The Hospital for Sick Children
Travel and Expense Reimbursement Policy

Original Date of Issue: September 1993
Effective Date: April 1, 2011

1.0 Purpose
The purpose of this Policy is to:
• Establish what Expenses will be reimbursed by The Hospital for Sick Children (“SickKids”);
• Define the requirements for pre-approval and approval of alcohol and travel Expenses;
• Define who is authorized to approve Expenses; and
• Ensure that SickKids is in compliance with the Broader Public Sector (BPS) Expenses Directive (“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 the Directive.

2.0 Scope
2.1 This Policy applies to:
• All persons submitting Expense claims to SickKids, including staff, 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 2.2 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: Expenses reimbursed to the claimant, charged to a Corporate Procurement Card (P-Card) or direct to a Hospital department through an internal department transfer (i.e. catering).

2.2 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.

3.0 Principles
This Policy supports the following four key principles:
• **Accountability:** SickKids is accountable for public 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 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.
4.0 Definitions
“Chief” is any of the Chief of Paediatrics, Chief of Surgery, Chief of Interprofessional Practice & Nurse Executive, Chief of Research and Chief of Education.

“Expenses” includes travel and meal expenses, hospitality expenses, any expenses incurred by an individual or group of individuals in furtherance of SickKids business rather than on behalf of a Department or the Hospital, and any other expenses for which an individual seeks to be personally reimbursed.

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

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

5.03 Expenses paid by SickKids cannot be used by the claimant for income tax purposes or for any claim to another organization or granting agency.

5.04 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 to whom the Expense relates.

5.05 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.

5.06 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.

5.1 Third-party funded expenses subject to funder’s requirements
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
All Expenses must be approved by the person to whom the claimant directly reports. In addition, where so noted in this Policy, Expenses require more senior approval. Examples of approver authority levels are listed below:

<table>
<thead>
<tr>
<th>Total Expense Claim Amount</th>
<th>Claimant</th>
<th>Approver</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category A: $0-24,999.99</td>
<td>Volunteer</td>
<td>Authorizing Manager/Director</td>
</tr>
<tr>
<td></td>
<td>Student/Trainee</td>
<td>Supervisor</td>
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<td></td>
<td>Front line staff</td>
<td>Manager</td>
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<td></td>
<td>Principal Investigator</td>
<td>Program Head</td>
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<td></td>
<td>Director</td>
<td>Vice President or Chief</td>
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<td></td>
<td>Vice President/Chief</td>
<td>(i) Chief Financial Officer and (ii) Executive Vice President or CEO</td>
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<tr>
<td></td>
<td>Executive Vice President</td>
<td>(i) Chief Financial Officer and (ii) CEO</td>
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<tr>
<td></td>
<td>CEO</td>
<td>(i) Chief Financial Officer and (ii) Chair</td>
</tr>
<tr>
<td></td>
<td>Board members</td>
<td>(i) Chief Financial Officer and (ii) Chair</td>
</tr>
<tr>
<td></td>
<td>Board Chair</td>
<td>(i) Chief Financial Officer and (ii) Designated Board member</td>
</tr>
<tr>
<td>Category B: $25,000 and above</td>
<td>As per Category “A” plus a minimum of Vice President/Chief</td>
<td></td>
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</tbody>
</table>

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 such as the International Travel Policy, Purchasing Card Policy, and Staff Continuing Professional Development Fund (SCPDF) Guidelines.
- 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).
- If not evident from the attached receipts, include documentation of the business purpose and reasonableness of the amounts claimed.
- 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.
- Ensure that claims for Expenses reimbursable by another party to the Hospital are clearly indicated as Amounts Receivable on the Travel and Expense Reimbursement Form, with an appropriate level of detail to enable efficient billing.
- Ensure that Expenses that will be reimbursed directly to the claimant by another party are not submitted to SickKids for reimbursement.
- Repay any overpayments.
- If leaving SickKids, submit any Expense claims prior to leaving.
• Submit Expense claims using the correct Travel and Expense Reimbursement Form, within the timeframes established by this Policy.

6.3 Approver’s Responsibilities
Approvers are expected to ensure that Expenses they approve are:
• 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.
• Not self-approved.
• Charged to the correct account(s) and Department ID(s).
• Submitted using the correct Travel and Expense Reimbursement Form and any other required pre-approval forms.

6.4 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 as may be designated by the CEO will be required to provide written confirmation to the CEO that they have complied with the Policy.

6.5 Delegation of Approval Authority
Delegation of approval is permitted during temporary absences of an Approver. The delegate must be of an equivalent or higher administrative rank to the Approver they are replacing. The Approver cannot sign his or her own Expenses. The absence of the Approver should be noted beside the delegate’s signature.

7.0 Expense Reimbursement Requirements
Staff must complete the Staff Travel and Expense Reimbursement Form (AP-1) and submit the approved claim to Accounts Payable together with supporting receipts and any other required documentation.

Other persons having an Expense claim must complete the Non-Staff Travel and Expense Reimbursement Form (AP-2). Once approved, this can be submitted to Accounts Payable together with supporting receipts and any other required documentation.

The Cheque Requisition Form is not to be used instead of, or in addition to, the Travel and Expense Reimbursement Form.

All Expenses must be listed on the Travel and Expense Reimbursement Form in 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 or the Bank of Canada’s rate. It is recommended that a proof of currency exchange be provided with the form.

The following sections identify Expense eligibility/ineligibility for reimbursement under this Policy.

7.1 Alcoholic Beverages
The cost of alcoholic beverages generally cannot be charged to the Hospital. The provision of alcohol may be charged to the Hospital only in exceptional circumstances with pre-approval by an EVP or CEO. In order to charge alcohol to the Hospital, the justification must be documented on the Pre-Approval Request for Alcohol Expenditure Form (AP-8) and duly pre-approved. A copy of Form AP-8 must be attached to the related Travel and Expense Reimbursement Form, or to the catering request.
alcohol is approved, alcohol costs must be moderate and alcohol must be provided in a responsible manner. Refer to the Serving of Alcoholic Beverages Policy for requirements when serving alcohol on Hospital premises.

7.2 Hospitality
In accordance with the Directive, 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, birthday, 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 7.4).

7.4 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) must be appropriately modest, fit the circumstances and have available budget.

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.

7.5.1 Catering
It is recommended that all catering should be ordered through the SickKids’ internal catering services and charged to an internal Department ID Number.

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.

7.6 Gifts of Appreciation
Token gifts of appreciation, valued at up to $50, may be extended to persons who do not work at SickKids in exchange for pro-bono services. Gifts valued above $50 must be justified and pre-approved by the responsible Director, Program Head, Chief, VP or CEO. An honorarium is not subject to this Policy.

7.7 Expenses for Consultants and Other Contractors
In accordance with the Act and Directive, effective April 1, 2011, in no circumstances will consultants and other contractors be reimbursed for any hospitality, incidental, 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.

7.8 Incidental Travel Expenses considered for reimbursement

*The Hospital for Sick Children Travel and Expense Reimbursement Policy*

*April 1, 2011*
Expenses that may be considered for reimbursement with approval by the appropriate signing authority 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 personal car.
- Parking at the airport.
- Reasonable gratuities for meals, bellhop, hotel room services and taxis. Keep a record of gratuities paid. 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 SickKids business and are consistent with the principles of this Policy.
- Reasonable calls to home on a daily basis.
- Expenses incurred by staff that use their personal smart phone or cell phone for business purposes when traveling.
- Reasonable laundry and dry cleaning once in a six-day period (for trips over five days).

8.0 Travel

Claimants submitting a Travel and Expense Reimbursement Form 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 institution 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 Boarding Pass for air travel (or print-out of electronic boarding pass/confirmation email if checking in online).

8.1 Approval for Travel within North America

All travel within Canada, the United States and Mexico requires prior approval. At the discretion of the manager, this may be written or verbal approval, depending on the circumstances or requirements of third-party funders. An optional Pre-Approval Travel within North America Form (AP-9) is available for use.

8.2 Approval for Travel outside of North America

All international travel outside of North America requires the completion of the Travel outside North America Pre-Approval Form (AP-3) approved by the Chief, VP, or CEO prior to commencing travel arrangements.

8.3 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) may be pre-approved for such travel by completing a Recurring Travel Approval Form (AP-4) and obtaining the required pre-authorization for such travel. For travel within North America, see Section 6.1 for appropriate signing authority. For travel outside of North America, a signature from the Chief, VP or CEO is required. If the application is approved, the claimant does not require additional pre-approval before each trip. The approved form must be submitted to Accounts Payable before commencing the first trip, where it will be
kept on file. When submitting an Expense claim for such travel, the claimant must note on the Expense submission that the travel has been pre-authorized and the Recurring Travel Approval Form is on file.

8.4 Meals for Self - Within Canada, United States and Mexico
The Hospital requires that all meals for self while travelling be reasonable and exclude alcoholic beverages. The maximum allowable reimbursement is not to exceed $60 CAD per day in Canada and $60 USD per day in the United States and Mexico, with a maximum allowance of $40 CAD/US for any one meal. These maximum allowances are inclusive of taxes and gratuities. A gratuity for meals of up to approximately 15% on a restaurant meal is allowed.

Where a third-party funder provides for per diem meal allowances, such a per diem will be reimbursed in lieu of actual meal costs, only if supporting documentation of the funder’s expense rules are attached to the Expense claim.

In the unusual situations where meal receipts cannot be obtained, the completion of a travel log is required to support the meal Expense.

8.5 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 - Allowances - Module 4.’

The maximum allowance for any one meal is equivalent to two-thirds of the daily rate.

A copy of the posted rates from the National Joint Council Travel Directive website is to be included in the Travel and Expense Reimbursement Form.

If no daily rate is specified on the National Joint Council, the maximum reimbursements outlined in 8.5 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, only if supporting documentation of the funder’s expense rules are attached to the Expense claim. Per Diem meal allowances are also allowed for international projects where they have been documented in writing and approved.

In the unusual situations where meal receipts cannot be obtained, the completion of a travel log is required to support the meal Expense.

8.6 Travel Receipt Requirements
Original detailed receipts are required for all Expenses being claimed except for mileage claims, parking meters and gratuities paid in cash. If the Hospital is reimbursing the claimant for only a portion of the total costs of a trip and the claimant wants to use a portion of the original detailed receipts submitted for some other purpose, the Accounts Payable Department will enter the amount paid by SickKids on each original detailed receipt or ticket stub and return the annotated original to the claimant. In general, payment will not be made unless the original detailed receipts are provided or, where receipts are not available, a travel log is completed. Claims for airfares must be supported by the passenger’s copy of the original itinerary and boarding pass or print-out of electronic boarding pass/confirmation e-mail if checking in online.

8.7 Travel Agencies
Travel arrangements must be booked by the Agency/Agencies authorized by the Hospital or charged to a P-Card to charge a travel Expense directly to a SickKids Department ID number. Contact Materials Management for a complete list of authorized Agencies.
Staff using any other method to make travel arrangements must use their personal financial resources or P-Card to cover costs. Staff using personal funds will be reimbursed when the Travel and Expense Reimbursement Form has been duly completed and approved.

Reimbursement will not be made before the travel is incurred.

8.8 Air Travel
Subject to the exceptions set out in this Policy, 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.

For travel where a third-party funder so allows, business class travel is permitted. For any other travel, business class seating may be permitted with pre-approval by the responsible Chief, VP or CEO on the Pre-Approval for Business Class Travel Form (AP-6), taking into consideration, health and safety or business circumstances. For reimbursement of business class travel, the Travel and Expense Reimbursement Form also must be approved by the appropriate Chief, VP or CEO.

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.

8.9 Airport Shuttle or Taxi Service
Taxi fares related to Hospital business are an allowable Expense with detailed receipts indicating the date, starting point and destination of each trip required. Airport shuttle services, rather than taxi, 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.

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

8.11 Rail Travel
Coach class is the standard. Business class (Via1) 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) with pre-approval on the Pre-Approval for Business Class Travel Form (AP-6) by the Chief, VP, or CEO. For reimbursement of business class travel, the Expense must be approved by the appropriate Chief, VP, or CEO.

8.12 Personal Vehicle
A staff member who uses a personal vehicle for official Hospital business trips will be reimbursed at the established rate of $0.40/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.

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.

8.13 Car Rental
In some circumstances, the rental of a 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. Claims for car rentals must be supported by a detailed receipt showing payment in full has been made.
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-fuelled prior to vehicle return). Fuel receipts are acceptable Expenses for rental cars only.

8.14 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. Documentation to support the amount of the claim is required (this may be an e-mail from the vendor indicating the cancellation insurance amount).

8.15 Accommodation and Receipt Requirements
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.

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.

Private stays with family or friends have a maximum reimbursement of $50 CAD per night for gratuitous lodging Expense, as per the posted rate from the National Joint Council Travel Directive website.

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 Chief, VP or CEO on the Travel and Expense Reimbursement Form.

8.16 Advances
Due to the administrative burden they cause, travel advances should only be used when absolutely necessary. Expenses paid by staff will be promptly reimbursed once the completed, approved and supported claim is received by Accounts Payable.

Where a travel advance is deemed necessary, it may be obtained for out-of-pocket Expenses prior to travelling, by submitting an approved Travel Advance Requisition (AP-5). All advance cheques will be payable in Canadian or United States Dollars only.

Advances paid to individuals will not be issued more than 10 working days before departure. Exceptions may be requested to support SCPDF travel.

Individuals who obtain a travel advance must complete a Travel and Expense Reimbursement Form within 10 business days following the completion of the trip.

If an amount is to be returned to the Hospital, a personal cheque in the correct amount payable to The Hospital for Sick Children must be attached to the Travel and Expense Reimbursement Form. No additional advances or reimbursements of any kind will be made if settlement of a prior advance is outstanding.

9.0 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.

9.1 Submission Deadlines
Expenses should be submitted promptly for reimbursement.

9.2 Currency of Reimbursement
Reimbursement of staff Expenses will be paid by cheque in Canadian funds.

Reimbursement of non-staff Expenses may be paid in Canadian funds or US funds. Where this does not meet the claimant’s requirements, payment in a currency other than Canadian or US funds may be arranged with some delay.

9.3 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 avoidable stopovers, 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 Travel and Expense Reimbursement Form.

9.4 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.

It is the responsibility of both the approver and the claimant to work out appropriate arrangements which would meet these requirements.

10.0 Forms
To access forms referenced in this policy, click here.

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