Travel, Meal and Hospitality Expenses Directive

Management Board of Cabinet

November 2004
Revised: August 2006
Revised: April 1, 2010
Amended: November, 2014

Policy and Agency Coordination Branch
Corporate Policy and Agency Governance and Open Government Division
Treasury Board Secretariat

Travel, Meal and Hospitality Expenses Directive

Date	Revisions	Page Reference
November 2014	**Appendix D: Amendment to the Travel, Meal and Hospitality Expenses Directive** • **Public Disclosure of Expenses**	**40**
April 1, 2010	document restructured to conform to directive format, and for better flow of information	n/a
	purpose expanded to provide direction for the public disclosure of information about expenses	4
	application expanded to include agencies/organizations identified under the *Public Sector Expenses Review Act, 2009*	4
	accountability framework section clarifies approval authorities, the delegation of authority, managerial discretion and public disclosure of information about expenses	7
	travel section includes clarification on ministry and agency/organization approvals for travelling, and clarifies rules for reimbursement of travel expenses	9
	hospitality section includes clarification on ministry and agency/ organization approvals for hospitality including the service of alcohol	26
	consultants and contractors section sets out clear rules for reimbursement of expenses	30
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1.0 PURPOSE

The purpose of this Directive is:

- to set out rules and principles for the reimbursement of expenses to ensure fair and reasonable practices;
- to provide a framework of accountability to guide the effective oversight of public resources in the reimbursement of expenses; and
- to set the parameters for the public disclosure of information about expenses.

APPLICATION AND SCOPE

This Directive sets out the rules for managing travel, meal and hospitality expenses for the government of Ontario, including its classified agencies and other entities identified by legislation. They apply to:

- all ministries and their employees;
- all classified agencies and their employees and appointees;
- all consultants and contractors to ministries or to classified agencies; and
- all organizations (i.e., "public entities") prescribed by regulation under the *Public Sector Expenses Review Act, 2009* and their designated persons as prescribed.

The following definitions apply for the purpose of this Directive:

- Each of the above form part of what is considered g*overnment*.
- *Claimant* refers to any person making a claim under the terms of this Directive.
- *Approver* refers to the person with the authority to make approvals under this Directive.
- *Chief Executive Officer (CEO)* refers to the head of operations at agencies and organizations.
- *Chair* refers to the person appointed as the head of an agency/organization and who is accountable to the Minister, regardless of whether the title "chair" is used.
- *OPS employees* refers to employees of ministries and of classified agencies that are Commission public bodies (i.e., employees appointed under section 32 of the *Public Service of Ontario Act, 2006*).

This Directive further amends or revises the Travel, Meal and Hospitality Expenses Directive dated November 2004 (revised August 2006), and supersedes that version of the document, including the Addenda dated July and October 2009.

In the event of a conflict or inconsistency, this Directive prevails over a memorandum of understanding (MOU) between a minister and the head of an agency/organization, particularly where the MOU contains less stringent requirements.

This Directive does not prevail over legislation or a collective agreement.

2.0 PRINCIPLES

- Taxpayer dollars are used prudently and responsibly with a focus on accountability and transparency.
- Expenses for travel, meals and hospitality support government objectives.
- Plans for travel, meals, accommodation and hospitality are necessary and economical with due regard for health and safety.
- Legitimate authorized expenses incurred during the course of government business are reimbursed.
- Best practices are in place, including:
  - Prior approval to incur expenses is obtained.
  - Other options for meetings are always considered before travel is approved, including audio or video conferencing.
  - Corporate travel cards are used for authorized business travel and business related expenses.
  - The government's vendors of record for travel-related services are used whenever possible.

3.0 MANDATORY REQUIREMENTS – GENERAL

- Written approval is required for the following ***before*** any arrangements are made. Use the appropriate form, if available.
  - International travel (approval form for employees in ministries and Commission public bodies), and
  - Hospitality events involving alcohol (approval form for ministries), (approval form for agencies/organizations).
- Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense.
- Hospitality is provided only when the event involves people from outside the government. Functions involving only people who work for the government (all those covered by this Directive) are not considered hospitality functions.
- Expenses for a group can only be claimed by the most senior person present – expenses cannot be claimed by an individual that are incurred by his/her approver (e.g., a director cannot submit his/her ADM's claim for lunch even if they were at the same event).

- Information about expenses must be posted on the appropriate public websites for the following:
  - designated senior managers in ministries (see the public disclosure website);
  - designated persons prescribed by regulation under the *Public Sector Expenses Review Act, 2009*; and
  - designated persons in designated classified agencies.
- Good record-keeping practices must be maintained for verification and audit purposes.

Claimants must:

- obtain all appropriate approvals before incurring expenses; if no prior approval was obtained, then a written explanation must be submitted with the claim;
- submit original, itemized receipts with all claims (credit card slips are not sufficient). If there is not an itemized receipt, a written explanation must be submitted to explain why the receipt is unavailable and a description itemizing and confirming the expenses must be provided;
- submit claims by the end of the quarter following the quarter in which the expense was incurred; a written explanation is required if not submitted within this timeframe;
- submit claims for expenses before leaving positions with a ministry or agency/organization.

Approvers must:

- provide approval only for expenses that were necessarily incurred in the performance of ministry or agency/organization business;
- provide approval only for claims that include all appropriate documentation (e.g., original itemized receipts);
- not approve their own expenses.

Note that should there be a situation where there is an overpayment to a claimant, it is considered a debt owing to the government and must be repaid.

4.0 ACCOUNTABILITY FRAMEWORK

This Directive sets out the approval authority for travel, meals and hospitality expenses. In some cases, the level of approval is identified and also whether the authority can be delegated. In other cases, a requirement is stated (e.g., prior approval is required) without identifying an approval level. Where no approval level is identified, ministries and agencies/organizations have the flexibility and discretion to establish their own level and to address possible delegation.

A deputy minister or CEO has the authority to establish additional rules regarding expenses. Any additional rules must be consistent with those laid out in this Directive and be necessary to meet specific operational needs. These rules do not replace any rules in this Directive, nor can they substitute higher rates of reimbursement for kilometres or meals. Additional rules must include the date of approval and must be accessible to everyone covered by the rules.

In addition, a deputy minister or CEO may modify the level of approval upward to a more senior level when authority is assigned to a manager/supervisor or contract manager.

For ministries, the authority to approve the reimbursement of expenses is set out in IFIS and iExpenses (based on each ministry's delegation of authority).

Agencies/organizations that do not have access to IFIS and iExpenses should follow their own internal approval practices.

4.1 Managerial Discretion

For the purpose of this Directive, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with this Directive. There is no discretion to depart from the principles and the mandatory requirements of this Directive. All decisions should be taken very carefully.

When exercising discretion, the rationale must be documented and filed with the claim.

Approvers are accountable for their decisions, which must be:

- subject to good judgment and knowledge of the situation;
- exercised in appropriate circumstances; and
- comply with the principles and mandatory requirements set out in this Directive.

For additional explanation on the exercise of managerial discretion, see the Tip Sheet on this topic.

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

It is the responsibility of both the approver and the claimant to work out appropriate arrangements which would meet the test of being fair and equitable.

Exemption
Only Treasury Board/Management Board of Cabinet (TB/MBC) can grant an exemption from all or part of this Directive. Ministries can apply for an exemption by bringing forward a business case to TB/MBC.

4.2 Public Disclosure of Expenses

Information about expenses must be posted on the appropriate public websites for the following:

- designated senior managers in ministries (see the public disclosure website);
- designated persons prescribed by regulation under the *Public Sector Expenses Review Act, 2009*; and
- designated persons in designated classified agencies.

The website for public disclosure of information about expenses for senior managers in ministries is on the main government website (www.ontario.ca). Agencies/organizations will use their own websites for public disclosure.

Information about the procedures for posting on the public websites is found in the public disclosure of expenses section of the FAQs. It includes information on:

- the types of expenses to be disclosed,
- the details of each expense to be disclosed, and
- the timing for updates to the public disclosures.

5.0 TRAVEL

This Directive applies whenever travel is required.

For the purpose of this Directive, travel does not refer to a person's regular commute to work – expenses related to a person's regular commute are not reimbursable (see FAQs).

5.1 When travel is a part of the job

There are some jobs where frequent travel is a requirement – part of the regular job duties.

On hiring, managers should ensure staff are aware of the Directive and how it will affect their job. In these situations, approvers should meet with the employee to determine appropriate strategies (e.g. pre-approval for frequent or regular travel, when meals can be reimbursed, use of vehicles, etc.). (See FAQs)

Ministries and agencies/organizations with jobs that require regular travel need to ensure that the Directive is utilized in a consistent manner so that managers and employees have a common understanding of how the Directive is applied.

5.2 When travel occurs every now and then

In the majority of positions in government, travel usually occurs irregularly on an as-needed basis; for example, to attend training, meetings, conferences or consultations; representing the government at an event; etc. In some cases, employees will be asked by their managers to travel, and in others, the request may come from the employee.

5.3 Approvals for Travel

The following charts identify the level for approvals for travel[1] for everyone covered by this Directive. In many cases, the authority for approval may be delegated. See below (section 5.4) for information on delegation of authority.

Chart 1: ministries

Chart 2: classified agencies whose employees are appointed under section 32 of the *Public Service of Ontario Act, 2006* (PSOA) (Commission public bodies)

[1] Note that these are the levels for approving travel, not for approving any expenses related to travel. Approval of expenses rests with the individuals in organizations that have financial approval authority (either through the financial delegation of authority for OPS employees, or other applicable mechanism in other organizations.)

Chart 3: other agencies/organizations whose employees are not governed under section 32 of the PSOA (includes the organizations prescribed under the *Public Sector Expenses Review Act, 2009*)

Special Status for International Travel

For some agencies/organizations, the requirement to travel internationally may be considered integral to their business. To ensure that the approvals process does not have an undue negative effect on the ability of the agency/organization to conduct business, these agencies/organizations may have the opportunity to request special status that would allow the chair to approve international travel instead of the positions listed in Chart 2 or 3.

Only Treasury Board/Management Board of Cabinet (TB/MBC) can approve special status. Ministries can apply for special status on behalf of their agencies by bringing forward a business case to TB/MBC. If TB/MBC approves special status, the chair may approve international travel or delegate approval authority to the CEO, with no further delegation.

Should the business of an agency/organization with special status change significantly, the ministry must reapply to TB/MBC for special status on behalf of the agency/ organization, if appropriate.

For more information on this process and for the approval levels within agencies/ organizations once special status is granted, see Appendix A.

Approval for Travel Plans

Chart 1

Level of Approval Required in Ministries			
Role	**Travel in Ontario[2]**	**Travel in Canada and continental USA**	**International Travel**
Deputy Minister	N/A[3]	N/A[3]	Secretary of the Cabinet
Employee	Manager/Supervisor[4]	Deputy Minister	Secretary of the Cabinet
Consultant	Contract Manager	Deputy Minister	Secretary of the Cabinet

Chart 2

Level of Approval Required in Agencies whose Employees are Appointed under section 32 of the *Public Service of Ontario Act, 2006* (PSOA) – Commission Public Bodies			
Role	**Travel in Ontario[2]**	**Travel in Canada and continental USA**	**International Travel**
Chair	N/A[3]	N/A[3]	Minister
Appointee	Chair	Chair	Minister
CEO	N/A[3]	N/A[3]	Secretary of the Cabinet
Employee	Manager/Supervisor[4]	CEO	Secretary of the Cabinet
Consultant	Contract Manager	CEO	Secretary of the Cabinet

Chart 3

Level of Approval Required in Agencies/Organizations whose Employees are *Not* Governed *by* *section 32 of the PSOA*			
Role	**Travel in Ontario[2]**	**Travel in Canada and continental USA**	**International Travel**
Chair	N/A[3]	N/A[3]	Minister
Appointee	Chair	Chair	Minister
CEO	N/A[3]	N/A[3]	Minister
Employee	Manager/Supervisor[4]	CEO	Minister
Consultant	Contract Manager	CEO	Minister

[2] Travel within Ontario includes traveling:
- to the National Capital Region (Ottawa/Gatineau)
- outside the province when it provides a more economical route between provincial destinations.

[3] Given the level of responsibility, no approvals are required.

[4] According to the ministry's or agency/organization's delegation of authority.

5.4 Delegation of Authority for Travel Approvals

The following chart provides direction on when and how the authority for approving travel requests can be delegated.

Position with approval authority	Can authority be delegated?	Restrictions if delegated?
Minister	*yes, but not for Chairs and Appointees* for others, limited to Deputy Ministers, no further delegation	subject to limitations/ requirements identified by the Minister
Secretary of the Cabinet	*yes, but not for direct reports* for others, delegation limited to: a Deputy Minister for his/her ministry and the Commission public bodies that report to the ministry, no further delegation and/or either of the Secretaries of TB/MBC for some or all ministries and Commission public bodies, no further delegation	subject to limitations/ requirements identified by the Secretary of the Cabinet
Deputy Minister (DM)	*yes, but not for direct reports* for others, delegation limited to the ADM-level or above, no further delegation	subject to limitations/ requirements identified by the DM
Chair	*no* intention is that the authority be exercised at this level	n/a
Chief Executive Officer (CEO)	*yes, but not for direct reports* for others, delegation limited to the CFO or equivalent level, no further delegation	subject to limitations/ requirements identified by the CEO

In the case where individuals are temporarily acting in positions with approval authority, they can exercise the full authority of the position provided that they do not approve their own travel plans or expenses. (see FAQs).

5.5 Before Travelling

There is a process to follow for all people wishing to be reimbursed for travel expenses.

- ✓ Obtain prior written authorization required for international travel. Ministry and Commission public body employees should use the appropriate request form.
- ✓ As a best practice, obtain prior approval for any travel (note that for ministry employees, there is a form available for travel within Canada and the continental USA).
- ✓ Whenever possible, use the government's designated vendor of record service providers. OPS employees can access these and online booking tools through

MyOPS Travel Gateway. For information on access to these tools for ministries and agencies/organizations, see the FAQs.

- ✓ If there is a change in your itinerary, you should:
  - report any changes to your approver as soon as possible; and
  - submit any changes through the travel management company or, if appropriate, an alternate travel agency.
- ✓ If you are eligible to use the corporate travel card, use it wherever possible to pay for your travel expenses.
  - If you are a ministry employee, information about the rules and applications for the corporate travel card can be found at MyOPS under Travel Card Services
  - Others should check with their agency/organization the availability of a corporate travel card.
- ✓ Secure passports, visas, immunizations, medications, as appropriate before you travel.
- ✓ Consult with your approver to ensure that your travel arrangements include accommodation for any special needs.
- ✓ Until the time that loyalty points can be accumulated through the government corporate travel card, participation in frequent flyer or other loyalty programs is permitted provided that you:
  - choose the most cost-effective accommodation or method of travel;
  - use the corporate travel management company to book your method of travel; and
  - use the corporate travel card to pay for all travel expenses.

  Loyalty points can be redeemed at the user's discretion; however, they cannot be redeemed for cash by using the points for business purposes and then submitting a claim for reimbursement.

International Travel

If travelling internationally (outside Canada and the continental USA), in addition to the obligations set out elsewhere in this Directive, the following rules apply.

Requests for international travel must include:

- ✓ prior written approval ; ministry and Commission public body employees should complete the Request for Approval for International Travel form;
- ✓ acknowledgement that all appropriate approvals are in place;
- ✓ written rationale demonstrating critical value of travel for government/ organizational priorities and interests, and details how the travel will produce a benefit for the province;
- ✓ documentation showing detailed itemization of anticipated expenses (note that the lowest cost and most reasonable method of travel must be used);

- ✓ ministry or agency/organization confirmation of any travel warnings by the Federal Department of Foreign Affairs and International Trade related to proposed travel. (see FAQs)

On an international flight, business class seating may be permitted with prior approval of the deputy minister or CEO. (see FAQs)

When planning any travel, consider business continuity (e.g., deciding whether senior management or people with specialized knowledge or expertise should travel together).

Insurance

OPS employees can find information on insurance on MyOPS Travel Gateway. Others should check with their agency/organization for direction on insurance.

Medical and Health Insurance

Eligible OPS employees[5] are covered under the employer's health insurance plans in the event of illness or injury. The cost of additional private medical/health insurance will not be reimbursed for travel within Canada.

Other agency/organization employees, appointees and consultants should speak to their ministry or agency/organization to assess their coverage for medical and health insurance within Canada.

Traveling outside of Canada

You are responsible for arranging appropriate out-of-country medical insurance.

For ministry employees, this cost is reimbursable and can be charged on the corporate travel card.

When purchasing out-of-country medical insurance, it is advised that you also purchase the option that allows for immediate payment of costs at the time of the incident (i.e., up-front payment option).

Agency/organization employees, appointees and consultants should speak to their ministry or agency/organization about reimbursement for out-of-country insurance.

[5] For information about eligibility for medical, health and travel accident insurance coverage, see the My OPS website (Pay and Benefits) and relevant collective agreement, as appropriate.

Travel Accident Insurance

Eligible OPS employees have basic insurance for accidental injury or accidental death. Extra insurance may be arranged at the traveler's expense – it will not be reimbursed.

Other agency/organization employees, appointees and consultants should speak with the ministry or agency/organization to assess their coverage for travel accident insurance.

Vehicle Insurance

For Ministry Employees

The corporate travel card benefits include insurance that covers the cost of repairing the damage to approved vehicle types rented using the travel card. Therefore, if you have a corporate travel card you must use it to rent a vehicle and you should decline the collision damage waiver offered by the rental agency. (see FAQs)

If you do not have a corporate travel card, or you rent a vehicle that is not eligible for coverage under the card, you should purchase the collision damage waiver coverage offered by the rental company. The insurance costs can be claimed as a travel expense. For more information, go to Travel Card Services on MyOPS.

For Agencies/Organizations

Agencies/organizations should check the coverage on any corporate travel cards.

Using a Personal Vehicle

If you use your personal vehicle while on government business, the following apply.

- The vehicle must be insured at the vehicle owner's expense for personal motor vehicle liability.
- It is the driver/owner's responsibility to ensure that the motor vehicle insurance includes coverage for business use of the vehicle.
- The government will not reimburse the costs of insurance coverage for business use, physical damage or liability.
- The government is not responsible for reimbursing deductible amounts related to insurance coverage.
- In the event of an accident, you will not be permitted to make a claim to the government for any resulting damages.

5.6 Transportation – How to Get There

Ministry employees should make travel reservations through the government's travel management company (see Appendix B) or book online through MyOPS Travel Online.

- ✓ Use the government's travel management company, when booking airfare or making multiple travel arrangements in combination with airfare.

- ✓ Use the online booking tools for travel arrangements other than airfare (e.g., rail, hotel, rental car).

Agency/organization employees and appointees may telephone the government's travel management company directly (see Appendix B). Where an agency/organization has an established relationship with an alternative travel agency, it may make reservations with that travel agency as appropriate.

Airplane

Air travel is permitted if it is the most practical and economical way to travel.

Economy (coach) class is the standard option for ticket purchase. Travel in business class must have prior approval by the deputy minister or CEO, and may be considered in the following circumstances (see FAQs):

- on international flights; or
- on flights within Canada and the continental United States of America if related to the provision of reasonable accommodation (e.g., health reasons).

In some cases, ministry employees may need to use government-owned and charter aircraft. This is managed through the Ministry of Natural Resources. On an annual basis, deputy ministers provide the Ministry of Natural Resources with a list of staff authorized to requisition this type of transportation for government business.

Train

Travel by train is permitted when it is the most practical and economic way to travel.

A coach class economy fare is the standard.

Business class may be acceptable with prior approval in limited circumstances such as:

- the need to work with a team;
- choosing a travel time that allows you to reduce expenditures on meals or accommodation (e.g., compare an economy (coach) class ticket plus a meal, with the cost of a ticket for VIA 1, where the meal is included);
- accommodation requirements; and
- health and safety considerations.

International train travel should be at the Canadian equivalent to coach class.

Vehicle

Choosing the Appropriate Vehicle

When road transportation is the most practical, economical way to travel, the order of preference is:

- government vehicle
- rental vehicle
- personal vehicle, if it is more economical than a rental vehicle

If you travel frequently as part of your job, these arrangements should be made when you are hired.

Use of a personal vehicle must be discussed in advance with your approver. The government will assume no financial responsibility for the use of your own vehicle other than paying the kilometric rate.

Government Vehicle

Government vehicles may be:

- ✓ used only for government business; and
- ✓ operated only by someone with a valid Ontario driver's license for the appropriate class of motor vehicle.

For ministry employees, government vehicles can be operated only by people authorized under the Government of Ontario Motor Vehicle Fleet Policy.

You can have a passenger in a government vehicle only if the passenger's travel is related to government business.

Agency/organization employees, appointees and consultants should follow the rules approved by the agency/organization.

Rental Vehicle

When renting a vehicle, a compact model or its equivalent is required. Any exceptions must be:

- documented and approved prior to the rental if possible; and
- guided by the principle that the rental vehicle is the most economical and practical size, taking into account the business purpose, number of occupants and safety (including weather) considerations.

Luxury and sports vehicles are prohibited.

To avoid higher gasoline charges, refuel your rental car before returning it.

Ministry employees:

- Use the federal rental car directory to find appropriate agencies.
- To ensure that the government – as employer – provides liability coverage when you are renting a vehicle in the province on Ontario government business, you must:
    - name the renter as Her Majesty the Queen in Right of Ontario,
    - add the name of your ministry, and
    - list yourself and any other drivers on the rental contract.
- You can use a letter confirming that employees must name "Her Majesty the Queen in right of Ontario" as the renter. This letter is available on the MyOPS Travel Gateway site.

Agency/organization employees, appointees and consultants should follow the rules for renting vehicles approved by the agency/organization.

Personal Vehicle

The ministry or agency/organization assumes no financial responsibility for personal vehicles. The ministry or agency/organization will, however, pay the kilometric rate if you are, with prior approval, using your own vehicle for ministry or agency/ organization business.

If you will be driving more than 200 kilometres in a day, you should consider using either a government or a rental vehicle.

If you are going to drive your personal vehicle for more than five days within a single calendar month – even if you are not exceeding 200 kilometres in a single day - you should consider lower cost options, such as vehicle rental or audio or video conferencing.

The approver must make a decision on the type of vehicle used for travel (personal or rental) based on the frequency of travel as well as the distance per trip. If a decision is made, with your approver, for you to continue using a personal vehicle, both your research and the rationale must be documented.

If using a personal vehicle, keep daily logs to track the business use.

Accident Reporting

All accidents must be reported immediately to local law enforcement authorities and your immediate supervisor. In addition:

- If you are using a fleet vehicle, advise the ministry's fleet coordinator and the fleet management vendor of record as well.

- If you are using a rental vehicle, advise the rental car agency and contact the travel card insurance provider to initiate a claim.
- If you are using a personal vehicle, advise your own insurer.

Reimbursement and Rates

Rates are based on kilometres accumulated from April 1 of each year (fiscal year).

Rates may be established in a collective agreement, and, if they are not, the rates in this Directive apply.

Expense claims must be submitted with distances calculated in kilometres.

For claimants who can use IFIS/iExpenses, the appropriate rate for reimbursement by kilometre is applied automatically when a claim is submitted electronically through IFIS/iExpenses.

All others should follow their ministry's or agency/organization's procedure for claiming kilometre reimbursement.

Total Kilometres Driven per fiscal year	Southern Ontario ($ per km)	Northern Ontario ($ per km)
0 – 4000 km	0.40	0.41
4001 – 10, 700 km	0.35	0.36
10, 701 – 24, 000 km	0.29	0.30
More than 24, 000 km	0.24	0.25

Accumulated kilometres must be transferred with a claimant when moving within government to another job, ministry or agency/organization.

Reimbursement rates for personal vehicles driven outside Ontario will be at the rates for southern Ontario.

A description of the boundary between northern and southern Ontario can be found in the FAQs.

Parking and Tolls

Reimbursement is provided for necessary and reasonable expenditures on parking, as well as tolls for bridges, ferries and highways, when driving on government business.

Parking costs incurred in the office area as part of a regular commute to work will not be reimbursed.

There is no reimbursement for traffic or parking violations.

Taxis

Prior approval to use a taxi should be obtained whenever possible.

Taxis may be justified in cases where:

- group travel by cab is more economical than the total cost of having individuals travel separately by public transit or shuttle; or
- taking a cab allows you to meet an unusually tight schedule for meetings (see FAQs).

Taxis may not be used to commute to work or home except under exceptional circumstances; for instance:

- weather, health or safety conditions indicate it is the best, appropriate option; or
- transport of work-related baggage or parcels is required.

Public Transit

Local public transportation including hotel/airport shuttles should be used wherever possible.

5.7 Accommodation

In the normal conduct of business, reimbursement for overnight accommodation within your office area will be neither authorized nor approved. However, in emergency or highly unusual situations exceptions will be considered. For example:

- You are required to remain close to your office for periods long in excess of (your) standard working hours.
- Your services are deemed necessary (and approved accordingly) for the purposes of emergency or crisis management.

There will be no reimbursement for hotel suites, executive floors or concierge levels when traveling.

Reimbursement will be made for single accommodation in a standard room.

Use the federal online accommodation directory which provides information on service providers offering government rates. If you do not have access to the directory, use the rules in your workplace. (See FAQs)

For extended stays at a single location, accommodation must be arranged with prior approval. This will take advantage of lower weekly or monthly rates.

Penalties incurred for non-cancellation of guaranteed hotel reservations are the claimant's responsibility and may be reimbursed only in an exceptional circumstance.

Private stays with friends or family are acceptable, and a cash payment or gift may be provided to the friends or family:

- A maximum of $30 per night is allowed for accommodation including any meals with friends or family, in lieu of commercial accommodation. Instead of a receipt, you must submit a written explanation describing the purpose of the trip, identifying the host and the number of days you stayed.
- The $30 value may be given in the form of a small gift (which must be accompanied by a receipt) or by cash or cheque.

5.8 Other Kinds of Expenses

Cash Advances

If you are an OPS employee, and you need a cash advance and have a corporate travel card, you are required to use the cash advance feature at a banking machine.

Others are expected to follow their ministry or agency/organization policy on cash advances.

Passports, Visas and Immunization

You may be reimbursed for:

- the cost of a passport if you are traveling to the United States;
- the cost of a passport and/or visa, plus the cost of immunizations and medications if necessary, for international travel.

Personal Care

If traveling on business for five consecutive days or more, reimbursement is allowed within reasonable limits for expenses such as:

- laundry
- dry cleaning
- hotel valet services (e.g., shirt pressing, suit steaming, shoe polishing, etc.)

Itemized receipts are required.

You will not be reimbursed for personal or recreational items (e.g., the toothbrush you forgot to bring from home, pay-per-view, or items from the mini-bar).

Tips/Gratuities

You may be reimbursed for reasonable gratuities for porter, hotel room services, and taxis. Keep a record of gratuities paid.

Examples of reasonable amounts for gratuities include:

- 10%-15% on a restaurant meal
- 10% on a taxi fare
- $2-$5 for housekeeping for up to two nights in a hotel, up to $10 for a longer stay
- $2-$5 per bag for a porter

Telecommunication

With prior approval, you may use your Blackberry or government cell phone for business purposes when traveling. Speak with your approver to determine what is covered in your Blackberry or cell plan and how your ministry or agency/organization wishes to handle long distance or roaming charges.

Wherever possible, you are expected to use the least expensive means of communication, such as:

- calling cards; and
- internet access through the local provincial government network.

Use audio or video conferencing whenever possible, as an alternative to travel.

If you are away on government business, reimbursement will made for:

- reasonable, necessary personal calls home for each night away; and
- additional business expenses, such as:
    - business calls
    - emergency calls from air or rail phones
    - internet connections and computer access charges
    - facsimile transmissions
    - word processing and photocopying services
    - rental and transportation of necessary office equipment

Dependent Care

For the purposes of this Directive, a dependent is a person who resides with the traveler on a full-time basis and relies on the traveler for care (e.g., a child or parent).

Prior approval for reimbursement of dependent care expenses is required, as well as a written explanation of the circumstances.

If travel is an expected part of your job duties, there is no reimbursement for dependent care expenses. However, expenses may be reimbursed if the travel requirements of your job or personal circumstances change unexpectedly.

Requests for dependent care expenses may be reimbursed under the following circumstances:

- ✓ if travel is occasional or unexpected, and
- ✓ if you incur expenses above and beyond your usual costs for dependent care as a direct result of travel.

In these situations, you may be reimbursed for your actual costs up to a daily maximum:

- $75/day, if you have a caregiver's receipt
- $35/day, if you provide a written explanation

Home Management

Prior approval for reimbursement of home management expenses is required, as well as a written explanation of the circumstances.

If travel is an expected part of your job duties, there is no reimbursement for home management expenses. However, expenses may be reimbursed if the travel requirements of your job or personal circumstances change unexpectedly.

Requests for home management expenses may be reimbursed under the following circumstances:

- ✓ if travel is occasional or unexpected, and
- ✓ if you incur expenses outside of the norm as a direct result of travel.

The type of expenses that may be considered, based on the length of time you are away, could include:

- snow removal
- grass cutting
- mail service

The approver must take into account what constitutes a reasonable situation and expense. For example, timely snow removal might be subject to local by-laws. In this case, if you are traveling as a regular part of your work you would be expected to have your own arrangement, at your own cost, in place already; however, if you travel only occasionally you might not. This cost could then be considered for reimbursement.

6.0 MEALS

Rules

Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense. There are no exceptions to this rule.

Reasonable and appropriate meal expenses may be reimbursed. You may incur a meal expense when you are on government business and you:

- are away from the office area (i.e., at least 24 km) over a normal meal period; or
- have prior approval for the expense (e.g., a business meeting within the office area that must occur over lunch - see FAQs).

Original, itemized receipts are required and reimbursement must not exceed the actual amount spent. Taxes and gratuities are included in the meal rates.

Reimbursement is for restaurant/prepared food only. Reimbursement for groceries must have prior approval and a written rationale must be submitted with the claim. (see FAQs).

Reimbursement will not be provided for meals consumed at home or included in the cost of transportation, accommodation, seminars or conferences.

If you travel as a regular part of your job, your meals will not normally be reimbursed unless you have obtained prior approval.

Meal Rates in Canada

Reimbursement for meal expenses incurred in Canada is subject to the maximum rates set out in the chart below. These rates include taxes and gratuities.

Meals	Maximum Amount
breakfast	$8.75
lunch	$11.25
dinner	$20.00

The rates are not an allowance. They are for individual meals – you must have eaten the meal to be able to submit a claim for reimbursement.

When more than one meal is claimed for any day, you may allocate the combined maximum rates between the meals. For example, if you will be eating both breakfast and lunch, the combined rate is $20.00. This now becomes the maximum rate for the two meals, regardless of what you spend on each meal.

Note that it is not permitted to use a combined maximum rate and not claim for each of the meals. For example, it is not permitted to combine the maximum amounts for breakfast and lunch ($20.00) to claim for brunch. Nor is it permitted to combine the maximum 3-meal rate ($40.00) if only 2 meals are eaten.

Meal Rates outside of Canada

We use the federal reimbursement rates for meal expenses outside Canada as set out in the appendices of the Treasury Board of Canada Travel Directive, April 1, 2008, or successor directive.

You can find these documents on the federal government website using their alphabetical listing of policies to look up the Travel Directive.

The two relevant appendices are:
- Appendix C - Allowances - Modules 1, 2 and 3[6]
- Appendix D - Allowances - Module 4[7]

The following chart sets out when and how to use the appendices.

Travel to	Rates found in	Application for this Directive
USA	Appendix C	- rates are in US funds (e.g., breakfast rate is $14.45 US) - rates include taxes and gratuities
International (outside Canada and continental USA)	Appendix D	- rates are in the funds identified for each country - there are often different rates dependent on the city - rates include taxes and gratuities

[6] Modules 1, 2 and 3 are differentiations for federal use only.
[7] Module 4 refers to international travel (outside Canada and continental USA).

7.0 HOSPITALITY

What is "hospitality" for the purpose of this Directive?

Hospitality is the provision of food, beverage, accommodation, transportation and other amenities at public expense to people who are not engaged in work for the government of Ontario.

Rules

Functions involving only people who work for the government of Ontario are not considered hospitality functions and cannot be reimbursed (see FAQs). This means that hospitality may never be offered solely for the benefit of anyone covered by this Directive: OPS employees, agency/organization employees, appointees or consultants.

Hospitality may be extended in an economical and consistent manner when:

- it can facilitate government business; and
- it is considered desirable as a matter of courtesy or protocol.

Expenses that do not fit the definition of government hospitality will not be reimbursed. Examples of such expenses would be: office social events, retirement parties and holiday lunches.

Prior written approval is required for hospitality events where alcohol will be served (see responsibilities regarding alcoholic beverages, below).

When hospitality is appropriate

Hospitality may be extended on behalf of the government when:

- engaging in discussion of official public matters with, or sponsoring formal conferences for:
  - representatives from other governments;
  - the broader public sector;
  - business and industry;
  - public interest groups; or
  - labour groups;
- providing people from national, international, or charitable organizations with an understanding or appreciation of Ontario and the workings of its government;
- honouring distinguished people for exceptional public service in Ontario;
- conducting prestigious ceremonies for heads of state, government or distinguished guests from the private sector;
- the business of the agency/organization includes hospitality functions; and

- other hospitality functions as approved by the Deputy Minister or CEO, providing they conform to the rules listed in this section of the Directive.

Responsibilities regarding alcoholic beverages

- Prior written approval is required as follows:

  Ministries

  - from deputy ministers; with no delegation of the authority
    - If the hospitality event is hosted by the Deputy Minister, the Deputy Minister must seek prior approval from the Secretary of the Cabinet.
    - If the hospitality event is planned at the request of the Minister, the Minister must provide prior, written authorization to the Deputy Minister to permit the service of alcohol.
  - Complete the appropriate form.

  Agencies/Organizations

  - from deputy ministers with no delegation of the authority; ministers have no authority to approve
  - TB/MBC may provide approval on an agency/organization basis (see special status below for more information)
  - Complete the appropriate form.

- Reimbursement of alcohol expenses is allowed only when the appropriate approvals are in place.

- Hospitality may include the consumption of alcohol at a meal or a reception with invitees as defined above, but only when there is a business case.

- Alcohol should be provided in a responsible manner, e.g., food must always be served when alcohol is available. (See FAQs)

- Preference should be given to wine, beer and spirits produced in Ontario.

Special Status for Service of Alcohol at Hospitality Events

For some agencies/organizations, the service of alcohol at hospitality events may be considered integral to their business. To ensure that the approvals process does not have an undue negative effect on the ability of the agency/organization to conduct business, these agencies/organizations may have the opportunity to request special status that would allow the chair to approve the service of alcohol at hospitality events instead of the deputy minister.

Only Treasury Board/Management Board of Cabinet (TB/MBC) can approve special status. Ministries can apply for special status on behalf of their agencies/organizations by bringing forward a business case to TB/MBC. If TB/MBC approves special status, the chair may approve the service of alcohol at hospitality events or delegate approval authority to the CEO, with no further delegation.

Should the business of an agency/organization with special status change significantly, the ministry must reapply to TB/MBC for special status on behalf of the agency/ organization, if appropriate.

For more information on this process and for the approval levels within agencies/ organizations once special status is granted, see Appendix A.

Planning the event

- Choose the location
  - Use a government facility if there is one available and appropriate.
  - If a government facility is not available and another is chosen, the deputy minister or CEO must provide prior approval.
- Minimize costs where possible, but have due regard for the guests' status, the size of the party, and the intended business purpose.

Managing the guest list

- The host extending the invitation:
  - must document and justify the list of government representatives;
  - keep the number of government representatives to a minimum, limiting it to those who have a direct involvement in the business purpose of the event;
  - may include the partner of a host or government representative only when required by protocol;
  - may reimburse expenses incurred by a partner, as a guest of government hospitality with the following provisions:
    - ✓ may be paid only on authorization by the deputy minister or agency/organization chair
    - ✓ may include costs for travel, event tickets or tours
    - ✓ must be paid directly to the partner concerned.
- For hospitality events where guests may include current or prospective vendors of record, approvers must:
  - obtain prior approval from senior management; and
  - avoid either the actual or perceived preferential treatment of any vendor.

Submitting the claim for reimbursement

- All expenses must be documented and include original itemized receipts.
- The claim must include event details regarding:
  - ✓ purpose;
  - ✓ date(s);
  - ✓ location;
  - ✓ type of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.);
  - ✓ attendees
    - Ontario government attendees (all people and positions covered by this Directive) listed by name
    - other attendees listed by name and organization;
  - ✓ appropriate prior approvals.

Gift-Giving

Appropriate token gifts of appreciation, valued up to $30, may be offered in exchange for gifts of service or expertise to people who are not engaged in work for the government of Ontario. Gifts valued over $30 must have prior approval.

8.0 EXPENSES FOR CONSULTANTS AND OTHER CONTRACTORS

Consultants and other contractors will not be reimbursed for any hospitality, incidental or food expenses, including:

- Meals, snacks and beverages
- Gratuities
- Laundry or dry cleaning
- Valet services
- Dependant care
- Home management
- Personal telephone calls

In some cases, a contract signed before July 16, 2009 may have permitted reimbursement for the items listed above. In such circumstances, the ministry or agency/organization must strongly discourage the contractor from making a claim for such items.

Claims for Reimbursement of Expenses

Reimbursement for allowable expenses under this Directive can be claimed only when the contract with the government or agency specifically allows for it.

9.0 RESPONSIBILITIES

Employees and Appointees are responsible for:

- ✓ following the principles and rules set out in this Directive,
- ✓ being aware of the conflict of interest rules that govern their ministry or agency/organization,
- ✓ being aware of any relevant statutes, directives, policies and guidelines.

Supervisors and Managers are responsible for:

- ✓ carrying out any delegated authorities and assigned tasks in accordance with this Directive,
- ✓ exercising managerial discretion judiciously,
- ✓ ensuring there is an appropriate records retention system and that documents, including claims and approvals, are maintained and stored,
- ✓ ensuring staff are aware of the requirements of this Directive,
- ✓ seeking timely direction when there are questions of application,
- ✓ taking appropriate action in the case of non-compliance.

Deputy Ministers and CEOs (or Chairs if appropriate) are responsible for:

- ✓ ensuring the Directive's principles and rules are implemented and monitored, including putting in place processes that support the Directive,
- ✓ delegating approval authority to appropriate levels within the ministry or agency/organization except as restricted in this Directive,
- ✓ carrying out any delegated authorities and assigned tasks in accordance with this Directive,
- ✓ ensuring consistent application of the Directive (e.g. for all jobs requiring regular travel),
- ✓ ensuring that claims are fully documented by running regular spot checks,
- ✓ ensuring that all persons covered by this Directive are aware of their responsibilities under this Directive and of the appropriate conflict of interest rules,
- ✓ approving the service of alcohol at hospitality events in agencies/organizations that do not have special status for that purpose granted by TB/MBC (*Deputy Ministers only*).

Chairs are responsible for:

- ✓ ensuring all employees and appointees are made aware of their responsibilities under this Directive,
- ✓ ensuring the Directive is applied and monitored appropriately,
- ✓ ensuring that staff with delegated authority are able to effectively apply this Directive.

Ministers are responsible for:

- ✓ approving international travel by persons in agencies/organizations, as appropriate, that do not have special status for that purpose granted by TB/MBC,
- ✓ delegating approval authority to Deputy Ministers as set out in the Directive,
- ✓ providing written authorization to deputy ministers if ministers want alcohol served at a ministry hospitality event.

Deputy Minister, Treasury Board Secretariat is responsible for:

- ✓ interpreting this Directive and providing advice, guidance, educational materials and information,
- ✓ establishing and managing corporate contracts for travel services including ticketed transportation, accommodation and vehicle rental,
- ✓ overseeing the insurance and risk management function of the government,
- ✓ negotiating and managing the services agreement for the corporate travel card.

Deputy Minister, Ministry of Finance is responsible for:

- ✓ maintaining and enforcing controllership standards and guidelines for corporate travel card for use by OPS employees.

Secretary, Management Board of Cabinet is responsible for:

- ✓ specifying any reporting requirements, monitoring the application of the Directive and recommending improvements,
- ✓ reviewing this Directive every two years to identify possible adjustments or amendments,
- ✓ designating the senior managers in ministries required to disclose their expense information on the public website,
- ✓ carrying out any delegated authorities and assigned tasks in accordance with this Directive.

Secretary, Treasury Board is responsible for:

- ✓ carrying out any delegated authorities and assigned tasks in accordance with this Directive.

Secretary of the Cabinet is responsible for:

- ✓ approving the travel plans and expenses of the deputy ministers as set out in this Directive,
- ✓ approving international travel by persons in ministries,
- ✓ approving international travel by persons in Commission public bodies, as appropriate, that do not have special status for that purpose granted by TB/MBC,
- ✓ approving the service of alcohol at a hospitality event hosted by a deputy minister,
- ✓ delegating approval authority to Deputy Ministers and to the Secretaries of Treasury Board and Management Board of Cabinet as set out in this Directive,
- ✓ submitting her or his own expenses to the Conflict of Interest Commissioner for approval.

Treasury Board/Management Board of Cabinet (TB/MBC) is responsible for:

- ✓ setting government policy on travel, accommodation, meals and hospitality expenses,
- ✓ approving special status for international travel by persons in agencies/ organizations based on a business case,
- ✓ approving special status for the service of alcohol at hospitality events in agencies/organizations based on a business case,
- ✓ designating the persons and classified agencies required to disclose expense information on public websites,
- ✓ granting exemptions from all or part of this Directive.

10.0 DEFINITIONS

Appointee: A person appointed by the government to undertake any function on behalf of the government.

Approver: A person with the authority to make approvals under this Directive.

Chair: Someone appointed as head of an agency/organization, accountable to the minister, regardless of whether the title "chair" is used.

Chief Executive Officer (CEO): The head of operations at agencies and organizations.

Claimant: Anyone making a claim under the terms of this Directive.

Classified agency: An entity that is part of the government of Ontario, but not organizationally part of a ministry, and is subject to the TB/MBC Agency Establishment and Accountability Directive.

Commission public body: a classified agency whose employees are appointed under section 32 of the *Public Service of Ontario Act, 2006* (PSOA) (Commission public bodies are prescribed by regulation under PSOA).

Consultants and Contractors: Individuals or entities under contract to ministries or to classified agencies providing consulting or other services.

Delegation of Authority: A written assignment by which a person who has a power, duty, function or responsibility under this Directive authorizes another person (identified by name or by position title) to exercise the power, duty, function or responsibility.

Dependent: Someone who resides with the traveler on a full-time basis and relies on the traveler for care (e.g., a child or parent).

Employee:

- **OPS employee:** Individual appointed as a public servant under section 32 of the *PSOA* (includes employees in ministries and in classified agencies that are Commission public bodies).
- **Agency/organization employee:** Individual employed by an agency/organization that is ***not*** governed by section 32 of the *PSOA* (includes some classified agencies and the corporations captured under the *Public Sector Expenses Review Act, 2009* that are not classified agencies).

Hospitality: The provision of food, beverage, accommodation, transportation and other amenities at public expense to people who are not engaged in work for the government of Ontario.

Itemized receipt: Original document identifying the vendor with the date and amount of each expense item paid by the claimant.

Office area: The area surrounding the regular workplace, with a perimeter of 24km measured by the most direct, safe and practical route by road.

Organizations: For the purposes of this Directive, the corporations covered by the *Public Sector Expenses Review Act, 2009* that are not classified agencies.

Travel management company: The Ontario government's vendor of record for travel.

11.0 APPENDICES

11.1 Appendix A: Requesting Special Status for International Travel and/or Service of Alcohol at Hospitality Events

Process for Obtaining Special Status

- Special status must be based on an agency's/organization's demonstrated, unique business need.
- The agency/organization initiates contact with the responsible ministry to request special status; and, with Minister's approval, the ministry develops the TB/MBC submission.
- The TB/MBC submission must include at minimum the following information:
  - Special status being requested: approval for service of alcohol at hospitality events and/or for international travel
  - Business case: demonstrates how the special status supports the agency's/ organization's business plan and mandate
  - Forecast of activity:
    - travel plan forecasting the international travel requirements, and/or
    - listing of types of events where alcohol may be served.
  - Commitment to report regularly on activity undertaken
  - Commitment to provide annual activity forecasts

Regular Reporting

Regular reporting should include the following:

- Activity undertaken by the agency/organization during the reporting period, indicating whether the activity appeared on the forecast.
- If not forecasted, then an explanation of the occurrence of the activity.

Approval Levels for Agencies/Organizations with Special Status

Service of Alcohol at Hospitality Events

- The chair has the approval authority for the service of alcohol at a hospitality event.
- The chair may delegate to the CEO, but no further delegation is permitted.
- Prior written approval is required for each event.

International Travel

- The chair has the approval authority for international travel by persons in the agency/organization, except for chair's own travel.
- The chair may delegate approval authority to the CEO, except for approvals for appointees and for any positions reporting directly to the chair, including the CEO. No further delegation is permitted.
- Prior written approval is required.

Role	Approval Level	Delegation of Authority
Chair	Minister	no delegation
Appointee	Chair	no delegation
CEO	Chair	no delegation
Employee	Chair	may delegate to the CEO
Consultant	Chair	may delegate to the CEO

11.2 Appendix B: Travel Management Company

The Ontario government's travel management company is HRG Canada. Travel arrangements should be made by calling HRG Canada at the number listed below:

Standard Contact Information	
Inside North America	**Tel. 1 866 855 4155 ***

** N.B. This number is listed on all itineraries.*

HRG Canada Emergency Centre

HRG Canada provides 24-hour emergency and after hours assistance for its corporate travelers. The Emergency Centre is available in cases of last minute travel or changes while in transit.

Emergency Contact Information	
Inside North America	Tel. 1 877 592 7517
Outside North America	Tel. 1 613 780 1338 (Collect calls will be accepted outside North America.)

11.3 Appendix C: Website Links

The following sites are referenced in the Directive.

Site	URL
Public Disclosure of Expenses website for senior managers in ministries	http://www.ontario.ca/en/expense_claim/index.htm
Public Sector Expenses Review Act, 2009 (e-laws)	http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_09p20_e.htm
Section 32 of the *Public Service of Ontario Act, 2006* (e-laws)	http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_06p35_e.htm#BK41
International travel approval form (MyOPS) - also available on AGNES	http://intra.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=OPS&TIT=travel&NO=130-7540-1543
Hospitality events involving alcohol (approval form for ministries) (MyOPS)	http://intra.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=OPS&TIT=7540-1058&NO=130-7540-1058
Hospitality events involving alcohol (approval form for agencies/organizations) (MyOPS) - also available on AGNES	http://intra.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=OPS&TIT=&NO=130-7540-1059
IFIS and iExpenses (MyOPS)	http://intra.ifis.fin.gov.on.ca/
Travel Gateway (MyOPS)	http://intra.ops.myops.gov.on.ca/cms/tiles.nsf/(vwReadPagesByRefId_Content)/trg2010.06.16.09.27.41.HST_page?open
My Pay and Benefits (MyOPS)	http://intra.ops.myops.gov.on.ca/cms/tiles.nsf/(vwReadPagesByRefId_Content)/epb2011.06.21.12.22.45.M8A_page?open
Collective agreements (MyOPS)	http://intra.ops.myops.gov.on.ca/cms/tiles.nsf/(vwReadPagesByRefId_Content)/hro2011.11.01.11.02.38.KN6_page?open
Rental car directory (federal site)	http://rehelv-acrd.tpsgc-pwgsc.gc.ca/rechercher-search-4-eng.aspx
Accommodation directory (federal site)	http://rehelv-acrd.tpsgc-pwgsc.gc.ca/rechercher-search-eng.aspx
Travel Card Services (MyOPS)	http://intra.ops.myops.gov.on.ca/cms/tiles.nsf/(vwReadPagesByRefId_Content)/tcd2006.05.23.15.23.27.QR8_page?open
TB/MBC Agency Establishment and Accountability Directive (MyOPS) - also available on AGNES	http://intra.ops.myops.gov.on.ca/cms/tiles.nsf/(vwReadPagesByRefId_Content)/cpd2008.03.31.20.01.36.232_page?open

11.4 Appendix D: Amendment to the Travel, Meal and Hospitality Expenses Directive

PUBLIC DISCLOSURE OF EXPENSES

Background

Under Section 4.2 of the Directive, information about expenses must be posted on the appropriate public websites for the following:

- designated senior managers in ministries,
- designated persons prescribed by regulation under the *Public Sector Expenses Review Act, 2009*, and
- designated persons in designated classified agencies.

Designations

In accordance with item 3 above, the following classified agencies and persons are designated.

Designated Classified Agencies

All classified agencies (that are not already required to post expense information of designated persons under item 2 above).

Designated Persons

- Appointees (every person appointed to the classified agency by the Lieutenant Governor in Council, the Lieutenant Governor or a minister),
- CEOs (the most senior executive position, regardless of the title), and
- every member of senior management that reports directly to the CEO.

Websites

Ministries must determine where to post expense information for classified agencies that is easily accessible to the public. The expense information may be posted on the ministry website or the classified agency website.

Timing

The requirement to post expense information resulting from these designations applies in respect of expenses incurred on or after January 1, 2015. Expense information must be posted beginning April 1, 2015.