

Travel, Meal and Hospitality Expenses Policy

POLICY #FRA-03-03

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PURPOSE

The purpose of this policy is:

- to set out the principles and rules for reimbursement and payment of reasonable 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

APPLICATION AND SCOPE

This policy applies to:

- OLG employees
- Appointees
- All consultants and contractors to OLG

POLICY STATEMENT

It is the policy of Ontario Lottery and Gaming Corporation (OLG) that travel, meal and hospitality expenses are managed in accordance with the Province of Ontario's *Travel, Meal and Hospitality Expenses Directive*. OLG's practices support the principles of the directive to ensure that expenses are legitimate, business related and reimbursed in a fair and consistent manner.

GUIDING PRINCIPLES

- Travel is approved only after other communication 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.

DEFINITIONS

Appointee: a person appointed to OLG's Board of Directors by the government to undertake any function on behalf of the government.

Approver: the individual delegated with authority and responsibility to make approvals under this policy.

Chair: the person appointed as the head of OLG, who is accountable to the Minister, regardless of whether the title "Chair" is used.

Chief Executive Officer (CEO): the most senior executive position, which is called the President and CEO at OLG.

Claimant: anyone making a claim under this policy.

Consultant/Contractor: individuals or entities under contract to provide consulting or other services to OLG.

Contract Employee: an individual employed by OLG to fill a staff position on a time-limited contract basis.

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

Employee: an individual employed by OLG, that is not appointed by government, including contract employee, temporary or seasonal worker or intern.

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.

Primary Work Location: an OLG location that is assigned to an employee.

Primary Work Location Area: an area surrounding the claimant's designated primary work location, having a radius of 24 km measured by the most direct, safe, and practical route by road.

Travel: business travel authorized by the appropriate approver. It does not include commuting between a residence and primary work location.

Travel Management Company: OLG's vendor of record for travel.

REQUIREMENTS

GENERAL

Reimbursable Expenses

Expenses incurred by an appointee or employee as a result of travel related to OLG business may be reimbursed. Such items include, but are not limited to:

- travel
- accommodations
- meals

Non-Reimbursable Expenses

- Expenses of a personal nature will not be reimbursed. Such expenses include, but are not limited to personal items (i.e., video rentals, mini bars, etc.)
- traffic and parking violations
- expenses that do not fit the definition of hospitality, such as retirement parties and holiday lunches
- alcohol

Receipts

Itemized receipts must be submitted with all claims unless otherwise indicated in this policy.

Credit card slips alone are insufficient to support a claim for reimbursement. Receipts must identify the vendor with the date and amount of each expense item paid.

Documentation can be in an original paper, an original electronic or scanned copy format.

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.

OLG Employees must ensure that appropriate records retention arrangements are used in accordance with its Records Classification Scheme and Retention Schedule Policy.

Overpayments

Expenses reimbursed to a claimant that are not in accordance with the terms of this policy shall be recovered from the claimant as a debt owing to the government.

Time Limit for Claims

All claims must be submitted on a timely basis, no later than the end of the quarter following the quarter in which the expense was incurred.

Enforcement

Persons approving claims must:

- provide approval only for expenses that are necessarily incurred in the performance of government business
- provide approval only for claims that include all appropriate documentation (i.e., itemized receipts)
- not approve their own expenses
- ensure that expenses for a group are claimed by the most senior employee present. An individual cannot claim for expenses incurred by their approver

Where an employee or appointee is seconded to another ministry or classified agency, they and their former managers have a continued obligation to ensure that claims submitted to OLG are in compliance with this policy.

Management Discretion

For the purpose of this policy, managerial discretion is the administrative authority to make decisions and choices with some degree of flexibility, while maintaining compliance with this policy. There is no discretion to depart from the principles and requirements of this policy.

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
- compliant with the principles and mandatory requirements set out in this policy

When a situation arises and discretion needs to be exercised, approvers should consider whether the request is:

- able to stand up to scrutiny by the auditors and members of the public;
- properly explained and documented;
- fair and equitable;
- reasonable; 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. For further details, see the [Management Discretion Guideline](#).

TRAVEL

For the purpose of this policy, travel does not refer to a person's commute between home and their designated primary work location (see definition) and is not reimbursable.

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 policy and how it will affect the job. In these situations, approvers should meet with the employee to determine appropriate strategies (i.e., pre-approval for frequent or regular travel, when meals can be reimbursed, use of vehicles, etc.).

Positions that require regular travel need to ensure that the policy is utilized in a consistent manner so that managers and employees have a common understanding of how the policy is applied.

In the majority of positions at OLG, travel occurs irregularly on an as-needed basis; for example, to attend training, meetings, conferences, or consultations; representing OLG 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.

Approval to Travel

Prior approval by the appropriate authority (supported by subordinate levels of authority) is required for business travel according to destination as per the table below.

Levels of Approvals Required			
Role	Travel within Ontario²	Outside Ontario within Canada and the USA	International Travel
Chair (of OLG Board)	N/A ¹	N/A ¹	Minister
Appointee	Chair	Chair	Minister
CEO	N/A ¹	N/A ¹	Minister
Employee	Immediate Manager ²	CEO (can be delegated to the CFO except the direct reports of the CEO)	Minister
Consultant/Contractor	Contract Manager	CEO	Minister

1. Given the level of responsibility, no approvals are required

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

Note: the above chart represents the levels required for approving travel, not for approving expenses related to travel. Approval of expenses is consistent with the approval authority requirements noted in the Delegation of Financial Management Authority Policy.

Travel Within Ontario

Where required, obtain prior documented approval for travel. Note that prior approval is required even in situations where expenses are covered by a third party.

Travel Outside of Ontario, within Canada and the Continental USA

For travel outside Ontario but within Canada and the Continental USA, prior documented approval is required. A completed [Request for Approval to Travel form](#) (select Outside Ontario – within Canada and the Continental USA from the dropdown). This business case must be submitted and approved by the President and CEO (or CFO delegate for Employees who do not report directly to the CEO) prior to travel.

Note: see below for security assessment requirements for travel within the continental USA and Internationally.

Travelling Outside of Canada and the Continental USA (Internationally)

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

- completion of a [Request for Approval to Travel form](#) (select International – Outside Canada and the Continental USA from the drop down)
- 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

Security Assessment

A prior assessment of physical and cyber security is required. The assessment provides recommendations on safeguards against cyber and physical security threats for individuals traveling internationally.

A Security Assessment Information for Individuals Travelling Outside of Canada form needs to be requested from/returned to TravelRisk@ontario.ca for processing.

Upon confirmation of this assessment, a copy must be submitted along with the applicable [Request for Approval to Travel form](#) as part of the CEO/Minister approval package.

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 of delegation
Chair (of OLG Board)	No Intention is that the authority be exercised at this level	N/A
CEO	Yes, but not for direct reports. For others, delegation limited to the CFO or equivalent level, no further delegation	subject to limitations/ requirements identified by the CEO

Note: Approval of travel for positions other than the Chair and CEO follow the approval authority requirements noted in the Delegation of Financial Management Authority Policy.

Booking Travel

Claimants must use OLG's designated travel service provider, including travel agent and accompanying online booking tools, accommodation directory and rental car program.

Persons Travelling Together

In determining the number of senior personnel travelling together in the same vehicle (i.e., plane, train, or automobile), consideration should be given to business continuity needs in order to reduce the risk of a major disruption in OLG's ongoing operations.

This decision should take into consideration both the number of senior personnel in a direct line of supervision within one business area, as well as the rank of senior personnel from more than one division.

Advances

Travel advances (up to a maximum of \$1,500) may be issued under exceptional circumstances. A *Cash Advance Request Form* can be obtained by emailing TravelMiscExpenseReports@olg.ca.

The advance will be repaid through deduction on the claimant's expense report submission.

Loyalty Programs

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

Medical/Health Insurance

Travel within Canada – Claimants 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.

Travel outside Canada – Claimants are responsible for securing appropriate out-of-country medical insurance and will be reimbursed for the cost. A receipt of the premium paid must be retained to support the expense claim. 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).

Travel Accident Insurance

Employees have basic insurance for accidental injury or accidental death including reimbursement of emergency medical expenses.

Extra insurance may be arranged only at the claimant's own expense and will not be reimbursed. Since contract employees are not covered under OLG's benefit plan, reasonable reimbursement for basic insurance for injury or accidental death including emergency medical expenses will be made on a trip-by-trip basis when the contract employee is required to travel on OLG business. Original itemized receipts will be required.

Vehicle Insurance

Corporate Vehicles – Only individuals with a valid driver's license and authorization under the Corporate Vehicles Policy can drive a corporate vehicle.

Rental Vehicles – The loss damage waiver and any personal insurance waivers offered by the rental agency must be declined as this coverage is included in OLG's corporate insurance policy. For unusual vehicle rentals (i.e., large trucks) or travel outside of Ontario please contact the OLG Director, Business Resilience, for guidance.

Personal Vehicles (Coverage) – personal vehicles used for OLG 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 that their motor vehicle insurance coverage includes business use of their vehicles. OLG will not reimburse costs of business use coverage or collision and liability coverage.

Personal Vehicles (Claims) – OLG assumes no financial responsibility for privately owned vehicles other than paying the kilometric rate when used, with prior approval, for OLG business. OLG is not responsible for reimbursing deductible amounts related to insurance coverage. Employees driving a personal vehicle on OLG business cannot make claims to OLG for damages as a result of a collision.

Road Transportation

When driving is the most practical and economical way to travel, the following options may be available:

- Corporate vehicle
- Rental vehicle
- 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.

Parking and Tolls

Reimbursement is provided for reasonable and necessary bridge, ferry and highway tolls, and parking fees incurred while driving on OLG business. Receipts and rationale must be obtained and submitted.

There is no reimbursement for traffic or parking violations and parking costs incurred in the office area as part of a regular commute to work will not be reimbursed.

The Canada Revenue Agency (CRA) may deem certain uses of corporate 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 corporate vehicles.

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

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), OLG's designated leasing company (if using a corporate vehicle), the employee's immediate supervisor and the Director, Business Resilience.

Taxis, Ride-hailing Services, and Public Transportation

Whenever practical, local public transportation/hotel shuttles must be used.

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.

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.

Reimbursement for ground transportation between home and primary work location may be claimed only where justified by exceptional circumstances and when prior approval in writing has been obtained, for example:

- when weather conditions so warrant
- when health or safety warrants
- when the transport of work-related baggage or parcels is required

Vehicle Rental

Reservations must be made through OLG's designated travel service provider. Name the renter of the vehicle as OLG.

When renting a vehicle, choose the lowest cost option. All exceptions must be:

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

Luxury and sports car rentals are prohibited.

The rental car must be refueled wherever possible before returning it in order to avoid higher gasoline charges imposed by the rental car agency.

Personal Vehicle

Using a personal vehicle is allowable when most practical and economical. OLG assumes no financial responsibility for personal vehicles.

Kilometric Reimbursement Rates for Personal Vehicle Use

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 A.

Kilometers are accumulated from April 1 of each fiscal year. Reimbursement rates are based on accumulated kilometers and transfer with a claimant upon move to another OLG business area. The employee is accountable for maintaining a kilometer usage tracking log and selecting the appropriate expense category/reimbursement rate in D365 to ensure compliance.

Reimbursement for distances driven on business travel by personal vehicle outside Ontario will be at the rates for southern Ontario. Expense claims must be submitted with distances calculated in kilometers (See rates and geographical details in Appendix A).

Rail Transportation

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, as an exception, requires prior approval by the Deputy Minister or CEO. The rationale must be documented and limited to the following circumstances:

- the need to work with a team;
- choosing a travel time that allows you to reduce expenditures on meals or accommodation;
- accommodation requirements;
- health and safety considerations.

Air Transportation

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. 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:

- international flights; and
- flights within Canada and the USA if related to the provision of reasonable accommodation (e.g., health reasons).

Accommodation

Reimbursement for overnight accommodation within primary work location area will not normally be authorized. Exceptional or emergency situations that require personnel to remain close to their primary work location for long periods in excess of normal working hours may be considered.

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

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.

Private stays with family or friends are encouraged. A maximum of \$30 per night for gratuitous lodging expenses is allowed in lieu of commercial accommodation. No receipt is required.

For extended stays at one location, long-term accommodation must be arranged on the approval of the immediate manager, in consultation with Finance, to take advantage of lower weekly or monthly rates.

Penalties incurred for non-cancellation of guaranteed hotel reservations will be the employee's responsibility and will be reimbursed only in exceptional circumstances.

Tips/Gratuities

Reasonable tips/gratuities for actual amounts paid may be reimbursed. OLG defines the below rates as reasonable:

- 10% on ground transportation
- \$2-\$5 for housekeeping for up to two nights in a hotel, up to \$10 for a longer stay

A record of gratuities paid must accompany the reimbursement request. If tip/gratuity amounts exceed the rates specified above, business rationale must be provided.

Laundry/Dry Cleaning Services

Individuals who are away from home for five or more consecutive days shall be reimbursed for reasonable expenses for laundry and dry cleaning if required as a result of conducting business. Itemized receipts are required.

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 long distance or roaming charges will be handled.

Wherever possible, the most cost-effective method should be used (i.e., OLG cell/mobile phones) in order to minimize costs.

NOTE: Use of an OLG cell/mobile phone is subject to a security assessment if traveling outside of Canada.

Additional Business Expenses

While travelling on OLG business, additional business expenses not otherwise covered will be reimbursed, such as reasonable and necessary business calls, computer access charges, photocopying, word processing services, faxing, internet connections, rental and transportation of necessary office equipment, provided the charges are incurred while conducting OLG business.

Claimants should use the least expensive means of obtaining internet access while travelling.

MEALS

Meal expenses may be reimbursed 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 primary work location area on OLG business.

Meal expenses will be reimbursed at the established meal reimbursement rates, per Appendix B, regardless of the actual meal costs. This is a meal allowance. Taxes and gratuities are included in the meal reimbursement rates. Receipts are not required to be submitted with meal claims or retained.

Reimbursement of actual meal expenses incurred outside of Canada are subject to the rates for international travel specified in the National Joint Council *Travel Directive, April 1, 2008* or successor directive (refer to Appendix C & D).

Meals must be purchased in order to be able to submit a claim for reimbursement. Reimbursement of alcoholic beverages is prohibited.

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

Centrally Purchased Meals (Catered)

For meals that are centrally purchased (i.e., 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.

HOSPITALITY

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 Broader Public Sector, or any of the Ontario government ministries, agencies and public entities covered by the [MBC Travel Meal and Hospitality Expenses Directive](#).

Hospitality should be extended in an economical, consistent, and appropriate way when it will facilitate OLG business and is considered desirable as a matter of courtesy or protocol.

Hospitality may be extended on behalf of the OLG 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
- honoring 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
- activities are conducted as part of an OLG promotional program

When hospitality events are extended by OLG, and when the guests include vendors (current or prospective) to OLG, managers are responsible for obtaining prior approval, in writing, to ensure that the event does not give, or is not perceived to give, preferential treatment to any vendor or service provider.

Location

OLG must use a government facility if there is one available and appropriate. If a government facility is not available and another is chosen, the CEO must provide prior approval.

Costs

Functions should minimize costs but be consistent with:

- the status of the guest(s)
- the number of persons attending
- the business purpose to be achieved

Internal Controls

Hosts must ensure that hospitality expenses are recorded, and records contain:

- the circumstances, including any requiring special authority
- the form of hospitality (i.e., 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 in attendance, their titles, and company name
- approvals by appropriate individuals

Hospitality events where alcohol is served must include a Request for Approval for Individual/Multiple Agency Hospitality Events (with the Service of Alcohol) Form approved by the Deputy Minister.

The cost of alcoholic beverages cannot exceed the cost of food. Preference should be given to wine, beer and spirits produced in Ontario.

All hospitality events without reimbursement for alcohol will require prior written approval of the appropriate senior vice-president.

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 provincial 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.

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.

Gifts of Appreciation

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 Broader Public Sector, or any of the Ontario government ministries, agencies and public entities covered by the [MBC Travel Meal and Hospitality Expenses Directive](#). Gifts valued over \$30 must have prior approval.

Accepting Gifts

Refer to [OLG's Acceptance of Gifts Policy](#) for information related to circumstances under which accepting gifts from a person, group or entity that does, or is seeking to do business with OLG; or to whom an employee or Board member provides services in the course of his or her duties to OLG:

- is prohibited as a "Prohibited Gift";
- may be accepted with OLG's permission as a "Discretionary Gift"; and
- may be accepted without prior approval as a "Nominal Gift".

CONSULTANTS/CONTRACTORS

OLG shall reimburse a consultant/contractor for reasonable expenses for travel by air, rail or car or for hotel accommodation in accordance with this policy when the contract between the ministry or classified agency and the consultant/contractor provides for such reimbursement.

OLG will not pay or reimburse a consultant/contractor for any hospitality, incidental, or food expenses, including but not limited to, expenses such as meals, snacks/beverages, laundry, dry cleaning and valet services, dependent care, home management and personal telephone calls.

ROLES AND RESPONSIBILITIES

ROLE	RESPONSIBILITIES
Claimants	<ul style="list-style-type: none"> ▪ Be familiar with and complying with the requirements of this policy. ▪ Seek clarification from their managers if needed. ▪ Follow the claims requirements in this policy. ▪ Report any taxable benefits to CRA. ▪ Follow applicable conflict of interest rules and/or regulations. ▪ Repay any overpayments promptly.
Approvers	<ul style="list-style-type: none"> ▪ Ensure compliance with this policy and taking appropriate corrective action. ▪ Ensure that employees, consultants/contractors, and appointees are aware of their obligations under this policy. ▪ Authorize expenses and claims in accordance with this policy. ▪ Ensure that appropriate documentation is provided to support expense claims. ▪ Maintain documentation in accordance with OLG's records management policies and procedures. ▪ Exercise managerial discretion judiciously. ▪ Ensure appropriate records; including receipts, other supporting documentation and the rationales for any management exceptions are attached and uploaded into D365 for audit purposes (for those employees you approve and your own expenses).
CEOs/Chairs	<ul style="list-style-type: none"> ▪ Ensure the principles, requirements and best practices are implemented and monitored, including putting in place processes that support the policy. ▪ Delegate approval authority to appropriate levels within OLG except as restricted in this policy. ▪ Carry out any delegated authorities and assigned tasks in accordance with this policy. ▪ Ensure consistent application of the Policy (i.e., for all jobs requiring regular travel). ▪ Ensure that claims are fully documented by running regular spot checks.

RELATED POLICY INSTRUMENTS & FORMS

- OLG Code of Business Conduct
- Records Classification Scheme and Retention Schedule Policy
- Corporate Vehicles Standards
- Acceptance of Gifts Policy
- Ontario Regulation 381/07 Conflict of Interest Rules for Public Servants (Ministry) and Former Public Servants (Ministry)
- Cash Advance Request Form
- D365 Travel Requisition and Expense Report Forms
- Corporate Credit Card Standards and Procedures
- Financial Services Commission of Ontario Automobile Insurance website - <http://www.fSCO.gov.on.ca/English/insurance/auto/OAP.asp>
- OLG Business Case template
- InsideOLG > Policies & Procedures > Business Travel page

POLICY OWNER

Sr. Manager Financial Transactions

Queries concerning business travel and this policy should be submitted through the Finance Inquiry Request System (FIRS) by selecting the 'Business Travel, Hospitality and Meetings' option.

POLICY APPROVAL

Approver	Date
Diana Caputo, VP Controller	May 12, 2023
President & CEO	December 8, 2009

REVISION / REVIEW HISTORY

Revision / Review Date	Updated By	Summary of Revision / Review
May 12, 2023	Policy Services and Controllorship	<ul style="list-style-type: none"> Updated template Minor administrative changes including process changes to support D365 and increase in the Federal Government rental vehicle rates due to removal of unlimited mileage. Previous policy: Travel, Meal and Hospitality Expenses Policy #CP-02-03-001

Appendix A – Reimbursement Rates

Kilometric Reimbursement Rates for Personal Vehicle Use

Kilometric reimbursement rates are negotiated through collective bargaining and approved by Management Board of Cabinet.

Kilometres Driven	Southern Ontario (\$per km)	Northern Ontario (\$per km)
4,000 km	0.40	0.41
4,001-10,700 km	0.35	0.36
10,701-24,000km	0.29	0.30
More than 24,000 km	0.24	0.25

Geographical Information – All junctions below are in Southern Ontario. Anything beyond these points is considered Northern Ontario.

- Healey Lake (Municipal) Road from Healey Lake easterly to its junction with Highway 612
- Highway 612 southerly to its junction with Highway 69
- Highway 69 to its junction with Highway 169
- Highway 169 easterly to its junction with Highway 118
- Highway 118 through Bracebridge to its junction with Highway 11
- Highway 11 northerly to its junction with Highway 60 at Huntsville and
- Highway 60 easterly to its junction with County Road 58 at Killaloe Station and County Road 58 to Pembroke

Appendix B – Meal Rates

Meal Rates within Canada

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

Meals	Maximum Amount
Breakfast	\$10.00
Lunch	\$12.50
Dinner	\$22.50

The rates are an allowance. Receipts are not required to be retained or submitted with meal claims.

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 reimbursement 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 his/her approver
- for individuals covered by this policy

Meal Rates outside of Canada

OLG uses federal reimbursement rates for meal expenses outside Canada as set out in the appendices of the National Joint Council (NJC) Travel Directive, April 1, 2008, or successor directive.

These documents can be found on the NJC website using their alphabetical listing of directives to look up the 'Travel Directive'. The two relevant appendices are:

Appendix C – Meal Allowances US - Modules 1, 2 and 3

<http://www.njc-cnm.gc.ca/directive/index.php?sid=98&lang=eng>

Appendix D – Meal Allowances International - Module 4

http://www.njc-cnm.gc.ca/directive/app_d.php?lang=eng

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

Travel to	Rates found in	Application for this Policy
USA	Appendix C	<ul style="list-style-type: none">▪ Meal reimbursement rates are the same as the federal rates for Canada but in US funds▪ Rates include taxes and gratuities
International (outside Canada and Continental USA)	Appendix D	<ul style="list-style-type: none">▪ Rates are in the funds identified for each country▪ There are often different rates dependent on the city▪ Rates include taxes and gratuities

Appendix E – Public Disclosure of Expenses

Information about expenses must be posted on OLG.ca for the following:

- 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

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

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