



## **TRAVEL, MEAL AND HOSPITALITY EXPENSE POLICY**

### **1.0 Purpose**

This policy sets out the Ontario Institute for Cancer Research's (OICR) guidelines and procedures with respect to travel, meal and hospitality expenses paid by OICR. This policy is intended to provide guidance for the reimbursement of allowable business related expenses. Expenses must be work-related, modest, and appropriate; and strike a balance among economy, health & safety and efficiency of operations.

This policy is consistent with the provisions as established in the Directive issued by Management Board of Cabinet *Broader Public Sector Expenses Directive* effective April 1, 2011 and may be revised as the directive is revised or as OICR requires.

### **2.0 Scope**

This policy applies to all OICR employees; members of the Board of Directors, members of scientific advisory boards; members of OICR-related committees; other OICR appointees; individuals under recruitment by OICR and other persons working under contract to OICR traveling on OICR business ("Travelers").

Individuals providing consulting services to OICR must receive written pre-approval for any expenses, and are specifically not eligible for reimbursement of meals, hospitality or incidental expenses. For greater clarity, these terms must be written into the terms of the contract.

### **3.0 Definitions**

None.

### **4.0 Policy**

#### **4.1 Administration**

##### **4.1.1 Non – Reimbursable Expenses**

Expenses of a personal nature will not be reimbursed. Such expenses include but are not limited to:

- Recreational expenses, e.g., video rentals, cost of mini-bar items;
- Personal items or entertainment;
- Personal travel;
- Fines for traffic and parking violations or towing fees;
- Alcoholic beverages unless part of approved hospitality (see section 4.8);
- Expenses incurred for accompanying friends or family

Travelers must not claim for meals/amenities that are already provided for at a conference or event.

##### **4.1.2 Submission of Expense Statements**

Travelers must pay for their travel expenses and submit a signed Expense Statement to OICR for reimbursement (reference copies of the expense form are included as Appendix A:



MaRS Centre  
661 University Avenue  
Suite 510  
Toronto, Ontario  
Canada M5G 0A3

Telephone 416-977-7599  
Toll-free 1-866-678-6427  
[www.oicr.on.ca](http://www.oicr.on.ca)

Expense Statement for Employees and Appendix B: Expense Statement for External Claimants. Note: current Expense Statement forms are available on the OICR intranet). The Expense Statement must be submitted within 30 days. All pertinent information must be completed on the Expense Statement, including the purpose of the trip, the dates, destinations and durations in each destination and the names of individuals or institutions visited. Each traveler must pay for their own expenses and seek reimbursement individually. However, it is acknowledged that this may not always be feasible. If any expenditure covers other employees or individuals, they must be clearly identified on the supporting receipts, and on the Expense Statement submitted for reimbursement.

Separate Expense Statements are required for each and every grant against which a claim is being made. For example, if a trip involved travel on OICR business, on behalf of a CIHR grant, and on behalf of an NIH grant, the Traveler is required to complete and submit three separate Expense Statements, thereby ensuring each grant has appropriate, separate claims.

Any expenses submitted for reimbursement to OICR must comply with OICR policies, regardless of whether the amount is to be subsequently reimbursed from another entity. The claimant is responsible for ensuring that reimbursement is received

Travelers must submit the following with their Expense Statements:

- Boarding pass and/or electronic ticket for air travel;
- Boarding pass and/or electronic ticket for rail travel;
- Hotel receipt;
- Vehicle rental receipt;
- Meal receipt;
- Telephone bills;
- Receipt from a bank or foreign exchange company showing the exchange rate paid for foreign currency used to pay for travel expenses;
- Copy of credit card statement showing amount of the expense in a foreign currency and the amount charged in Canadian dollars;
- Where an official workshop or conference has been attended, the prospectus or program specifying the relevant dates.

Detailed, original receipts must be submitted with all claims. Credit card slips will not be accepted as proof of expense without the original receipts/bills from airlines, railway companies, hotel, car rental companies or restaurants. Receipts must include the name of the vendor, location, date and the amount paid (including taxes), and any other relevant information that supports the claim for the purposes of transparency and accountability.

Where the original receipt is electronic, the printed version of this qualifies as an original receipt. Missing receipts will be deemed to be of a personal nature, and will be deducted/removed from the expense claim.

Any receipts missing from a P-Card invoice will be deemed to be personal in nature, and a personal cheque for the relevant amount must be provided (payable to OICR) with submission of the P-Card monthly invoice.

When airline tickets are purchased with the traveler's own credit card and payment is required prior to travel, the traveler may submit only the credit card statement and a copy of the electronic ticket with the Expense Statement for reimbursement. It is the traveler's

responsibility to retain and forward their boarding passes for attachment to the Expense Statement already filed.

#### **4.1.3 Exceptions**

Any exceptions must be authorized in accordance with Section 5.0 of this policy. When an exception has been authorized, it must be documented in writing; a copy of the document must be attached to the Expense Statement prior to review and approval.

##### **4.1.3.1. Principles to Guide Consideration of Exceptions**

- Trust—employees and supervisors use discretion and act in a fair and reasonable manner;
- Flexibility—management decisions respect the duty to accommodate, respond to personal needs and consider unforeseen circumstances;
- Stewardship—this policy is applied in a consistent, fair and equitable manner that takes into consideration all circumstances and maintains the responsibility for wise and prudent use of public resources.

Where an authorized executive exercises discretion and grants an exception, the rationale for the exception must be documented and must accompany the claim to ensure there is a proper record for audit purposes.

#### **4.1.4 Overpayments**

Overpayments, which are amounts reimbursed or paid that are found not to be in accordance with the terms of this policy will be recovered from the claimant.

### **4.2 Travel**

#### **4.2.1 Persons Traveling Together**

When several senior employees must travel to the same destination, consideration should be given to separate travel arrangements (e.g., not on the same flight), in order to mitigate risk to business continuity and to reduce the risk of a major disruption in OICR's operations.

#### **4.2.2 Loyalty Programs**

Travelers may participate in loyalty programs (e.g., frequent flyer programs), provided that they select the most cost-effective mode of travel.

#### **4.2.3 Travel Authorization**

##### **(1) Travel by OICR Employees**

All travel by OICR employees must be within the budget allocation provided to each department or team for each fiscal year and travel expenses must be approved in accordance with the OICR Signing Authority and Delegations Policy.

Travel within Ontario is travel that takes place point to point in Ontario. Travel within Ontario requires the approval of the employee's supervisor.

Travel within Canada is travel that takes place point to point in Canada. Travel outside of Canada but within the continental United States (US) is travel that includes any segment outside of Canada but within the continental US. Travel outside Ontario, within Canada and the continental US requires the approval of the employee's supervisor and the additional approval of a director, program/ platform director or an executive if the employee's

supervisor is not within one of these three groups.

International travel involves travel to a destination that is outside of Canada and the continental US. For the greatest clarity, travel to Hawaii or the Caribbean is considered to be international travel. OICR employees must obtain written pre-approval to travel outside of Canada and the continental US, which consists of approval by the employee's supervisor, and the additional approval of a director, program/platform director or an executive, if the employee's supervisor is not within one of these three groups, as well as the approval of the President and Scientific Director or the Deputy Director and Chief Scientific Officer, and the Chief Financial Officer. Where the employee's supervisor is the President and Scientific Director, approval to travel has been delegated to the Chief Financial Officer. Refer to section 6.1 and Appendix C: Pre-approval Form.

### **(2) Travel by the President and Scientific Director**

Travel by the President and Scientific Director outside Canada and the continental US requires the approval of the Chair of the Board of Directors.

### **(3) Travel by members of the Board of Directors, the Scientific Advisory Board, program/platform scientific advisory boards and external members of OICR committees**

Travel by members of the Board of Directors, the Scientific Advisory Board (SAB), program/platform SABs and external members of OICR committees traveling to attend scheduled OICR meetings does not require further pre-authorization where the travel provisions fall within this policy.

### **(4) Other Travelers**

Travel within Ontario requires the approval of a manager/next level of management.

Travel outside Ontario, within Canada and the continental US requires the approval of a director or program/platform director, and an Executive.

Travel outside Canada and the continental US requires the approval of the President and Scientific Director or the Deputy Director and Chief Scientific Officer, and the Chief Financial Officer.

#### **4.2.4 Spouse/Companion Travel**

OICR will not reimburse travel expenses incurred by a spouse or other individual accompanying the traveler.

#### **4.2.5 Travel Time Not Related To Business**

When a traveler remains away for additional days that are not required for business purposes, that person may not claim expenses incurred during these days. They are to be treated as the traveler's vacation days and the traveler is responsible for all expenses incurred on these days.

#### **4.2.6 Air Transportation**

Travel by air is permitted when this is the most practical and economical way to travel. Tickets must be purchased in advance of travel and booked for fixed dates. Open tickets may not be purchased. Permissible airfares are standard advance booking economy airfares (ex. Air Canada Tango or Flex Fares). Flex fares must only be used when there is demonstrated uncertainty related to the travel dates, thus making the flex fares the most

economical choice. In the event of exceptional circumstance, any airfare exception must be pre-approved by the President and Scientific Director, or the Deputy Director and Chief Scientific Officer. All approved travel for OICR business will be reimbursed by OICR in keeping with the provisions of this policy.

If the traveler elects to travel in business or first class, then the traveler will pay the incremental cost directly to the airline or railway company with his/her own credit card.

#### **4.2.6.1. Air Travel Reservations**

Once authorization has been received for travel, the traveler is responsible for booking transportation and accommodation in compliance with this policy.

Flights will be booked based on the lowest cost economy/coach class fare that offers the most direct routing and guaranteed seating. Travelers must use electronic tickets when they are available and should make full use of all available tools to ensure the most economical travel arrangements are booked.

Trip cancellation insurance may not be purchased unless there is a strong possibility the traveler will have to cancel the flight due to medical or personal (vulnerable family situation) reasons. The purchase of trip cancellation insurance requires pre- approval of a supervisor.

#### **4.2.6.2. Emergency/En Route Changes**

In the event of an emergency or itinerary change during travel, it is at the traveler's discretion to make the changes. Reimbursement of the expenses incurred in a change is subject to approval based on an explanation of the circumstances and business need that gave rise to the changes.

#### **4.2.7 Road Transportation**

When road transportation is the most practical and economical way to travel, the order of preference is:

1. Personal vehicle.
2. Rental vehicle if a rental vehicle is more economical than use of a personal vehicle.

Reimbursement for distances driven on business travel by personal car will be at the rate of \$0.50 per kilometre. The distance on Expense Statements must be calculated in kilometres. Employees using a privately owned vehicle must ensure that they have adequate vehicle insurance (also see Section 4.2.7.3)

Bridge, ferry and highway tolls and necessary parking fees paid while driving on OICR business will be reimbursed. Receipts must be obtained and submitted with the travel claim.

#### **4.2.7.1. Reporting of Accidents**

Accidents must be reported immediately to local law enforcement authorities, the rental vehicle agency (if applicable), the traveler's insurance company (if using a personal vehicle), the employee's immediate supervisor and the corporate credit card company if the rental vehicle was booked with the corporate credit card.

#### **4.2.7.2. Vehicle Rental**

The size of the rental vehicle must be the most economical and practical required for the business and number of occupants. Rental of a larger vehicle must be authorized in writing either by the President and Scientific Director, the Deputy Director and Chief Scientific Officer, or the Chief Financial Officer. Rental of luxury vehicles or sports cars is prohibited. The rental vehicle must be refueled prior to return to the rental agency to avoid incurring refueling charges and higher gasoline rates imposed by the rental agency.

#### **4.2.7.3. Vehicle Insurance**

Personal vehicles used on OICR business must be insured at the vehicle owner's expense for personal motor vehicle liability. Coverage should be equal to or greater than the minimum liability specified in the Insurance Act. OICR will not reimburse costs of business use coverage or collision and liability coverage. OICR will not reimburse expenses related damages as a result of a collision

Only travelers with valid drivers' licenses are authorized to drive rental vehicles for business purposes. Travelers must purchase insurance coverage for operating the rental vehicle including the collision damage waiver from the vehicle rental company and claim the cost on the Expense Statement. *OICR P-Cards do not include any provision for insurance.*

#### **4.2.8 Other Road Transportation**

Whenever practical, local public transportation/hotel shuttles must be used when traveling on OICR business. Receipts are not required for reimbursement of bus or subway fares.

Taxicab expenses are justified where group travel by taxicab is more economical than the total costs of the individuals in a group traveling by public transit. The taxi receipt should include the names of all individuals who shared the taxi travel.

Reimbursement for the cost of taxicabs between home and office may be claimed only where justified by exceptional circumstances and pre-approved by the appropriate supervisor, including, but not limited to:

- When other means of transportation are not available;
- When exceptional weather conditions so warrant;
- When health or safety warrants; or
- When the transport of work-related baggage or parcels is required.

#### **4.2.9 Rail Transportation**

Travel by Via Rail (economy/coach class) is permitted when this is the most practical and economical way to travel. International rail travel will be at the equivalent of Canadian economy/coach class. However, an exception will be made to travel Via 1 class if traveling during meal hours.

### **4.3 Accommodation**

Accommodation will be for single accommodation in a standard room and no reimbursement will be made for suites, executive floors, concierge levels or luxury accommodation.

All expenses must be supported by the detailed receipts, showing itemized charges. Claimants must pay any personal charges (mini-bar, movies etc.) with their personal credit card, and such charges should be removed from the detailed bill. With the exception of standard room charges, internet, and taxes, all other charges on a hotel bill must be



MaRS Centre  
661 University Avenue  
Suite 510  
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Canada M5G 0A3

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supported by detailed receipts (i.e. in hotel restaurants etc.) It is the claimant's responsibility to ensure that they obtain sufficient copies of their detailed bill(s) to support their expense claim submission. Where detailed receipts are not provided, the charge will be deemed to be personal in nature, and it must be reimbursed to OICR.

Many hotels offer shuttle services that can be booked in advance, resulting in substantially reduced costs. These should be used when available.

When booking hotel rooms, travelers must ensure that the booking is guaranteed for late arrival. Travelers are responsible for cancelling hotel rooms within the deadline stipulated by the hotel to avoid the cost of rooms not used and must notify the hotel directly of the cancellation. Travelers must request and record the cancellation number in case of billing disputes. Note that cancellation deadlines are based on the local time at the hotel.

OICR will not reimburse the cost of overnight accommodation within 24 km of the claimants' usual workplace. In exceptional or emergency situations that require an individual to remain close to the office for lengthy periods of time in excess of normal working hours, the cost of overnight accommodation within the vicinity of the office may be authorized. The authorization must be obtained in writing from the President and Scientific Director, or Deputy Director and Chief Scientific Officer, or the Chief Financial Officer. For extended stays at one location, long-term accommodation should be arranged with the approval of an immediate supervisor to take advantage of lower weekly or monthly rates.

#### **4.3.1 Gratuities**

Reasonable gratuities for meals, bellman service and hotel room service will be reimbursed. Receipts are not necessary to support reimbursement of these expenses; charges must be shown on an itemized basis.

#### **4.3.2 Phone Calls Home**

Reimbursement will be made for reasonable costs for necessary personal calls home for each night away. The most cost-effective method should be used for these calls. Travelers should arrange for pre-purchased phone travel plans to minimize these charges.

#### **4.3.3 Laundry/ Dry Cleaning Services**

Individuals who are away from home for five or more consecutive days on business travel may claim reasonable expenses for laundry and dry cleaning.

#### **4.4 Business Phone Calls**

OICR will reimburse OICR business-related telephone calls made while traveling. Travelers are asked to use the most cost-effective method for these calls. Travelers should arrange for pre-purchased phone travel plans to minimize these charges.

#### **4.5 Travel Insurance**

OICR employees who receive OICR benefits are insured for emergency medical expenses, accidental injury and accidental death while traveling on OICR business. Additional reference can be made to OICR's group benefits coverage. All other travelers may purchase insurance coverage for these items and claim the cost on the Expense Statement.



#### 4.6 Other Business Expenses

While traveling on OICR business, additional business expenses not otherwise covered will be reimbursed upon submission of detailed receipts. These include phone calls, air/rail phones, photocopying, word processing services, facsimile transmissions, Internet connections, and rental and transportation of necessary office equipment.

#### 4.7 Meals While Traveling

The actual and reasonable cost of the traveler's meals will be reimbursed.

Meal claims include taxes and gratuities.

Acceptable amounts for meal expense claims are provided in the table below. Daily total amounts differ depending on travel within Canada, the US or abroad.

Meal	Travel within Canada	Travel within the United States	International Travel outside of Canada and the United States
Breakfast	C\$10	US\$15	C\$15
Lunch	C\$15	US\$15	C\$15
Dinner	C\$30	US\$35	C\$35
Daily Total (not to exceed)	C\$55	US\$65	C\$65

When claiming for less than a full day of meals, the specific meal amounts provided above should be referred to as guidelines. The daily limit per person, per day for all meal expense claims is the Daily Total line.

OICR will not reimburse the cost of alcoholic beverages.

When more than one traveler is present at a business meal, each OICR employee should submit an expense report for his/her portion of the bill. If a single bill is unavoidable, the most senior level employee must pick up the bill; the supporting receipt must clearly identify the other employees/individuals whose charges were paid for.

#### 4.8 Hospitality Expenses

Hospitality is the provision of food, beverages, accommodation, transportation or other amenities at OICR's expense to persons who are not engaged in work for OICR. Hospitality must be extended in an economical, consistent and appropriate way only when it is required to facilitate OICR business or is considered desirable as a matter of courtesy. The total amount that can be spent per person, per day for meals is tabulated in Section 4.7.

Hospitality may be extended when:

- Providing persons from national or international organizations with an understanding and appreciation of OICR;
- Engaging partners or potential partners in business related discussions.

Part of normal business hospitality may include the consumption of alcoholic beverages with a meal or during a reception. Reimbursement for the cost of alcohol is permitted for hospitality events. The cost of alcoholic beverages cannot exceed the cost of food. Preference should be given to wine, beer and spirits produced in Ontario when offering such





MaRS Centre  
661 University Avenue  
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Canada M5G 0A3

Telephone 416-977-7599  
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refreshment to guests. Hospitality requires prior approval by the President and Scientific Director, or the Deputy Director and Chief Scientific Officer. All approvals that require the attention of the President and Scientific Director or the Deputy Director and Chief Scientific Officer, will be forwarded to the Chief Financial Officer who will coordinate these approvals. Refer to section 6.2 and Appendix C: Pre-approval Form.

Hosts are responsible for obtaining required approvals, documenting expenses which should be in keeping with the principle of value for money and documentation related to the function such as location and attendees by category e.g., guests, OICR employees.

#### **4.9 Gifts of Appreciation**

Gifts of appreciation, valued at up to C\$30, may be extended to persons who are not provided with an honorarium and have completed work for OICR on a pro bono basis. Gifts valued above \$30 must be justified and approved by the President and Scientific Director, or the Deputy Director and Chief Scientific Officer, or the Chief Financial Officer.

#### **4.10 Meals/Food**

For certain business reasons, it may be appropriate to provide food/refreshments while conducting OICR business.

Where mandatory attendance meetings are held, there is discretion to provide food to participants, especially if there are time and other efficiencies to be realized. The reimbursement of meal costs (including taxes and gratuity/delivery) must be within the provisions set out in Section 4.8. Alcohol cannot be claimed as part of the meal expense.

Approval at the Executive level will be required for the provision of food. In order to support the charges, the claimant must list the purpose of the meeting, the attendees, the cost of the food/meal, and the rationale for the request.

#### **5.0 Responsibility and Enforcement**

The Traveler is responsible for complying with the Travel and Expense Policy. OICR will approve and process all business travel and expense claims that comply with this policy.

The President and Scientific Director, Deputy Director and Chief Scientific Officer, or the Chief Financial Officer may authorize exceptions to this policy with a documented rationale. Approvals for hospitality may only be granted by the President and Scientific Director, or the Deputy Director and Chief Scientific Officer. Approval of such exceptions must be obtained prior to the travel/hospitality taking place as part of the travel/hospitality authorization.

In accordance with Section 4.1.3 of this policy, written approval for any exceptions must be attached to an Expense Claim when submitted for review and approval.

#### **6.0 Procedure**

##### **6.1 Pre-approval process—Travel**

The Pre-approval Form (Appendix C) will be used to document all written travel approvals outside Canada and the continental US

1. A signed copy of the Pre-approval Form is to be forwarded to the Office of the Chief Financial Officer by day 25 of each month, outlining proposed travel for the following month, with any prior approvals already obtained. For travel authorizations on the research side of the organization, approval is first required from the Deputy Director and Chief Scientific Officer.
2. If, during the month, new travel plans are proposed that were not captured on the form submitted by day 25 of the previous month, these ad hoc arrangements are to be captured on a new form with all required approvals in place and the form sent to the administrative support to the Chief Financial Officer by the end of the month for which the ad hoc travel arrangements were made.
3. The Chief Financial Officer will approve all travel arrangements and the administrative support to the Chief Financial Officer will forward a copy of the approved travel arrangements back to the requestor and will file a copy of all approved forms so that they are available for audit and other review purposes.
4. Travelers must submit a copy of the approved form with the related travel expenses when the latter are claimed.

## **6.2 Pre-approval process—Hospitality**

The Pre-approval Form will also be completed for pre-approval of hospitality arrangements in the same manner as outlined for travel arrangements. Copies of approved forms will be returned to the requestor and copies of all forms will be maintained by the administrative support to the Chief Financial Officer. Travelers must submit copies of the approved form with the related hospitality expenses when the latter are claimed.

## **7.0 Related Documents**

- Appendix A: Expense Statement for Employees;
- Appendix B: Expense Statement for External Claimants;
- Appendix C: Pre-approval Form for Travel and Hospitality;
- Signing Authorities and Delegation Policy.

## **8.0 References**

- Management Board of Cabinet (Province of Ontario): Broader Public Sector Expenses Directive (April 1, 2011)
- Management Board of Cabinet (Province of Ontario): Travel, Meal and Hospitality Expense Directive (November 2004; revised August 2006, revised April 1, 2010, amended November 2014) and Addendum (approved July 16, 2009).

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