



Committee Meeting Expense Policy 2024

Purpose:

This policy is to provide direction to the committee coordinators and members regarding travelling expenses for attending in-person OPS committee meetings.

Background:

The mandate of the OPS organization is to develop and maintain a comprehensive set of standards for use by road and public works owners, contractors, and consultants in Ontario. This is achieved through regular committee meetings which are comprised of representatives from various partnering organizations.

Prior to the 2019 pandemic, all meetings were held as in-person meetings. However, the meeting protocol has changed post-pandemic. To promote inclusion, efficiency, and reduce costs, the new meeting protocol is to maintain the majority of the meetings virtually, with a maximum of 20% to be held in-person (or hybrid) within the Greater Toronto Area (GTA).

The post-pandemic OPS committee meetings and the meeting format are presented in Table 1 below:

Table 1: Guideline for the Number of OPS Committee Meetings (per year)

Committee Meeting	No. of meetings	No. of In-person* meetings
Advisory Board (AB)	4	1
Standards Management Committee (SMC)	10	2
Each of the 9 Specialty Committees (SC)	10	2

*Note: All in-person meeting should include a hybrid option.

Roles and Responsibilities:

The Specialty Committee (SC) Coordinator is responsible for arranging the committee meetings, whether the meeting is held virtually or in-person. The meeting facility should be at an MTO office or partnering organization that does not generate an additional expense for the use of the facility.

Every in-person meeting should have a hybrid option to allow the ability for those who cannot attend physically to participate. For the benefit of the committee, members should make every effort to attend physically in the event of an in-person meeting. The number of



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meetings for each committee should comply to the limitations as per Table 1. When the number of in-person meeting exceeds the given guideline, advance approval from the Head of Standards Management Section is required. The Head will assess each request from the committees to leverage the budget and needs for the approval. In some cases, the additional in-person meeting expenses for non-MTO members may not be granted. In the event that committee members are willing to assume their individual expenses the Head will not oppose the request.

In addition, it is encouraged that scheduled in-person committee meetings coincide with the annual conferences organized by MEA (November) and Good Roads (April). This is mutually beneficial as most committee members may be attending the conferences, and the meeting facilities and hotel rooms would be readily available. MEA and Good Roads would make meetings rooms available at no charge provided the Committee Coordinator provides sufficient advance planning notice (minimum 30-days for MEA or 60-days for Good Roads). Some space limitation applies to Good Roads conference to accommodate up to two meetings of four hours each day (or one full day meeting), from Monday to Wednesday during their annual conference.

Limitations of Expenses

For all in-person committee meetings, lunch is arranged by the SC Coordinator and the lunch expense is covered by the MTO as per the latest "[Travel, Meal and Hospitality Expenses Directive](#)". No ordering of alcohol, coffee, or break refreshment is allowed for committee meetings. For non-MTO members who do not have travel expense covered by their organization, MTO will reimburse the travel expenses (i.e., vehicle mileage, flight, hotel accommodation) as per the latest "Travel, Meal and Hospitality Expenses Directive". The [online booking tools](#) is available and encouraged to be used for members to plan for travel arrangements other than airfare (e.g., rail, hotel, rental car). To avoid escalated flight ticket cost, members are encouraged to secure the tickets well in advance. The guideline of flight ticket cost should be **under \$750** including tax. In the event where the cost of the ticket is higher than the given guideline, members should consult with the SC Coordinator prior to ordering the ticket.

Policy:

- SC Coordinator shall comply to Table 1 when organizing committee meetings, unless prior approval is obtained.
- MTO will cover the committee meeting lunch expense (no coffee or refreshment).



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- MTO will cover travel expenses for all MTO members attending the meeting.
- MTO will cover travel expenses for non-MTO members who do not have expenses covered by their own organization.
- Members should consult with SC Coordinator when the flight ticket exceeds the recommended ticket costs (**\$750**).
- All MTO paid expenses should comply with the "[Travel, Meal and Hospitality Expenses Directive](#)".
- Non-MTO members should submit the claim through the SC Coordinators by completing the expense claim form (see appendix).

Appendix:

For Reference Only – Check with the SC Coordinator for the latest Travel, Meal and Hospitality Expense Directive and expense claim form.

- A) Travel, Meal and Hospitality Expense Directive
- B) Expense Claim Form

Policy Approved by OPS Advisory Board: January 17, 2024



Ontario Provincial Standards for Roads and Public Works
Committee Meeting Expense Policy 2024

APPENDIX A:
Travel, Meal and Hospitality Expense Directive

Travel, Meal and Hospitality Expenses Directive

Management Board of Cabinet

Issued: November 2004
Last Amended: January 1, 2020

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1.0 PURPOSE

The purpose of this Directive is:

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

1.1 Application and Scope

This Directive sets out the rules for managing travel, meal and hospitality expenses for employees and appointees in:

- ministries;
- provincial agencies; and
- the Independent Electricity System Operator and Ontario Power Generation Inc. (“organizations”)

The Directive also applies to consultants and contractors to ministries or provincial agencies/organizations.

The following definitions apply for the purpose of this Directive:

- Each of the above form part of what is considered government.
- 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 provincial agencies/organizations.
- Chair refers to the person appointed as the head of a provincial agency/organization and who is accountable to the minister, regardless of whether the title “chair” is used.
- OPS employees refers to employees of ministries or of provincial agencies that are Commission public bodies (i.e., employees appointed [under section 32 of the Public Service of Ontario Act, 2006 \(PSOA\)](#)).

This Directive replaces the Travel, Meal and Hospitality Expenses Directive dated January 1, 2017.

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

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

2.0 PRINCIPLES AND BEST PRACTICES

2.1 Principles

- Travel is approved only after other communications options are considered.
- 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.

2.2 Best Practices

- Prior approval to incur expenses is obtained.
- 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 REQUIREMENTS – GENERAL

Requirements:

- Alcohol cannot be claimed and will not be reimbursed as part of a travel or meal expense.
- Expenses for a group can only be claimed by the most senior person present. An individual cannot claim for expenses incurred by their approver (e.g., a director cannot submit their Assistant Deputy Minister's (ADM) claim for lunch even if they were at the same event).
- 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 documented explanation must be submitted with the claim.
- submit itemized receipts with all claims, except for meal expenses where meal allowances are used (see Section 6.0); credit card slips are insufficient.
- In the absence of an itemized receipt, a documented explanation of 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; if the claim is not submitted within the timeframe, a documented explanation is required.
- submit claims for expenses before leaving positions with a ministry or provincial agency/organization.

Approvers must:

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

Note that an overpayment to a claimant is considered to be a debt owing to the government and must be repaid.

4.0 ACCOUNTABILITY FRAMEWORK

This Directive sets out the approval authority for incurring travel, meal and hospitality expenses. Approval authority for the reimbursement of expenses is based on the delegation of financial authority established for ministries and provincial agencies/organizations.

In some cases, the level of approval to incur a travel, meal or hospitality expense 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 provincial 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.

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 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:

- based on good judgment and knowledge of the situation;
- exercised in appropriate circumstances; and
- compliant with the principles and 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; and
- 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:

- Ministries – senior management:
 - Deputy Ministers
 - Associate Deputy Ministers
 - Assistant Deputy Ministers
 - Positions that carry the same degree of responsibility as those above

- Provincial agencies/organizations:
 - Appointees (every person appointed to the provincial agency/organization by the Lieutenant Governor in Council, the Lieutenant Governor or a minister)
 - CEOs (the most senior executive position, regardless of the title)
 - Every member of senior management that reports directly to the CEO

The website for public disclosure of expense information for senior managers in ministries is on Ontario.ca. Provincial agencies/organizations can use their own websites for public disclosure.

Information about the procedures for posting on the public websites is found in the [public disclosure support material](#). It includes information on:

- the types of expenses to be disclosed;
- the details of each expense to be disclosed; and
- the frequency of posting.

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.

5.1 When Travel is a Regular 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 that staff are aware of the Directive and how it will affect the 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.).

Ministries and provincial 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 Occasionally

In the majority of positions in government, travel 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 managers to travel, and in others, the request may come from the employee.

5.3 Approvals for Travel

The following charts identify the approval levels for travel¹ 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: Provincial agencies whose employees are appointed under [section 32 of the PSOA](#) (Commission public bodies)
- Chart 3: Other provincial agencies/organizations whose employees are not appointed under [section 32 of the PSOA](#) (includes the Independent Electricity System Operator and Ontario Power Generation Inc.)

Special Status for International Travel

For some provincial 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 provincial agency/organization to conduct business, these provincial 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 TB/MBC can approve special status. Ministries can apply for special status on behalf of their provincial 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. A provincial agency/organization with special status must report regularly to their ministry, see Appendix A for reporting requirements.

Special status is approved for three years only. If special status continues to be required by the provincial agency/organization, the ministry must reapply to TB/MBC.

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

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

¹ 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 (through the financial delegation of authority for OPS employees, or applicable mechanism in other organizations.)

Approval for Travel Plans

Chart 1

Level of Approval Required in Ministries			
Role	Within Ontario ²	Outside Ontario, within Canada and the USA	International – Outside Canada and the USA
Deputy Minister	N/A ³	Secretary, TB/MBC	Secretary of the Cabinet
Employee	Manager/Supervisor ⁴	Secretary, TB/MBC	Secretary of the Cabinet
Consultant	Contract Manager	Secretary, TB/MBC	Secretary of the Cabinet

Chart 2

Level of Approval Required in Provincial Agencies whose Employees are Appointed under section 32 of the PSOA – Commission public bodies			
Role	Within Ontario ²	Outside Ontario, within Canada and the USA	International – Outside Canada and the USA
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 Provincial Agencies/Organizations whose Employees are Not Appointed under section 32 of the PSOA			
Role	Within Ontario ²	Outside Ontario, within Canada and the USA	International – Outside Canada and the USA
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 travelling:

- to the National Capital Region (Ottawa/Gatineau); and
- 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 provincial 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. If delegated, documentation and regular reporting to the position with approval authority is required.

Position with approval authority	Can authority be delegated?	Requirements if delegated
Minister	<u>yes, but not for Chairs and Appointees</u> for others, limited to deputy ministers, no further delegation	subject to limitations/ requirements identified by the Minister
Secretary of the Cabinet	<u>yes, but not for direct reports</u> for others, delegation limited to: a deputy minister for their ministry and the Commission public bodies that report to the ministry, no further delegation and/or the Secretary 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
Secretary, TB/MBC	<u>yes, but not for direct reports</u> for others, delegation limited to the deputy minister for their ministry, no further delegation	subject to limitations/ requirements identified by the Secretary, TB/MBC
Chair	<u>no</u> intention is that the authority be exercised at this level	n/a
Chief Executive Officer (CEO)	<u>yes, but not for direct reports</u> for others, delegation limited to the CFO or equivalent level, no further delegation	subject to limitations/ requirements identified by the CEO

5.5 Before Travelling

- Where required, obtain prior documented approval for travel and use the [appropriate forms](#). As a best practice, obtain prior documented approval for any travel. Note that prior approval is required even in situations where expenses are covered by a third party.

- Whenever possible, use the government's designated [vendor of record service providers](#). OPS employees can access these online booking tools through the [Travel Gateway website](#).
- 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 the [Travel Card Services website](#).
 - Others should check with their provincial agency/organization the availability of a corporate travel card.
- Secure travel documents, immunizations, and medications, as appropriate before you travel.
- Inform your approver of any arrangements (e.g., accessibility, health, etc.) required during travel.
- 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.

Travelling Outside Canada

If travelling outside Canada, in addition to the obligations set out elsewhere in this Directive, the following rules apply.

Requests for travel outside Canada must include:

- prior documented approval; ministry and Commission public body employees must complete the appropriate form;
 - [Request for Approval for Travel within Canada and the USA form](#); or
 - [Request for Approval for International Travel form](#).
- acknowledgement that all appropriate approvals are in place;

- documented rationale demonstrating critical value of travel for government/ organizational priorities and interests, and 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); and
- confirmation that a security assessment for physical and cyber risk has been completed for the proposed travel destination.

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

Security Assessment

When travelling outside Canada, including the USA, a prior assessment of physical and cyber security is required. The assessment provides recommendations on safeguards against cyber and physical security threats for individuals travelling internationally.

Information on the requirement for the security assessment is included in the travel forms ([Request for Approval for International Travel form](#) and [Request for Travel Outside Ontario – Within Canada and the USA form](#)). Provincial agencies/organizations that do not use the travel forms can contact TravelSecure@ontario.ca for information.

Insurance

OPS employees can find information on insurance on [Travel Gateway](#). Others should check with their provincial agency/organization for direction on insurance.

Medical and Health Insurance

Eligible OPS employees⁵ are covered under the employer's health insurance plans in the event of illness or injury. The cost of additional private medical and health insurance will not be reimbursed for travel within Canada.

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

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

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

Travel Accident Insurance

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

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

Vehicle Insurance

Rental Vehicles

For Ministries:

- 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 company. The benefits of the corporate travel card include insurance that covers the cost of repairing damage to approved vehicle types rented using the travel card.
- 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 website](#).

For Provincial Agencies/Organizations:

- Provincial agencies/organizations should check the coverage on any corporate travel cards.

Personal Vehicle

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

- 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 or book online through the [Travel Gateway website](#).

- 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).

Provincial agency/organization employees and appointees may call the government's travel management company directly. Where a provincial agency/organization has an established relationship with an alternative travel agency, it may make reservations with that travel agency as appropriate.

Air Travel

Air travel is permitted when it is the most practical and economical way to travel. Choose the lowest fare available when purchasing a ticket. Travel in business class must have prior approval by the deputy minister or CEO, in limited circumstances such as:

- on international flights; and
- on flights within Canada and the USA 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 and Forestry.

Rail Travel

Rail travel is permitted when it is the most practical and economical way to travel. Choose the lowest fare available when purchasing a ticket. Travel in business class must have prior approval by the deputy minister or CEO 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;
- accommodation requirements; and
- health and safety considerations.

Road Travel

Choosing the Appropriate Vehicle

When driving is the most practical, economical way to travel, the following choices are available:

- government vehicle;
- rental vehicle; or
- personal vehicle.

The use of any vehicle must be discussed in advance with your approver. Provide and document the rationale for using a particular type of vehicle. The most practical and economical option should be selected.

If you travel regularly as part of your job, arrangements for travelling and the choice of vehicle should be made when you are hired.

Government Vehicle

Government vehicles may be available for use in ministries that have a fleet program. Employees should follow the rules approved by their ministry.

Government vehicles can only be used for government business. You can have a passenger in a government vehicle only if the passenger's travel is related to government business.

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

Rental Vehicle

When renting a vehicle, choose the lowest cost model. 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, considering the business purpose, number of occupants, safety (including weather) considerations and any reasonable accommodation requirements.

Luxury and premium vehicles are not permitted.

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

Ministry employees must follow the rules below.

- Use the [federal rental car directory](#) to find appropriate companies.
- 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 follow the requirements identified in the car rental section of the [Travel Gateway website](#).

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

Car-sharing, through the [government's vendor of record](#), can be used if a vehicle is needed for a short duration (e.g. approximately six hours or less) if:

- Car-sharing is available in your area; and
- It is the most practical and economical way to travel.

Personal Vehicle

Using a personal vehicle must be discussed in advance with your approver. The ministry or provincial agency/organization assumes no financial responsibility for personal vehicles.

Employees who have the approval to use a personal vehicle will be reimbursed according to the kilometric reimbursement rates. Employees must keep daily logs of the kilometers used 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 government 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 Rates

Rates are based on kilometres accumulated from April 1 of each fiscal year. Rates may be established in a collective agreement. 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 provincial 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 provincial 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 [Q&As document](#).

Parking and Tolls

Reimbursement is provided for necessary and reasonable parking expenses, 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 and Ride-hailing Services

Prior approval to use a taxi or ride-hailing service should be obtained whenever possible. Taxis and ride-hailing services may be justified in cases where:

- group travel is more economical than the total cost of having individuals travel separately by public transit or shuttle; or
- there is an unusually tight schedule for meetings.

Taxis and ride-hailing services may not be used to commute to work or home except under exceptional circumstances; for example:

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

Ride-hailing services can only be used and reimbursed under the following conditions:

- in municipalities where ride-hailing services are regulated and appropriately insured; and
- where a standard (i.e. non-premium and single occupancy) service is used.

Use your corporate travel card to pay for any ride-hailing expenses, whenever possible.

Gratuities for taxis and ride-hailing services must be reasonable.

Public Transit

Local public transportation including hotel/airport shuttles should be used wherever possible. Program areas should consider purchasing a transit pass or passes, where available and appropriate, for use by employees on work business.

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.

Reimbursement for hotel suites, executive floors or concierge levels is not permitted. Reimbursement will be made for single accommodation in a standard room. To lower the costs of accommodation, consideration should be given to accommodation outside of downtown areas. Often, it is more economical and accessible by public transit and other cost-effective means of transportation.

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.

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.

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 documented 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 Incidental Expenses

Incidental expenses are those types of expenses that are sometimes a necessary part of travel. Some common types of incidental expenses are set out below. Necessary and reasonable incidental expenses that are not specified below may be claimed and reimbursed if you anticipate these expenses and obtain prior approval. Incidental expenses for which prior approval was not obtained require deputy minister/CEO approval. Approval is subject to managerial discretion.

Visas and Immunization

You may be reimbursed for the cost of a visa and/or the cost of immunizations and medications if necessary for international travel.

Laundry and Dry Cleaning

If travelling on business for five consecutive days or more, reimbursement for laundry and dry cleaning is allowed within reasonable limits. Itemized receipts are required.

You will not be reimbursed for personal or recreational items including toothbrushes, pay-per-view, items from the mini-bar, or hotel valet services.

Communication

With prior approval, you may use your government cell/mobile phone for business purposes when travelling. Speak with your approver to determine what is covered in your cell/mobile phone plan and how your ministry or provincial agency/organization wishes to handle long distance or roaming charges. Note that any use of a mobile phone is subject to a security assessment if travelling outside of Canada (see Section 5.5 above).

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

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

Use alternatives to travel whenever possible (e.g., audio or video conferencing).

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

- reasonable and necessary personal calls home; and
- additional business expenses, such as:
 - reasonable and necessary business calls
 - emergency calls
 - internet connections and computer access charges
 - word processing, faxing, photocopying, and scanning 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 traveller on a full-time basis and relies on the traveller for care (e.g., a child or parent).

Prior approval for reimbursement of dependent care expenses is required, as well as a documented 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/dependent, if you have a caregiver's receipt.
- \$35/day/dependent, if you provide a documented explanation.

6.0 MEALS

6.1 Reimbursable Meals

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).

Meal expenses will be reimbursed at the established meal allowance rates, regardless of the actual meal costs. A meal allowance rate recognizes that sometimes a meal may be less than the allowance rate, and sometimes more; regardless, the allowance rate is reimbursed. Taxes and gratuities are included in the meal allowance rates. Receipts are

not required to be submitted or retained. Meals must be purchased in order to be able to submit a claim for reimbursement. Alcohol cannot be claimed and will not be reimbursed.

In very limited and exceptional circumstances (e.g. health or dietary considerations; limited options available) where a meal expense is higher than the meal allowance rate, the actual cost of the meal may be reimbursed. Where these circumstances are anticipated, prior approval is required. Where these circumstances have not been anticipated and prior approval has not been obtained, deputy minister or CEO approval for reimbursement of the expense is required. In any situation where there is a claim for a meal expense higher than the allowance, the claim must be accompanied by an itemized receipt and a documented rationale for exceeding the rate. A credit card slip is not sufficient. Approval is subject to managerial discretion.

There may be situations where an individual pays the meal expenses for a group of individuals. In such cases, the individual may be reimbursed for the total of all meals purchased at the allowance rate for that meal. Group meal expenses can be claimed only:

- by the most senior person present – expenses cannot be claimed by an individual that are incurred by their approver; and
- for individuals covered by this Directive.

The meal allowance rate is for food eaten in a restaurant or for the purchase of prepared food only. Reimbursement for groceries must have prior approval. A receipt and a documented rationale including a breakdown of the actual groceries used for the meals being claimed must be submitted with the claim.

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.

6.2 Centrally Purchased Meals (Catered)

For meals that are centrally purchased (e.g. catering for a working meeting), the maximum amount spent per person should not exceed the established meal allowance rate. As with all corporate purchase card transactions, receipts and appropriate approvals are required.

6.3 Meal Rates in Canada

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

Meal Type	Meal Allowance Rate
Breakfast	\$10.00
Lunch	\$12.50
Dinner	\$22.50

These rates should also be used as the maximum amount per person for any centrally purchased meals.

6.4 Meal Rates Outside of Canada

Federal meal allowance rates are used for meal expenses incurred outside Canada as set out in the appendices of the [National Joint Council Travel Directive](#) or successor directive. The rates include taxes and gratuities.

The two relevant appendices are:

- Appendix C - Allowances - Module 2⁶
- Appendix D - Allowances - Module 4⁷

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

Travel to	Meal Allowance Rates found in	Application for this Directive
USA	Appendix C	Rates are the same as the federal rates for Canada, but in US funds. Rates include taxes and gratuities. Rates do not include incidental expenses.
International (outside Canada and the USA)	Appendix D	Rates are in the funds identified for each country. Rates are dependent on the city rates. Rates include taxes and gratuities. Rates do not include incidental expenses.

⁶ Modules 1, 2 and 3 are differentiations for federal use only.

⁷ Module 4 refers to international travel (outside Canada and the USA).

7.0 HOSPITALITY

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

- any entity covered by this Directive; and
- any organization covered by the [Broader Public Sector Expenses Directive](#).

Hospitality cannot be offered solely for the benefit of anyone covered by this Directive or the Broader Public Sector Expenses Directive. This means that reimbursement or payment of expenses related to office social events (e.g., retirement parties, holiday lunches, etc.) are not permitted.

Hospitality may include hosting or sponsoring planned events, and business interactions (e.g., networking meals).

Hospitality may be extended in an economical and consistent manner on behalf of the government under the following circumstances.

- When hospitality facilitates government business, including:
 - engaging in discussion of official public matters with, or sponsoring formal conferences for:
 - representatives from other governments;
 - business and industry;
 - public interest groups; or
 - labour groups.
- When the business of a provincial agency/organization includes hospitality
- When hospitality is considered desirable as a matter of courtesy or protocol, including:
 - providing people from national, international, or charitable organizations with an understanding or appreciation of Ontario and the workings of its government
 - honouring people for exceptional public service in Ontario
 - conducting ceremonies for heads of state, government or guests from the private sector
- Other hospitality as approved by the deputy minister or CEO, providing it conforms to the rules set out in this section of the Directive.

7.1 Planned Hospitality Events

A government facility should be used if available and appropriate. If not, prior approval from the deputy minister or CEO is required.

Costs should be minimized where possible with due regard for the guests' status, the size of the party, and the intended business purpose.

- 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 purpose of the event; and
 - may include the partner of a host or government representative only when required by protocol, and may reimburse their expenses, as a guest of government hospitality with the following provisions:
 - may be paid only on authorization by the deputy minister or provincial agency/organization CEO
 - may include costs for travel, event tickets or tours and
 - must be paid directly to the partner.

7.2 Hospitality that Includes Alcohol

Hospitality may include the provision of alcohol:

- at a planned hospitality event; or
- at a business interaction (e.g. networking dinner).

Ministries and hydro organizations are not permitted to incur expenses for alcohol. Reimbursement or payment of alcohol is only permitted for provincial agencies if it is considered to be integral to their business.

The following is required prior to serving alcohol at a planned hospitality event:

- Prior documentation with approval from the deputy minister; ministers have no authority to approve (see also special status below for more information);
- [Completed form on hospitality with the service of alcohol.](#)

Reimbursement of alcohol expenses is allowed only when the appropriate approvals are in place. Alcohol must be provided in a responsible manner (e.g., food must be served when alcohol is provided). Preference should be given to wine, beer and spirits produced in Ontario.

7.3 Special Status for Service of Alcohol at Planned Hospitality Events

To ensure that the approvals process does not have an undue negative effect on the ability of the agency to conduct business, ministries may request special status on behalf of provincial agencies. Special status would allow the chair to approve the service of alcohol at planned 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 provincial agency by bringing forward a business case to TB/MBC. If TB/MBC approves special status, the chair may approve the service of alcohol at planned hospitality events or delegate approval authority to the CEO. A provincial agency with special status must report regularly to their ministry; see Appendix A for reporting requirements.

Special status is approved for three years. If special status continues to be required by the provincial agency, the ministry must reapply to TB/MBC on behalf of the provincial agency. Should the business of a provincial agency with special status change significantly during the three years, the ministry must reapply to TB/MBC for special status, if appropriate.

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

7.4 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, or with any organization covered by the [Broader Public Sector Expenses Directive](#). Gifts valued over \$30 must have prior approval.

When the provision of a gift is considered desirable as a matter of custom or protocol, please refer to the following for direction:

- For visiting delegations and other matters of protocol: contact Cabinet Office, Ministry of Intergovernmental Affairs at oirp.info@ontario.ca
- For information on working with Indigenous peoples and gift-giving provisions in Ontario: see Gift Etiquette in the [Tools for Indigenous relationships & engagement](#) on InsideOPS.

7.5 Documentation for Hospitality Reimbursement and Payment

Hospitality expenses for planned events should be paid using a corporate purchase card, if possible. Hospitality expenses for business interactions should be paid using a corporate travel card, if possible, and reimbursed to the claimant.

All expenses must be documented and include itemized receipts. The claim must include hospitality details regarding:

- purpose;
- date(s);
- location;
- hospitality provided;

- attendees
 - Ontario government attendees (those covered by this Directive) listed by name and position.
 - Broader Public Sector organization attendees (those covered by the [Broader Public Sector Expenses Directive](#)) listed by name and position.
 - other attendees listed by name and organization.
- appropriate prior approvals.

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
- Laundry or dry cleaning
- Dependent care
- Personal communications

Reimbursement for allowable expenses under this Directive can be claimed only when the contract with the government or provincial agency/organization 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 provincial 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/chairs are responsible for:

- ensuring the Directive's principles, requirements and best practices are implemented and monitored, including putting in place processes that support the Directive.

- delegating approval authority to appropriate levels within the ministry 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 provincial agencies 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 plans by persons in provincial 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.

Deputy Minister, Treasury Board Secretariat is responsible for:

- Interpreting this Directive and providing advice, guidance, educational materials and information.
- maintaining and enforcing controllership standards and guidelines for corporate travel card for use by OPS employees.

Deputy Minister, Government and Consumer Services is responsible for:

- 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.

Secretary, Treasury Board/Management Board of Cabinet is responsible for:

- approving plans for travel in Canada and the USA by persons in ministries and deputy ministers.

- delegating approval authority to appropriate levels within the ministry, but not for direct reports.
- specifying any reporting requirements, monitoring the application of the Directive and recommending improvements.
- reviewing the reimbursement/allowance rates in this Directive every two years to identify possible adjustments or amendments.
- reviewing this Directive on a regular basis.
- 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 of the Cabinet is responsible for:

- approving the travel plans and expenses of deputy ministers as set out in this Directive.
- delegating authority for approval of deputy ministers' expense to the Secretary of TB/MBC.
- approving international travel by persons in ministries and deputy ministers.
- approving international travel by persons in Commission public bodies, as appropriate, that do not have special status for that purpose granted by TB/MBC.
- delegating approval authority to deputy ministers and to the Secretary of TB/MBC as set out in this Directive.
- submitting their business expenses for items covered in this Directive to the Conflict of Interest Commissioner for approval.

Treasury Board/Management Board of Cabinet is responsible for:

- setting government policy on travel, accommodation, meals and hospitality expenses.
- approving special status for international travel by persons in provincial agencies/organizations based on a business case.
- approving special status for the service of alcohol at hospitality events in provincial agencies based on a business case.
- 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 a provincial agency/organization, accountable to the minister, regardless of whether the title “chair” is used.

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

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

Commission public body: a provincial 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 provincial 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 traveller on a full-time basis and relies on the traveller for care (e.g., a child or parent).

Documented Approval: Agreement or consent from manager or above to incur an expense, as outlined in this Directive, in a written or electronic format.

Employee:

OPS employee: Individual appointed as a public servant under section 32 of the PSOA (includes employees in ministries and in provincial agencies that are Commission public bodies).

Provincial agency/organization employee: Individual employed by a provincial agency/organization that is not appointed under [section 32 of the PSOA](#) (includes some provincial agencies and organizations (Independent Electricity System Operator and Ontario Power Generation Inc.)).

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 or for any organizations covered by the [Broader Public Sector Expenses Directive](#).

Itemized receipt: Document identifying the vendor with the date and amount of each expense item paid by the claimant. Document can be in an original paper, an original electronic, or a scanned copy format.

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 Independent Electricity System Operator and Ontario Power Generation Inc.

Provincial agency: An entity that is part of the government of Ontario, but not organizationally part of a ministry, and is subject to the [Agencies and Appointments Directive](#).

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 a provincial agency's/organization's demonstrated, unique business need.
- The provincial 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 provincial 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 should include the following:

- Activity undertaken by the provincial 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 provincial agencies/organizations with special status:

- Service of alcohol at hospitality events (for provincial agencies only)
 - The chair has the approval authority for the service of alcohol at a hospitality event.
 - The chair may delegate to the CEO.
 - Prior documented approval is required for each event.
- International travel (for provincial agencies/organizations)
 - The chair has the approval authority for international travel by persons in the provincial 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.
 - Prior documented approval is required.

Role	Approval Level	Delegation of Authority
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Chair	Minister	No delegation
Appointee	Chair	No delegation
CEO	Chair	No delegation
Employee	Chair	May delegate to the CEO
Consultant/Contractor	Chair	May delegate to the CEO

11.2 Appendix B: Summary of Approval Authority

The chart below summarizes the approval authorities for deputy ministers and above for ministries and provincial agencies/organizations in the Travel, Meal and Hospitality Expense Directive.

The Directive sets out the approval authority for incurring travel, meal and hospitality expenses. Approval authority for the reimbursement of expenses is based on the delegation of financial authority established for ministries and provincial agencies/organizations.

In some cases, the level of approval to incur a travel, meal or hospitality expense 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 provincial agencies/organizations have the flexibility and discretion to establish their own level and to address possible delegation.

Ministries

Provision	Deputy Minister	Secretary, TB/MBC	Secretary of the Cabinet
International travel (outside Canada and the USA)			✓ Limited delegation permitted
Travel outside Ontario, within Canada and the USA		✓ Limited delegation permitted	
Business class air and rail travel	✓		
Incidental expenses not specified	If prior approval was <i>not</i> obtained ✓		
Meal over allowance rate	If prior approval was <i>not</i> obtained ✓		

Provision	Deputy Minister	Secretary, TB/MBC	Secretary of the Cabinet
Non-government facility for planned hospitality event	✓		
Expenses for partner of host/ government representative at a planned hospitality event	✓		

Provincial Agencies/Organizations

Provision	Minister	Secretary of the Cabinet	Deputy Minister	CEO	Chair
International travel for provincial agencies that are Commission public bodies					
- employees, consultants, and CEOs		✓ Limited delegation permitted			
- chairs and appointees	✓				
International travel for provincial agencies that are not Commission public bodies and for organizations	✓ Limited delegation permitted				
International travel if TB/MBC has approved special status					✓ Limited delegation permitted
Business class air and rail travel				✓	
Incidental expenses not specified				If prior approval was <i>not</i> obtained ✓	

Provision	Minister	Secretary of the Cabinet	Deputy Minister	CEO	Chair
Meal over allowance rate				If prior approval was <i>not</i> obtained ✓	
Non-government facility for planned hospitality event				✓	
Expenses for partner of host/ government representative at a planned hospitality event				✓	
Alcohol at a planned hospitality event – documented approval prior to even			✓		
Alcohol at a planned hospitality event if TB/MBC has approved special status					✓ Limited delegation permitted

11.3 Appendix C: Revisions to the Travel, Meal and Hospitality Expenses Directive

Date	Revision Summary	Page
May 1, 2023	Rental vehicles – streamlined information to reference the Travel Gateway for instructions	16
	Gift-giving – added reference to, and contact information for, protocol gifts	26
January 1, 2020	Principles – separated principles and best practices and strengthened reference to use of alternative communications options	5
	Public Disclosure – added direction on public disclosure from the former Appendix D	7-8
	Changes to special status provisions	9 and 26
	Updated categories for travel approvals	10 and 11
	Airplane and Train – removed industry specific terms, identified the lowest fare available as the standard	15 and 16
	Vehicle – removed order of preference, adjusted references to government fleet vehicles, added direction on car-sharing VOR	16
	Added rules on ride-hailing to taxi section	19
	Added option to purchase a public transit pass or passes	19
	Updated Other Expenses to Incidental Expenses and modified the common types of expenses	20 - 22
	Meals – added requirement for Deputy Minister or CEO approval for meal expenses higher than allowance rate; added direction on centrally purchased meals	22 and 23
	Hospitality – updated scope of hospitality to prohibit hospitality for organizations covered by BPS Expenses Directive; updated rules on service of alcohol	24 - 26
	Enabling digital processes – changed language from written to documented for approvals and rationales, and removed requirement for receipts to be original	Throughout directive
	Housekeeping: updated agencies to provincial agencies, updated for plain language	Throughout directive
	Added an appendix summarizing provisions and approval authorities.	35 - 37
Removed Appendix B – Travel Management Company, Appendix C – Website Links, and Appendix D – Public Disclosure of Expenses.	n/a	

	(Note: Added direction from Appendix D to pages 7-8)	
January 1, 2017	Application and scope section – updated to remove dated reference to Public Sector Expenses Review Act, 2009, provide specific references to hydro organizations	5
	Changes to the meal reimbursement method and rates;	25 and 26
	Clarified security assessment requirements for international travel	14, 15 and 23
	Public Disclosure of Expenses – removed reference to Public Sector Expenses Review Act, 2009	9 and 41
	Housekeeping: change in terminology – from classified agency to provincial agency	Throughout directive
November 2014	Appendix D: Amendment to the Travel, Meal and Hospitality Expenses Directive Public Disclosure of Expenses	41
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	5
	Application expanded to include agencies/organizations identified under the Public Sector Expenses Review Act, 2009	5
	Accountability framework section clarifies approval authorities, the delegation of authority, managerial discretion and public disclosure of information about expenses	8
	Travel section includes clarification on ministry and agency/organization approvals for travelling, and clarifies rules for reimbursement of travel expenses	10 and 11
	Hospitality section includes clarification on ministry and agency/ organization approvals for hospitality including the service of alcohol	28
	Consultants and contractors' section set out clear rules for reimbursement of expenses	31
	Responsibilities section is enhanced and expanded	34
	New appendices provide greater clarity	37



Ontario Provincial Standards for Roads and Public Works
Committee Meeting Expense Policy 2024

APPENDIX B:
Expense Claim Form

Expense (General/Travel) Claim for Non-OPS Employees (Individuals without an 8 Series WIN Number)

Complete this form electronically as some fields are interactive depending on the selected option.

Notes

For guidance in completing this form refer to the [Instructions sheet](#). Fields marked with an asterisk (*) are mandatory.

Only one cost centre per form. Where a tip/gratuity is included in the expense item being claimed, the gratuity/tip must be itemized separately.
 Example: Receipt #1 for Taxi: \$8.85 plus tax (13%) \$1.15 = \$10.00 plus tip \$1.00. Total receipt #1 = \$11.00
 Expense item line 1: Taxi. Total Amount = 10.00, Tax Rate = 13%. Tax Amount = 1.15, Net Amount = 8.85
 Expense item line 2: Tip. Total Amount = 1.00, Tax Rate = 0, Tax Amount = 0.00, Net Amount = 1.00

Meal Allowance. For meal expenses incurred within Canada and on or after January 1, 2017, ensure that the new tax rate of 11.1% is applied to the meal claims.
 Example: Breakfast. Total Amount = 10.00, Tax Rate = 11.1%. Tax Amount = 1.00, Net Amount = 9.00

Personal information on this form is collected under the authority of the *Financial Administration Act*, Section 1.0.25 and will be used to assess, verify and monitor eligibility for payment. For information regarding the collection of this information, please contact the financial services unit in your organization where you submit this form.

1. Payee Information

Name of Payee * (First Name followed by Middle Initial(s), (if any), and then Last Name e.g., John B. Smith)		Supplier Number	
Mailing Address (Unit Number, Street Number and Name) *	City/Town *	Province *	Postal Code *
Ministry/Agency *			
Ministry/Agency Contact (Last Name) *	(First Name) *	Telephone Number ext.	
Purpose of Trip and Nature of Expenses *			

2. Transaction Details

Invoice Date (dd/mmm/yyyy) *	Internal Use Only			Invoice Number		Total Tax Amount	Total Amount					
Date	Particulars	Account Code			Kilometres		Meals	Receipt Details			Rec. No.	
(dd/mmm/yyyy)	Explain General Expense Items (Destination, time of departure, return and mode of travel)	Non-reportable Items \$ (533910)	T4A Reportable Items \$ (533915)	T4A Reportable Remuneration (547920)	South Ontario Km's	North Ontario Km's	Attendees (Number)	Total Amount \$	Tax Rate (HST/GST)	Tax Amount \$	Net Amount \$	
Total ▶												
Add New Item		Sort All Items by Date		Total Claim Amount ▶								

3. IFIS Account Code – Claim Amount Summary

Line No.	Ministry (3 digits)	Program (6 digits)	Business Unit (4 characters)	Cost Centre (6 characters)	Account (6 digits)	Initiative (4 digits)	Future Use (4 digits)	Future Use (4 digits)	Total Amount	Tax Rate (HST/GST)	Tax Amount	Net Amount
1							0000	0000				
Total ▶												
Total Claim Amount ▶												

4. Payee Certification

This is to certify that the above expenses were incurred by me while on Government Business.		Please visit www.ontario.ca/directpayment to download the application form to enrol for electronic payment.
Signature of Payee *	Date (dd/mmm/yyyy)	

5. Approval and Authorization

Name of Approving Official (Last, First Name)		Title	
Telephone Number ext.	Total Claim Amount Approved	Signature	Date Approved/Authorized (dd/mmm/yyyy)

[Save Form](#)
[Print Form](#)
[Clear Form](#)