

Policy:	Corporate Expense	
Owner:	Director, Finance	
Sponsor:	Vice President, Clinical Support and Chief Financial Officer	
Approval by:	Senior Leadership Team	Date: 2025-09-02
Original Effective Date: 2007-02-05	Reviewed Date: 2026-04-01	Revised Date: 2026-04-01

<p>This policy applies to: or</p>	<input checked="" type="checkbox"/> St. Joseph's Health Care London <input type="checkbox"/> Mount Hope Centre for Long-Term Care <input type="checkbox"/> Parkwood Institute Main Building <input type="checkbox"/> Parkwood Institute Finch Family Mental Health Care Building <input type="checkbox"/> St. Joseph's Hospital <input type="checkbox"/> Southwest Centre for Forensic Mental Health Care
<p>(If this policy applies to all sites, please check St. Joseph's Health Care London only.)</p>	

KEY PRINCIPLES

The following principles are intended to provide guidance and serve to inform St. Joseph's Health Care London (St. Joseph's) [staff](#) and [affiliates](#) of their respective roles and responsibilities for the corporate expense reimbursement process.

- Staff and affiliates will be reimbursed for reasonable and actual expenses incurred by them when performing hospital business;
- The hospital expects discretion to be applied with any expenses incurred and reserves the right to limit reimbursement to reasonable costs.
- For staff and affiliates that incur expenses in a situation where they are sponsored by another organization (i.e. Ontario Hospital Association), the reimbursement will be made directly to the individual by the sponsor organization.
- In the instance where a collective agreement or an employment contract specifies reimbursement terms/rates, those terms/rates shall apply (not what is specified in this policy). Staff and affiliates are expected to make the most practical, economical and reasonable arrangements for [travel](#), [meals](#), [hospitality](#), and corporate expenses.

PURPOSE

This policy outlines the procedure for the reimbursement of authorized corporate expenses incurred by St. Joseph's staff and affiliates in the course of their hospital responsibilities.

This policy is only applicable to the business, operations, assets, and commitments of St. Joseph's and its joint ventures: Healthcare Materials Management Services (HMMS), London Laboratory Services Group (LLSG), and Regional Shared Services. Therefore, this policy does not apply to Lawson Health Research Institute (LHRI), Lawson Research Institute (LRI), London Health Sciences Centre Research Inc., St. Joseph's Health Care Foundation, the hospital auxiliaries, or any other separate legal corporate entity or organization.

For the purpose of this policy [consultants](#) are not considered staff or affiliates and therefore are not covered by this policy. The contract between the hospital and the consultant will clearly specify any and all reimbursable expenses as covered in the [Corporate Procurement of Consulting Services](#) policy.

POLICY

The St. Joseph's corporate expense policy references the [Broader Public Sector Expenses Directive](#).

All expenses submitted by a staff/affiliate must be approved and signed by the appropriate leader (refer to Authorizations and Approvals policy). The leader approving the expenses is responsible to ensure all claims are correct, reasonable, and in accordance with this policy, including meal allowances and travel rates.

Leaders are not authorized to approve their own expenses, or that of a subordinate that has paid for travel, meals, etc., expensed to the leader's benefit.

For the purpose of this policy and the expense rules, managerial discretion allows for the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with this policy and the rules. All decisions made under the expense rules should be made very carefully.

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

Approvers are accountable for their decisions, which should be:

- subject to good judgment and knowledge of the situation;
- exercised in appropriate circumstances; and
- comply with the principles and mandatory requirements set out in this policy.

When a situation arises and discretion needs to be exercised, approvers should consider whether the request is:

- able to stand up to scrutiny by the auditors and members of the public;
- properly explained and documented;
- fair and equitable;
- reasonable;
- appropriate.

It is the responsibility of both the approver and the claimant to work out appropriate arrangements which would meet the test of being fair and equitable.

Expense Reimbursement forms that do not comply with established corporate policies and procedures are returned to the approver and are not processed until corrected.

Expenses outlined in this policy are as follows:

(Click on specific section below to view or continue to scroll through policy and procedure).

1. [**PERSONAL BUSINESS EXPENSES**](#)
 - 1.1. [**Expense Reimbursement**](#)
2. [**TRAVEL**](#)
 - 2.1. [**Travel by Vehicle**](#)
 - a. [**Rental Vehicle**](#)
 - b. [**Use of Personal Vehicle**](#)
 - c. [**Travel by Train**](#)
 - d. [**Travel by Air**](#)
3. [**MEALS**](#)
4. [**ALCOHOL**](#)
5. [**ACCOMODATION**](#)
6. [**SOCIAL EVENTS**](#)
7. [**HOSPITALITY**](#)
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 - 10.1 [**Submitting an Expense Reimbursement Form**](#)
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 - 10.5. [**Booking a Facility for a Hospitality Event**](#)

1. **PERSONAL BUSINESS EXPENSES**
 - 1.1. Expense Reimbursement
 - Reimbursable [business expenses](#) must be:
 - Work related

- Modest, appropriate and reasonable
- Balanced among economy, health and safety, and efficiency of operations
- Submitted in a timely fashion, and in the form and manner outlined in this policy
- Personal business expenses must be submitted to HMMS using the approved online Expense Reimbursement form detailed in Appendix B.
- Expenses of a personal nature will not be reimbursed. Such expenses include but are not limited to expenses for:
 - Expenses resulting from unlawful conduct
 - Traffic and parking violations incurred while driving on hospital business
 - Recreational purposes (e.g. video rentals, mini-bars, special facilities charges, entertainment not directly related to hospital business, etc.)
 - Personal items not required to conduct hospital business
 - Memberships to reward programs or clubs (e.g., airline clubs)
 - Social events that do not constitute hospitality as described in [Section 7](#)
 - Alcoholic drinks, unless as described in [Section 4](#)
 - Expenses incurred due to the presence of friends or family members
 - Hotel expenses incurred because of failure to cancel reservation
 - Credit card fees and late payment charges
 - Additional ancillary charges such as premiums for failure to refill fuel in a rental car

2. [TRAVEL](#)

- Travel should be approved in advance by the leader and a copy of the boarding pass or ticket for all modes of transportation should be attached to the Expense Reimbursement form. If boarding pass is unavailable then proof of travel must be demonstrated.
- The mode of transportation chosen – air, train, or car, should be that which enables staff/affiliates to attend to hospital business with the least cost to the hospital, consistent with the least amount of interruption to regular business and personal schedules. Consideration should be taken as to the length of time away from the workplace.
- Where a number of staff/affiliates attend the same function shared travel will be considered and required where possible.
- Basic economy/coach fares will be paid by the hospital. Any upgrades are the responsibility of the staff/affiliate.
- Travel with others (i.e. spouse), including meals and cancellation fees, is not covered by the hospital and must be paid for by the staff/affiliate.
- When personal travel is combined with business travel, the staff/affiliate will be reimbursed for only the business portion of the trip.

2.1. Travel by Vehicle

- When road transportation is the most practical and economical way to travel, the order of preference is:
 - Rental vehicle (when a rental vehicle is more economical than use of a personal vehicle).
 - [Personal vehicle](#) (when a personal vehicle is more economical than use of a rental vehicle).

a. Rental Vehicle

- Rental of compact or mid-size vehicle is encouraged and staff/affiliates are required to use car rental companies approved by the hospital (currently Enterprise) where possible to ensure the most favourable rates. Consideration may be given for a car rental upgrade based on the number of passengers, weather conditions and other safety reasons. All luxury and sports car rentals are expressly prohibited.
- Collision and liability insurance offered by the car rental companies must be purchased since the hospital's insurance coverage does not cover replacement value for rental cars.
- Rental cars must be refueled before returning to avoid extra charges.
- Receipts for gasoline purchases, parking lot charges and applicable bridge or highway tolls must be submitted with expense reports. If the car rental is not covered by an HMMS purchase order, a copy of the rental agreement must be attached to the expense report.

b. Use of Personal Vehicle

- Personal vehicles used for hospital business must be insured at the vehicle owner's expense for personal motor vehicle liability. Coverage must be equal to or greater than the minimum liability specified in the Insurance Act. Drivers must satisfy themselves whether their motor vehicle insurance coverage includes business use of their vehicles.
- The hospital will not reimburse costs of collision and liability coverage. Staff/affiliates driving a personal vehicle on hospital business cannot make claims to the hospital for damages as a result of a collision.

- The hospital assumes no financial responsibility for privately-owned vehicles other than paying the kilometric rate when used for hospital business (refer to Appendix A). For kilometric allowance for out-of-town travel and the local travel rate between sites refer to Appendix A. This allowance is to cover the costs of fuel, depreciation, maintenance and insurance.
- Employees will not be compensated for their normal daily commute, which is the distance between the primary home address (home) and base office location/unit. ward. service (office). When an employee does not attend the office at the start or end of the workday, compensation for kilometers for the first and last trip of the day will only be paid for any distance that exceeds the normal commute (regardless of whether it occurs before or after the employee's start time).
- For employees whose regular work location is not a St. Joseph's office/site, a designated location will be identified for mileage reimbursement purposes. This location may be another office site or a central point within the employee's typical work area. The determination will be based on operational needs, the nature of the employee's duties, and where they are most frequently required to perform their work. This designated location will serve as the baseline for determining commuting distance. Travel between an employee's home and this designated location is considered normal commuting and is not eligible for reimbursement. Only travel that exceeds the normal commuting distance from home to the designated location may be considered for reimbursement.
- For employees designated as working from a home office under their employment contract, a designated work location will be identified for mileage reimbursement purposes, which may be the employee's home, a St. Joseph's office/site, or another approved location as determined by management based on operational requirements. This designated location will serve as the baseline for determining commuting distance. Travel between an employee's home and this designated location is considered normal commuting and is not eligible for reimbursement. Only travel that exceeds the normal commuting distance from home to the designated location may be considered for reimbursement.
- When staff/affiliates use their own personal vehicles for hospital business, reimbursement will be in accordance with the corporate rate or rate outlined in a staff member's collective agreement.
- Reasonable and necessary toll charges incurred while travelling on hospital business, including Highway 407 (407 ETR) fees, are eligible for reimbursement. Tolls must represent the most practical and economical travel option given operational requirements and time constraints. Claims must be supported by original receipts or account statements.
- Receipts for parking charges must be submitted with expense reports. Except for volunteers, monthly parking passes for St. Joseph's parking facilities are not reimbursable unless directly specified in an employment contract.

c. Travel by Train

- Staff/affiliates will choose the most economical and direct form of transportation by train. Wherever possible, travel arrangements should be made in advance to ensure availability of economy class seats and the best price.
- Only economy "Comfort Class" train travel is acceptable for business. Basic economy/coach fares will be paid by the hospital. Any upgrades are the responsibility of the staff/affiliate.
- Refer to Procedure section below - [Booking Travel by Train](#).

d. Travel by Air

- Staff/affiliates may travel by air for trips that are beyond reasonable driving distance. Prior approval for all travel by air must be obtained from the leader.
- Staff/affiliates shall travel Economy class for all domestic and international travel unless pre-approved by their Vice President.
- Every effort should be made to book in advance to take advantage of discounted fares and to obtain the lowest fares compatible with necessary travel requirements.
- The original boarding pass/passes and ticket/E-ticket should be attached to the expense report for each segment of travel. If not available, proof of travel must be demonstrated.

3. [MEALS](#)

- During normal working hours for the work group, team, or individual, meals and refreshments for staff/affiliates are not reimbursable, except in the following circumstances:
 - a. Out-of-town hospital business (i.e. conferences, training courses, Ministry meetings, etc.) – in these cases, actual meal costs, including reasonable gratuities, will be reimbursed according to the maximum outlined in [Appendix A](#). Should a group of Hospital staff/affiliates be present, the highest ranking staff/affiliate must pay for the meal if individual/separate bills are not used.
 - b. Internal training/education sessions greater than three hours in length

- c. Business meetings with a working lunch conducted from at least 11 a.m. to 2 p.m.
- d. Staff/affiliates are required to work outside of normal working hours, defined as being:
 - o more than an hour before the start of their normal work day or more than an hour after the end of their normal work day.
 - o over a normal meal period (i.e. breakfast or dinner)
- e. Periodic light refreshments for volunteers.
- f. Scenarios permitted under the [Recognition](#) section of this policy.
- For items b, c, and d above, catering for on-site meetings is only to be provided by the Hospital's preferred caterer (subject to their hours of operation), and must be authorized by the organizer's leader. In most cases for items c and d, the "organizer" will be the most senior staff/affiliate in attendance. Supporting documentation must include the name of the course (for item b) or a list of those in attendance (for items c and d).
- As per other sections of this policy, alcohol is strictly prohibited without prior approval of the President & CEO. In addition, meals must not be purchased on a credit account unless pre-approved through a purchase order in accordance with the Authorizations and Approvals policy.
- At all times, staff/affiliates – especially leaders granting [authorization](#) – are expected to use care and good judgment when spending Hospital funds on meals and refreshments.
- Refer to Procedure section below – [Expensing Meals](#).

4. ALCOHOL

- Costs for alcoholic beverages are not typically reimbursable. Exceptions to the policy for reimbursement of alcoholic beverage costs can only be approved by the CEO. If approval is issued explicit limitations may be placed on the amount that may be reimbursed for alcohol-related expenses.
- Staff/affiliates are to ask the restaurant for a separate invoice when having alcohol with their meals in order to better facilitate the expense reimbursement process for the food portion.

5. ACCOMMODATION

- Staff/affiliates shall use the most economical accommodation available (generally a standard quality hotel room). No reimbursement will be made for suites, executive floors, or concierge levels.
- Staff/affiliates are responsible for all room charges and must review the hotel bill carefully to ensure all charges are correct. A detailed copy of the hotel bill must be attached to the expense reimbursement form.
- Staff/affiliates will not be reimbursed for entertainment, laundry service, pay TV or movies, alcohol or special facility charges (e.g. fitness clubs).
- Long-distance business and personal calls may be reimbursed, however discretion should be used in the frequency and length. Wherever possible, the most cost-effective method should be used (e.g. hospital issued cell phones or calling cards) in order to minimize costs.
- While traveling on hospital business, additional business expenses not otherwise covered will be reimbursed, such as computer access charges, photocopying, word processing services, facsimile transmissions, internet connections, rental and transportation of necessary office equipment, provided the charges incurred are reasonable and related to hospital business.

6. SOCIAL EVENTS

- This Hospital policy prohibits use of Hospital funds for all social activities for all staff/affiliates.
- Staff/affiliate social activities can continue to be funded personally by the staff/affiliates involved, but monetary and/or in-kind donations from vendors, prospective vendors, and other external organizations are not to be solicited.

7. HOSPITALITY EVENTS

- For the purposes of this policy, hospitality is the provision of food, beverage, accommodation, transportation and other amenities to people who are not engaged to work for:
 - o designated Broader Public Sector (BPS) organizations (i.e. hospital employees covered by this policy), or
 - o any of the Ontario government ministries, agencies and public entities covered by the OPS Travel, Meal and Hospitality Expenses Directive (available on the Ministry of Government Services website).
- Hospitality may be extended in an economical and consistent manner when:
 - o it can facilitate hospital business; and
 - o it is considered desirable as a matter of courtesy or protocol.
- Hospitality-related expenses are to be approved by the President & CEO, and as per other sections of this policy, alcohol is strictly prohibited without prior approval of the President & CEO. Where hospitality events are extended by the Hospital, and where the guests include vendors (current or prospective), senior management is responsible for obtaining prior approval from HMMS to ensure that the event does not give, or is not perceived to give, preferential treatment to any vendor.

- Refer to Procedure section below – [Booking a Facility for a Hospitality Event](#).

8. CHARITABLE EVENTS

- The Hospital recognizes the importance that charity plays in our local community – and in particular, the role of our local hospital foundations. In some circumstances, sponsorship of charitable events is permitted with the prior approval of the President & CEO. Such expenditures can also be funded personally by the staff/affiliates attending, or by outside vendors and other organizations, subject to the provisions of our [Standards of Business Conduct](#).

9. RECOGNITION OF STAFF/AFFILIATES

- Staff and affiliates make important contributions to our healthcare environment every day, and the Hospital values all of their efforts. However, the desire to recognize the contributions of staff and affiliates must also be balanced with the concepts of:
 - Fiscal responsibility – we must live within our budget.
 - Accountability, transparency, and proper stewardship of public funds – as supported by the Hospital's Board and leadership team, and as envisioned by the government's [Broader Public Sector Accountability Act](#).
 - Equity – we must embrace the concept of equity (i.e. fairness) over equality (i.e. sameness), while attempting to ensure consistent application of recognition principles across a broad, multi-faceted organization.
 - Legal compliance – not just with the [Broader Public Sector Accountability Act](#), but also with applicable employment laws and Canada Revenue Agency regulations.
- Taking into account the above principles, Hospital-funded recognition programs are to be corporate in nature. At a department or unit level, leaders are still encouraged to recognize staff and affiliates intrinsically (i.e. through verbal and/or written feedback, thank-you messages or e-cards, highlighting accomplishments at team meetings, etc.); however, extrinsic or monetary recognition (i.e. bonuses, gift cards/certificates, paid time-off, flowers, other gifts, etc.) is not permitted. Accordingly, the following corporate recognition programs have been established:
 - President's Awards
 - Sisters of St. Joseph Awards for Excellence
 - Nursing Excellence Awards
 - Medical Advisory Committee Awards
 - Service Recognition Award Program
 - Annual Physician and Employee Recognition Day
 - Corporate Safety Program
 - Quality of Worklife Program
 - Recognition of Staff/Affiliate upon Retirement
- In addition, several externally-funded recognition programs exist, and are available for recognizing staff and/or affiliates. These include (with further details on eligibility and application processes available from either Human Resources and/or the Foundation):
 - Clinical Education & Development Fund
 - The Nancy White Memorial Fellowship Fund
 - The Joan Garrison Fund
 - The Meltzer Fund for Nursing Education
 - The Michael Boucher Fund
 - The Helen C.L. Zavitz Endowment
- Given their significant donations of time and service to the Hospital, reasonable and appropriate recognition of volunteers (including elected Board members and Board Committee community members) is permitted under this policy. All such recognition activities are to be approved by the corresponding Vice-President or President & CEO.
- Occasionally, some sort of recognition or reward may be appropriate to stimulate staff/affiliate awareness of and/or participation in key corporate initiatives. All such recognition or reward activity is to be approved by the Senior Leadership Team.

PROCEDURE

1. Submitting an Expense Reimbursement Form

- 1.1. Claimants must:
 - 1.1.1. Submit a separate expense form for each travel event claim
 - 1.1.2. Submit all reimbursable personal business expenses to HMMS using the approved online [Expense Reimbursement Form](#) (Appendix B).
 - 1.1.3. Complete all requested areas of the expense form in full
 - 1.1.4. Obtain all appropriate approvals before incurring expenses; if no prior approval was obtained, then a written explanation must be submitted with the claim;

- 1.1.5. Submit original or scanned copy of itemized receipts with all claims (credit card slips are not sufficient). Original receipts submitted must be taped to an 8 ½ x 11 sheet of paper.
- 1.1.6. If there is not an itemized [receipt](#), a written explanation must be submitted to explain why the receipt is unavailable and a description itemizing and confirming the expenses must be provided;
- 1.1.7. Submit claims by the end of the quarter following the quarter in which the expense was incurred; a written explanation is required if not submitted within this timeframe;
- 1.2. Employees are required to repay any overpayments as it is considered a debt owing to the organization
 - 1.2.1. Submit claims for expenses before leaving positions
 - 1.2.2. Ensure the printed hard copy Expense Reimbursement Form is signed by the staff/affiliate requesting reimbursement and the approving leader. The total must be within the approving leader's authorization limit. Refer to Authorizations and Approvals policy.

2. Processing an Expense Reimbursement Form

- 2.1. Expense reimbursement forms are processed through HMMS and reimbursed either by Electronic Funds Transfer (direct deposit) or by cheque (issued monthly). [Click here](#) for a link to the EFT request form.
- 2.2. Expenses will be reimbursed only if they are supported with original receipts and/or documentation.
 - 2.2.1. Where receipts are unavailable (e.g. parking meters, etc.), it is the responsibility of the approving leader to validate the reasonability and appropriateness of the expense. Credit card slips or statements will not be accepted in place of original, detailed receipts.

3. Booking Travel by Train

- 3.1. When booking train travel, reference corporate discount code #710596, which will provide a 10% discount off the lowest published fare.
- 3.2. Purchase train tickets on-line on the [VIA Rail website](#) or purchased at the train station. Train travel is not to be booked through a travel agent, because of the high service fees charged.

4. Expensing Meals

- 4.1. Provide original, itemized receipts with the Expense Reimbursement Form for actual meal expenses. Reasonable gratuities will be reimbursed.
 - 4.1.1. When a staff/affiliate is authorized to pay for meals of others include a brief explanation of the event and a list of those in attendance on the Expense Reimbursement Form

5. Booking a Facility

- 5.1. Prior to booking a facility, the contract put forward by the facility must be reviewed by Risk Management.
 - 5.1.1. Risk Management will review the terms and conditions as well as engage our insurer and inform them of the date(s) of the event.
 - a. If Risk Management approves the contract, the contract is sent to the designated approval authority for approval and submitted to HMMS with a request for signature (refer to [Authorizations and Approvals](#) policy). At that time HMMS management will review and approve the contract and return it to the requestor.
 - 5.1.2. The signed contract along with the invoice from the facility is attached to the purchase requisition.

DEFINITIONS

Affiliates – Individuals who are not employed by the organization but perform specific tasks at or for the organization, including appointed professionals (e.g., physicians/dentists), students, volunteers, researchers, contractors, or contracted staff who may be members of a third-party contract or under direct contract to the organization, and individuals working at the organization, but funded through an external source (e.g. research employees funded by Western).

Authorization – The approval of an expense reimbursement and business travel claim by the appropriate person with adequate approval authority. Generally, authorization requires the immediate supervisor's approval as long as the expense claim amount is within their signing limit. Refer to [Authorizations and Approvals](#) policy.

Business Expenses – Reasonable expenditures incurred by staff in the course of performing their employment-related duties.

Business Meals – Includes meals when traveling for business, as well as other circumstances (e.g. asking staff to work late and providing them with dinner).

Business Travel – Travel required for hospital business and authorized by the appropriate level of authority.

Consultants – Persons providing services to the hospital on an independent contractor basis, and who is not staff or an affiliate of the hospital. For greater clarity, consultants are not to be considered “staff”; that term is defined below.

Hospitality – The provision of food, beverage, accommodation, transportation and other amenities at the hospital’s expense to persons who are not employed by hospital (e.g. vendors, volunteers).

Personal Vehicle – A vehicle owned, borrowed or rented/leased personally by a staff member of affiliate.

Receipt – An original document, or carbon or certified copy, with the details of the expenditure, the amount, the date and indicating proof of payment.

Staff – For the purposes of this policy, “staff” includes all hospital employees.

REFERENCES

Related Corporate Policies

[Authorizations and Approvals](#)

[Corporate Procurement of Goods and Non-Consulting Services](#)

[Corporate Procurement of Consulting Services](#)

[Standards for Business Conduct](#)

Legislation

Government of Ontario (2010) [Broader Public Sector Accountability Act, 2010](#)

APPENDICES

Appendix A

[Corporate Travel and Expense Rates](#) (Rev. 2026-04-01)

Appendix B

Healthcare Materials Management Services (HMMS) [Expense Reimbursement Form](#) (Rev. 2024-04-01)

Note: Login required to access. Select “Forms” from banner bar and select “Expense Reimbursement”