

## TRAVEL, MEAL, HOSTING & WORKING SESSION EXPENSES POLICY

### 1. PURPOSE

- 1.1 To define the AIHS policy for Travel, Meal, Hosting and Working Session expenses. This policy applies to all such expenses incurred in the course of AIHS business by AIHS staff, Board members, committee members and invited guests for travel, meal, hospitality and other incidental expenses regardless of how the expense has been paid or is being reimbursed.
- 1.2 As a public agency, AIHS aligns its policy to the Government of Alberta (GoA) Travel, Meal and Hospitality Expenses Policy and discloses expenses in a manner consistent with the GoA Public Disclosure of Travel and Expenses policy. The GoA policies provide a framework of accountability to guide the effective oversight of public resources in the reimbursement of expenses for the Alberta public service and Public Agencies, Boards, and Commissions.

### 2. DEFINITIONS

- 2.1 **“AIHS Business”** – activities that support the fulfillment of the AIHS mandate, including: committee meetings, workshops, conferences, stakeholder engagement meetings, and staff development and recognition events.
- 2.2 **“Disclosers”** – individuals who must disclose their expenses. At AIHS, the disclosers are Board members, the CEO, and Vice Presidents.
- 2.3 **“Travel and Meal Expenses”** – Refers to reimbursements for meals, travel, accommodation and related expenses incurred while engaged in AIHS Business.
- 2.4 **“Corporate Event”** – Functions where AIHS Business is performed at an AIHS facility, conference centre or rented facility. The event may include food and non-alcoholic beverages and where the attendees are AIHS employees, contractors and/or committee members. These events may include external meeting facilitators, speakers or participants.
- 2.5 **“Hosting Session”** - Functions where hospitality is provided as a matter of courtesy to individuals not doing AIHS Business. Hosting is the provision of any expense or cost associated with the session, including food, beverage, accommodation, transportation and other amenities.
- 2.6 **“Working Session”** - Functions where AIHS Business is performed at a commercial eating establishment (ie. a restaurant). The event may include food and non-alcoholic beverages and where the attendees are AIHS employees, contractors and/or committee members. These events may include external meeting facilitators, speakers or participants.

### 3. POLICY STATEMENTS

- 3.1 CEO (or delegated authority) pre-approval is required for all:
  - a. hosting events with an estimated cost of \$600 or greater or if alcohol is being served,
  - b. for all working sessions and corporate events with an estimated cost of \$1500 or greater,
  - c. for all out of province travel by AIHS employees.
- 3.2 Authority for approving the payment of expenses for all Travel, Meal, Hosting and Working Sessions is as per the signing authority for the account being charged and within the dollar limit of that authority.
- 3.3 The signing authority is responsible for forecasting and reporting hosting, working session or corporate event costs as outlined in this AIHS Policy.
- 3.4 The Finance Department will provide a template for reporting on all Discloser travel, meals and related expenses, all hosting events where the total cost was \$600 or more or where alcohol was served, and all working sessions where the total cost was \$1500 or more for completion by each department/unit within the required timeframe.
- 3.5 The Finance Department will compile the department/unit reports for public disclosure on the AIHS website on a quarterly basis.

#### A. TRAVEL AND MEALS

**Alcohol cannot be claimed and will not be reimbursed** as part of a travel or meal expense. There are no exceptions to this rule.

Detailed receipts for travel, meals (unless an allowance is being claimed) and other related expenses should be included with the *AIHS expense claim*. The receipt should itemize the purchases made including food and beverages consumed. A credit card receipt does not contain sufficient information to be considered an itemized receipt.

If an itemized receipt is not available, in order to be reimbursed, the claimant must provide a written statement attesting to the following:

- the expense was incurred and related to AIHS business;
- the expense has not been claimed previously; and
- the circumstances as to why the receipt is missing.

\* The *AIHS lost receipt form* must be signed by claimant and the authority approving the claim.

## B. HOSTING SESSIONS

**Prior written approval from the CEO (or delegated authority) is required for all hosting events where any of the following are true:**

- Alcohol will be served (see responsibilities regarding alcoholic beverages below)
- The costs will be **\$600 or more** (includes the provision of food, beverage, accommodation, transportation and any other associated costs) (*Use AIHS Pre-Approval for Hosting and Working Session form*)

### When is hosting appropriate?

**Hosting may be extended on behalf of AIHS when:**

- engaging in discussion of official AIHS matters with:
  - AIHS stakeholders
  - representatives from governments, agencies, boards and commissions;
  - publicly funded organizations;
  - business and industry; or
  - public interest groups
- providing people from local, provincial, national, international organizations with an understanding or appreciation of the workings of AIHS;
- honoring distinguished non-AIHS staff, Board members, and committee members for exceptional service to AIHS;
- conducting prestigious ceremonies for heads of state, government or distinguished guests from the private sector; and
- other hospitality functions as approved by the CEO, providing they conform to the overall policy.

### Responsibilities regarding alcoholic beverages

- Hosting may include the consumption of alcohol at a meal or a reception with invitees as defined above.
- If alcohol is provided at a hosting event, it should be provided in a responsible manner, e.g. food must always be served when alcohol is available.

### Responsibilities regarding choosing the location

- Use an AIHS facility if there is an appropriate one available.

### Responsibilities regarding Hosting Expenses

For purposes of determining whether the session is above or below the \$600 pre-approval limit:

- Include food and/or beverage costs when providing hospitality to guests
- Include costs related to the function (e.g. room or equipment rental, entertainment, etc.)
- Include costs of accommodation, travel and any other cost associated with the event
- If event includes both AIHS and non-AIHS employees, all food and beverage costs are considered hosting expenses

**Responsibilities regarding documentation of the event**

- The host extending the invitation:
  - Must document and justify the list of AIHS guests;
  - Keep the number of AIHS staff to a minimum, limiting it to those who have the most direct involvement in the business purpose of the event. In practice, AIHS staff should be limited to three per event unless pre-approved by the CEO upon justification of the active role each staff member would play at the event;
  - May include the partner of the AIHS guest only as a matter of courtesy or protocol.
- All expenses must be documented and include original itemized receipts.
- The claim must include event details regarding:
  - Purpose;
  - Date(s);
  - Location;
  - Type of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.).

**C. WORKING SESSIONS and CORPORATE EVENTS**

**Prior written approval from the CEO (or delegated authority) is required for all working sessions and corporate events where any or all of the following are true:**

- The costs will be **\$1,500 or more** for food and non-alcoholic beverages (excludes the cost of room rentals, equipment, etc.) *(Use AIHS Pre-Approval for Hosting and Working Session form)*

**Responsibilities regarding choosing the location**

- Use an AIHS facility if there is one available and appropriate.

**Responsibilities regarding documentation of the event**

- All expenses must be documented and include original itemized receipts.
- The claim must include event details regarding:
  - Purpose;
  - Date(s);
  - Location;
  - Type of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.).

## 4. PROCEDURES

4.1 AIHS will reimburse individuals for reasonable expenses while traveling on AIHS business. These individuals include AIHS staff, Board members, committee members, and invited guests. Expense reimbursement is aligned with the Financial Administration Act, Treasury Board Directive, Travel, Meal and Hospitality Expenses Directive October 1, 2012.

### A. PRIOR APPROVAL FOR TRAVEL

- The CEO (or delegated authority) approves all out-of-province travel prior to arrangements being made for the travel (*use AIHS travel arrangement form*).
- AIHS Business unit leaders approve their staff and their own travel if travelling within the Province of Alberta as well as travel for contractors, volunteers, and committee members.
- When travel is authorized, the most direct, practical and cost effective route and mode of transportation should be used.

### B. BASIS FOR REIMBURSEMENT OR ALLOWANCE

- AIHS will reimburse all reasonable and appropriate personal and other travel expenses necessarily incurred by an individual in performing AIHS related duties.
- Receipts or satisfactory proof of payment for reimbursement of expenses must be submitted for all travel claims.

### C. CLAIMABLE EXPENSES WITH A RECEIPT

The following expenses may be claimed with a receipt:

- airfare
- automobile rental
- rail fare
- excess baggage charges where extra equipment is required because of duties being performed
- charges for electronic communication related to AIHS business
- charges for business related phone calls
- taxi fares over \$12.75
- bus fares, including airport bus, other than intra-city bus fares
- internet connectivity in hotel, airplanes or other public places
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If a receipt is not available or missing for the above items, the claimant will be required to complete a lost receipt form in order to be reimbursed.

## **D. CLAIMABLE EXPENSES WITHOUT A RECEIPT**

The following expenses, to a maximum of \$12.75, may be claimed without a receipt or a missing receipt attestation:

- intra-city public transportation
- taxi fares
- parking charges
- meal allowances
- personal expense allowance

## **E. TRAVEL MEAL EXPENSES**

1. When travelling on AIHS business, individuals may claim either:
  - the actual cost of the meal; or
  - the meal allowance
2. The actual cost of the meal is the amount shown on the receipt, excluding alcoholic beverages, plus a gratuity of up to 20 percent of the meal cost.
3. The meal allowances are:
  - \$9.20 for breakfast (if the departure time is 7:30 a.m. or earlier or the return time is 7:30 a.m. or later)
  - \$11.60 for lunch (if the departure time is 1:00 p.m. or earlier or the return time is 1:00 p.m. or later)
  - \$20.75 for dinner (if the departure time is 6:30 p.m. or earlier or the return time is 6:30 p.m. or later)
4. If a meal is included in the expense of airfare, a meal allowance cannot be claimed unless the flight is delayed. If a flight is delayed, a meal may be claimed in accordance with the above allowances.
5. If a meal is included as part of an event being attended, a meal allowance cannot be claimed.

## **F. PERSONAL EXPENSES**

For each full twenty-four hour period spent travelling on AIHS business, an allowance for personal expenses may be claimed. This allowance is intended to cover small miscellaneous expenses such as snacks, coffee, tea, aspirin etc., outside of meal claims or meal allowances. Individuals may not claim this allowance if they are submitting receipts for these type of expenses for reimbursement.

- \$7.35 in Canada
- \$14.65 outside of Canada

## **G. LONG DISTANCE AND TELEPHONE EXPENSES**

A claim for the cost of one personal long distance call every twenty-four hour period may be claimed.

## **H. LAUNDRY EXPENSES**

Laundry and dry cleaning costs incurred after four consecutive nights while traveling on AIHS business may be claimed.

## **5. BUSINESS USE OF PRIVATE VEHICLE**

### **A. BUSINESS KILOMETER RATE**

When using a private vehicle for AIHS business, an amount of \$0.505 per kilometer travelled may be claimed.

### **B. BUSINESS INSURANCE**

If an insurance company or agent requires additional insurance be purchased for travelling on AIHS business using a private vehicle, the full amount of the additional premium to a maximum of \$500 per year, pro-rated if the insurance is for less than a year, may be claimed.

### **C. TRAVEL BY THIRD PARTY VEHICLE**

The actual expense of hiring or renting third party vehicles such as taxis may be claimed up to the amount shown on the receipt plus a gratuity of up to 20 percent. The hiring of a town car, limousine or similar vehicle may be claimed rather than a taxi if there is a valid business purpose or will result in a cost savings.

The cost of renting an intermediate or economy vehicle may be claimed. An upgraded vehicle may be claimed 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 need. In-car navigation systems and electronic toll payment (where appropriate) are reimbursable expenses but expenses for all other convenience options are not reimbursable.

## **6. TRAVEL BY AIR**

Air travel should be booked through the AIHS' designated travel agent where possible. All domestic airfares should not exceed economy rates (Tango Plus), unless otherwise authorized by the CEO (for AIHS employees, contracted individuals or committee members) or the Board Chair (for Board member and CEO travel) for reasons such as medical conditions supported by a physician's note or domestic or international flights stated to exceed four continuous hours at the time of booking.

Accumulation and use of points through their own frequent flyer program is permissible however, the use of such points for personal travel is considered a taxable benefit by Revenue Canada. The amount of the benefit is deemed to be the fair market value of the flight at the time of purchase. It is the responsibility of the individual to report the amount for income tax purposes.

## 7. BOARD OF DIRECTORS REMUNERATION

As of January 1, 2010, the Board of Directors of Alberta Innovates – Health Solutions, as prescribed by the Order in Council, Government of Alberta, remunerates as follows:

Committee members:

- \$164 for up to and including four hours in any day, or
- \$290 for over four hours and up to and including eight hours in any day, or
- \$427 for over eight hours in any day, spent on the business of the committee.

Chairman or person acting as chairman of a committee:

- \$219 for up to and including four hours in any day, or
- \$383 for over four hours and up to and including eight hours in any day, or
- \$601 for over eight hours in any day, spent on the business of the Board or a Board committee

## 8. COMMITTEE REMUNERATION

Committee members act in an advisory capacity to AIHS and are not considered employees. AIHS follows current legislation regarding deductions and reporting as determined by Canada Revenue Agency (CRA). The following policies pertain to payments made to committee members:

- **Residents:** Income Tax and Employment Insurance (EI) deductions are not required. Canada Pension Plan (CPP) is deducted if annual remuneration exceeds the effective annual exemption rate. All income and deductions are reported to CRA. Committee members receive a T4A information slip at tax time.
- **Non - Residents:** Employment Insurance (EI) and Canada Pension Plan (CPP) are not applicable and therefore deductions are not required. Income tax is deducted at a rate of 15%. All income and deductions are reported to CRA. Non-resident committee members receive a T4ANR information slip at tax time. Non-residents may apply to CRA to have withholding tax waived or reduced. If the application is approved, CRA notifies the Corporation to not withhold tax or to withhold tax at a reduced rate.

An honorarium from AIHS cannot be re-directed to a charitable organization on behalf of the individual. All other honoraria issued by AIHS are either taxable to the individuals who completed the work for AIHS, or issued to their professional organization or company. T4A/T4ANR information slips are issued to the individuals by AIHS.

An honorarium may be directed to the committee member's employer if the employer provides documentation assuming responsibility for reporting to CRA on behalf of the individual. (*Use AIHS Honorarium Redirection Form*)



## External Reviews

### Review Committee Membership (Canadian or US\$)

- Members \$750 per meeting day
- Chair \$1,200 per meeting per day
- Conference Calls \$350 per meeting per day

### External Reviews

- \$250 per review (Canadian or US\$)

### Summer Studentship Conference Grant/ Review Committees

- \$600 per meeting per day (Canadian or US\$)

### HYRS

- \$450 per meeting per day (Canadian or US\$)

### Ad-hoc Committees & Speaker Honorariums

- As approved by CEO

### Research Ethics Review Committee

- Committee Chairs \$1,200 per day
- Committee Members \$800 per day (as grandfathered from CPSA rates)
- Actual overnight expenses, supported by original receipts, which generally would include hotel, meals and reasonable incidentals, up to a maximum of \$260 per day before taxes.
- Mileage at \$0.52/km (as grandfathered from CPSA rates)