

Note : From Interim Acting CAO
This correspondence will be discussed at
the October 2009 Board meeting.

Ministry of Community
and Social Services

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September 15, 2009

Dear Agency Partner:

I am writing to you to relay my expectation that your agency govern its expenditures in a responsible manner that demonstrates the effective use of public funds in support of vulnerable people and families in Ontario.

As a publicly funded body, your organization is accountable for the prudent use of the funds provided by the Ministry. You must be able to demonstrate that effective governance, controllership and oversight practices are in place including appropriate controls to manage costs.

Attached, please find the Travel, Meal and Hospitality Expenses Directive that applies to government ministries. I am asking that you review internal business policies and procedures against the Directive and determine where improvements can be made to your policies and processes in order to ensure effective expenditure management and to demonstrate accountability for the use of public funds. Please contact staff in my regional office to discuss these expectations.

Thank you for all that you've done to demonstrate prudent expenditure management, and all that you continue to do. I look forward to continuing our work together to help more people and families get services and support.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Meilleur".

Madeleine Meilleur
Minister

Attachment (1)

Travel, Meal and Hospitality Expenses Directive

Management Board of Cabinet
November 2004 (revised August 2006)

Modified for Distribution to
Ministry of Community and Social Services
Transfer Payment Agencies
September 2009

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Statement of Principles

The following principles are the cornerstone of managing the reimbursement of expenses, and in achieving fair and reasonable practices across the public service:

Travel, meal and hospitality expenses as set out in this Directive will be reimbursed.

Expenses must:

- be work-related,
- be modest and appropriate, and
- strike a balance among economy, health & safety, and efficiency of operations.

The government assumes no obligation to reimburse expenses that are not in compliance with this Directive.

Claimants have an obligation to inform themselves of the requirements of this Directive, to comply with these requirements, and to seek clarification from their managers as needed. Managers are responsible for ensuring compliance with this Directive and taking appropriate corrective action.

Application and Scope

This Directive applies to:

- Employees of government ministries.

Definitions

Employees-

Employees of ministries and classified agencies

Headquarters-

A person's regular place of business, normally a permanent ministry or agency facility, or other place designated by the employer. In some instances, the employer may designate the person's residence as his or her headquarters.

Headquarters area-

An area surrounding the claimant's usual workplace having a perimeter that is at a distance of 24 km from the workplace, measured by the most direct, safe and practical road route.

Spending Authority-

Under the Ministry of Finance Delegation of Authority Key Directive, the individual delegated with authority and responsibility to approve the expenses subject of this Directive.

Travel-

Business travel authorized by the appropriate spending authority, and does not include commuting between a residence and headquarters.

Traveller-

Employees of ministries and classified agencies, appointees to classified agencies, and consultants.

Administration

Non-Reimbursable Expenses

1. Expenses of a personal nature will not be reimbursed. Such expenses include but are not limited to expenses for:

- Recreational purposes (e.g. video rentals, mini-bars, etc.);
- personal items;
- traffic and parking violations;
- social events that do not constitute hospitality as described below;
- alcoholic drinks, unless part of hospitality as described below; and,
- friends or family members, unless part of hospitality as described below.

Receipts

2. Original receipts (not photocopies) must be submitted with all claims unless otherwise indicated in this Directive. Credit card slips by themselves are insufficient to support a claim for reimbursement.

3. Managers must ensure that appropriate records retention arrangements are in place for claims documentation.

Overpayments

4. Overpayments, namely amounts reimbursed or paid that are not in accordance with the terms of this Directive shall be recovered from the claimant as a debt owing to the Crown.

Time Limit for Claims

5. All claims must be submitted on a timely basis, and no later than the end of the first quarter of the fiscal year following the fiscal year in which the expense was incurred. Managers may extend this time limit using the principles to guide exceptions set out in this Directive.

Enforcement

6. Persons approving claims for reimbursement are responsible for monitoring compliance with

this Directive. The obligation to enforce compliance stems from common law, the *Public Service Act*, and/or the *Performance Management Operating Policy*², as applicable.

Guidance on Exceptions to Rules

7. Requests for reimbursement should not be rejected solely because they arose from mistakes or misinterpretations of the requirements of this Directive. Decisions whether to approve reimbursement or to require repayment must be reviewed on a case-by-case basis.

8. Principles to guide exceptions to the rules:

- Trust—use discretion and latitude for persons and supervisors to act in a fair and reasonable manner.
- Flexibility—management decisions respect the duty to accommodate, respond to persons' needs and interests, and consider unforeseen circumstances.
- Stewardship—ensure consistent, fair and equitable application of the Directive giving consideration to all circumstances, while maintaining the shared responsibility for wise and prudent use of public resources.

9. Where a manager decides to exercise discretion in making an exception, and in order to ensure a proper record for audit purposes, the rationale for the exception must be documented and accompany the claim.

Travel

Persons Travelling Together

10. In determining the number of senior personnel traveling together in the same vehicle (plane, train or automobile), consideration should be given to business continuity needs in order to reduce the risk of a major disruption in the ministry's or agency's ongoing operations. This decision should take into consideration both the number of senior personnel in a direct line of supervision within one ministry, as well as the rank of senior personnel from more than one ministry or agency.

This policy applies to all public servants (classified and unclassified) hired under the *Public Service Act*.

Advances – Travel and Other Business Expenses

11. Employees who require cash advances for anticipated out-of-pocket expenses that cannot be charged on the corporate charge card must use the card's cash advance feature at an *Interac* banking machine.

12. Where an individual cannot obtain or use a corporate charge card, travel advances may be

issued under exceptional circumstances.

Loyalty Programs

13. Travellers may participate in loyalty programs (e.g. frequent flyer programs), provided that they select the most cost-effective mode of travel.

Approval to Travel

14. Prior approval by the appropriate authority (supported by subordinate levels of authority) is required for all business travel by travellers according to destination:

Levels of Approvals Required (Ministries):

	Ministry Employee	Consultant to Ministry
Within Ontario	Supervisor	Ministry Contract Manager
Outside Ontario within Canada and Continental USA	Assistant Deputy Minister Deputy Minister	Ministry Contract Manager Assistant Deputy Minister Deputy Minister
Outside Canada and Continental USA	Deputy Minister Minister Secretary of the Cabinet	Deputy Minister Minister Secretary of the Cabinet

Travel outside Ontario Within Canada and Continental USA

15. Prior written approval (as set out in the table in section 15) must be obtained unless the traveller is exempt by exceptional circumstances, such as:

- The person’s headquarters are outside Ontario;
- Travel outside the province forms part of the person’s routine duties; or,
- Travel outside the province is part of a more practical or economical route from one location in Ontario to another.

Travel Outside Canada and Continental USA

16. Business travel outside Canada and continental USA must be:

- Consistent with Ontario’s statement of international priorities;
- Very likely to produce an economic benefit for the province if the request for travel is to

- a non-priority region; or,
- Consistent with the government's stated priorities
- For ministries, consistent with a ministry international travel plan that has been approved by the Secretary of Cabinet;

17. A request for approval must include:

- a completed "Request to Travel Outside of North America" form with appropriate levels of approvals;
- a written rationale to demonstrate that the proposed travel is critical to the organisation's priorities; and
- documentation to demonstrate that the requested travel arrangements (e.g. transportation mode, accommodation) are cost-effective, including a detailed itemisation of all expenses that will need to be incurred.

18. The above documentation must be sent to the Office of International Relations and Protocol, Ministry of Intergovernmental Affairs (the OIRP) for review three weeks prior to travel. The OIRP is responsible for, among other things, monitoring the safety of individuals travelling abroad on behalf of the Province of Ontario.

19. Where Secretary of Cabinet approval is required (see section 15), the OIRP will forward the request and supporting documentation to the Secretary of the Cabinet for final review/approval. Thereafter, the documentation will be returned to the ministry or agency by the OIRP.

20. Where approval for international travel is granted by a position other than the Secretary of Cabinet (per section 15), a copy of the travel plan must be sent to the OIRP and to the Secretary of Cabinet for information purposes.

21. Costs of purchasing travellers' cheques and exchanging foreign currencies will be reimbursed.

Insurance

Medical/Health Insurance

22. Employees and full-time appointees will not be reimbursed for the cost of privately arranged medical/health insurance for travel **within Canada** since coverage in the event of illness, injury or death is provided through government health insurance plans.

23. Travellers will be reimbursed for the cost of privately arranged medical/health insurance purchased for travel outside Canada. A receipt of the premium paid must be retained to support the expense claim. Employees may use the corporate charge card to charge medical expenses while out of the country.

Travel Accident Insurance

24. Employees have basic insurance for accidental injury or accidental death including reimbursement of emergency medical expenses. Extra insurance may be arranged only at the traveller's own expense.

Vehicle Insurance

25. In order to manage insurance costs, only employees with valid drivers' licences are authorized to drive government-owned vehicles for business purposes. People who are not government employees may be carried as passengers when this is consistent with the purposes for which the vehicle was acquired.

26. Wherever possible, the corporate charge card must be used for rental car costs in order to obtain collision damage waiver coverage at no extra cost. Those without a corporate charge card are advised to purchase loss damage waiver/collision damage waiver coverage from the rental car company, and such coverage is reimbursable.

27. Personal vehicles used on government business must be insured at the vehicle owner's expense for personal motor vehicle liability. Coverage should be equal to or greater than the minimum liability specified in the *Insurance Act*. Drivers must satisfy themselves whether their motor vehicle insurance coverage should include business use of their vehicles. The government will not reimburse costs of business use coverage or collision and liability coverage.

28. The government assumes no financial responsibility for privately owned vehicles other than paying the kilometric rate when used for government business. The government is not responsible for reimbursing deductible amounts related to insurance coverage. Those driving a personal vehicle on government business cannot make claims to the government for damages as a result of a collision.

Road Transportation

29. When road transportation is the most practical and economical way to travel, the order of preference shall be:

- a. Government vehicle when available;
- b. Rental vehicle if a government vehicle is not available and a rental vehicle is more economical than use of a personal vehicle; or,
- c. Personal vehicle when a government vehicle is not available, and a personal vehicle is more economical than use of a rental vehicle.

30. Bridge, ferry and highway tolls and necessary parking fees paid while driving on government business will be reimbursed. Receipts must be obtained and submitted wherever practicable.

31. The Canada Revenue Agency (CRA) may deem certain uses of government vehicles as "personal use" which will trigger a taxable benefit that must be reported on income tax returns.

Daily trip logs must be maintained to ensure tracking of business and personal use of government vehicles.

32. Subject to the provisions of any applicable collective agreement, where personal vehicles are used for government business as a normal condition of work, the employer will supply a signed T2200 form (Declaration of Conditions of Employment) for filing with CRA.

33. Accidents must be reported immediately to local law enforcement authorities, the rental car agency (if applicable), the automobile insurance company (if using a personal vehicle), and the person's immediate supervisor (and the corporate charge card company if applicable).

Car Rental

34. The size of the rental car must be the most economical and practical required for the business task and number of occupants. Exceptions must be documented and approved by the appropriate spending authority. Luxury and sports car rentals are prohibited.

35. The rental car must be refuelled wherever possible before returning it, in order to avoid higher gasoline charges imposed by the rental car agency. Reservations must be made through the MyOPS Travel Portal, if applicable.

Kilometre Reimbursement Rates for Personal Vehicle Use

36. Rates of reimbursement are pursuant to collective agreement. Rates for those persons not subject to collective agreements are approved by Management Board of Cabinet and are set out in Appendix B.

37. Kilometres are accumulated from April 1 of each fiscal year. Reimbursement rates are based on accumulated kilometres. Accumulated kilometres are transferred with a claimant upon transfer to another classification or ministry.

38. Reimbursement for distances driven on business travel by personal car outside Ontario will be at the rates for Southern Ontario. Expense claims must be submitted with distances calculated in kilometres.

39. Travellers are strongly encouraged to rent cars for business travel instead of using their own vehicle when the total distance to be driven in one day will exceed 200 kilometres.

40. Where a traveller accumulates more than 1600 km/month on a regular basis, the manager should investigate lower cost options. Where a traveller continues to use a personal vehicle, the rationale for this practice should be documented.

Other Road Transportation

41. Whenever practical, local public transportation/hotel shuttles must be used. Receipts for reimbursement are not required.

42. Reimbursement for taxicabs between home and headquarters may be claimed only where justified by exceptional circumstances, for example:

- When other means of transportation are not available;
- When weather conditions so warrant;
- When health or safety warrants; or,
- When the transport of work-related baggage or parcels is required.

Prior approval for this expense must be obtained wherever possible.

43. Taxicab expenses are also justified where group travel by taxicab is more economical than the total cost, had individuals travelled separately.

Rail Transportation

44. Travel by rail (coach class) is permitted when this is the most practical and economical way to travel. International rail travel should be at the Canadian equivalent to coach class. Reservations must be made through the MyOPS Travel Portal, if applicable.

Air Transportation

45. Travel by air is permitted when this is the most practical and economical way to travel. Travel must be arranged in advance and be booked by fixed dates; open-ended tickets are prohibited. Reservations must be made through the MyOPS Travel Portal, where on-line booking service is available.

Commercial Air Travel

46. The standard is economy class. Business class seating may be permitted for international flights, but must be approved by the deputy head or agency head, as applicable, as part of overall approval for the trip. Exceptions may be granted for flights within Canada and the continental USA only for health reasons.

Other Travel Expenses

Accommodation

47. Reimbursement for overnight accommodation within headquarters area will not normally be authorized. Exceptional or emergency situations that require personnel to remain close to their headquarters for periods long in excess of normal working hours, such as extended collective bargaining sessions, may be considered.

48. Reimbursement will be made for single accommodation in a standard room, and no reimbursement will be made for suites, executive floors, or concierge levels.

49. Private stays with family or friends are encouraged. A maximum of \$30.00 per night for gratuitous lodging expenses is allowed. No receipt is required.

50. For extended stays at one location, long-term accommodation must be arranged on the approval of an immediate supervisor, to take advantage of lower weekly or monthly rates. This may include the rental of a housekeeping facility.

Gratuities

51. Reasonable gratuities for meals, bellhop, hotel room services, and taxis will be reimbursed. Receipts are not necessary to support reimbursement of these expenses.

Laundry/Dry Cleaning Services

52. Individuals who are away from home for five or more consecutive days shall be reimbursed for reasonable expenses for laundry, dry cleaning and valet services required as a result of conducting business, based on receipts.

Dependant Care

53. Actual dependant care expenses that are incurred as a result of travelling and are additional to expenses the person would incur when not travelling, will be reimbursed up to a daily maximum as set out in Appendix A.

54. A written explanation of the circumstances must be provided with prior verbal/written approval from the appropriate spending authority.

55. Reimbursement will not be made where business travel is regular and a requirement of the job.

Calls to Home

56. Reimbursement will be made for reasonable costs for necessary personal calls home for each night away. Wherever possible, the most cost-effective method should be used, whether government cell phones or calling cards, in order to minimize costs.

Additional Business Expenses

57. While travelling on government business, additional business expenses not otherwise covered will be reimbursed, such as business calls, air/ rail phones, computer access charges, photocopying, word processing services, facsimile transmissions, internet connections, rental and transportation of necessary office equipment, provided the charges are incurred while conducting government business. Travellers should use the least expensive means of obtaining internet access while travelling, such as accessing the local provincial government network.

Incidental Expenses

58. Reimbursement of a reasonable amount will be made for grass cutting, snow removal, home security check, plant watering, mail services, pet care, etc. reasonable in the circumstances for the length of time away from headquarters and additional to expenses the person would incur when not travelling.

59. Reimbursement will be made for costs of passports, visas, and required/recommended immunizations or medications for travel outside North America.

60. A written explanation of the circumstances must be provided with prior verbal/written approval from the appropriate spending authority.

61. Reimbursement will not be made where business travel is regular and a requirement of the job.

Meals

62. Reasonable and appropriate actual meal expenses will be reimbursed, subject to approval by the claimant's manager, if the expenditure is incurred when the claimant is required to work during or through normal meal periods or when, during a normal meal period, the claimant is away from his or her headquarters area on government business.

63 Reimbursement of actual meal expenses incurred in Canada is subject to the rates set out in Appendix A to the Directive.

64 Reimbursement of actual meal expenses incurred outside of Canada is subject to the rates for international travel specified in the Treasury Board of Canada Travel Directive, October 1, 2002 or successor directive (available at http://www.tbs-sct.gc.ca/pubs_pol/hrpubs/TBM_113/td-dv_e.asp)

65 Original, itemized receipts must be provided with claims for reimbursement of actual meal expenses. Reimbursement must not exceed the amount actually spent (including taxes and gratuities) as validated by a receipt accompanying the claim. Receipts must be retained by the claimant's work unit (e.g. section, branch or division) accessible for the purpose of audit or spot checks for the current year and the two immediately preceding fiscal years.

66. Reimbursement of actual meal expenses that exceed the rates set out in Appendix A or the Treasury Board of Canada travel policy may be approved by managers if the reimbursement is consistent with the Principles section of this Directive and in accordance with the principles to guide exceptions to the rules section of this Directive. Every claim for such reimbursement must be accompanied by an original receipt and a written explanation with sufficient detail when the meal rate is exceeded.

67. Reimbursement of meal costs must not include the reimbursement for any alcoholic beverages.

68. No reimbursement shall be made for meals consumed at home prior to departure or on return, or for meals included in the cost of transportation, accommodation, seminars and/or

conferences.

69. Reimbursement of an expense for a meal consumed within the headquarters area may trigger a taxable benefit. A taxable benefit is not triggered by the reimbursement of such a meal expense, however, where: (a) the claimant is working an additional three or more hours immediately before or after his or her usual hours of work, and (b) such overtime work is infrequent and occasional in nature (less than three times a week). In general, such a working meal is to be consumed in the workplace.

Hospitality Expenses

70. Hospitality is the provision of food, beverages, accommodation, transportation or other amenities at public expense to persons who are not engaged in work for the Ontario government. Hospitality should be extended in an economical, consistent, and appropriate way when it will facilitate government business or is considered desirable as a matter of courtesy.

71. Hospitality may be extended on behalf of the government when:

- Engaging representatives of other governments, the broader public sector, industry, public interest groups or unions in discussions on official matters;
- Providing persons from national or international organizations and charitable organizations with an understanding and appreciation of Ontario or the workings of its government;
- Sponsoring formal conferences for representatives of other governments or for business or labour groups;
- Honouring distinguished persons from Ontario in recognition of exceptional public service;
- Conducting prestigious ceremonies that are attended by heads of state or government, distinguished persons from the private sector, or both.

72. Functions that are exceptions to the above must have prior approval of the deputy head or agency chair.

73. Where hospitality events are extended by the government, and where the guests include vendors (current or prospective) to a ministry or classified agency, managers are responsible for obtaining prior approval to ensure that the event does not give, or is not perceived to give, preferential treatment to any vendor.

74. Acceptance of hospitality from vendors (current or prospective) by a ministry or classified agency may constitute a conflict of interest, and may therefore be prohibited. Managers are responsible for ensuring that employees and appointees are aware of their conflict of interest obligations.³

Location

75. Ministries and agencies must use government facilities when these are appropriate and available. Hospitality in private residences or less formal or recreational settings must have the prior approval of the deputy head.

Costs

76. Functions should minimize costs but be consistent with:

- The status of the guest(s);
- The number of persons attending; and,
- The business purpose to be achieved.

Internal Control

77. Hosts must ensure that hospitality expenses are recorded, and records contain information for each function:

- The circumstances, including any requiring special authority;
- The form of hospitality (breakfast, lunch, dinner, reception, refreshments, etc.);
- The cost supported by receipts;
- Name and location of the establishment (government facility or other);
- The number of attendees listed by category (i.e. guests, government persons);
- Names of individuals entertained, their titles and company name; and,
- Approvals by appropriate individuals.

Recipients of Hospitality

78. Individuals covered by this Directive may only be invited to attend a hospitality event as government representatives if they have direct involvement in the business purpose of the event. The number of government representatives should be limited to those necessary for the function and should be kept to a minimum. The host extending the invitation must document and justify the list of government representatives.

79. Hospitality extended to the spouse of a host or government representative must be restricted to situations where the presence of the spouse enhances the conduct of the function or because of protocol. Reimbursement of expenses incurred by a spouse is subject to the following conditions:

- Expenses such as travel, event tickets or tours may be paid only on authorization of the deputy head
- Expenses so authorized must be reimbursed to the persons concerned.

80. Part of normal business hospitality may include the consumption of alcoholic beverages with a meal or during a reception. Reimbursement for the cost of alcohol is permitted for

hospitality events. The cost of alcoholic beverages cannot exceed the cost of food. Preference should be given to wine, beer and spirits produced in Ontario when offering such refreshment to guests. Such hospitality requires prior approval.

Gifts of Appreciation

81. Token gifts of appreciation, valued at up to \$30, may be extended to persons who are not attached to government in exchange for pro bono services. Gifts valued above \$30 must be justified and approved by an immediate supervisor.

Responsibilities

Responsibilities of Claimants

82. Claimants must:

- consider alternatives to travel such as teleconferencing and videoconferencing; and, obtain approval from appropriate authority levels for travel;
- obtain written authorization in advance by using the appropriate travel request form. In exceptional circumstances, travel may be post-authorized;
- use the government's designated service providers, including travel agent and any accompanying online booking tools, accommodation directory and rental car program (see Appendix C);
- provide the designated travel agent with timely notification of travel requirements;
- request and accept the lowest fare practicable;
- use the corporate charge card for payment of travel, accommodation, meal, car rental and other related expenses wherever possible;
- supply an itinerary to and notify their supervisors in the event of any changes, so that travellers may be contacted in an emergency;
- make any in-transit changes to the itinerary through the designated Travel Management Company through the 1-800, 24-hour emergency telephone number provided by the corporate Travel Management Company;
- in the event of changes, cancel hotel bookings prior to 6:00 p.m. on the day of arrival to avoid "no-show" charges. Penalties incurred for non-cancellation of guaranteed hotel reservations will be the employee's responsibility and will be reimbursed only in exceptional circumstances;
- if necessary, secure passports and visas, and obtain required/recommended immunizations or medications before travelling;
- submit all expense claims on a timely basis, and no later than the end of the first quarter of the fiscal year following the fiscal year in which the expense was incurred;
- report any taxable benefits to CRA;
- become familiar with, and adhere to, the provisions of this Directive; and
- follow applicable conflict of interest rules and/or regulations

83. When submitting an expense claim, claimants must:

- verify the travel and other business-related expenses;
- provide explanations (or proof of prior approval from an appropriate spending authority) for unusual expenses, and when claiming for another employee/ appointee/ consultant;
- attach original receipts to support expense claims;
- note any expenses that are reimbursable by another ministry, or classified agency; and,
- provide descriptions for expenses claimed.

Approval Authority

84. Those authorized to approve expense claims according to the Delegation of Authority Key Directive must:

- ensure that expenses are consistent with the principles of this Directive (work-related, modest and appropriate, and strike a balance among economy, health & safety, and efficiency of operations) and comply with ministry/government policy;
- determine and authorize when business travel is necessary;
- ensure that all travel arrangements are consistent with the provisions of this Directive;
- consult with the person to ensure travel arrangements accommodate their needs and interests, and the government's operational requirements;
- ensure that expenses were necessarily incurred in the performance of government business;
- ensure that appropriate receipts are provided to support expense claims, and that claims documentation is stored within the office
- conduct regular spot checks to ensure claims comply with the requirements of this Directive;
- ensure that any unusual items are explained appropriately or proof is given of prior approval; and,
- ensure that employees and appointees are aware of all conflict of interest rules and/or regulations.

Deputy Heads

85. Deputy heads are responsible for:

- Ensuring that the principles and mandatory requirements contained in this Directive are adhered to within the ministry or agency;
- Approving exemptions when, in their judgment, there exists a legitimate reason for doing so;
- Making final decisions on all matters concerning employee/ consultant expenses within the ministry;
- Authorizing reimbursement, in exceptional circumstances, of expenses not specifically mentioned in this Directive; and,

- Delegating approval authority to appropriate levels within the organization.

Deputy Head, Ministry of Finance

86. The Deputy Head of the Ministry of Finance is responsible for maintaining and enforcing the controllership standards and guidelines for general purpose charge/credit and travel cards on behalf of the government.

Cabinet Secretary

87. The Cabinet Secretary is responsible for approving all expenses of deputy heads. The Cabinet Secretary's expenses must be approved by the Conflict of Interest Commissioner.

88. The Cabinet Secretary may delegate any responsibility assigned by this Directive.

Management Board of Cabinet

89. Management Board of Cabinet is responsible for:

- Setting government policy on travel, accommodation, meals and hospitality;
- Setting reimbursement rates for personally owned vehicles used on government business;
- Setting guidelines for maximum reimbursement rates for meals purchased by individuals while on government business; and,
- Providing deputy heads with authorization to make responsible decisions related to travel, accommodation, meal and hospitality expenses in circumstances not specifically covered in this Directive.

Secretary of Management Board

90. The Secretary of Management Board is responsible for:

- Providing assistance to ministries in developing and administering expense procedures and practices, such as a guide to reducing fuel costs;
- Establishing and managing corporate contracts for travel services including all ticketed transportation, accommodation and car rental requirements of ministries and agencies to which this Directive applies;
- Reviewing this Directive and identifying necessary adjustments or amendments every two years;
Oversee the insurance and risk management function of the government; and,
- Negotiating, establishing and managing the corporate charge card contract for general-purpose charge and corporate travel cards on behalf of the government.

Appendix A: Reimbursement Rates

Kilometre Reimbursement Rates for Personal Vehicle Use⁴

Kilometre reimbursement rates are negotiated through collective bargaining, and approved by Management Board of Cabinet. Current rates can be found in the collective bargaining agreements, and at MyOPS. The rates below apply to Management/Excluded staff:

Kilometres Driven	Southern Ontario (\$ per km)	Northern Ontario (\$ per km)
0 – 4,000 km	0.40	0.41
4,001 – 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

The kilometric reimbursement rates will revert to the previous 2001 rates if crude oil prices fall by more than 10% for at least 3 consecutive months.

Meal Rates within Canada⁵

Meal claims include taxes and gratuities .

For a full-day of meal claims (i.e., breakfast, lunch and dinner), employees have the discretion to allocate the daily total three-meal rate of \$40 among meals, with a suggested cap of \$20 on the amount for any single meal.

For less than a full-day of meal claims (i.e., one or two meals), employees are to be guided by the following per meal rates:

Breakfast	\$8.75
Lunch	\$11.25
Dinner	\$20.00

For information on reimbursement of meal expenses incurred outside Canada see section 67 of this Directive.

Dependant Expenses

Daily Maximum with written declaration: \$35.00 Daily Maximum

with receipt of caregiver: \$75.00

4 These kilometre rates apply effective August 14, 2006.

5 These meal rates apply effective September 1, 2006.