EXPENSE RULES POLICY

SJHC•SJCCC•SJV•VSGV

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MANUAL: Board	**SECTION: Governance**

VALUE STATEMENT

In its mission to deliver sustainable, high quality ***Service***, St. Joseph's Health Centre (SJHC), St. Joseph's Continuing Care Centre (SJCCC), St. Joseph's Villa (SJV) and Villa St. Gabriel each will provide for a fair reimbursement of travel and business expenses associated with the delivery of its programs at all of its facilities.

OBJECTIVE

To develop a structure that addresses how we respond to expenditures that are reimbursements from public funds. The expense rules will apply to any person in the organization making an expense claim, including the following:

- Board (includes Board Committee members as appropriate);
- Employees; and
- Consultants and contractors engaged by the organization, providing consulting or other services.

DEFINITIONS

N/A

PURPOSE AND GUIDANCE

The Board of Directors of each organization and the staff hold themselves, and all other stakeholders of the facility, to the highest standards of financial prudency. The governance and operation of the organization occurs in accordance with the *Broader Public Sector Accountability Act, 2010*, and other relevant regulations associated. In order to fulfill its mission in the most effective way possible, the organization adheres to the following key principles:

1. Accountability
   - Organizations are accountable for public funds used to reimburse travel, meal and hospitality expenses. All expenses support business objectives.
2. Transparency
   - Organizations are transparent to all stakeholders. The rules for incurring and reimbursing travel, meal and hospitality expenses are clear, easily understood, and available to the public.
3. Value for Money
   - Public funds are used prudently and responsibly. Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard to health and safety.
4. Fairness
   - Legitimate authorized expenses incurred during the course of the business of an organization are reimbursed.

It is the Board's intention to empower its leaders to develop and implement policies and procedures to ensure that expenses rules are developed to encompass and provide guidance and serve to inform the organization staff and affiliates of their respective roles and responsibilities for the corporate expense reimbursement process.

The expense rules will reference the Ontario Hospital Association (OHA) Hospital Expense Policy Guidelines; Management Board of Cabinet Travel, Meal and Hospitality Expenses Directive (Updated January 1, 2020) and the Broader Public Sector Expenses Directive (effective January 1, 2020).
For the purpose of this policy and the expense rules, the Board supports managerial discretion allowing for the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with organizational policies and these rules. All decisions made under the expense rules will be made very carefully.

When managerial discretion is exercised rationale must be provided with the expense report or purchase requisition in the form of a briefing note that is authorized.

Expense Reimbursement
The organization will reimburse expenses for business or education, consistent with normal living standards, provided they are authorized, in accordance with the policy and procedures governing "Expense Rules", and supported by original detailed receipts as outlined in the Education, Travel and Expense Policy and the Hospitality and Corporate Events Policy.

Public Reporting
St. Joseph's Continuing Care Centre, as a hospital (public sector organization) under the *BPSAA*, must post expense claim information on its public website for the following:

- Every member of the Board of Directors;
- The CEO; and
- Every member of Senior Management that **reports directly to** the CEO.

St. Joseph's Continuing Care Centre will post the following information in respect of each travel, meal and hospitality claim made by individuals designated above with respect to the Continuing Care Centre:

- Type of expense claimed; i.e. Travel, Meal, Hospitality;
- Date on which the expense occurred;
- Amount claimed; and
- A description of the expense.

The annual public posting cycle is as follows:

Reporting Period	**Public Reporting Date**
April 1 to September 30	By November 30
October 1 to March 31	By May 31

The Chief Financial Officer/Vice President of Corporate Services is responsible to ensure the proper information is collected and posted to public website.

PROCEDURE
N/A

REFERENCES
Education, Travel and Expense Reimbursement Policy
Hospitality and Corporate Events Policy

Gatekeeper: Finance Committee	**Last Review Date:** April 23, 2024
Next Review Date: April 23, 2025	**Last Revision Date:** March 6, 2024
Stakeholder Review & Approval	**Date**
Board of Directors	May 30, 2024
Finance Committee	April 23, 2024