Travel and Expense Reimbursement Policy and Procedures

This is a CONTROLLED document for internal use only, valid only if accessed from the Policies and Procedures site.

POLICY:

1.0 Overview

Travel and other expense reimbursement claims must follow the guiding principles below.

- **Accountability**: SickKids is accountable for public and donor funds used to reimburse travel, meal, and hospitality expenses. All expenses support business objectives.
- **Transparency**: SickKids is transparent to all stakeholders. The rules for incurring and reimbursing travel, meal, and hospitality expenses are clear, easily understood, and available to the public.
- **Value for Money**: Taxpayers and donor dollars are used prudently and responsibly. Plans for travel, meals, accommodations, and hospitality are necessary and economical with due regard for health and safety.
- **Fairness**: Legitimate authorized expenses incurred during the course of the business are reimbursed.

Refer to the Procedures for details regarding the implementation and interpretation of the following policies.

2.0 Purpose

This policy sets out the conditions under which expenses incurred for authorized travel and other reimbursable expenses will be reimbursed:

- Establishes what expenses will be reimbursed by The Hospital for Sick Children (“SickKids”);
- Defines the requirements for pre-approval and approval of alcohol and travel expenses;
- Defines who is authorized to approve expenses; and
- Ensures that SickKids is in compliance with the Broader Public Sector (BPS) Expenses Directive (“Directive”) and the Broader Public Sector (BPS) Perquisites Directive, issued in accordance with the Broader Public Sector Accountability Act, 2010 (“Act”). As a designated Broader Public Sector organization, SickKids must comply with the Act and these Directives.

3.0 Scope

3.1 This Policy applies to:

- All persons submitting expense claims to SickKids, including staff, physicians, volunteers, students, observers, third parties engaged by the Hospital to provide consulting or other services, guest speakers, and Board Members.
- All persons responsible for approving expenses, as outlined in this Policy.

Subject to 3.2 below, this Policy covers all reimbursable expenses incurred while undertaking business on behalf of SickKids. This Policy applies regardless of the method used to pay such expenses, including but not limited to:

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expenses reimbursed to the claimant, charged to a Corporate Procurement Card (P-Card) or direct to a Hospital Department ID or Project ID through an internal expense transfer (i.e. catering).

3.2 This Policy does not apply to:

- Expenses reimbursed by an Alternate Funding Plan (AFP) Operating Fund. AFP expenses are covered by the AFP-specific guidelines.
- Externally-funded research expenses. All spending should be conducted in alignment with the stipulations of the external funding agency.

4.0 Definitions

"Chief" is any of the Paediatrician-in-Chief, Surgeon-in-Chief and Chief Perioperative Services, Chief Global Child Health, and Chief Research Institute.

"Expense" includes travel and meal expenses, hospitality expenses, any expenses incurred by an individual or group of individuals in furtherance of SickKids' business and any other expenses for which an individual seeks to be personally reimbursed.

"Perquisite" in accordance with the Broader Public Sector (BPS) Perquisites Directive, refers to a privilege that is provided to an individual or to a group of individuals, provides a personal benefit, and is not generally available to others.

"myFinance" refers to the PeopleSoft Travel and Expense module used to process travel and expense claims.

"SCPDF" refers to Staff Continuing Professional Development Fund (SCPDF) Guidelines.

5.0 General

5.1 Expense claimants and approvers shall use their integrity, prudence, and good judgment in the application of this Policy.

5.2 Expenses are not to be incurred unless an available budget has been identified to support the expense.

5.3 The Hospital P-Card must be used for all employee expenses as per section 2.0 and section 3.1 for exceptions in the Purchasing Card Program Policy. (P-Card applications are located on the Finance intranet site).

5.4 Expenses paid by SickKids cannot be used by the claimant for any claim to another organization or granting agency, except where they have been duly reported as billable on the expense report in myFinance.

5.5 Claimants shall not seek reimbursement for expenses that benefit others, except where the expense can be attributed to more than one person (e.g. group functions or shared accommodations) in which case the expense must be claimed by the most senior person present.

5.6 Expense submissions and Travel Advance Requisitions that do not conform to this Policy will be returned to the claimant unpaid. SickKids assumes no obligation to reimburse expenses that are not in compliance with this Policy.

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5.7 The coordinating manager is responsible for ensuring that a non-staff person having expenses to be reimbursed by the Hospital is aware of the requirements of this Policy, and that any required pre-approvals are obtained.

5.8 Where expenses are paid using third-party funds (for example research/other grants or donations), and the third party has its own policies/requirements regarding reimbursement of expenses, the third-party funder's policies shall apply. If the third-party funder's policies permit a higher reimbursement than would otherwise be permitted under this Policy, appropriate supporting documentation must be submitted with the expense claim in order to receive the higher amount.

6.0 Accountability Framework

This Policy sets out the approvals required for travel and reimbursement of expenses.

6.1 Appropriate Approval Authorities

Certain types of expenses as outlined in this policy require pre-approval by the relevant VP/Chief. Subsequently, all employee expenses must be approved by the budget owner and by the person to whom the claimant directly reports via myFinance workflow unless the claimant is the budget owner. If the claimant is the budget owner, the myFinance system workflow will route only to the person to whom the claimant directly reports.

Delegation of approval is permitted during temporary absences of an approver. The alternate approver must be of an equivalent or higher administrative rank to the approver they are replacing.

In addition, where so noted in this Policy, certain expenses require more senior approval. Examples of approver authority levels are listed below:

Claimant	**Approver**
Volunteer	Authorizing Manager/Director
Student/Trainee	Supervisor
Staff	Manager
Grant Funded Staff	Researcher/Project Investigator
Researcher	Research Institute Program Head
Project Investigator	Associate Chief, Clinical Research
Research Institute Program Head	Chief of Research
Director	Executive Director, Vice President or Chief
Executive Director	Vice President, Chief or Executive Vice President
Vice President/Chief	(i) Chief Financial Officer and (ii) Executive Vice President or CEO (twice per year)
Executive Vice President	(i) Chief Financial Officer and (ii) CEO (twice per year)
CEO	(ii) Chief Financial Officer and (ii) Chair (twice per year)
Board Members	(ii) Chief Financial Officer or Chief Executive Officer and (ii) Chair

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Board Chair	(ii) Chief Financial Officer or Chief Executive Officer and (ii) Designated Board member

6.2 Claimant's Responsibilities

Claimants are expected to:

- Exercise integrity, prudence and good judgment when incurring expenses on behalf of SickKids.
- Inform themselves of the requirements of this Policy, seeking clarification as needed.
- Obtain all required pre-approvals and approvals for travel and expenses.
- Ensure compliance with this Policy and all other related policies and guidelines such as the International Travel Policy ➔ , Purchasing Card Policy ==> , and Staff Continuing Professional Development Fund (SCPDF) Guidelines and Catering Service Guideline ==> .
- Ensure expenses supported by research grants or contracts are in compliance with the terms of the relevant granting agency; expenses supported by donations are in compliance with the donation terms.
- Ensure that amounts claimed for expenses are accurate, complete, reasonable and in accordance with this Policy and charged to the correct account(s) and Department ID(s) and or Project ID(s).
- If not evident from the attached receipts, include documentation of the business purpose and reasonableness of the amounts claimed.
- Ensure that expenses that will be reimbursed directly to the claimant by another party are not submitted to SickKids for reimbursement.
- Repay any overpayments or accidental personal charges within 30 days of return from the travel.
- Submit expense claims using myFinance within the timeframes established by this Policy.
- Retain digital receipts or scanned original legible copies of receipts and ensure the image is a complete, clear, and accurate representation of the original receipt. The claimant must ensure that the scanned image is successfully attached to the expense claim when submitted for reimbursement.
- If the expense being submitted is a shared cost, please clearly state the SickKids portion and request that amount only on your claim.

6.3 Approver's Responsibilities

Approvers are expected to ensure that expenses they approve are:

- Accurate, legitimate, appropriate, and reasonable for SickKids purpose.
- Incurred in the performance of SickKids' business and supported by appropriate documentation.
- Incurred in a manner that is consistent with the principles of this Policy.
- In compliance with this Policy and other related policies.
- Within the scope of the approver's approval authority.
- Charged to the correct Account(s), Department ID(s) and/or Project ID(s).
- Supported with required receipts to ensure it is clear, complete, and consistent with expenses claimed. In the event that receipt images are not clear or complete, the reviewer must deny the claim and direct the claimant to resubmit clear and complete images of the receipts.
- Approved within a reasonable timeframe (1-14) days after receipt to ensure accurate financial accountability and employee reimbursement (if applicable).

6.4 Finance Reviewer's Responsibilities

Finance Reviewers are responsible for:

- Reviewing expense reports within a reasonable timeframe (1-14 days) after receipt to ensure accurate financial accountability and employee reimbursement (if applicable).
- Ensuring accuracy of the submission and supporting documentation. All expense claims are audited for accuracy. If an audit reveals unclear or incomplete scanned images, Finance staff must provide clear guidance to the claimant on how to properly scan and submit supporting documents for their future claims.

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6.5 Management responsibilities for certification of compliance

As required by the Broader Public Sector Accountability Act, 2010, the CEO is required to prepare attestations that are approved by the Hospital's Board attesting to the Hospital's compliance with the Directive and any further expense claim directives that may be issued by the Management Board of Cabinet. As a due diligence measure in support of the CEO's attestation, members of management and other persons with responsibilities under this Policy may be required to provide written confirmation to the CEO that they have complied with the Policy.

7.0 Expense Eligibility Reimbursement Requirements

7.1 Alcoholic Beverages

The cost of alcoholic beverages generally cannot be charged to the Hospital unless in exceptional circumstances, there are external parties present, a bona fide business reason for the event and there is external funding to cover the expense. Where an exception is approved for alcohol as an expense to support a bona fide business need, alcohol costs must be moderate and alcohol must be provided in a responsible manner. Refer to the Alcohol Policy for requirements when serving alcohol on Hospital premises.

7.2 Hospitality

Hospitality is the provision of food, beverage, accommodation, transportation and other amenities paid out of public funds to people who are not engaged to work for SickKids, other hospitals, universities or other designated BPS organizations, and Ontario Government Ministries and Agencies (Ontario Public Services ["OPS"]).
Hospitality is permitted for events attended by external non-BPS/OPS guests to advance SickKids' business, including, for example, receptions for dignitaries, donors, or volunteers.

7.3 Staff Social Events

SickKids does not fund staff social events (e.g., holiday parties, picnics, birthdays, and shower celebrations). These staff social events may be held without charge in SickKids' rooms subject to availability, and staff may contribute food and beverages at their own expense. Staff recognition and engagement events are not considered social events (see Section 7.6).

7.4 Catering

All catering for meetings and events held onsite at any SickKids locations must be ordered through the SickKids' internal catering. Please refer to the Catering Service Policy prior to making a purchase to ensure compliance is met. In exceptional circumstances when internal catering is not available, external catering must be approved by the Director of Nutrition and Food Services**.**

7.5 Business Meetings

Reimbursement of meals (moderate food and non-alcoholic beverages) for meetings with internal staff or other BPS/OPS guests is permissible where the business meeting occurs over the timing for breakfast, lunch or dinner and the budget is available.

7.6 Staff Recognition and Engagement Events

All staff recognition (e.g. retirement tea or project celebrations) and engagement events (e.g. trainee welcoming event or team building) outside of HR-led initiatives require prior VP/Chief approval. Approved expense must be appropriately modest, fit the circumstances and have an allocated budget.

7.7 Gifts of Appreciation

Staff/volunteer gifts or tokens of appreciation are not reimbursable expenses, unless under an approved organizational staff appreciation event (e.g., Celebration of Excellence). Honorariums are not subject to this Policy.

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7.8 Expenses for Consultants and Other Contractors

In accordance with the BPS Act and Directive, in no circumstance will consultants and other contractors be reimbursed for any incidental, hospitality, or food expenses, including meals, snacks, beverages, gratuities, laundry or dry cleaning, valet services, dependent care, home management, or personal phone calls. Reimbursements for allowable expenses (e.g. travel and accommodations) can be reimbursed only when the contract specifically provides for it, and the expenses claimed do not fall into any of the prohibited categories set out above.

7.9 Working From Home Expenses

- Costs incurred for working from home will be governed by the Workplace Flexibility Policy.
- Any office furniture required to work from home is the responsibility of the employee and will not be reimbursed by the Hospital.

7.10 Staff Cell Phone Expenses

For those roles (Managers and above) where monthly cell phone service charges are currently reimbursable, in alignment with hospital mobile plan monthly service costs, monthly reimbursement is limited to invoiced amount up to a maximum of $60/month including applicable taxes. Exceptions apply for staff travel as part of approved business.

7.11 Ground Transportation

Taxi/rideshare fares are reimbursable only when part of larger pre-approved staff travel, required for patient care, patient/family travel according to current guidelines, other HR-approved usage, or externally funded.

7.12 Staff Learning & Development

All staff learning and development must be funded through the Staff Continuing Professional Development Fund (SPCDF) or other external services. All staff learning and development courses require pre-approval by the relevant VP/Chief.

8.0 Perquisites

Perquisites shall be reimbursed in accordance with this Policy but only as permitted by the Hospital's Perquisites Policy ➔ .

9.0 Travel – Staff

All travel and related incidental expenses referenced below must be funded through the Staff Continuing Professional Development Fund (SPCDF) or by external non-Ministry sources. Exceptions apply for travel and related incidental expenses required as part of revenue-generation commitments.

9.1 Approval for Travel

All travel must support business objectives, be necessary and economical, and requires VP/Chief pre-approval before being booked. Approval should be documented by completing the travel authorization form in myFinance, depending on the circumstances or requirements of third-party funders.

All travel requires a Travel Authorization form to be completed in myFinance and requires approval by the Executive Director Research Operations, Chief, VP, EVP or CEO.

Approval for international travel for staff supporting SickKids International (SKI) business should be approved by the staff member's Director or Executive Director in addition to and prior to SKI management.

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For further information on international travel, refer to the International Travel policy➔.

9.2 Approval for Recurring Travel

Staff who, as an integral part of their job, have assignments that require recurring travel (for example, members of organizations or committees or research/patient care collaboratives) require pre-authorization for such travel. If the Travel Authorization is approved by VP/Chief, the claimant does not require additional approval for each trip.

9.3 Meals for Self - Within Canada, United States and Mexico

All expenses being submitted for reimbursement for meals for self while travelling be reasonable and exclude alcoholic beverages. The maximum allowable reimbursement is $80 CAD per day in Canada and $80 USD per day in the United States and Mexico. These maximum allowances are inclusive of taxes and gratuities. A gratuity for meals of up to 18% on a restaurant meal is allowed. Detailed itemized receipts in addition to credit card receipts are mandatory for reimbursement.

Where a third-party funder provides for per diem meal allowances, such a per diem will be reimbursed in lieu of actual meal costs.

9.4 Meals for Self – Incurred outside of Canada, United States and Mexico

For travel outside Canada, the United States and Mexico, the claimant will be entitled to the daily rates per location as specified in the 'National Joint Council Travel Directive, Appendix–D - Allowance–s - Module 4'. If no daily rate is specified on the National Joint Council, the maximum reimbursements outlined in 9.3 apply. Where a third-party funder provides for per diem meal allowances, such a per diem will be reimbursed in lieu of actual meal costs.

9.5 Travel Agencies

Since there are significant service fee costs associated with using travel agencies, claimants are encouraged to minimize their use. Staff should ensure that the company they are booking with is a Travel Industry Council of Ontario (TICO) registered company. This ensures access to the Ontario Travel Industry Compensation Fund in the event of bankruptcy or insolvency of the travel retailer, airline, etc.

9.6 Air Travel

Subject to the specific exceptions set out below, the general rule is that all travel will be in economy class and individuals shall adhere to the principles of this Policy when making their travel arrangements. Staff are advised to: select the most economical far available, avoiding separate add-ons like baggage unless necessary; book travel at least two weeks in advance when possible, and; not book basic fares, as they are non-refundable and non-transferable. Seat selection is not reimbursable unless medically required. Where travel expenses are being paid for by a third-party funder whose expense rules permit travel by business class, business class travel is permitted. Exceptions for business class travel require pre-approval using the Travel Authorization form in myFinance.

A claimant who wishes to upgrade from economy class may do so at their personal expense. In such situations, the claimant must provide a quote with the amount of the economy class transportation, and that amount will be reimbursed. If there is a personal stop-over during the trip, the claimant must provide a quote with the costs without the stop-over. If the cost without the stop-over is less than with the stop-over, the claimant must reimburse SickKids the difference. If the cost with the stop-over is less than or equal to without the stop-over, it will be a fully allowable expense.

9.7 Airport Shuttle or Taxi/Rideshare Service

Transportation to and from the airport at home and the destination of pre-approved travel may be considered for reimbursement by SCPDF or other external funding only, unless part of pre-approved travel for revenue-generation commitments or other approved hospital business-related travel. Transportation to and from the airport

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at home or in its place km rate for use of personal car. Airport shuttle services, rather than taxis or equivalent rideshares, should be used whenever possible and convenient to and from airports. Sharing taxis or airport limousines may be feasible when multiple business travelers are going to, or coming from, the same location. Please refer to the SCPDF Guidelines if you are submitting a taxi expense funded by SCPDF for restrictions.

9.8 Parking

Parking expenses related to off-site business are allowable with a detailed receipt (not required for metered parking). Parking on SickKids premises will only be paid in accordance with the Parking Voucher Policy ==>.

9.9 Rail Travel

Coach class is the standard. Business class is acceptable when there is an appropriate reason (e.g. access to the internet, to reduce costs on accommodation, for health and safety reasons).

9.10 Personal Vehicle

A staff member who uses a personal vehicle for official hospital business trips will be reimbursed at the established rate of $0.61/km, effective for travel. Vehicle expenses, including gas, tolls, repairs and maintenance, are included in this mileage rate. When a private vehicle is used strictly for personal convenience and such expenses exceed the costs of equivalent public transportation / economy airfare, only the cost of such equivalent transportation will be reimbursed. The reimbursable amount will be the lesser of the mileage calculation or the equivalent economy airfare or other transportation method. All staff must be compliant with the Hospital's Policy on Personal Vehicle Use by Staff for SickKids Business ==> prior to using a personal vehicle for business use.

9.11 Car Rental

In some circumstances, the rental of a pre-approved car may be considered necessary. Such rental must be based on the most economical size of vehicle for the required task and number of occupants. Collision Damage Waiver and Accidental Death and Dismemberment Insurance and Third-Party Automobile Insurance, Property Damage Insurance and Personal Injury Liability Insurance coverage must be purchased. Claimants must purchase fuel for vehicle rental (to be re-fueled prior to vehicle return). Fuel receipts are acceptable expenses for rental cars only.

9.12 Insurance

Travel cancellation insurance is an allowable expense when accompanied by a detailed receipt. No other form of travel insurance will be reimbursed, including medical insurance. Where a bundled insurance package is purchased, only the amount that would pertain to cancellation insurance may be claimed.

9.13 Accommodation and Cancellation Charges

SickKids will pay for accommodation in a standard room. No reimbursement will be made for suites, executive floors and concierge level or luxury accommodation. Preferred hotel accommodations for conferences should be at the host hotel or at a comparable rate from another hotel.

Cancellation charges resulting from failure to cancel guaranteed hotel bookings prior to the hotel's deadline for cancellation without penalty are the claimant's responsibility and will be reimbursed only in exceptional circumstances. Additional accommodation expenses incurred due to exceptional or emergency situations may be reimbursed with the approval from the appropriate Executive Director, Chief, VP, EVP, or CEO.

10.0 Third Party Including Contractors and Consultants

To support the expense reimbursement claim, third-parties shall adhere to the same travel limits and conditions set out within sections 9.5, 9.7, 9.9, 9.10, and 9.12, and 9.13 of this Policy.

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11.0 Expense Administration

The Accounts Payable Department oversees all reimbursements and related inquiries. Expense submissions are subject to random audits to ensure compliance with this Policy.

11.1 Submission Deadlines

Expenses for P-Card transactions and out-of-pocket charges must be submitted for reimbursement prior to the month-end in which the expense was incurred. In situations where this is not feasible (if the expense is incurred at the end of the month), expenses must be submitted within 45 days of when the expense was incurred.

11.2 Personal Expenses

Personal expenses include costs which are not a necessary consequence of travel or other business on behalf of the Hospital and will not be reimbursed. These include service charges related to late payment of credit card charges, parking/traffic fines, entertainment-related activities not associated with hospital duties (in room movies, etc.).

When arranging personal travel in conjunction with business travel, staff members are required to use their personal credit cards. Whenever possible, costs of personal travel should be billed separately. In cases where separate bills are not possible, they must be clearly shown as reductions on the expense report.

11.3 Managerial Discretion

For the purposes of this Policy, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with the intent of the Policy. There is no discretion to depart from the principles of 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; and
- Consistent with the Act and the Directive.

11.4 Maintenance of Supporting Documents

Claimants must maintain original receipts for a period of 6 months. The Hospital receives thousands of receipts every year in processing travel and expense claims. In an effort to reduce paper and improve the management of records, the Hospital has decided to store electronic images of receipts, instead of original paper receipts. The process of scanning and maintaining electronic images of receipts must comply with the requirements described in sections 6.2, 6.3 and 6.4, and must be consistently integrated into the Hospital's day-to-day business to ensure that images will be admissible in court and acceptable in an audit. Accountability for this scanning process will rest with the Chief Financial Officer.

Scanned documents will be maintained for a period of 7 years, except for external funding agreements whereby scanned documents will be maintained for a period of the life of the funding agreement plus 5 years. It is the responsibility of both the approver and the claimant to work out appropriate arrangements which would meet these requirements.

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PROCEDURES:

1.0 Purpose

This Procedures document sets out the detailed procedures under the Travel and Expense Reimbursement Policy. These procedures are intended to supplement key sections of the Policy and are not to be used as a replacement to the Policy. Refer to the Travel and Expense Reimbursement Policy for the key requirements.

2.0 Definitions

“Chief” is any of the Paediatrician-in-Chief, Surgeon-in-Chief and Chief Perioperative Services, Chief of Global Child Health, Chief of Research Institute.

“Expense” includes travel and meal expenses, hospitality expenses, any expenses incurred by an individual or group of individuals in furtherance of SickKids' business and any other expenses for which an individual seeks to be personally reimbursed.

"Perquisite" in accordance with the Broader Public Sector (BPS) Perquisites Directive, refers to a privilege that is provided to an individual or to a group of individuals, provides a personal benefit, and is not generally available to others.

“myFinance” refers to the PeopleSoft Travel and Expense module used to process Travel and Expense claims.

“SCPDF” refers to Staff Continuing Professional Development Fund (SCPDF) Guidelines.

3.0 Administrative Responsibility

The administration of travel and other personal reimbursements are the responsibility of the relevant Finance department. As such, related inquiries should be directed to Research Awards & Financial Services for Research, and Accounts Payable for all other areas of the Hospital.

4.0 Administrative System

4.1 Submission

- Travel and expense reports are created in myFinance.
- Electronic or scanned receipts are attached to the expense report.
- Claimants will select the appropriate expense category and corresponding amounts.

4.2 Approval

- Workflows have been set up in myFinance to approve Travel Authorizations and expense reports.

4.3 Reimbursement

- Reimbursements are made after expense reports have been approved.
- Reimbursements are deposited electronically into the claimant’s bank account for employees.
- Non-employees will be reimbursed by cheque if the EFT authorization form has not been completed.

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5.0 Expense Reimbursement Procedures

Staff claiming reimbursement for expenses incurred in the course of performing such staff's employment duties and that are reimbursable under this Policy must complete the expense report in myFinance and attach electronic or scanned copies of the original supporting receipts and any other required documentation as set out in this Policy or the applicable forms. Other non-staff persons claiming reimbursement for expenses incurred in the course of performing services on behalf of SickKids that are reimbursable under this Policy must provide all receipts to a SickKids staff member who will be required to submit a payment request in myFinance on their behalf. Once submitted with supporting receipts and any other required documentation as set out in this Policy or the applicable forms, Accounts Payable will create a voucher which will route via workflow to the relevant approver for approval. All expenses must be entered in myFinance in both the actual currency of the expenditure and in the equivalent Canadian dollars. The exchange rate(s) applied should be the claimant's actual cost of obtaining foreign funds and entered in the description field of the expense report. It is recommended that a proof of currency exchange be provided in the expense report. The following sections identify expense eligibility/ineligibility for reimbursement under this Policy.

5.1 Staff Expense Reimbursements

•Staff submitting a Travel and Expense Reimbursement claim for overnight travel related expenses shall submit appropriate supporting documentation with required approvals. This expense submission should include:

- Purpose of trip;
- Dates and destinations (person or organization visited);
- A listing of all expenses payable by the Hospital associated with the trip regardless of whether paid for directly by the Hospital or by the claimant. Personal expenses borne by the claimant and in respect of which the claimant is not seeking to be reimbursed need not be listed;
- Official supporting documentation if applicable (e.g. prospectus or program, indicating the dates of conferences and workshops);
- Details of daily claims for expenditures relating to those visits;
- Details of any vehicle used; and
- Original air travel ticket receipts and electronic or scanned boarding pass for air travel. Boarding pass is not required when using corporate P-Card.

Provide original itemized receipts or supporting evidence of the expense that is sufficient for the approver to consider the appropriateness of the expense claim when an original receipt cannot be provided. Credit card slips are not sufficient documentation of the expense. Supporting evidence of the expenditure may include a summary log of itemized expenses for circumstances where receipts are not available. The summary log can be found under forms on the Finance intranet site.

Receipts are not required for mileage or parking meters. For mileage it is recommended that an electronic summary of the route showing the distance travelled be provided.

For third party billings in myFinance, ensure that claims for expenses reimbursable by another party to the Hospital are clearly indicated as Amounts Receivable on the Travel and Expense Reimbursement claim, with an appropriate level of detail to enable efficient billing in the comments section of the expense report. Claimants are required to attach the Accounts Receivable Miscellaneous Billing Form located under forms on the Finance intranet site. For Research external billings, claimants should notify their Finance Partners.

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5.2 Non-Staff Reimbursements

- The coordinating manager is responsible for ensuring that a non-staff person having expenses to be reimbursed by the Hospital is aware of the requirements of this Policy, and that any required pre-approvals are obtained.

5.3 Travel – Third Party Contractors and Consultants

Third parties shall adhere to the same travel limits and conditions set out in this Policy.

6.0 Expense Eligibility Reimbursement Requirements

Type of Expense	Hospital	Research	AFP – Paediatrics	Academic Allowance – Paediatrics	PSA – Perioperative & Surgical Services	Academic Enrichment Fund – Surgical Services
Accommodation **Hospital/ Research (Section 9.13)** **Paediatrics** **Perioperative & Surgical Services**	Standard Room. If room service is used for meals, detailed breakdown of expense is required. Movies and gym are personal cha rges, therefore ineligible. Hotel bill and proof of payment with a zero balance. Approval required as per section 6.1 of the policy. Detailed hotel bills/statements must be included for reimbursement. If the bill does not show a zero balance or proof of payment, a credit card slip or other supporting receipt must also be submitted.	Same as Hospital	Same as Hospital	Same as Hospital	Same as Hospital	Same as Hospital
Air Travel **Hospital/ Research (Section 9.6)** **Paediatrics** **Perioperative & Surgical Services**	Economy/Standard. Copy of itinerary and boarding pass or electronic boarding pass/confirmation e-mail. Boarding pass not required when purchased on P-Card. Pre-approval by VP or Chief is required for all travel.	Same as Hospital	Business class seating may be permitted with pre-approval by the Chief, in the case of a Division Chief or the Director, Operations, Paediatrics or Controller in the case of a staff physicians via the Travel Authorization in myFinance.	Business class seating may be permitted with pre-approval by the Chief, in the case of a Division Chief or the Director, Operations, Paediatrics or Controller in the case of a staff physicians via Travel Authorization in myFinance.	Economy/Standard. Copy of itinerary and boarding pass or electronic boarding pass/confirmation e-mail. Boarding pass not required when purchased on P-Card. Business Class may be permitted as appropriate to the occasion with prior approval by Chief of Perioperative Services via the Travel Authorization	Economy/Standard. Copy of itinerary and boarding pass or electronic boarding pass/confirmation e-mail. Boarding pass not required when purchased on P-Card. Business Class may be permitted as appropriate to the occasion with prior Chief of Perioperative Services via the Travel Authorization

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Type of Expense	Hospital	Research	AFP – Paediatrics	Academic Allowance – Paediatrics	PSA – Perioperative & Surgical Services	Academic Enrichment Fund – Surgical Services
					in myFinance.	in myFinance.
Alcohol **Hospital/ Research (Section 7.1)** **Paediatrics** **Perioperative & Surgical Services**	Cannot be charged unless there are exceptional circumstances and there is external funding. Pre-approval Travel Authorization approved by VP or Chief.	Cannot be charged unless there are exceptional circumstances and there is external funding Pre-Travel Authorization approved by Executive Director Research Operations or Chief.	Pre-approval Travel Authorization approved by Chief of Paediatrics or Director, Operations, Paediatrics.	Pre-approval Travel Authorization approved by Chief of Paediatrics or Director, Operations, Paediatrics.	Pre-approval Travel Authorization by Chief of Perioperative Services.	Alcohol cannot be charged.
Business Meetings External of SickKids **Hospital/ Research (Section 7.5)** **Paediatrics** **Perioperative & Surgical Services**	Reimbursement of meals (moderate food) for meetings with internal staff or other BPS/OPS guests is permissible where the business meeting must occur over the timing for breakfast, lunch or dinner and there is an available budget. Names of the attendees must be recorded on the receipts for meals. Original detailed receipts and approval required as per section 6.1 of the policy.	Same as Hospital	Same as Hospital	Same as Hospital	Reimbursement of meals (moderate food) for meetings with internal staff or other BPS/OPS guests is permissible where the business meeting must occur over the timing for breakfast, lunch or dinner. Meeting must directly relate to business expense and be reasonable in nature to advance SickKids'/PSA business. Charged fund must have significant funds available and not violate the purpose of the fund. Names of the attendees must be recorded on the receipts for meals. Original detailed receipts and approval required as per section 6.1 of the policy.	Reimbursement of meals (moderate food) for meetings may be incurred to support teaching, research and administrative activities that would ordinarily be unnecessary in non-University practice. Names of the attendees must be recorded on the receipts for meals. Original detailed receipts and approval required as per section 6.1 of the policy.
Car Rental **Hospital/ Research (Section 9.11)** **Paediatrics** **Perioperative & Surgical Services**	Claims for car rental must be supported by a detailed receipt showing payment in full has been made. Approval required as per section 6.1 of the policy.	Same as Hospital	Same as Hospital	Same as Hospital	Same as Hospital	Same as Hospital

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Type of Expense	Hospital	Research	AFP – Paediatrics	Academic Allowance – Paediatrics	PSA – Perioperative & Surgical Services	Academic Enrichment Fund – Surgical Services
Catering **Hospital/ Research (Section 7.4)** **Paediatrics** **Perioperative & Surgical Services**	All catering must be ordered through the SickKids' internal catering services or SickKids onsite retail outlets and charged to an internal Department ID/Project ID. Please refer to the Catering Service Policy for additional details.	Same as Hospital	It is recommended that all catering should be ordered through the SickKids' internal catering services and charged to an internal Department ID. If internal catering is not used, the original customer copy of the detailed catering bill (including date, dollar amount and caterer name) must be submitted to support claims for the expense. The attendees and nature of the event or business purpose must be documented. The person associated with the event with the highest level of approval authority under this Policy must pay. One up approval required.	It is recommended that all catering should be ordered through the SickKids' internal catering services and charged to an internal Department ID. If internal catering is not used, the original customer copy of the detailed catering bill (including date, dollar amount and caterer name) must be submitted to support claims for the expense. The attendees and nature of the event or business purpose must be documented. The person associated with the event with the highest level of approval authority under this Policy must pay. Controller approval required.	It is recommended that all catering should be ordered through the SickKids' internal catering services and charged to an internal Department ID. If internal catering is not used, the original customer copy of the detailed catering bill (including date, dollar amount and caterer name) must be submitted to support claims for the expense. The attendees and nature of the event or business purpose must be documented. One up approval required.	It is recommended that all catering should be ordered through the SickKids' internal catering services and charged to an internal Department ID. If internal catering is not used, the original customer copy of the detailed catering bill (including date, dollar amount and caterer name) must be submitted to support claims for the expense. The attendees and nature of the event or business purpose must be documented. One up approval required.
Hospitality **Hospital/ Research (Section 7.2)** **Paediatrics** **Perioperative & Surgical Services**	Provision of food, beverage, accommodation, transportation, and other amenities to people who are not engaged to work for SickKids, other hospitals, universities or other designated BPS organizations, and Ontario Government Ministries and Agencies (OPS). Original detailed receipts required. Approval required as per section 6.1 of the policy.	Same as Hospital	Same as Hospital	Same as Hospital	Provision of food, beverage, accommodation, transportation and other amenities directly related to business expenses and reasonable in nature to advance SickKids'/PSA business may be incurred. Charged fund must have significant funds available and not violate the purpose of the fund. Names of the attendees must be recorded on the receipts for meals. Original detailed receipts. Approval required as per section 6.1 of the policy.	Provision of food, beverage, accommodation, transportation, and other amenities may be incurred to support teaching, research and administrative activities that would ordinarily be unnecessary in non-University practice. Names of the attendees must be recorded on the receipts for meals. Original detailed receipts. Approval required as per section 6.1 of the policy.

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Type of Expense	Hospital	Research	AFP – Paediatrics	Academic Allowance – Paediatrics	PSA – Perioperative & Surgical Services	Academic Enrichment Fund – Surgical Services
Insurance **Hospital/ Research (Section 9.12)** **Paediatrics** **Perioperative & Surgical Services**	When a bundled insurance package is purchased, only the amount that would pertain to cancelation insurance may be claimed. Documentation to support the amount of the claim is required (this may be in an e-mail from the vendor indicating the cancelation insurance amount). Approval required as per section 6.1 of the policy.	Same as Hospital	Same as Hospital	Same as Hospital	Same as Hospital	Same as Hospital
Meals for Self Outside North America **Hospital/ Research (Section 9.4)** **Paediatrics** **Perioperative & Surgical Services**	Claimant can choose to follow the daily rates per location as specified at the National Joint Council Travel Directive(NJCTD) http://www.njc-cnm.gc.ca/directive/app_d.php?lang=eng. . Original detailed receipts, printed copy of the posted rates from the NJCTD website. Approval required as per section 6.1 of the policy.	Same as Hospital	Same as Hospital	Same as Hospital	Reasonable as appropriate to the circumstance. Original detailed receipts. Approval required as per section 6.1 of the policy.	Reasonable as appropriate to the circumstance. Original detailed receipts. Approval required as per section 6.1 of the policy.
Meals for Self Within North America **Hospital/ Research (Section 9.3)** **Paediatrics** **Perioperative & Surgical Services**	The maximum allowable reimbursement is not to exceed $80 CAD per day in Canada and $80 USD per day in the United States and Mexico. Original detailed receipts. Approval required as per section 6.1 of the policy.	Same as Hospital	Same as Hospital	Same as Hospital	Reasonable as appropriate to the circumstance. Original detailed receipts Approval required as per section 6.1 of the policy.	Reasonable as appropriate to the circumstance. Original detailed receipts. Approval required as per section 6.1 of the policy.

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Type of Expense	Hospital	Research	AFP – Paediatrics	Academic Allowance – Paediatrics	PSA – Perioperative & Surgical Services	Academic Enrichment Fund – Surgical Services
Personal Vehicle **Hospital/ Research (Section 9.10)** **Paediatrics** **Perioperative & Surgical Services**	$0.61/km, not to exceed equivalent rail or economy airfare. Approval required as per section 6.1 of the policy.	Same as Hospital	Same as Hospital	Same as Hospital	Same as Hospital	Same as Hospital
Rail Travel **Hospital/ Research (Section 9.9)** **Paediatrics** **Perioperative & Surgical Services**	Coach class standard. Business Class acceptable if access to internet required, reduce cost on accommodation, for health and safety reasons. Original ticket receipt. Approval required as per section 6.1 of the policy	Same as Hospital	Coach class is the standard. Business class is acceptable when there is an appropriate reason (e.g. where staff requires access to the Internet to work while traveling, to reduce costs on accommodation, for health and safety reasons or business circumstances). Original ticket receipt Approval required as per section 6.1 of the policy.	Coach class is the standard. Business class is acceptable when there is an appropriate reason (e.g. where staff requires access to the Internet to work while traveling, to reduce costs on accommodation, for health and safety reasons or business circumstances). Original ticket receipt. Approval required as per section 6.1 of the policy.	Economy/coach class is the standard. Original ticket receipt. Approval required as per section 6.1 of the policy. Pre-approval Travel Authorization required for Business Class.	Economy/coach class is the standard. Original ticket receipt. Approval required as per section 6.1 of the policy. Pre-approval Travel Authorization required for Business Class.
Recurring Business Travel **Hospital/ Research (Section 9.2)** **Paediatrics** **Perioperative & Surgical Services**	Staff who as an integral part of their job are assigned to projects that require recurring travel, may be pre-approved for such travel by completing the Travel Authorization in myFinance. Approval required as per section 6.1 of the policy . After the first time you have associated the travel authorization, you must indicate the travel authorization number in the reference field in myFinance for any additional expense reports	Same as Hospital	Staff who as an integral part of their job, are assigned to projects that require recurring travel, may be pre-approved for such travel by completing the Travel Authorization in myFinance. Approval required as per section 6.1 of the policy or Chief of Paediatrics or Director, Operations, Paediatrics is required. After the first time you have associated the travel authorization, you must indicate the travel authorization number in the reference field in myFinance for any	Staff who as an integral part of their job, are assigned to projects that require recurring travel, may be pre-approved for such travel by completing the Travel Authorization in myFinance. Approval required as per section 6.1 of the policy or Chief of Paediatrics or Director, Operations, Paediatrics is required. After the first time you have associated the travel authorization, you must indicate the travel authorization number in the reference field in myFinance for any	Allowable, no pre-approval required.	Not allowed.

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Type of Expense	Hospital	Research	AFP – Paediatrics	Academic Allowance – Paediatrics	PSA – Perioperative & Surgical Services	Academic Enrichment Fund – Surgical Services
			additional expense reports	additional expense reports		
Staff Recognition & Engagement Events **Hospital/ Research (Section 7.6)** **Paediatrics** **Perioperative & Surgical Services**	Staff recognition (e.g. retirement tea or project celebration) and engagement events (e.g. trainee welcoming event or team building) must be appropriately modest, fit the circumstances and have available budget. Original detailed receipts. Approval required as per section 6.1 of the policy.	Staff recognition (e.g. retirement tea or project celebration) and engagement events (e.g. trainee welcoming event or team building) must be appropriately modest, fit the circumstances and have available budget. Original detailed receipts. Approval required as per section 6.1 of the policy.	Faculty/Staff recognition (e.g. retirement or project celebrations) and engagement events (e.g. team building, faculty welcoming event) must be appropriately modest, fit the circumstances and have available budget. Original detailed receipts. Approval required as per section 6.1 of the policy. Note: Gift cards/certificates are a taxable benefit. For amounts >$100.00, document names of the recipients.	Faculty/Staff recognition (e.g. retirement or project celebrations) and engagement events (e.g. team building, faculty welcoming event) must be appropriately modest, fit the circumstances and have available budget. Original detailed receipts. Approval required as per section 6.1 of the policy. Note: Gift cards/certificates are a taxable benefit. For amounts >$100.00, document names of the recipients.	Staff recognition (e.g. retirement tea or project celebration) and engagement events (e.g. trainee welcoming event or team building) must be appropriately modest, fit the circumstances and have available budget. Original detailed receipts. Approval required as per section 6.1 of the policy Note: Gift cards/certificates are a taxable benefit. For amounts >$100.00, document names of the recipients.	Not allowed.
Staff Social Events **Hospital/ Research (Section 7.3)** **Paediatrics** **Perioperative & Surgical Services**	Refer to section 7.3 in the Travel and Expense Policy.	Same as Hospital	Same as Hospital	Same as Hospital	Same as Hospital	Same as Hospital
Travel Agencies **Hospital/ Research (Section 9.5)** **Paediatrics** **Perioperative & Surgical Services**	Staff should ensure that the company they are booking with is a Travel Industry Council of Ontario (TICO) registered company. P-Card transactions charge a travel expense directly to a SickKids Department ID/Project ID. Staff using personal funds will be reimbursed when the expense has been duly completed and approved. Reimbursement will	Same as Hospital	Same as Hospital	Same as Hospital	Same as Hospital	Same as Hospital

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Type of Expense	Hospital	Research	AFP – Paediatrics	Academic Allowance – Paediatrics	PSA – Perioperative & Surgical Services	Academic Enrichment Fund – Surgical Services
	not be made before the travel is incurred.					
Travel Outside North America **Hospital/ Research (Section 9.1)** **Paediatrics** **Perioperative & Surgical Services**	Pre-approval Travel Authorization approved by VP or Chief required.	Pre-approval Travel Authorization approved by Executive Director Research Operations, or Chief required.	Pre-approval Travel Authorization approved by the Chief of Paediatrics or Director, Operations, Paediatrics.	Travel funded by Physician Academic Allowances does not require pre-approval (Note: This does not supersede the Academic Away Time Policy) because it is understood that these funds have been set aside for that purpose.	Allowable. No pre-approval required.	Allowable. No pre-approval required.
Travel Within North America **Hospital/ Research (Section 9.1)** **Paediatrics** **Perioperative & Surgical Services**	Prior written approval by VP/Chief.	Same as Hospital	Same as Hospital	Travel funded by Physician Academic Allowances does not require pre-approval (Note: This does not supersede the Academic Away Time Policy) because it is understood that these funds have been set aside for that purpose.	Allowable. No pre-approval required.	Allowable. No pre-approval required.

Acronyms:
BPS – Broader Public Sector
OPS – Ontario Public Sector
PSA – Paediatric Specialty Association

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