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1.0 Overview

Travel and other expense reimbursement claims must follow the guiding principles below. 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 SickKids Centre for Community Mental Health (the “Centre”) and the SickKids Centre for Community Mental Health Learning Institute (the “Learning Institute”);
- Defines the requirements for pre-approval and approval of alcohol and travel expenses;
- Defines who is authorized to approve expenses; and
- Ensures that the Centre and the Learning Institute complies with the [Broader Public Sector \(BPS\) Expenses Directive](#) (“Directive”) and the Broader Public Sector (BPS) Perquisites Directive, issued by the Broader Public Sector Accountability Act, 2010 (“Act”). As a designated Broader Public Sector organization, the Centre and the Institute must comply with the Act and these Directives.

3.0 Scope

This Policy applies to:

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

This policy covers all reimbursable expenses incurred while undertaking business on behalf of the Centre and the Institute. This Policy applies regardless of the method used to pay such expenses, including but not limited to: expenses reimbursed to the claimant or charged to a Corporate Procurement Card (P-Card).


4.0 Principles

This Policy supports the following four key principles:

Accountability: The Centre and the Institute are accountable for public and donor funds used to reimburse travel, meal and the Centre and the Institute expenses. All expenses support business objectives.

Transparency: The Centre and the Institute are transparent to all stakeholders. The rules for incurring and reimbursing travel, meal and the Centre and the Institute 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 the Centre and the Institute expenses are necessary and economical with due regard for health and safety.

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Fairness: Legitimate authorized expenses incurred while the business is reimbursed

5.0 Definitions

“Expense” includes travel and meal expenses, the Centre and the Institute expenses, any expenses incurred by an individual or group of individuals in furtherance of the Centre and the Institute’s business and any other expenses for which an individual seeks to be personally reimbursed.

6.0 General


- 6.1 Expense claimants and approvers shall use their integrity, prudence, and good judgment in the application of this Policy.
- 6.2 Expenses are not to be incurred unless an available budget has been identified to support the expense.
- 6.3 The P-Card credit card must be used for all employee expenses as per section 2.0 in the Purchasing Card Program Policy.
- 6.4 Expenses paid by the Centre and the Institute cannot be used by the claimant for any claim to another organization or granting agency.
- 6.5 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.
- 6.6 Expense submissions that do not conform to this Policy will be returned to the claimant unpaid. The Centre and the Institute assume no obligation to reimburse expenses that are not in compliance with this Policy.
- 6.7 The coordinating manager is responsible for ensuring that a non-staff person having expenses to be reimbursed by the Centre and the Institute is aware of the requirements of this Policy and that any required pre-approvals are obtained.

7.0 Accountability Framework

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

7.1 Appropriate Approval Authorities

All employee expenses must be approved by the budget owner unless the claimant is the budget owner. If the claimant is the budget owner, the employee expense must be approved by the direct report of the claimant. When the direct report is not available an alternate approver from another department manager

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or an equivalent level can be assigned in the system. In addition, where so noted in this Policy, certain expenses require more senior approval. Examples of approver authority levels are listed as follows:

Claimant	Approver
Volunteer	Manager (Budget Owner)
Student/Trainee	Manager (Budget Owner)
Front line staff	Manager (Budget Owner)
Manager	Clinical Director, Program Director or Senior Manager, Operations
Director/Senior Manager, Operations	Executive Director (SK) ["ED (SK)"], Executive Lead, Gail Appel Institute (SK) ["VP (SK)"] or Director, Learning Institute (SK) ["DLI (SK)"]
Executive Director (SK) ["ED (SK)"], Executive Lead, Gail Appel Institute (SK) ["VP (SK)"] or Director, Learning Institute (SK) ["DLI (SK)"]	Board Chair of any one of the Board Trustees
Board Chair of any one of the Board Trustees	A different member from the Board of Trustees

7.2 Claimant's Responsibilities

Claimants are expected to:

- Exercise integrity, prudence and good judgment when incurring expenses on behalf of the Centre and the Institute.
- 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 Purchasing Card Policy and Code of Conduct Policy.
- Ensure expenses supported by research grants or contracts comply with the terms of the relevant granting agency; expenses supported by donations comply with donation terms.
- Ensure that amounts claimed for expenses are accurate, complete, reasonable and by this Policy and charged to the correct account(s) and Department 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 the Centre or the Institute for reimbursement.
- Repay any overpayments within 30 days of return from the travel.
- Submit expense claims using the appropriate forms within the timeframes established by this Policy.
- Scan original legible copies of receipts and compare the scanned image to the original receipt immediately after scanning to ensure that 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

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the expense claim when submitted for reimbursement.

7.3 Approver's Responsibilities

Approvers are expected to ensure that the expenses they approve are:

- Accurate, legitimate, appropriate, and reasonable for the Centre or the Institute's purpose.
- Incurred in the performance of the Centre or the Institute's 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.
- Not self-approved.
- Charged to the correct Account(s), Department ID(s) and Project ID(s).
- Review each receipt attached to a claim to ensure that it is clear, complete, and consistent with the expenses claimed. If 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.

7.4 Accounts Payable (SK) Reviewer's Responsibilities

Accounts Payable (SK) Reviewers are responsible for:

- Processing duly prepared and approved claims promptly.
- Randomly audit claims by requesting original receipts from claimants and comparing them to scanned images to ensure accuracy and completeness. If an audit reveals that images were not clear or complete, the Accounts Payable staff will educate the claimant regarding the proper way to scan and submit images of receipts.

7.5 Management responsibilities for certification of compliance

As required by the Broader Public Sector Accountability Act, 2010, the Board of Trustees is required to prepare attestations to the Centre and Institute'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 Board's attestation, members of management and other persons with responsibilities under this Policy may be required to provide written confirmation to the Board of Trustees that they have complied with the Policy.


7.6 Alternate Approval Authority

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

8.0 Expense Eligibility Reimbursement Requirements

8.1 Alcoholic Beverages

The cost of alcoholic beverages generally cannot be charged to the Centre or the Institute, unless in

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exceptional circumstances, there are external parties present and a bona fide business reason for the event. Where alcohol is approved, alcohol costs must be moderate, and alcohol must be provided responsibly.

8.2 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 the Centre or the Institute, 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 the Centre and the Institute's business, including, for example, receptions for dignitaries, donors or volunteers.

8.3 Staff Social Events

The Centre and the Institute do not fund staff social events (e.g., holiday parties, picnics, birthdays, and shower celebrations). These staff social events may be held without charge in the Centre or the Institute's 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 8.5).

8.4 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.

8.5 Staff Recognition and Engagement Events

Staff recognition (e.g., retirement tea or project celebrations) and engagement events (e.g. trainee welcoming event or team building) are reimbursable expenses, provided that they are appropriately modest, fit the circumstances and have budget approval.

8.6 Gifts of Appreciation


Token gifts of appreciation, valued at up to \$100, may be extended to staff and volunteers. The token gifts to staff must bein recognition of a business-related activity such as retirement, or extraordinary contributions. An honorarium is not subject to this Policy.

8.7 Expenses for Consultants and Other Contractors

In accordance with the BPS Act and Directive, in no circumstances will consultants and other contractors are 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.

8.8 Incidental Travel Expenses considered for reimbursement

Expenses that may be considered for reimbursement with approval by the appropriate signing authority

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include:

- Transportation to and from the airport at the destination.
- Transportation to and from the airport at home or in its place km rate for use of the personal car.
- Parking at the airport.
- Reasonable gratuities for meals, bellhop, hotel room services and taxis. Examples of reasonable amounts for gratuities include:
 - 10 to 15% on a restaurant meal.
 - 10% on a taxi fare.

Additional expenses, not otherwise covered, such as business calls, air/rail phones, computer access charges, photocopying, Internet connections for business use, rental and transportation of necessary office equipment, provided the charges are incurred while conducting the Centre and the Institute business and are consistent with the principles of this Policy.

- Reasonable calls to the home daily.
- Expenses incurred by staff who use their smart phone or cell phone for business purposes when travelling.
- Reasonable laundry and dry cleaning once in six days (for trips over five days).


8.9 Scope and Use of Cell Phone Expense

- User requires mobile device to complete job duties, which include being immediately accessible to internal and external personnel where no access to Centre electronic communication system is feasible. Centre owned and managed cell/smart phones are issued if required by program/individual as determined by the Program Manager.
- Reimbursement of personal use of cell phone for the purpose of completing job duties will be determined by your manager.
Reimbursement:
 - Staff may reimburse the total cost of their cell phone bill or a maximum cap of \$72/month whichever is less.
 - Any charges incurred beyond the scope of the need of your job duties such as but not limited to roaming charges, extra data use will not be reimbursed by the Centre.
 - Reimbursement must be claimed monthly on my finance and APexpense claim form with attached mobile device bill.

9.0 Travel – Staff

9.1 Approval for Travel

All travel requires prior approval. Prior approval by the appropriate authority (supported by subordinate levels of authority) is required for all business travel.

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Levels of Approval Required:

Within Ontario	Direct Report
Outside Ontario within Canada and the Continental USA	Supervisor and ED (SK) or VP (SK) / DLI (SK)
Outside Canada and Continental USA	Supervisor and Vice President and/or Director of Funding Project.

Written documentation must be on file with the following:


- Reason for travel outside Canada and Continental USA is necessary.
- Most economical and practical means. That is, the cost-effectiveness of travel was chosen (whilebalancing efficiency in operations). Three quotes are required for airfare and hotel rates.
- Detailed itemization of all anticipated expenses that will be incurred.
- Any personal time to be taken before or after the business travel must be included in the priorapproval process.
- Personnel may be accompanied by another person during business travel. Any expenses incurred for the accompanied person will not be paid by the Centre or the Institute, including but not limited tougrades and additional accommodation.
- Bookings for international travel arrangements require sufficient advance timeframes, where possible. For non-peak travel times, arrangements should be secured four weeks in advance. Forpeak travel times, arrangements need to be made six to ten weeks in advance.
- The most economical and practical means should be used to travel from home to point of departure.Prior approval is required for mileage or taxi reimbursement.

9.2Meals and Incidental Expenses

The Centre and the Institute require all expenses being submitted for reimbursement for meals for self while travelling to bereasonable and exclude alcoholic beverages. The maximum allowable reimbursement is CAD 60 per day in Canada with a maximum allowance of CAD 40 for any one meal. These maximum allowances are inclusive of taxes andgratuities. A gratuity for meals of up to approximately 15% on a restaurant meal is allowed.

9.3Air Travel

Subject to the specific exceptions set out below, the general rule is that all travel will be in economy class and individualsshall adhere to the principles of this Policy when making their travel arrangements. A claimant who wishes to upgrade from economy class may do so at their 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 the Centre or the Institute the difference. If the cost with the stop-over is less than or equal

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to without the stop-over, it will be a fully allowable expense.

9.4 Airport Shuttle or Taxi Service

Taxi fares related to the Centre and the Institute business are an allowable expense. Airport shuttle services, rather than taxis, 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.

9.5 Parking

Parking expenses related to off-site business are allowable with a detailed receipt (not required for metered parking).

9.6 Rail Travel

Coach class is the standard. Business class (i.e., VIA1) is acceptable when there is an appropriate reason (e.g. access to the Internet, to reduce costs on accommodation, for health and safety reasons).

9.7 Personal Vehicle

A staff member who uses a personal vehicle for official Centre and Institute business trips will be reimbursed at the established rate of \$0.61/km. All vehicle expenses 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.

9.8 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 the 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 refuelled before vehicle return). Fuel receipts are acceptable expenses for rental cars only.


9.9 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.

9.10 Accommodation and Receipt Requirements

The Centre or the Institute 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 a comparable rate to another hotel.

Private stays with family or friends have a maximum reimbursement of CAD 50 per night for gratuitous lodging expenses.

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Cancellation charges resulting from failure to cancel guaranteed hotel bookings before 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 emergencies may be reimbursed with approval from the appropriate ED (SK), VP (SK), DLI (SK) or any one of the trustees.

10. Expense Administration

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

10.1 Submission Deadlines

Expenses must be submitted for reimbursement before month-end, or in situations where it is not feasible (if the expense is incurred at the end of the month), within 30 days of when the expense was incurred.

10.2 Personal Expenses

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

When arranging personal travel in conjunction with business travel, staff members are required to use their creditcards. Whenever possible, the 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.

10.3 Managerial Discretion


For 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:

- 10.3.1** Able to stand up to scrutiny by the auditors and members of the public;
- 10.3.2** Properly explained and documented;
- 10.3.3** Fair and equitable;
- 10.3.4** Reasonable;
- 10.3.5** Appropriate; and
- 10.3.6** Consistent with the Act and the Directive.

10.4 Maintenance of Supporting Documents

Claimants must maintain original receipts for a period of 6 months. The Centre and the Institute receive many receipts every year for processing travel and expense claims. To reduce paper and improve the

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management of records, The Centre and the Institute have 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 7.2, 7.3 and 7.4, and must be consistently integrated into the Centre and the Institute'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 Board of Trustees. Scanned documents will be maintained for a period of 7 years, except for external grants whereby scanned documents will be maintained for a period of 10 years. It is the responsibility of both the approver and the claimant to work out appropriate arrangements which would meet these requirements.

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 for the Policy. Refer to the Travel and Expense Reimbursement Policy for the key requirements.

2.0 Definitions

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

3.0 Administrative Responsibility


The administration of travel and other personal reimbursements is under the responsibility of the Accounts Payable (SK) department.

4.0 Administrative System

All requests for advances and reimbursements must be submitted using the appropriate forms and accounting system.

4.1 Submission

- Travel and expense submissions are created with the appropriate forms and submitted through the accounting system.
- Receipts are scanned and uploaded to the expense report.
- Claimants will select the appropriate expense category and corresponding amounts.

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4.2 Approval

- Workflow has 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.

5.0 Expense Reimbursement Procedures


Staff claiming reimbursement for expenses incurred while performing such staff's employment duties and that are reimbursable under this Policy must complete the myFinance Cheque Requisition Expense form, the Staff Travel and Expense Reimbursement Form (AP-1) form and attach scanned copies of the original supporting receipts and any other required documentation as set out in this Policy or the applicable forms. Other persons claiming reimbursement for expenses incurred while performing services on behalf of the Centre and the Institute that are reimbursable under this Policy must complete the Non-Staff Travel and Expense Reimbursement Form (AP-2). The claimant must 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 or mileage for circumstances where receipts are not available.

Once the forms with original supporting receipts and any other required documentation as set out in this Policy or the application forms are submitted in the accounting system, Accounts Payable (SK) will create a voucher which will route via workflow to the 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 proof of currency exchange be provided with the form. 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 the trip;
- Dates and destinations (person or institution visited);
- A listing of all expenses payable by the Centre and the Institute associated with the trip regardless of whether paid for directly by the Centre and the Institute 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;

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- 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 boarding pass for air travel (or print-out of electronic boarding pass/confirmation email if checking in online).

5.2 Non-Staff Reimbursements

- The coordinating manager is responsible for ensuring that a non-staff person having expenses to be reimbursed by the Centre or the Institute is aware of the requirements of this Policy and that any required pre-approvals are obtained.
- The myFinance Cheque Requisition Expense form is to be completed along with the AP-2 Non-Employee Travel and Expense reimbursement form.

5.3 Travel – Third-Party Contractors and Consultants

Third parties shall adhere to the same travel limits and conditions set out in sections 9.3, 9.4, 9.5, 9.6, 9.7, 9.8, 9.10, and 9.11 of this Policy.

6.0 References

[Hours of Work](#)

ⁱ“(SK)” denotes the person holding the position as an employee of The Hospital for Sick Children who provides oversight, leadership and/or administrative functions to the SickKids Centre for Community Mental Health and the Institute under the Managed Service Agreement established between the two entities. Administrative functions can include but are not limited to, program support and leadership, finance, and human resources, where the function is related to the position’s capacity