



ADMINISTRATIVE MANUAL

Policy

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PREAMBLE

1. The IWK Health Centre (IWK) will reimburse persons to whom this policy applies, for the cost of travel on IWK business, according to established rates, providing such travel is properly authorized. The purpose of the travel policy is to:
 - 1.1. Explain the conditions when travel is a requirement and what expenditures are allowable.
 - 1.2. Provide the criteria and process for when travel pre-approval is required.
 - 1.3. Educate those who travel on IWK business so that they clearly understand the IWK's cost control objective and how they can help to achieve this objective.
 - 1.4. Provide clarity of roles and responsibilities in the travel reimbursement process.
 - 1.5. Provide a means to evaluate the effectiveness of the policy.
 - 1.6. Provide established controls which ensures the IWK maximizes cost savings and utilizes effective reporting for successful management of travel costs.
 - 1.7. Define the parameters, documentation, authorization, payment and expense reimbursement process

POLICY STATEMENTS

1. Unless a Collective Bargaining agreement references other applicable policy for purposes of that collective agreement, this policy applies to all IWK Team Members including bargaining unit staff who are employed by the IWK and other persons including the IWK Board of Directors, physicians, volunteers and Research services, travelling on IWK business, including for approved education or training.
2. This policy applies to anyone accessing funds from an operating cost centre, research account or restricted / trust account.
3. In cases where travel costs are covered by research grants or awards, the reimbursement rates of the funding agreements will apply. In all other cases, researchers are subject to the reimbursement rates contained in this policy.
4. Where an individual's travel is governed by other organizations, that organization's prevailing travel policy will be used. A copy of the respective travel policy/guidelines is required to be included with the expense claim.
5. Where more than one IWK Team Member is travelling together, the IWK Team Member with the most senior position is required to pay joint expenditures (e.g. taxis, etc.) and have their immediate supervisor (who was not in attendance) approve the expenditure.
6. The President and Chief Executive Officer (CEO), through application of this policy, ensures there is an approval process to ensure all expense claims are properly

prepared, documented, and approved.

7. The Executive Leadership Team (ELT) are responsible to authorize all out of province (but within Canada) travel requests.
8. The President and CEO or delegate specifically authorized in this regard is responsible to authorize all out of country travel requests.
9. Travel Expense claims for the President and CEO are reviewed by the Chief Operating Officer prior to being approved by the IWK Board Chair.
10. Travel Expense claims for the Board of Directors are approved by the IWK Board Chair. Travel Expense claims for the Board Chair are approved by the Board of Directors.
11. All IWK Team Members who approve a travel reimbursement request or travel approval request confirm, through their approval of such request, that the request is consistent with this policy, there is a valid business reason and that they have the appropriate authorization to approve the request.
12. Fraudulent Claims
 - 12.1. As per the **IWK Fraud Policy**, any Travel Expense claim submitted by an IWK Team Member with the intent to be reimbursed for a Travel Expense not incurred in the approved and appropriate exercise of the IWK Team Member's role with the IWK, or any fraudulent or other misuse or misappropriation of public funds, may result in disciplinary action up to and including dismissal.
 - 12.2. A manager is follow the reporting process as identified in the **IWK Fraud Policy**.

GUIDING PRINCIPLES AND VALUES

1. This policy is guided by the IWK's need to balance its responsibility to demonstrate prudence to contain costs in the conduct of its activities and the IWK Team Member's need for convenience and safety when travelling on IWK business.
2. These provisions provide for the reimbursement of reasonable expenses necessarily incurred while travelling on IWK business and do not constitute income or other compensation that would open the way for personal gain.
3. These provisions promote an environment of fairness, consistency and convenience to persons travelling on IWK business.
4. All Expenses are to be the most economical, cost efficient option unless otherwise expressly permitted in the Policy.

PROCEDURE

1. ADMINISTRATION

- 1.1. CEO / ELT / Directors / Managers / Supervisors administer the policy on

behalf of the IWK. Specifically they:

- 1.1.1. Where required, preauthorize travel through the prescribed process.
- 1.1.2. Verify and approve travel reimbursement requests, as directed by this policy.
- 1.2. All IWK Team Members, including Supervising Administrators, comply with the provisions of this policy and specifically:
 - 1.2.1. Become familiar with the provisions of this policy before incurring travel.
 - 1.2.2. Obtain prior authorization to travel except where otherwise provided.
 - 1.2.3. Submit fully completed travel reimbursement requests as required utilizing the proper Travel Expense Claim Form with necessary supporting documentation, including receipts and explanations as required to Supervising Administrator for approval and coding. Where geographic challenges exist, approval by email is permitted. Emailed approval is to be attached and filed with processed claim.
 - 1.2.4. Submit claims within the timelines provided by this policy as per Section 5.18.

Note: Claims received 30 days after fiscal year end will be reimbursed only when properly substantiated by the IWK Team Member and when the IWK is of the opinion that the delay was justified.

- 1.3. The IWK determines whether, when, where, by whom, and by what means travel will be undertaken and approves, on request of the IWK Team Member, the mode and class of transportation and the accommodation to be used, as described in this policy.
- 1.4. The IWK provides for Allowances / Per Diems, rates, and conditions of payment and reimbursement sufficient to meet reasonable, legitimate Expenses that are necessarily incurred as result of the requirement to travel on IWK business.
- 1.5. Credit Cards
 - 1.5.1. IWK Team Members may use personal credit cards for payment of Travel Expenses provided that the Travel Expense claim is supported by an official itemized receipt or a voucher or invoice supplied by the establishment indicating the payment of the account.
 - 1.5.1.1. The IWK Team Member pays his / her own credit / travel card accounts and pays any fee or deposit required for maintaining a personal credit card.

Note: Interest charges and surcharges on credit card accounts are not Eligible Expenses.

2. TRAVEL DESTINATION APPROVAL

- 2.1. **Travel in and around the communities in which the Employee normally works:** When IWK Team Members are required to attend meetings or run errands near their Home Site, receipted taxis or parking fees or reasonable meter rates will be reimbursed, in addition to kilometrage. The signature approving the Travel Expense Form will be taken to be evidence of pre-approval.
- 2.2. **Within Province:** Travel to attend meetings, conferences, conventions and regular meetings of associations in which the IWK participates requires pre-approval of the Supervising Administrator. The signature approving the Travel Expense Form will be taken to be evidence of pre-approval.
- 2.3. **Out of Province and Within Canada:** IWK Team Members traveling out of province but within Canada must obtain preauthorized approval by their respective ELT member via a ***Travel Pre-Approval Request Form***.
- 2.4. **Out of Country:** IWK Team Members traveling out of country must obtain preauthorized approval by the CEO via a ***Travel Pre-Approval Request Form***.

3. UTILIZATION OF TRAVEL AGENCY

- 3.1 IWK Team Members are responsible to make their own travel arrangements. An IWK Team Member has the option of booking reservations for air transportation directly with the airline. Reimbursements will be made upon completion of travel with all required documents. The required documentation includes, with no exceptions, the e-ticket or paper copy of the travel agency invoice and boarding passes from the flight.
- 3.2 IWK Team Members not wishing to book directly through the airline may book through the IWK's designated corporate travel management agency. Charges will then be billed to the IWK's Business travel account, including the applicable management fee.
- 3.3 Car rentals are required to be booked through the IWK car rental agency via the procedures included in the ***Travel Agency Procedures***.
- 3.4 Information on the designated travel agency and automobile agency can be located on the ***Travel Agency Procedures*** document.
- 3.5 Under no circumstances will the IWK Team Member utilize the services of an on-line re-seller of hotels, airlines or car rentals. These on-line sellers include, but are not limited to, eXpedia, Trivago, Tripcentral, Kayak, Hotwire, Priceline and Travelocity.

4. TRAVEL ADVANCES

- 4.1. The IWK does not typically issue travel advances to IWK Team Members, however it recognizes that not all IWK Team Members have the benefit of

using an IWK issued Corporate Credit Card, personal credit card or direct billing arrangements.

- 4.2. Travel advance requests must be submitted to Financial Services at least three weeks in advance of travel to allow for processing.
- 4.3. Travel advances must only be used to offset reasonable and necessary costs that are incurred for the business operations of the IWK.
- 4.4. The authorization of a travel advance must be supported with a signed request accompanied by written authorization from the IWK Team Members respective VP.
- 4.5. Travel advances will be issued for an amount that does not exceed the estimated out-of-pocket costs. A travel advance will not be issued for amounts less than \$100 and will not be issued more than 15 calendar days prior to the commencement of travel.
- 4.6. The travel advance is a direct loan to the IWK Team Member. The IWK Team Member is personally responsible for repaying the entire advance. Repayment of the travel advance is not contingent on the IWK Team Member receiving the entire travel reimbursement. The IWK Team Member is personally responsible for any cash that is lost or stolen.
- 4.7. The IWK Team Member must repay the unused portion of the travel advance within thirty (30) days after the completion of their travel. If the travel expense exceeds the advance, a reimbursement may be claimed. To clear the travel advance, a Travel Expense Claim must be submitted.
- 4.8. The IWK reserves the right to deduct the unpaid balance from the IWK Team Member's pay. An individual with an outstanding balance (i.e. amount owing in excess of the 30 days after the completion of travel) is automatically ineligible for future advances and their Supervisor will be notified of the outstanding balance.

5. GENERAL

Note: No Expenses other than mileage and incidentals as listed in 5.1 can be claimed when an IWK Team Member travels within the "Home Base Area" as defined herein.

5.1. Incidental Expenses:

- 5.1.1. The IWK shall reimburse reasonable Expenses incurred by an IWK Team Member on IWK business as outlined in the policy. Also, the IWK may, through the applicable ELT member, reimburse exceptional or unusual reasonable Expenses and Travel Expenses incurred by an IWK Team Member that are not otherwise dealt with in the policy or where the Expenses exceed prescribed monetary limits.
- 5.1.2. Where an IWK Team Member is travelling on IWK business and authorized overnight Commercial Accommodations have been used,

the Employer reimburses the IWK Team Member an Allowance of \$5.00 per each overnight stay to cover miscellaneous out-of-pocket Expenses in addition to the IWK Team Member's other Eligible Expenses.

- 5.2. **Tips and Gratuities:** When claiming receipted meals, claim tips and gratuities up to 15% of the allowable meal amount if the amount is included on the receipt. Tips and gratuities of a reasonable amount (no more than 15%) is allowable for services, including but not limited to, cabs, if the tip is included on the receipt.

Note: Tips and gratuities are provided for in the meal per diem and are not in addition to it.

- 5.3. **Dry Cleaning and Valet Service** - Only claim dry cleaning and or valet service charges if essential due to extraordinary circumstances and performed while the IWK Team Member is in Travel Status. Include receipts for such claims.
- 5.4. **Laundry:** Only claim laundry charges if laundry service is performed while in Travel Status in excess of five nights. Claim must be submitted with receipts.
- 5.5. **Telephone Calls:** The cost to an IWK Team Member on Travel Status for local and long distance telephone calls are Eligible Expenses provided they fall within clause 5.1.
- 5.6. **General Expenses:** Costs incurred by IWK Team Members while in Travel Status that are not explicitly identified in this policy but are reasonable Expenses incurred for business reasons may be approved by the Supervising Administrator as an eligible expense. These should be assessed on a case by case basis by the approver. (Examples would include items such as internet connection charges or baggage fees.)
- 5.7. **Receipts:**

- 5.7.1. IWK Team Members obtain and submit receipts to support all travel expenditures, including transportation ticket stubs, pre-paid transportation, meals or accommodation.

Exception:

- Parking meter
- Bridge tolls
- Claims for Per Diem meal Allowances (unless otherwise specified)
- Incidental Expense Allowance
- Taxis utilized on trips for which the cost is \$7 or less
- Parking lot expenditures for which the cost is \$7 or less
- Claims for car mileage or Allowances

- Private Accommodations

5.7.2. If a receipt is lost, accidentally destroyed, or unobtainable, the IWK Team Member's personal declaration via the [Missing Receipts Declaration Form](#) may, at the discretion of the applicable Supervising Administrator, replace the receipt.

Note: Credit card transaction records are not acceptable as receipts (with the exception of taxi charges). If meal receipts are lost the Per Diem rate will apply.

- 5.8. **Attendance at Luncheons and Conferences:** If authorized to attend a luncheon, business meeting, conference, convention, or part thereof, an IWK Team Member may claim the related Expenses. Ensure the Travel Expense claim indicates the related purpose and the number of persons (for a luncheon or business meeting).
- 5.9. **Entertainment/Hospitality:** Entertainment / Hospitality Expenses are not Travel Expenses and will not be reimbursed within this policy. Expenses incurred in this regard are subject to the ***IWK - 509.0 Hospitality Policy***.
- 5.10. **Extended Travel Status at One Location:** If an IWK Team Member is required to spend in excess of three weeks in Travel Status at one location, the service in which the travel is occurring attempts to make special arrangements for lodging and meals at the most economical rates.
- 5.11. **Weekend Return from Extended Travel Status:** For an IWK Team Member who would otherwise be required to remain on Travel Status, but who returns to his / her Home over a weekend at his / her expense, the Employer reimburses in an amount not exceeding the cost of normal transportation to his / her Home and return, or an amount equivalent to the cost of meals and accommodation had the IWK Team Member remained on Travel Status, whichever is less.
- 5.12. **Combined Travel with Personal Leave or Vacation:**
- 5.12.1. An IWK Team Member's Supervisor may authorize an IWK Team Member to combine a business journey with one taken for vacation or other personal reasons. The Employer does not reimburse any Expenses relating to an IWK Team Member's spouse, family or other travelling partners.
- 5.12.2. Limit the allowable Travel Expense to those actual, allowable costs that would have arisen if the journey had been made solely for business purposes and in no instance may exceed the most economical means of travel.
- 5.12.3. Under no circumstances is personal travel to be directly charged or billed to the IWK.

- 5.13. **Illness, Accident or Family Emergency:** When, in the opinion of the attending physician, an IWK Team Member's condition resulting from illness or injury while in travel status warrants the presence of the next of kin or a representative of the family, actual and reasonable transportation and accommodation expenses may be paid with the approval of the respective VP.
- 5.14. **Spousal / Partner Accompaniment:** IWK Team Members who travel on IWK business may have their spouse / partner accompany them, but all costs that are beneficial to spouse / partner are to be paid by the IWK Team Member at the time of making travel arrangements. These costs are not to be paid by the IWK and then reimbursed by the IWK Team Member.
- 5.15. **Medical Insurance:**
- 5.15.1. If an IWK Team Member travelling is a member of the IWK's Medical Plan, the standard Group Health Insurance Policy provides coverage both within and outside of Canada. If the IWK Team Member is not a member of the IWK's Medical Plan or any other medical plan, the IWK Team Member should purchase medical insurance through the travel consultant.
- 5.15.2. If an IWK Team Member is a member of the IWK's Medical Plan travel forms and cards should be obtained and carried when outside the country. Information regarding travel forms is available through Human Resources.
- 5.15.3. The IWK Team Member is responsible for notifying the Benefits Department of any claim and must keep all receipts and / or bills for **submission to the insurer.**
- 5.16. **Expenses on Behalf of another Person:** Unless specifically mentioned elsewhere in this policy, all IWK Team Members submit the request for reimbursement directly and do not submit Expenses on behalf of others.
- 5.17. **Third Party Invoices:**
- 5.17.1. Unless in exceptional circumstances where the IWK has arranged for third party billing through the IWK's contracted service provider, Travel Expenses cannot be billed directly to the IWK by the service provider. IWK Team Members pay the service provider and then seek reimbursement.
- 5.17.2. The only exception to this is conference fees, which can be billed through the IWK.
- 5.18. **Deadlines:**
- 5.18.1. To support IWK goals related to the internal and public reporting, all claims are to be submitted within 60 days of the date of travel. For year-end purposes, all Expenses incurred for the fiscal year must be

submitted within 30 days of fiscal year end.

5.18.2. In order to accommodate executive Travel and Hospitality external reporting requirements, Executive Leadership Team claims are to be submitted within five days post month-end.

5.19. **Loyalty Programs:** Provided that there are no additional costs to the IWK, IWK Team Members travelling on IWK business can join loyalty programs and retain benefits offered by the travel industry for business or personal use. Such privileges are conditional upon the use of government-approved services and products.

5.20. **Monitoring**

5.20.1. All VPs, through their delegates, establish monitoring procedures to determine compliance with the Travel Policy.

5.20.2. The Finance and Human Resources Departments together regularly monitor the Travel policy regarding performance and effectiveness in achieving the policy's Guiding Principles and Values.

6. COMMERCIAL TRANSPORTATION

6.1 The IWK selects the mode, class, and schedule of commercial transportation on the basis of cost, duration, safety, convenience, and practicality.

6.2 Every effort should be made to organize travel in advance to take advantage of reduced fares.

6.3 An IWK Team Member will be reimbursed costs, provided receipts are provided, in transporting personal effects or IWK owned equipment at excess luggage rates, if the IWK agrees that it was necessary for the effects or equipment to be taken on the journey.

7. AIR TRAVEL

7.1. Air travel within Nova Scotia requires approval from the Supervising ELT member prior to travel date. Approval is exception based only for those instances in which work responsibilities do not afford proper planning or time to travel by use of personal/rental vehicle or where it can be demonstrated to be more cost-effective.

7.2. **Standard for Air Travel:**

7.2.1. The standard for air travel is economy class and this includes charters and other reduced fares.

Exception: This may be varied only when an additional cost is justified by program-related reasons such as there being no less expensive class of air travel available and a delay in arrival is unacceptable. Obtain authorization from the Supervisor for the use of a class more expensive than economy.

- 7.2.2. Seek the lowest available airfares appropriate to particular itineraries when making bookings. Select discount and reduced fares rather than full-fare economy when these rates are available.
- 7.2.3. Take into consideration:
 - 7.2.3.1. The various restrictions or benefits that may apply to certain special fares when determining the most economical means of travel available.
 - 7.2.3.2. The possibility of increased travel costs occurring through the payment of additional living Expenses to the IWK Team Member in order to meet the conditions of the carrier's special fare.
- 7.3. **Accident Insurance:** The IWK has a comprehensive insurance policy for air travel, and does not reimburse claims for the cost of additional coverage.
- 7.4. **Cancellation Insurance:** Cancellation insurance is not to be taken.
- 7.5. **Ground Transportation:** The cost to an IWK Team Member of the most economical form of transportation to and from an airport is an Eligible Expense.
- 7.6. **Refunds of Airfare:** IWK Team Members are responsible for ensuring, to the extent possible, that a refund of airfare paid by an airline to an IWK Team Member who is bumped or voluntarily postponed is refunded to the IWK.
- 7.7. **Flight Passes:** The use of flight passes is strictly prohibited.

8. SURFACE TRAVEL

- 8.1. IWK Team Members may travel by bus, rail, boat, taxi, privately owned vehicle or rental car, whichever is the most economical or at the discretion of the Supervising Administrator when determined reasonable under the circumstances.
- 8.2. **Class of Travel:** If the cost of travel by rail or boat is authorized as an Eligible Expense, the IWK Team Member uses the most economical rate for appropriate accommodations in relation to the duration of the trip. As necessary, book first-class rail passage to obtain sleeping accommodations.
- 8.3. **Buses:** Use local Public Transportation and inter-city buses whenever practical.
- 8.4. **Taxis:** In general, confine the use of taxis to short trips. In situations where it is not suitable or reasonable to use local Public Transportation an actual taxi cost is an Eligible Expense. Indicate the points of departure and destination, meeting time, location, purpose and attendees. Original receipts (or credit card receipts) are required for amounts in excess of \$7.00.

NOTE: Under no circumstances are taxi chits to be used for business travel.

8.5. IWK Team Member-Driven Vehicles Distance Limits/Incidentals

- 8.5.1. The guidelines around IWK Team Member driven vehicles are intended to support IWK Team Member safety. Specific situations may require different approaches being taken.
- 8.5.2. If an IWK Team Member's destination is further than 450 kilometres away, the use of an IWK Team Member-driven vehicle should not normally be authorized. However, when travel by commercial carrier presents significant inconvenience or is not deemed practical by the IWK in terms of overall costs, including salary and other expenses, an IWK Team Member-driven vehicle may be authorized.
- 8.5.3. In the interest of safe driving, when IWK Team Member-driven vehicles are authorized, in usual circumstances IWK Team Members should not normally be expected to drive more than :
- 300 kilometers after having worked a full-day
 - 450 kilometers after having worked one-half day
 - 600 kilometers on any day when the traveler has not worked
- 8.5.4. In the case of IWK Team Member-Driven Vehicles the cost of ferry, bridge, tunnel, tolls, and parking charges based upon receipts (where available), are Eligible Expenses.

8.6 Rental Vehicles

Note: The IWK has an agreement with a national car rental company (in respect of vehicle rentals). This agreement outlines numerous items concerning rates for various sized vehicles, refueling options, availability of winter tired vehicles (November through April), etc. Please contact the Procurement Department for any questions related to availability of Rental Vehicles in your area.

- 8.6.5 Prior to accepting control of the rental vehicle, and upon return of the vehicle, the IWK Team Member performs an inspection of the vehicle with the rental company IWK Team Member and identifies any damage on the rental agreement.
- 8.6.6 The IWK Team Member reports any loss or damage to a rental vehicle directly to Risk and Legal Services.
- 8.6.7 IWK Team Members travelling on IWK business do not require additional insurance on a rental vehicle since the IWK is covered under its company policy, providing the vehicle is reserved under an approved IWK Purchase Order.
- 8.6.8 In the event of an accident, Risk and Legal Services must be notified of the names of the patients / clients, students, employees and / or

volunteers involved. The IWK's coverage will apply first to pay the deductible amount or damage amount.

- 8.6.9 Where reasonable and practical, IWK Team Members rent only compact or mid-sized vehicles. The Supervising Administrator may authorize (and provide a documented justification) full-size or specialty vehicles only when warranted by:
- The number of passengers to be carried
 - The bulk or weight of the goods to be transported
 - An extenuating circumstance like travelling in winter, poor weather or hazardous conditions
 - Limited availability
- 8.7 Where practical, IWK Team Members with the same travel itinerary must share a vehicle.
- 8.8 Where practical, a rental vehicle should be used when the anticipated costs is less than the cost to reimburse the IWK Team Member for kilometrage driven in a privately owned vehicle. Please refer to the **Cost of Transportation Calculator** to determine the most economical method of travel.
- 8.9 The IWK does not reimburse drop-off charges unless preauthorized and cost-beneficial.
- 8.10 Charges for renting a vehicle equipped with winter tires will be reimbursed for IWK Team Members who use a rental vehicle for work purposes during winter-driving conditions.
- 8.11 When driving a rental vehicle the actual and necessarily incurred cost to an IWK Team Member of Transportation Expenses based upon receipts, where available, are Eligible Expenses. These costs include, but are not limited to: tolls, parking and gas. Regular grade gasoline will be used in rental vehicles designed to operate using gasoline.
- 8.12 Whenever possible the IWK Team Member is to make every effort to refuel the rental vehicle prior to returning to the rental company, In the event refueling is not completed, documented justification must be provided.
- 8.13 **Privately-Owned Vehicles**
- 8.13.1 **Authorization:** IWK Team Members are responsible for obtaining approval from the Supervising Administrator before using a privately owned vehicle while on IWK business outside of the province.
- 8.13.2 **Insurance**
- 8.13.2.1 IWK Team Members are responsible for ensuring that privately-owned vehicles used on the Employer's business

have all reasonable and required insurance coverage.

8.13.2.2 The IWK does not carry automobile insurance coverage for IWK Team Members using their personal vehicles for carrying out IWK duties.

8.13.2.3 The cost to an IWK Team Member of their own respective insurance premium is not payable as an additional Eligible Expense.

8.13.2.4 In the event that a motor-vehicle accident occurs when an IWK Team Member is operating a privately-owned vehicle for Employer business in accordance with this policy, any deductible amounts arising in relation to the IWK Team Member's comprehensive or collision coverage are not Eligible Expenses and will not be reimbursed by the IWK. IWK Risk and Legal Services must be notified of the names of the patients/clients, students, employees and/or volunteers involved.

8.13.3 Use of Vehicle for Transporting Patients/Clients

8.13.3.1 If an IWK Team Member is transporting patients / clients using their personal vehicle as part of a job requirement their insurer must be notified. The IWK requires these IWK Team Members carry a minimum of \$2 million liability coverage.

8.13.3.2 An IWK Team Member cannot use their vehicle for IWK purposes or transport patients / clients without annual written approval from the Program Director and Risk and Legal Services. This approval is facilitated through the IWK Team Member's manager.

8.13.4 **Reimbursement for Use:** When an IWK Team Member is using a privately owned vehicle for IWK business in accordance with this Policy, the amount eligible for reimbursement is calculated in accordance with the *Kilometrage Rates* in [Appendix B](#).

8.13.5 Kilometrage

8.13.5.1 IWK Team Members are responsible for ensuring that only the most direct routes are travelled. Only the distance necessarily driven on IWK business is eligible for reimbursement.

8.13.5.2 To calculate the eligible Kilometrage, IWK Team Members should use the location of their Home Site for the start and end of travel. IWK Team Members hired as Multi-Site Positions will use the site to which they were scheduled to work from that day be designated as Home Site for purposes

of the Policy.

8.13.5.3 Kilometrage claims must be entered as daily totals within each claim on a travel log.

8.13.5.4 Submit claims for mileage on a Travel Expense Claimform.

8.13.6 **Parking**

8.13.6.1 Parking charges are normally not payable when the IWK Team Member is on duty at the Home Base Site. However, when the IWK Team Member is authorized to use and uses a private vehicle on IWK business travel from the base site to a point of call, or from a point of call to the base site, the actual "out-of-pocket" cost of parking the vehicle for that day only is an Eligible Expense.

Note: Bargaining Unit Employees should also refer to their respective collective agreements for proper application of this section.

8.13.6.2 An IWK Team Member in Travel Status may claim parking Expenses in accordance with the Policy for:

8.13.6.2.1. Short-term parking when the IWK Team Member is away from the workplace

8.13.6.2.2. Overnight parking when not provided with accommodation

8.13.6.2.3. Parking at an airport or other transportation terminal (if it is less costly than access via bus or taxi)

8.13.6.3 IWK Team Members use free parking space when available and lot parking if the expected duration of parking is within the time permitted.

Note: Fines for overtime parking are not an Eligible Expense.

9 **ACCOMMODATIONS**

9.1 **Reimbursement and Standards**

9.1.1 IWK Team Members stay in establishments that are in a safe environment, conveniently located and comfortably equipped.

9.1.2 The actual and reasonable costs incurred by an IWK Team Member for Commercial Accommodation, may be approved by the Supervising Administrator as an Eligible Expense with proof of payment.

Note: The use of luxury accommodations and Air BnB's will not be authorized.

9.1.3 When planning trips, IWK Team Members should normally stay at

establishments offering public body (sometimes referred to as “government rates”) rates. The IWK Team Member identifies themselves as a government Employee in order to ensure that the public body negotiated rate for Commercial Accommodation is provided. IWK Team Members should ensure that the public body rate is less than regular rate.

- 9.1.4 IWK Team Members attending conventions or conferences are authorized to stay at the host hotel, at the lowest rate offered to attendees.
- 9.1.5 Overnight stays within the area of normal work is not an eligible expense unless the stay is required for conferences, meetings, training or, in exceptional / emergency situations, where staff are needed near the office.
- 9.2 **Private Accommodation:** Where the IWK Team Member is required to be away overnight on IWK business and their supervisor has authorized the use of private overnight accommodation, the Employer reimburses the IWK Team Member to a maximum of \$40.00 per night.
- 9.3 **Other Accommodations:** When other types of facilities are used, (e.g., campsites), the IWK reimburses the IWK Team Member for any actual and reasonable charges associated with the use of the facility, supported by receipts, up to the maximum amount allowable for private, non-commercial sleeping accommodation.
- 9.4 **Cancellations and Guaranteed Reservations:** When travel plans change and the accommodation will not be required, the IWK Team Member ensures that reservations are cancelled directly with the commercial establishment(s). Proof of cancellation should be obtained (i.e., cancellation number and agent’s name). In the event a cancellation charge is incurred circumstances will determine if charge is deemed an Eligible Expense.
- 9.5 **Hotel Overcharges:** It is the IWK Team Member’s responsibility to question the commercial establishment when the rate charged is in excess of the negotiated rates for public bodies.
- 9.6 **Incidental Charges:** Incidental accommodation charges are considered non-reimbursable and include, but are not limited to:
 - 9.6.1 Entertainment
 - 9.6.2 Laundry Services (except as 5.3 & 5.4)
 - 9.6.3 Pay TV or movies
 - 9.6.4 Personal Toiletry items
 - 9.6.5 Alcohol

9.6.6 Special facility charges (e.g., fitness club, etc.)

10 MEALS

- 10.1 **General:** All IWK Team Members refer to this policy for information on meal Allowances. Bargaining Unit Employees should also refer to their respective collective agreements.
- 10.2 **Travel Status with Overnight Accommodation:** For each day or part day in Travel Status where overnight accommodation is authorized, the Employer pays an IWK Team Member a meal Allowance for each breakfast, lunch, and dinner, when applicable, if the meal was not provided free of cost to the IWK Team Member or as part of the transportation cost. When this Allowance is paid, the IWK Team Member claims no additional amount for meals, or for gratuities associated with meals.
- 10.3 **Travel Status of Less Than One Day:** For Travel Status of less than one day, when a round trip journey generally takes place on the same calendar day, the Employer only pays the appropriate meal Expenses if satisfied that the IWK Team Member was actually in a position to incur restaurant meal Expenses and did not make other arrangements.
- 10.4 **Meals within Home Base Area:** The IWK does not reimburse meal Expenses incurred within the Home Base Area except as otherwise provided for in the policy. Exceptions may be considered but instances should be rare and would require approval of immediate Supervisor. Expenses incurred in connection with attendance at meetings or events that are of personal interest are not Eligible Expenses.
- 10.5 **Meals Provided:** Throughout the total period in Travel Status, IWK Team Members do not claim Per Diem meal rates for meals provided, such as meals served by a carrier en route, or meals included in conference registration fees or accommodations costs.
- 10.6 **Meal Allowances** Refer to [Kilometrage Rates and Meal Allowances](#) for the Per Diem claimable for each meal. IWK Team Members claiming Per Diem meal amounts are not required to submit receipts.
- Note:** IWK Team Members may be reimbursed actual costs per individual meal(s) that exceed the Per Diem if the amount being claimed is supported by a detailed receipt, is considered reasonable and justifiable in the circumstances AND is approved by the Supervising Director or member of ELT. Otherwise Per Diem limit will apply.
- 10.6.1 **Breakfast:** Claim the cost of breakfast only when travelling on the Employer's business for more than one hour before the recognized time for the start of the day's work.
- 10.6.2 **Dinner:** Claim the cost of the evening meal when not expected to return to his or her residence before 6:30 pm

10.6.3 If claiming out-of-Country Per Diem rates, the rates are to be claimed in Canadian currency.

Note: Alcohol is not a permitted meal expense unless compliant with the **IWK - 509.0 Hospitality Policy** and approved in advance.

11. OUT-OF PROVINCE TRAVEL WITHIN CANADA

11.1 IWK Team Members obtain preauthorized approval via the [Travel Pre-Approval Request Form](#) prior to making out-of-province travel plans as per Procedure 2 (Travel Destination Approval). This includes the requirement to seek preliminary travel approval before committing to attend or to present at a conference.

11.2 The Supervising ELT Member seeks the signature of the applicable Director and reviews all travel plans prior to authorizing to confirm compliance with the policy Guidelines.

11.3 Out-of-Province Travel Authorization

11.3.1 The CEO authorizes out-of-province travel for VPs.

11.3.2 As delegated by the CEO, the Supervising VP may authorize out-of-province travel (except their own).

11.3.3 The Board Chair authorizes out-of-province travel by the Board of Directors.

11.3.4 The Board Chair authorizes out-of-province travel for the President and CEO.

11.3.5 The Board of Directors authorizes out-of-province travel by the Board Chair.

11.4 Out-Of-Province Travel Request

Persons submitting and approving such requests, ensure all requests for out-of-province travel contain the following information:

- The purpose and duration of the trip
- The location(s) to be visited
- The dates of travel
- Any pre-paid transportation, meals, or accommodation
- The modes and classes of transportation authorized
- Vehicle rental authorization, including size
- The type of accommodation, place, and daily rates
- Meals, incidental expenses to be authorized, or whether actual and reasonable expenses for meals and incidentals will be reimbursed

- Other legitimate expenses involved
- Funding source(s)
- The out-of-province travel request has been reviewed and recommended for approval by the IWK Team Member's Supervising Administrator, if applicable.

11.5 Out of Province Expense Claim Request

11.5.1 Explanation and approval of Expenses in Out-of-Province claims that materially exceed the amounts indicated in the Pre-Approved Out-of-Province Travel are to be provided.

11.6 Meals - Out of Province

11.6.1 Recognizing that IWK Team Members are often restricted to the vicinity of the major hotels with their attendant higher restaurant meal costs, reimbursement of meal costs above the Per Diem will only be reimbursed for receipted costs considered reasonable and justifiable in the circumstances.

Note: Refer to *Kilometrage Rates and Meal Allowances*.

12. INTERNATIONAL TRAVEL

Note: This section includes only those provisions that are unique to travel outside Canada. The balance of the general policy also applies to out of country travel.

12.1 Obtain authorization for International Travel from the appropriate VP and the President and Chief Executive Officer (CEO).

In accordance with the Personal Information International Disclosure Protection Act (PIIDPA), IWK Team Members and privileged physicians are not permitted to transport, access or receive personal information outside of Canada **unless such transport, access and receipt has been specifically approved by the President & CEO on the recommendation of the applicable VP as being required to meet the necessary requirements of the IWK's operations**. This includes transport of personal information in a cell phone or other electronic device (e.g. Blackberry, iPad, etc.). Permission for such transport, access or storage must be sought from the applicable VP who shall in turn seek the President & CEO's approval for transport and, as necessary, the storage and access of personal information while outside of Canada. There is also a requirement to notify the Privacy Officer that an IWK device has been approved for use outside of the country.

12.2 The process for obtaining the approval required under section 12.1 is as follows:

12.2.1 IWK Team Member submits request to manager. The request needs to

include a strong case as to why out of country access to the device is required to meet the necessary requirements of the IWK.

- 12.2.2 Management needs to endorse the request through the Director of the portfolio who in turn seeks the approval of the applicable VP.
 - 12.2.3 Once endorsed by the appropriate VP, the VP will submit the request to the CEO for approval.
 - 12.2.4 Once CEO approval has been obtained, the email confirmation is submitted to IM/IT mobility services to request an out of country cell phone package to be added to the phone.
- 12.3 The IWK is required under PIIDPA to report annually on instances where it has granted permission for storage or access of personal information outside of Canada.
- 12.4 **Out of Country Travel Form:** The approving VP forwards a copy of the completed and approved [Travel Pre-Approval Request Form](#) to the President/CEO for approval after being reviewed and approved by the appropriate VP.
- 12.5 **Out-of-Country Telephone Calls**
- 12.5.1 Upon receiving appropriate receipts from an IWK Team Member on Travel Status overseas, the IWK reimburses the costs incurred for local and long-distance telephone calls required as a result of IWK business.
 - 12.5.2 IWK Team Members travelling internationally may make two personal phone calls per day, or if an emergency basis as many calls as reasonably necessary to deal with their emergency situation.
 - 12.5.3 The IWK requires IWK Team Members using IWK issued phones and travelling internationally to purchase a cell phone package to reduce rates.
- 12.6 **Foreign Currencies**
- 12.6.1 The IWK reimburses the costs incurred in converting funds to foreign currencies and reconvertng any unused balance to Canadian currency based on receipts and the exchange rate as follows:
 - 12.6.1.1 If payment was in cash, the exchange rate as indicated on banking documents.
 - 12.6.1.2 If payment was made by debit or credit, the exchange rate as indicated on the individual's account statements.
 - 12.6.2 IWK Team Members are required to submit the account statements and/or banking documents when submitting foreign receipts to ensure the actual cost in Canadian currency is reimbursed.

12.7 Medical Coverage

12.7.1 Submit claims for doctor, hospital, etc., that have not been paid by MSI or Employer Medical plan as a separate request for indemnity and signed by the President and Chief Executive Officer (CEO).

12.7.2 Do not include such claims on a normal expense account.

Note: The IWK carries a policy that provides personal accident insurance on IWK Team Members who are engaged in work pursuant to their employment, which includes travelling on IWK business in any form of transportation travel.

12.7.3 The cost of voluntary excess personal medical insurance is not an Eligible Expense.

12.8 Insurance

12.8.1 IWK Team Members are insured by the IWK for travel outside Canada.

12.8.2 On International Travel, the cost of insurance to cover repairs or a replacement of lost or damaged luggage while travelling, except where such coverage is provided by the carrier, is an Eligible Expense.

12.8.3 Passports: When an IWK Team Member is required to undertake International Travel on authorized Employer business, the actual cost of a passport, visa and any required inoculations, vaccinations, x-rays, and certificates of health, are Eligible Expenses.

12.9 Meals – Out of Country

12.9.1 Recognizing that IWK Team Members are often restricted to the vicinity of the major hotels with their attendant higher restaurant meal costs, the IWK reimburses the IWK Team Member his/her receipted costs per individual meal that exceed the Per Diem to the extent that the Employer considers the Expenses claimed are reasonable and justifiable in the circumstances.

13. COMPLETING AND SUBMITTING A TRAVEL EXPENSE CLAIM

13.1 IWK Team Members can receive a copy of the **Cheque Requisition Travel Expense Claim (Form #3461)** through the Accounts Payable Department.

13.2 The claimant must provide an authorizing signature demonstrating their accountability for the claim.

13.3 A **Travel Log** is required if claiming mileage.

13.4 The Travel Expense Claim must be approved by the appropriate signing authority.

13.5 IWK Team Members must provide sufficient details when filling out a claim. This can be done on each receipt or on the form itself. Substantiation should include the purpose of the expenditure, names of participants, timeline, etc.

REFERENCES

Legislation

Health Authorities Act, Statutes of Nova Scotia (2014, c.32). Retrieved from the Nova Scotia Legislature Website:

https://nslegislature.ca/legc/bills/62nd_2nd/1st_read/b001.htm

RELATED DOCUMENTS

Forms

- Cheque Requisition Travel Expense Claim (Form #3461) - [Cheque Requisition Travel Expense Claim \(Form 3461\)](#)
- Direct Deposit Form – Employee
- Direct Deposit Form – Vendor
- Travel Log
- Per Diem and Kilometre Rates - [Per Diem and Kilometre Rates](#)
- Responsibilities for Claimant - [Responsibilities for Claimant](#)
- Travel and Education Costs – List of Relevant GL Accounts
- Travel Policy – Guidance Document - [Travel Policy – Guidance Document](#)
- Travel Pre-Approval Request Form - [Travel Pre-Approval Request Form](#)
- Travel Calculator
- Travel Agency Procedures (*under development*)

Policies

- IWK – 706.1 Education Funding Policy
- IWK – 509.0 Hospitality Policy
- IWK – 817.3 Pre-Employment and Volunteer Screening
- IWK – 132.1 Signing Authority Policy

Appendices

[Appendix A](#) – Definitions

[Appendix B](#) – IWK Health Centre Kilometrage Rates and Allowances

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APPENDIX A - DEFINITIONS

Allowance / Per Diem:	An authorized amount that may be claimed in lieu of actual receipts for specific items, such as mileage or meals.
Commercial Accommodations:	Includes hotel / motel / bed & breakfast type of accommodation or similar commercial establishment, which provides lodging at an established daily rate.
Continuous Travel:	Considered to begin at the scheduled departure time of the first flight of a journey and end at the earlier of: <ul style="list-style-type: none">▪ arrival at the destination▪ the beginning of an overnight stop, and return travel
Economy Class:	The standard class of air travel, including special discount fares. It excludes first class and business class or equivalents.
Eligible Expenses:	Costs that are reimbursable and are listed in this policy
Employee:	Any person receiving a wage, salary, or other remuneration in return for services rendered to the Employer in connection with IWK business, but excluding those persons performing a service for a fee where the fee includes Expenses.
Employer:	Designated as "IWK Health Centre".
Entertainment / Hospitality:	Expenses incurred for receptions, shows, performances, or other functions that are not connected to an IWK Team Member's traveling expense while on Employer's business. This includes the purchase of alcohol. Entertainment/Hospitality Expenses are not Travel Expenses and will not be reimbursed under the Travel policy. Please refer to <i>IWK – 509.0 Hospitality.</i>
Expenses:	The actual costs incurred, supported by proof of payment, up to the amount judged by the IWK to be reasonable, based upon experience of what such costs should be in the circumstances. <i>Alcohol purchases are not Eligible Expenses and will not be reimbursed under the Travel policy.</i>
Home:	Personal place/location of residence of an Employee

Home Base Area:	Includes the area within a 16-kilometre (10-mile) radius surrounding the actual building or other regular place of employment of the IWK.
Home Site:	<ul style="list-style-type: none">• The actual location in which the IWK Team Member spends the majority of employment time.• The location at or from which an IWK Team Member ordinarily performs the duties of their position including any vehicle or mobile equipment used or likely to be used by an IWK Team Member in the course of performing his/her position. <p>In the case of an IWK Team Member whose duties require traveling on a regular basis, it is the actual building to which the IWK Team Member returns to prepare and/or submit reports, etc., and where other administrative matters pertaining to the IWK Team Member's employment are conducted.</p>
Hospitality	<p>Expenses incurred while hosting individuals from outside of the IWK Health Centre to advance the organization's mission and for reasons of diplomacy, protocol, business development, promotional advocacy or recruitment. It includes receptions, ceremonies, conferences, performances, or other group events.</p> <p>Allowable Expenses may include meals, beverages, room rentals, Employer, gifts or other approved items.</p>
Incidental Expenses:	Includes items such as personal supplies, services and fees, the costs of which can be attributed to a period in Travel Status, but for which no other reimbursement or Allowance is provided under this policy.
International Travel:	Travel outside Canada.
IWK Team Member:	Unless specifically limited by a certain policy, refers to all employees, physicians, learners, volunteers, board members, contractors, contract workers, franchise employees, and those with affiliated appointments and other individuals performing activities within the IWK.
Kilometrage:	The distance actually travelled on IWK business, as calculated as per section 8.13.5.2

Multi-Site Position:	Any position that has more than one base site assigned to it.
Private Accommodation:	Accommodations that are not a Commercial Accommodations as defined above (e.g., relatives, friends, etc.).
Public Transportation:	All forms of transportation for which a fare is paid other than privately owned, rented, or chartered vehicles.
Receipt:	An original document or electronic/paper copy showing the date and amount of expenditure paid by the traveler. Where expenses are incurred in currency other than Canadian, receipts shall indicate.
Round Trip Kilometrage:	Calculated based on the kilometers travelled on a trip beginning at Home Site, travelling to one or more locations and ending back at Home Site.
Supervising Administrators:	Those individuals in Administration Clause 1.1 who are responsible for administering the policy in the IWK Team Member's department.
Transportation Expenses:	Includes commercial types of transportation, including air, rail, automobile (private or rental), road, ferry, tunnel and bridge tolls, and parking charges.
Travel Expense:	An expense actually and necessarily incurred by an IWK Team Member in connection with travel on IWK business.
Travel Status:	Absence of the IWK Team Member from their Home Site on IWK business involving travel and/or accommodation with the approval of their supervisor.
Travel Expense Claim Form:	The Travel Expense Claim Form is available through the Financial Services – Accounts Payable.

APPENDIX B: IWK Health Centre Kilometrage Rates and Allowances

Kilometrage Rates

Unless set by a collective agreement, the rates payable in cents per kilometer for the use of privately owned vehicles are adjusted annually on April 1 to align with provincial government rates. This rate will be maintained on the "Travel Log". Kilometres will be reimbursed at the full provincial government rate for the first 400 km of the total Round Trip Kilometrage. Any kilometres over the 400 threshold will be reimbursed at a reduced rate of \$0.25 per kilometer.

Meal Allowances

In Province

Breakfast Per Diem	\$8.00
Lunch (mid-day) Per Diem	\$15.00
Dinner (evening) Per Diem	\$20.00

Breakfast

The cost of breakfast may be claimed only when the IWK Team Member has lodged in a location other than their Home or when the IWK Team Member has been travelling on Employer business for more than one hour before the recognized time for the start of the day's work.

Dinner

The cost of the evening meal may be claimed when the IWK Team Member is not expected to return to his or her Home before 6:30 pm.

General

The Per Diems claimable for meals while travelling on the Employer's business provide an adequate Allowance for each day. IWK Team Members travelling on the Employer's business within the province will be reimbursed their receipted costs per individual meal that exceed the Per Diem **only** when an IWK Team Member is exposed to unusually high costs and the Expenses claimed are reasonable and justifiable in the circumstances. Meal claims will be on an individual meal basis over the course of a day.

Incidental Expenses

IWK Team Members will be reimbursed an allowance of \$5.00 per each overnight stay for incidentals to cover miscellaneous out-of-pocket expenses.

Private Accommodation

Where the use of private accommodation is authorized by the IWK Team Member's Supervisor, IWK Team Members may be reimbursed to a maximum of \$40.00 per night.

Version History

Major Revisions (e.g. Standard 4 year review)	Minor Revisions (e.g. spelling correction, wording changes, etc.)