

TITLE

**TRAVEL, HOSPITALITY, AND WORKING SESSION EXPENSES –
APPROVAL, REIMBURSEMENT, AND DISCLOSURE**DOCUMENT #
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October 15, 2009APPROVAL LEVEL
Alberta Health Services Executive CommitteeINITIAL EFFECTIVE DATE
October 15, 2009SPONSOR
FinanceREVISION EFFECTIVE DATE
June 1, 2014CATEGORY
Financial StewardshipNEXT REVIEW
April 1, 2017

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, and directives.

PURPOSE

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.

POLICY STATEMENT

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.

TITLE	EFFECTIVE DATE	DOCUMENT #	POLICY - LEVEL 1 PAGE
TRAVEL, HOSPITALITY, AND WORKING SESSION EXPENSES – APPROVAL, REIMBURSEMENT, AND DISCLOSURE	June 1, 2014	1122	2 of 20

- 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., a purchasing 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. This policy is subject to all applicable laws.

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

A collective agreement takes precedence 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, this policy must be used. This policy does not apply with respect to any fee for service or individual employment contractual obligations to make reimbursement or allowances.

POLICY 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 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 a per diem or 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 s.15.8; and
 - e) no individual may approve his/her own expense claim.
- 1.3 Individuals incurring hospitality expenses, working session expenses, travel, meal, accommodation, or related incidental expenses, and other expenses expressly described in this policy with an AHS procurement card (P-Card) or billed directly to AHS shall adhere to the requirements governing reimbursements and allowances.
- 1.4 Individuals incurring expenses other than expenses described in s.1.3 (above) with an AHS P-Card or an expense billed directly to AHS shall adhere to the requirements and principles set out in the relevant AHS governance document.
- 1.5 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.
- 1.6 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 Governance Document Framework.
- 1.7 Individuals undertaking travel, hospitality, or working sessions and incurring expenses shall avoid real or perceived conflicts of interest.
- 1.8 Travel, working sessions, or hospitality funded by external entities must comply with the AHS Conflict of Interest Bylaw and the Code of Conduct.
- 1.9 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 individual must reimburse AHS.

2. Responsibilities

- 2.1 Individual Claimants
Individual Claimants are required to:

- a) acknowledge they have read and understand this policy, and expenses being claimed are in compliance with the principles and mandatory requirements of this policy;
- b) attest the expenses claimed are for valid business purposes for AHS;
- c) attest that expenses claimed have been incurred using a cost effective method;
- d) provide rationale and relevant supporting analysis to support cost effectiveness;
- e) confirm that expenses have not been previously claimed on their behalf from AHS or an external third party;
- f) forward the expense claim for approval to a direct supervisor at least one level of signing authority higher than the individual submitting the expense claim in accordance with the authorization table;
- g) provide supporting documentation for each expense, as required; and
- h) submit to the designated approver within 15 calendar days of the end of the same fiscal quarter in which expenses were incurred (i.e., prior to April 15), except expenses for which an advance was provided as set out in s.5.1(b) of this policy.

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 and other applicable AHS policy(s).
- b) When a request arises and discretion needs to be exercised, approvers should consider whether the request is:
 - (i) able to stand up to scrutiny by the auditors and members of the public;
 - (ii) properly explained and documented;
 - (iii) reasonable; and
 - (iv) appropriate.
- c) It is the responsibility of both the approver and the claimant to ensure that expenses claimed meet the test of being fair and equitable.

2.3 Approvers are required to:

- a) ensure travel was necessary to meet desired business objectives;
- b) confirm the claimant signed the expense claim attestation section;
- 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, otherwise provide the rationale and relevant supporting analysis;
- f) confirm that expenses have not been previously claimed;

- g) ensure expenses are in accordance with internal budget(s);
 - h) ensure expense claims are accurately completed, signed, and coded correctly, and adequately supported by required documentation including pre-approvals, including where discretion has been exercised, as required;
 - i) approve expense claims in accordance with the authorization table; and
 - j) reconcile travel advances to actual expenses and recover any funds owed to AHS.
- 2.4 Approvers must submit approved expense claim form directly to the Accounts Payable (“AP”) Department for processing, except as required for public disclosure as set out in this policy.
- 2.5 The AP Department will:
- a) process expense claims in a timely manner; and
 - b) process claims for reimbursement that are properly completed, signed, approved, coded, and supported by supplementary documentation, as required, and may return any expense claim which has not been properly completed or in compliance with this or other applicable AHS policy(s).
- 2.6 The Public Disclosure and Reporting Department will report quarterly to the Executive Leadership team and the Audit & Finance Advisory Committee regarding any exceptions to policy compliance for approved expense claims.
- 2.7 The Internal Audit Department will conduct periodic audits to ensure compliance with this policy and report audit results to the Executive Leadership team and the Audit & Finance Advisory 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 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; and

d) air

4. Travel Approval

4.1 Travel approval shall be granted provided when :

- 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 knowledge of the manager of the individual who is to travel and approved by the relevant approver as set out in the Delegation of Authority for Financial Commitments Authorization Table ("authorization table").

4.3 Out of province travel must be pre-approved in accordance with the authorization table. All expense claims submitted for payment must have a copy of the approved out of province approval form.

5. Travel Advances

5.1 Travel advances:

- a) may be requested when travel expenses are projected to exceed \$500 in total. Requests for an advance must be submitted to the approver at least three (3) weeks prior to the travel date, unless travel is undertaken on an emergent basis;
- b) must be reconciled with actual expenses and submitted, using the approved form, within 15 calendar days of the conclusion of the travel; and
- c) if greater than the actual costs, the full amount of the remaining advances must be repaid using a personal cheque payable to AHS within 15 days of the conclusion of the travel.

5.2 It is the responsibility of the approver to ensure that the reconciliation is completed, and that AHS is reimbursed accordingly.

6. Incurring Expenses

6.1 Individuals incurring expenses must consider the cost effectiveness of the expenses and ensure such expenses are reasonable, appropriate, properly explained and documented, and meet the expectations of sound financial management.

6.2 Expenses incurred by one individual on behalf of another must be attributed to the individual for whom those expenses were incurred.

- 6.3 Except where prohibited in this or other relevant AHS policy, a claimant may elect to personally incur and accept responsibility for expenses exceeding those permitted or approved under this policy. A claimant must clearly distinguish between business and personal expenses.
- 6.4 When a claimant receives a discount, credit or bonus for travel that reduces the original cost, only the net expense may be claimed. This subsection is not applicable when the claimant receives a rebate, credit or privilege for using a personal credit card for which a fee has been paid.

7. Eligible Expenses

- 7.1 AHS reimburses eligible expenses including, but not limited to:
- a) vehicle mileage when personally-owned vehicle used for travel (unless vehicle allowance is provided – see s.10.3 below);
 - b) rental vehicles;
 - c) fuel for rental vehicles or fleet vehicles;
 - d) accommodation;
 - e) meals;
 - f) air fare;
 - g) excess baggage charges, when extra equipment is required because of duties being performed;
 - h) charges for electronic communication related to AHS business;
 - i) charges for business-related phone calls;
 - j) one personal long distance call for each consecutive 24 hour period of absence;
 - k) laundry and dry cleaning expenses incurred if travelling for four (4) or more consecutive days;
 - l) bus fares, including airport bus;
 - m) internet connectivity in hotel, airplanes, or other public places;
 - n) 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;
 - o) the expense of travel medical insurance purchased for travel outside of Canada;
 - p) in-car navigation systems and electronic toll payment (where appropriate) for rental vehicles; and
 - q) travel immunizations.
- 7.2 Eligible expenses, with the exception of 7.1(a), and 7.1(e) when claiming the meal allowance, require an original, or scanned original, itemized receipt for reimbursement.

8. Ineligible Expenses

- 8.1 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 s.15.8 of this policy.

8.2 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) liquor and bar bills;
- 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; or
- m) flowers, prizes, gifts, including gift cards, or expense 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(s).

8.3 Individuals submitting a request for reimbursement of expenses must not knowingly request reimbursement of ineligible expenses.

9. Meal, Accommodation, and Personal Expenses

9.1 Meal Expenses

- a) Reasonable and appropriate meal expenses incurred by an individual while travelling on AHS-related business may be reimbursed. Meal expenses are either:
 - (i) the actual cost of a meal in the amount shown on the receipt to the maximum amount set out in Appendix "A", excluding alcohol; or
 - (ii) the allowance without a receipt as set out in Appendix "A."
- b) The most senior individual in attendance shall pay and claim the expense for a group business meal when the meal is to be paid by one individual. The names of individuals who participated in the group meal must accompany the expense claim. Non-paying attendees are not eligible to claim a meal allowance in this instance.
- c) No meal expense can be claimed if the meal is included as part of another fee, event, or other expense, except in the case of air fare in

which a meal is included and when the flight is delayed over a meal period, a meal in accordance with 9.1(a) may be claimed.

- d) Meals are reimbursed 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; or
 - (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.

9.2 Accommodation Expenses

- a) When travelling on AHS business and overnight accommodation away from the claimant's residence is necessary, the actual expense of accommodation up to \$200/day (Edmonton, Calgary, Central and South Zones) and \$250 /day (North Zone), or an allowance to the maximum rate set out in Appendix "A" per night may be claimed; and
- b) Any accommodation expenses exceeding the guideline limits noted in 9.2 (a) must include rationale and supporting documentation.

10. Transportation

10.1 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
 - (iv) outside North America - \$3,000
- b) Air fare in excess of the guideline limits noted above must include rationale and supporting documentation.
- c) Advanced bookings of two weeks shall be made wherever possible to leverage the best price.
- d) Economy class shall be used for all flights unless otherwise permitted in this section.
- e) Business class may be booked for domestic or international flights of more than four (4) hours as stated at the time of booking.

10.2 Third Party Transportation

A claimant may claim the:

- a) actual expense of hiring or renting third party vehicles. The actual expense shall be in the amount shown on the receipt, plus a gratuity of up to 15 percent;

- b) expense of hiring a taxi;
- c) taxi fares, within city limits, in excess of \$100 must include rationale and supporting documentation of cost effectiveness;
- d) 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; and
- e) expense of renting a vehicle if there is a valid business purpose and if the size and type of the vehicle is appropriate for the number of passengers, road conditions, and nature of the need.

10.3 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.

10.4 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.

10.5 AHS will not reimburse for regular commuting between an individual's place of residence and either his/her **designated home site** or the first and last destination within the same city or town limits as the designated home site, but will reimburse for approved business travel occurring between sites which falls between the first and last business of the working day. Travel to and from the airport or bus terminal and an individual's home while on approved out-of-town business travel is reimbursable.

10.6 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. 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."

11. Expense Claims

11.1 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 rationale for incurring the expense;
 - g) original documentation (receipts) or scanned originals; and
 - h) required attestations.
- 11.2 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 (#1133).
- 11.3 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. If unsuccessful at obtaining a copy of the receipt, to claim reimbursement, the claimant must provide a written statement attesting 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.
- 11.4 This attestation must be signed by the claimant. The maximum amount of other eligible expenses that is reimbursed through a written attestation is \$200 per claim for each travel (including multiple, consecutive days), working session, or hospitality event.
- 12. Reimbursement**
- 12.1 AHS reimburses expenses, in accordance with this policy.
- 12.2 Additional information regarding expense approval and reimbursement is published in the AHS Travel User Guide.
- 12.3 Claims for reimbursement of expenses and travel advances must be submitted on a completed and signed claim form and approved in accordance with the authorization table. Use of an electronic signature/approval is permitted; use of a physical signature stamp (or similar device) is prohibited.
- 12.4 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.
- 12.5 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.

- 12.6 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 authorization table.
- 12.7 Individuals required to incur expenses for travel, working sessions or hospitality on a regular basis are eligible to apply for an AHS Purchasing Card (“P-Card”) in accordance with P-Card program requirements set out in the P-Card policy, and the respective department’s operational requirements.
- 12.8 When a claimant is charged GST on an expense reimbursable under this policy, the claimant shall be reimbursed either the total amount shown on the receipt, including the GST, or the maximum reimbursable amount, whichever is less. GST and other taxes cannot be claimed on allowances.

13. Process for Non-Compliant Expenses

- 13.1 Accounts Payable shall reject any identified expense claims containing non-compliant expenses.
- 13.2 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.
- 13.3 Ineligible expenses relating to hospitality events are approved in accordance with section 15.11 of this policy.

14. Working Sessions

- 14.1 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.
- 14.2 Working sessions require written pre-approval (i.e. before any arrangements are made) in accordance with the authorization table.
- 14.3 A working session may not be approved by the individual planning or hosting the working session.
- 14.4 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. Non-paying attendees are not eligible to claim a meal allowance in this instance.

- 14.5 Claims for reimbursement of working session expenses must be in accordance with this policy.

15. Hospitality

- 15.1 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.

- 15.2 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

- 15.3 Prior written approval of the approver as set out in the authorization table is required before any arrangements are made for hospitality events which are estimated to cost over \$600. Hospitality events estimated to cost less than \$600 do not require written pre-approval.

- 15.4 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 Vice-President/Associate Chief Medical Officer/Zone Medical Director 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.

- 15.5 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.

- 15.6 Hospitality expenses eligible for reimbursement may include, but are not be limited to:
- a) meals and entertainment;
 - b) non-alcoholic beverages;
 - c) transportation;
 - d) accommodation; and
 - e) incidental expenses.
- 15.7 Hospitality expenses for transportation and accommodation shall be subject to the limits set out in Appendix "A".
- 15.8 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).
- 15.9 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).
- 15.10 All hospitality expenses shall be itemized on the appropriate expense claim form and supported by the necessary receipts and supporting documentation as required in this policy, and approved in accordance with the authorization table.
- 15.11 Approval of, and appropriate documentation to demonstrate the rationale and basis for approval of, otherwise ineligible expenses for hospitality is required as set out in s. 13.2 of this policy.

16. Public Disclosure of Information

- 16.1 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 s.11.1) shall be publicly disclosed to fulfill AHS' commitment to enhanced transparency and accountability.

TITLE	EFFECTIVE DATE	DOCUMENT #	POLICY - LEVEL 1 PAGE
TRAVEL, HOSPITALITY, AND WORKING SESSION EXPENSES – APPROVAL, REIMBURSEMENT, AND DISCLOSURE	June 1, 2014	1122	15 of 20

16.2 The relevant reports and documentation will be posted online to the Alberta Health Services website. Reports for reimbursed expenses will be made available on a monthly basis, within 10 business days past the 1st of the month.

16.3 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.

17. Dispute Resolution

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 matrix.

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

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

Home zone means the geographic zone, as defined by AHS, in which an individual's designated home site 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:

TITLE	EFFECTIVE DATE	DOCUMENT #	POLICY - LEVEL 1 PAGE
TRAVEL, HOSPITALITY, AND WORKING SESSION EXPENSES – APPROVAL, REIMBURSEMENT, AND DISCLOSURE	June 1, 2014	1122	16 of 20

- a) staff engagement session;
- b) strategy or planning session;
- c) staff training session;
- d) staff meeting; and
- e) 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
- AHS Bylaws and Policies:
 - [Code of Conduct](#)
 - [Conflict of Interest Bylaw](#)
 - [Delegation of Authority for Financial Commitments](#) (#1118)
 - Authorization Table
 - Employee Relocation (Directive)
 - [Purchasing Card Program Management](#)
 - [Records Management](#) (#1133)
 - Records Retention Schedule (#1133-01)
- Form: Travel, Hospitality, & Working Session Expense Claim form (#09704)
- Form: Out of Province Travel Approval (rescinded; please contact Finance)
- Form: Travel Advance Request
- Travel User Guide
- Purchasing Card Program User Guide
- [Management and Oversight of Research Expenses for Travel, Hospitality, and Working Sessions Standard of Practice](#)
- [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

REVISIONS

March 8, 2010; July 13, 2010

February 15, 2011; September 22, 2011

October 15, 2012; April 1, 2013; April 1, 2014, June 1, 2014

APPENDIX “A”

**REIMBURSEMENT RATES
 (effective March 31, 2013)**

The reimbursement and allowance rates listed below are in accordance with the rates set out in the Alberta Government’s Directive, Travel, Meal, and Hospitality Expenses.

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. 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, this policy must be used.

Expense Type	Section Reference	Reimbursement with Receipt	Allowance without Receipt
Meals			
• Breakfast	9.1	Actual expense to a maximum of \$20 (including taxes and gratuity up to 15%) requires written approval over meal allowance	\$9.20
• Lunch	9.1	Actual expense to a maximum of \$30 (including taxes and gratuity up to 15%), requires written approval over meal allowance	\$11.60
• Dinner	9.1	Actual expense to a maximum of \$40 (including taxes and gratuity up to 15%) requires written approval over meal allowance	\$20.75
Accommodation	9.2	As per guideline limits below	\$20.15
Business Kilometre Rate for Personally-Owned Vehicle	10.3	N/A	\$0.505 per km for 5,000 km/yr and below \$0.47 per km for over 5,000 km/yr
Vehicle Business Insurance	10.6	Up to \$500.00/annum	N/A

**APPENDIX “A”
 (continued)**

**Guideline Limits
 (effective March 31, 2013)**

The limits stated below are guidelines to be used for expenses relating to accommodation, airfare and taxis. Rationale and relevant supporting analysis must be provided for any expenses which exceed the guideline limits.

Expense Type	Section Reference	Guideline Limit
Accommodation	9.2	<ul style="list-style-type: none"> Edmonton, Calgary, Central, and South Zones - \$200.00 per night; North Zone - \$250 per night
Air Fare	10.1	<ul style="list-style-type: none"> Within Alberta \$600 Within Canada \$1,000 Within United States \$2,000 Outside North America - \$3,000 Limits are for return airfares and are inclusive of all fees and taxes)
Taxi	10.2	\$100 (within City limits and including gratuity)

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 Claims for reimbursement of business insurance shall be submitted to the approver on a completed Travel, Hospitality, & Working Session Expense Claim form (#09704) and shall be supported by proof of insurance coverage and premium payment. Approved Travel, Hospitality, & Working Session Expense Claim forms (#09704) shall be sent to the AHS Insurance Department for validation and to the AP Department for processing.
- 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 of Legal & Privacy (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;
 - b) Decline the collision waiver coverage in the rental contract. If damage occurs, AHS has automobile insurance coverage for “Legal Liability for Damage to Non-Owned Automobile”. 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 on the Travel, Hospitality, & Working Session Expense Claim form (#09704).
- 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.