 <p>JOHNS HOPKINS MEDICINE JOHNS HOPKINS HEALTH SYSTEM</p>	<p>The Johns Hopkins Health System Policy & Procedure</p>	<p><i>Policy Number</i> FIN022</p>
	<p><i>Subject</i></p>	<p><i>Effective Date</i> 01-01-08</p>
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POLICY

This policy applies to The Johns Hopkins Health System Corp. (JHHS) and the following affiliated entities: The Johns Hopkins Hospital (JHH), Johns Hopkins Bayview Medical Center (JHBMC), Howard County General Hospital (HCGH), Johns Hopkins Community Physicians (JHCP), Johns Hopkins Medical Services Corporation (JHMSC), Johns Hopkins Medicine International (JHMI), Ophthalmology Associates (OA), Johns Hopkins Employer Health Programs (EHP), Johns Hopkins Medical Management Corporation (JHMMC), Priority Partners (PP), Johns Hopkins Pharmaquip, Inc. (JHPQ), Johns Hopkins Home Health Services, Inc. (JHHHS), Johns Hopkins Pediatrics Home, Inc. (JHPAHI), Johns Hopkins HealthCare (JHHC), Johns Hopkins Home Care Group (JHHCG), Suburban Health Center (SHC), Broadway Acquisition and Development, and HCGH OB/GYN Associates Series, LLC (HCGH OBGYN).

Purpose

JHHS will reimburse properly documented and reasonable employee expenses that are incurred as a direct result of (i) business travel, or (ii) the development and operation of the business of JHHS and its affiliates. Employees and their supervisors are responsible for ensuring all expenses submitted for reimbursement are in accordance with this policy. Expenses submitted that are older than 90 days may not be reimbursed unless approved by the JHHS CFO.

Transportation and Travel Expenses


All transportation and travel arrangements ordered shall be the most economical under the circumstances. Excursion or coach fares shall be ordered whenever available. Approval of a Vice President shall be required for any other class of travel. Each department has the right to limit travel expenditures based on budgetary restrictions and may limit coverage to certain categories of travel expense. JHHS and its affiliates are not responsible for an employee's personal effects or luggage while traveling.

Specific policies relating to automobile and public transportation are as follows:

1. Personal Cars

- a. Use of an employee's personal car for business purposes is permitted; however, if an employee's personal car is to be used for such purposes, the employee must obtain and maintain liability insurance in an amount and with such coverage as is required by Maryland law. Physical damage to the employee's automobile occurring while in use on JHHS business is not covered by any JHHS and its affiliates' insurance policy. JHHS assumes no liability for personal injuries or property damage resulting from the employee's operation of a personal automobile.
- b. Reimbursement for the cost of the use of an employee's personal car for business purposes will not exceed the current rate allowable by the IRS. This mileage rate is generally updated annually by the IRS. The Payroll Office may be contacted to determine the current rate. Any substantial deviations from distances shown in standard highway mileage guides shall not be reimbursed without adequate explanation.

When traveling from home to a business location other than the employee's regular place of employment, The employee will be reimbursed for the cost of the portion of that travel that exceeds the distance of the employee's normal commute. When traveling from the employee's regular place of employment to another location for business purposes, the employee will be reimbursed for the round trip mileage.

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- c. Parking fees, tolls, and other normal and reasonable costs related to the business travel are reimbursable. Fines for employee traffic violations are not reimbursable.

2. Rental Cars

- a. Use of rental cars for business purposes is permitted only when public or personal transportation is not available or feasible, or where use of rental cars is necessary to achieve the business purpose of the trip. Rental arrangements should be made through the travel center as discounted rental rates are available. Under no circumstances will an employee be reimbursed for mileage logged on a rental automobile where the mileage costs are included in the basic rental rate. The employee should make certain, prior to taking possession of the rental car, that such car is covered by both comprehensive and collision automobile insurance as provided by the rental car agency.
- b. Except when special circumstances warrant and as fully explained on the Employee Expense Reimbursement Form, rental costs shall be reimbursed only for compact or standard cars (including air conditioning).

3. Local Public Transportation

- a. Fares for buses, airport coaches or limousines, subways, etc., incurred for business purposes, are reimbursable expenses and such methods of transportation should be used when appropriate.
- b. Taxicab fares are allowable when other facilities are not adequate or when time is of the essence.

Business Expenses

1. Telephone and Telecopier Expenses

The cost of ordinary and necessary business calls, either local or long distance, including facsimile transmissions and similar transmissions, are reimbursable. In addition, reasonable personal long-distance telephone calls to an employee's immediate family, incident to travel are reimbursable. Facts and circumstances shall generally dictate reasonableness. However, as a general guideline ten to fifteen minutes per day shall be considered reasonable.

2. Meals


When traveling out of town for a business purpose, the actual and reasonable expenses for three meals a day shall be reimbursable.

Generally, you are traveling out of town if:

- (a) your duties require you to be away from the general area of your normal business location longer than an ordinary day's work, and
- (b) your business responsibilities require you to spend at least one night from your normal business location.

You will not be considered to be "traveling out of town" if you are simply away from your normal work location for the day and your business activity does not require an overnight stay.

For business related events or dinners, reasonable expenses for alcohol will be reimbursed.

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3. Lodging Expenses

Actual and reasonable expenses for single room accommodations, including taxes, are allowable during overnight business trips away from an employee's principal residence. Any request for reimbursement shall include the business purpose fully documented.

4. Laundry Services

Actual and reasonable expenses for laundry/dry cleaning services will be reimbursed for extended stay business travelers. Extended stay is defined as 3 or more consecutive nights.

5. Gratuities

Allowable expenses shall include reasonable gratuities customary rates - generally fifteen to twenty percent depending on service level and size of party - for meals, room handling, and similar services.

6. Non-Reimbursable Expenses

Items of a personal nature, (e.g.: site seeing, in-room movies, and other personal entertainment) and miscellaneous sundries shall not be reimbursed.

7. Business Meal and Entertainment Expenses

A "business meal" is a breakfast, lunch or dinner served in any environment generally considered to be conducive to business discussions. Similarly, the entertainment must be conducive to business discussions. The meal or entertainment must be for a person or group who could conceivably contribute to the development or operation of the business of JHHS or its affiliates. Any request for reimbursement shall include the original detailed bill from the restaurant (not just the credit card slip) and also include the

-date

-amount spent:

-name of restaurant, club, or place where entertainment occurred:

-names of persons present together with their occupations: and

-a statement that the occasion was a business meal or entertainment accompanied by a business purpose.

If a large group is attending, a staff listing may be attached to the receipt with number of individuals attending. If the original itemized receipts are not available, please contact the tax office for additional corroborating information required to support the documentary evidence available.

8. Relocation Expenses


Expenses relating to relocation and recruiting must be submitted utilizing a G/L account number for relocation expenses. JHHS Finance may be contacted for an appropriate general ledger account number to utilize.

9. Conference registration

Expenses relating to conference attendance should include conference materials and fully document the business purpose for attendance.

Advances for Expenses

Advances for expenses will not be paid directly to employees. Requests for payment directly to an outside

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vendor for expenses incurred prior to taking an approved business trip, may be allowed, at Management's discretion, for the following items only: (i) air or rail fare, (ii) conference or seminar fees, and (iii) hotel accommodations. Refer to procedures section for details. Individuals authorizing advances are responsible to ensure that advances are used for their intended purposes.

Required Receipts

The employee seeking reimbursement should obtain receipts for all expenditures and include such original itemized receipts attached to the Expense Reimbursement Form. Receipts must be provided for reimbursement of all expenditures for lodging, airfare, rental cars, business meals, and for all other expenditures in excess of \$75. Credit card billing statements with appropriate supporting documentation may be deemed to be original receipts. . If the original itemized receipts are not available, a lost receipt form must be completed. Please contact the tax office for additional information required to support the documentary evidence available. Failure to comply with the documentation requirement will result in either a delay in processing or a denial of payment based on the Director of Tax Compliance's judgment.

Documentation of Business Purpose

Regardless of whether a receipt is or is not required, all individual requests for reimbursement requires textual or notational descriptions which sufficiently document the business purpose of the expenditure.

REFERENCE

JHHS Finance Policies and Procedures Manual

Policy No. FIN021, Corporate Credit Card Reimbursement

RESPONSIBILITIES

Employee (Requestor)	Initiate business or travel arrangements.
CEO, COO, VP or Director/ Administrator (Authorizer)	Authorize disbursements to employees who have the most immediate and direct line responsibility to the authorizer.
Designated Finance Personnel (see procedures for specific designees)	Review payments for business and travel expenses for compliance with policy.

SPONSOR

Vice President of Finance/CFO and Treasurer, JHHS


REVIEW CYCLE

Three (3) years

APPROVAL

President, JHHS

Date

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PROCEDURES FOR BUSINESS & OUT OF TOWN TRAVEL EXPENSES:

TRAVEL CENTER

JHHS has an agreement with BCD Travel to make transportation arrangements for JHHS employees. Employees are not required to use BCD Travel. The advantage of using BCD Travel is that with an approved travel reservation for, the cost of the transportation will be charged to a corporate account. Employees not using BCD Travel will be required to use their personal credit card and be reimbursed via the Employee Reimbursement Form.

1. Employee (Requestor)
 - a. Submit travel request in writing to Department Head.
 - b. Assure that company number, cost center, and expense code are indicated.


2. COO, VP or Director/
Administrator (Authorizer)
 - a. Approve, sign and date request.

3. Employee
 - a. If seminar fees or hotel accommodations are to be prepaid, prepare a check request. For seminar fees, attach original and one copy of registration to check request. For hotel accommodations, attach original and one copy of written confirmation to check request.
 - b. If using BCD Travel contact travel center to make preliminary arrangements. Complete Travel Reservation form and submit to travel center.
 - c. Obtain departmental signature and cost center account number, and company code for check request and Travel Reservation form.

4. CEO, COO, VP or Director/
Administrator (Authorizer)
 - a. Review request for accuracy, appropriate supporting documentation and compliance with policy.
 - b. Send check request with attachments to the Accounts Payable Office at least ten (10) days in advance of the payment date.

5. Disbursements Manager, or
designee
 - a. Review request for accuracy, appropriate supporting documentation, signatures and compliance with policy.
 - b. Approve for payment.

6. Travel Center
 - a. Make all air or rail reservations upon receipt of the Travel Reservation form. Only air or rail transportation may be charged to the JHHS business travel account. On a monthly basis, match Travel Reservation forms to the credit card statement of transactions. Forward one copy of each Travel Reservation form along with the BTA statement of transactions to Accounts Payable for payment.
 - b. Forward electronic transmission of credit card transactions to the JHMCIS project leader of accounts payable system.

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BUSINESS AND TRAVEL EXPENSE REIMBURSEMENT

1. Employee (Requestor)
 - a. Submit within seven (7) days upon returning from a business trip or incurring the business expense, the completed top copy of the Employee Expense Reimbursement Form with the required original receipts attached to the Authorizer for review. If a required receipt has been lost then a "Lost Receipt Form" must be completed and signed by the Authorizer and attached to the Employee Expense Reimbursement Form. Maintain bottom copy of Employee Expense Reimbursement Form for personal record of business and travel expenses.
 - b. Obtain departmental signature.
2. CEO, COO, VP or Director/ Administrator (Authorizer)
 - a. Authorize completed Employee Expense Reimbursement Form and forward with supporting documentation to the Payroll Office (for executive reimbursements, forward to the Executive Payroll Office).
3. Disbursements Manager
 - a. Review request for accuracy, appropriate supporting documentation and signatures.
 - b. Approve for payment.
 - c. Process payment to the employee on next payroll cycle.
 - d. Maintain copy of the Employee Expense Reimbursement Form for JHHS's record of travel expenses reimbursed to an employee.
4. Director of Tax Compliance
 - a. Review all expense reimbursement forms of executives.
 - b. Make final decision whether to pay or not if documentation required isn't available or is beyond deadline.

PROCEDURES FOR LOCAL TRAVEL EXPENSE REIMBURSEMENT

The following procedures are only for reimbursements for local travel and parking up to \$75 per week. For reimbursement of all other business and travel expenses (or local travel over \$75 per week) follow the above process under Procedures for Business and Out of Town Travel Expenses.

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1. Employee (requestor)
 - a. Complete an employee Expense Reimbursement Form describing point of departure, point of destination, mileage, parking or other local travel expense. Attach receipts if appropriate.
 - b. Complete a Petty Cash Voucher and attach a completed Employee Expense Reimbursement Form.
 - c. Obtain departmental signature.
 - d. Take Petty Cash voucher and Employee Expense Reimbursement Form to the Cashier's Office for reimbursement.