1138)*
 - *Management and Oversight of Research Expenses for Travel, Hospitality, and Working Sessions Standard (#RESEARCH-001)*
 - *Procurement Card Program Policy (#1149)*
 - *Records Management Policy (#1133)*
 - *Records Retention Schedule (#1133-01)*
 - *Research Grants and Clinical Trial Funding (#1150)*
- Alberta Health Services Resources:
 - *Policy Development Framework*
 - *Procurement Card Program User Guide*
 - *Travel User Guide*
- Non-Alberta Health Services Documents:
 - Public Service Subsistence, Travel and Moving Expenses Regulation (Alberta)
 - *Alberta Government Travel, Meal and Hospitality Expenses Policy*
 - *Alberta Government Public Disclosure of Travel and Expenses Policy*

VERSION HISTORY

Date	Action Taken
October 15, 2009	Initial approval/effective
March 8, 2010	Revised
July 13, 2010	Revised
February 15, 2011	Revised
September 22, 2011	Revised
October 15, 2012	Revised
April 1, 2013	Revised
April 1, 2014	Revised
June 1, 2014	Revised
April 26, 2016	Revised
June 1, 2016	Revised

APPENDIX A

Reimbursement Rates & Guideline Limits (effective June 1, 2016)

The rates are for management and out of scope individuals, and other AHS representatives as applicable. The rates may not reflect the rates set out in applicable collective agreements. When a collective agreement does not address matters of travel, hospitality, or working sessions, this policy must be used.

Individuals while travelling on AHS approved business may claim a meal allowance (without a receipt) as set out below. Meals may only be claimed through a meal allowance and cannot be claimed using the receipt method for reimbursement.

Expense Type	Section Reference	Allowance within Canada	Allowance outside of Canada
Meals			
Breakfast	8.1	\$10.50	\$13.70
Lunch	8.1	\$13.00	\$17.00
Dinner	8.1	\$24.00	\$31.00

Expense Type	Section Reference	Allowance without Receipt	Reimbursement with Receipt	Guideline Limits
Accommodation	8.2	\$20.15	Actual Expense*	<ul style="list-style-type: none"> Edmonton, Calgary, Central, and South Zones - \$200 per night North Zone - \$250 per night Limits are for base room rates
Airfare	9.1	N/A	Actual Expense*	<ul style="list-style-type: none"> Within Alberta \$600 Within Canada \$1,000 Within United States \$2,000 Outside North America - \$3,000 <p>Limits are for return airfares and are inclusive of all fees, and taxes</p>
Taxi	9.2	N/A	Actual Expense*	\$100 (within City limits and including gratuity of up to 20%)
Business Kilometre Rate for Personally-Owned Vehicle	9.3	\$0.505 per km for 5,000 km/yr and below	N/A	N/A
		\$0.47 per km for over 5,000 km/yr		
Vehicle Business Insurance	9.6	N/A	Up to \$500.00/annum	N/A

* Actual expenses shall be within the guideline limits, rationale and relevant supporting analysis must be provided for any expenses which exceed the guideline limits.

TITLE	EFFECTIVE DATE	DOCUMENT #	POLICY - LEVEL 1 PAGE
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APPENDIX B

Insurance for Privately-Owned and Rented Vehicles

1. Business Insurance for Privately-Owned Vehicles

- 1.1 The increased cost of insuring a privately-owned automobile for the purposes of conducting AHS-approved business shall be reimbursed for the exact cost of the business insurance up to a maximum of \$500.00 per year (or pro-rata if insurance is for less than a year).
- 1.2 Requests for reimbursement of business insurance shall be submitted to the AHS Insurance Department for validation and shall be supported by proof of insurance coverage and premium payment. Claimants must include documentation and evidence of validation from the AHS Insurance Department as part of their expense claim when submitting to their manager for approval.
- 1.3 Vehicle owners are responsible for any losses that may arise, including, without limitation:
 - a) the repair costs of any vehicle damage;
 - b) loss of personal property; and,
 - c) liability claims resulting from accidents in privately-owned vehicles while on AHS business.
- 1.4 AHS' Insurance Department (insurance@albertahealthservices.ca) shall be notified of any accidents resulting in injury to AHS staff, third parties, or damage to other vehicles or property which occurs during travel while on AHS-approved business.

2. Insurance for Rental Vehicles

- 2.1 AHS employees shall ensure they have sufficient insurance coverage to limit liability arising from renters' responsibility for physical damage (e.g., vehicle collisions, hail, collisions with wildlife, vandalism, and fire) while a rental vehicle is in their possession.
- 2.2 The preferred order for insurance coverage when renting a vehicle is set out below:
 - a) Rent the vehicle using a personal credit card, AHS P-card, or other credit card that provides rental vehicle loss/damage insurance. The collision waiver in the rental contract must be declined for the credit card insurance to take effect. If damage is sustained to the rental vehicle, the claim can be reported to the credit card insurance company;

TITLE	EFFECTIVE DATE	DOCUMENT #	POLICY - LEVEL 1 PAGE
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- b) Decline the collision waiver coverage in the rental contract. If damage occurs, AHS has automobile insurance coverage for physical damage to the rental vehicle. This coverage is subject to a \$1,000 deductible. If damage is sustained, the rental agency typically repairs the damage and pursues recovery from the renter. Report the claim to insurance@albertahealthservices.ca and a report of the claim will be made to our auto insurers. Payment of the \$1,000 deductible would be made from the employee's business unit budget; or,
 - c) Purchase the collision waiver in the rental contract. There are several exclusions, so not all causes of damage/circumstances are covered. Expenses incurred for this option are reimbursable and shall be submitted to the approver for review.
- 2.3 When a vehicle is rented to conduct AHS-approved business, AHS shall reimburse the cost of the collision (or loss) damage waiver ("collision waiver") in the rental contract if the collision damage waiver was purchased.
- 2.4 Questions or concerns regarding business insurance for privately-owned vehicles or insurance for rental vehicles can be directed to the AHS Insurance Department at insurance@albertahealthservices.ca.