

GUIDELINES FOR EXPENSES DISCLOSURE

This document is intended as a resource to help OPS senior management complete expense claims that will be publicly disclosed on the [Government of Ontario's website](#).

Updates to this document will be made as required.

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1.0 INTRODUCTION

Public disclosure of expenses of OPS senior management is authorized by the [Travel, Meal and Hospitality Expenses Directive](#) (Directive) (see section 4.2) and came into effect April 1, 2010.

The public disclosure of expenses is an important part of the government's commitment to protect taxpayer dollars, improve transparency and increase accountability. The [expense disclosure website](#) ensures accountability and recognizes the public's expectation for transparency and good governance.

This guideline is for OPS senior management who are required to disclose expenses information (e. g. Secretary of the Cabinet, Deputy Ministers, Associate and Assistant Deputy Ministers). For a list of those senior management positions that are required to disclose information about expenses, go to the [FAQs at Ontario.ca](#).

Only those "SMG3/4 equivalent" positions identified are required to disclose.

Others positions that must disclose expenses are:

- Cabinet Ministers
- Political staff
- Senior management and senior executives and the five employees in each agency with the highest annual expense claims at 22 of Ontario's largest agencies

Timelines

Those individuals designated to publicly disclose their expenses are required to submit their expense claims no later than the end of the quarter following the quarter in which they were incurred.

Ministries are responsible for approving claims for public disclosure. Expenses will be posted on a monthly basis until December 2010, then on a quarterly basis beginning in January 2011.

Claims Period (November 2010 – December 2011)	Posted on Ontario.ca by
October 16 – November 15	November 30
November 16 – December 15	December 31
December 16 – March 15	March 31
March 16 – June 15	June 30
June 16 – September 15	September 30
September 16 – December 15	December 31

2.0 CLAIMING EXPENSES

All OPS senior managers will continue to claim expenses using iExpenses.

The Directive sets out the rules for what expenses can be claimed and reimbursed.

Only those expenses that have been paid out-of-pocket and are eligible for reimbursement are to be claimed.

The following are examples of corporate expenses that should not be claimed for reimbursement:

- Expenses paid or pre-paid by direct invoice to the government rather than the individual (e.g. hotels bills or expenses paid for when travelling outside of Canada where a travel card or purchasing card is not accepted)
- Taxi chits or tokens purchased centrally or by purchasing card
- Hospitality expenses paid by purchasing card

Travel cards and purchasing cards should continue to be used appropriately as outlined in [Travel Card Services website](#) and [P-card Services website](#).

All P-card expenses are paid directly by the government.

3.0 EXPENSE TEMPLATES

As of April 1, 2010, senior managers required to disclose must use two **NEW** iExpenses templates within the IFIS system: Disclosable – only within Ontario; and Disclosable – for all other locations and for multiple destinations that may include Ontario. These templates are designed to allow the capture and disclosure of expense information.

These templates are to be used for ALL travel, meal and hospitality related expenses.

***These templates are to be completed in English only.
Information will be translated into French.***

Changes to expense types

Some changes were made to expense types to provide additional clarity and to ensure posted expenses are reconcilable with expenses posted in Public Accounts, Volume 3.

Former Expense Type	New Expense Type
Business Meetings	Group Meals
Hospitality	Disclosable Hospitality
Room Rentals/Catering	Non-hospitality Meetings

Disclosable “within Ontario”

Use the disclosable “within Ontario” template if expenses have been incurred within Ontario only.

Disclosable “All Other Locations”

Use the disclosable “all other locations” template if you are claiming any expenses incurred outside of Ontario. This template will also capture expenses incurred within Ontario for the same trip or set of expenses. See example below.

When to use this template:

- a. Travel outside of the province or country; or
- b. If you incurred expenses in more than one province for the same trip e.g. flew to Montreal, Quebec and took the train to Ottawa, Ontario to meet with stakeholders in Ottawa.

***Where you are claiming expenses that are NOT travel, meal or hospitality related e.g. membership fees, use the non-disclosable template.
If you are not sure, ask your ministry controllership office.***

Account Codes

In iExpenses, the user must select the appropriate account code for the expense from a drop down list.

The list of account codes available in the disclosable “within Ontario” template is limited to codes used for travel within Ontario.

The disclosable “all other locations” template provides access to the account codes used for both travel inside and outside of Ontario. For example, it allows the user to choose from four codes for lunch (Lunch Regular Travel Ontario, Lunch Regular Travel Canada, Lunch Regular Travel North America, or Lunch Regular Travel International).

Category	Definition
Meals	<p>Provides a total of the meal costs directly incurred by the claimant (Note: does not include group meals – see “Other”)</p> <p><u>Example:</u> A total cost of all individual meal claims that were expensed as part of this claim would be provided. If a claim had a breakfast of \$8, plus a lunch of \$10, and a dinner of \$15, the website will display a total of \$33.</p>
Travel Incidentals	<p>Items such as medical insurance. The total amount claimed will appear on the expenses disclosure website.</p>
Hospitality	<p>This cost is directly related to the provision of food, beverage, accommodation, transportation and other amenities at the public’s expense to people who are <u>not</u> engaged in work for the Government of Ontario.</p> <p><u>Example:</u> You and a staff member met with 3 stakeholders for a day-long meeting in Guelph and took the stakeholders out for lunch. Lunch cost \$100.</p> <p>The hospitality expense would be displayed as \$100.</p>
Other	<p>Costs associated with group meals for government staff when held outside of the office. These costs must be claimed by the most senior member of staff attending the group meal.</p> <p><u>Example:</u> If a senior manager has two meetings offsite with staff that includes meal costs of \$42 and \$78, the website will display a total of \$120.</p>
Attendees (OPS by Name)	<p>Individuals are named if they have received any kind of benefit and belong to one of the following groups:</p> <ul style="list-style-type: none"> • Cabinet Ministers; • Parliamentary Assistants; • Political staff; • Ministry employees; • Classified agency employees; • Appointees to ministries or agencies; and • Agencies designated under the <i>Public Sector Expenses Review Act, 2009</i>. <p>The list of attendees will be entered and displayed at a summary level in the expense claim form. The attendees will not be associated with a specific line item in the expense claim. For example, if the claim was for a hospitality event with Jane Doe as an attendee, and a group meal with John Doe, both of these names would be listed under the Attendees (OPS by Name) category in the expense claim.</p>
Other Attendees	<p>A numeric listing of any non-OPS individuals who received a benefit from an expense paid for by the claimant (e.g. attended a conference hosted by the claimant)</p>

5.0 GROUPING EXPENSES

Some individuals may travel extensively and may incur a large number of expenses. To avoid creating and submitting numerous expense claims, where appropriate, group related expenses together.

When grouping expenses, it is critical to ensure the nature of the expense claim information is clear to the public.

Claimants should carefully consider the language in the proposed purpose statements. If you are unsure about grouping some expenses together, submit the claims separately.

The following 5 categories may be used to group expenses. They represent the most common reasons for grouping a series of expenses. Claimants may identify a different category for expenses if the expenses are similar in purpose and the following groupings do not fit the claim. For suggestions on how to complete the disclosable templates, see the chart in section 6.

1. Discrete Trip

A discrete trip is any trip which has one reason or business purpose for being taken. The claimant should include all expenses associated with the trip. This can include air fare, rail travel, parking, meals and accommodation costs.

An example of an individual trip may be "Trade Mission." In this case, the individual should list all costs associated with the trip, including airfare, taxis, accommodation, and meals. If there were any group meals or hospitality as part of the trade mission, these costs may also be grouped with expenses to show all expenses associated with the trip.

2. Common purpose trip

A common purpose trip would cover expenses related to multiple trips for the same purpose.

For example, the claimant may have expenses for a series of events with similar expenses, held a number of times over a period of weeks or a couple of months (e.g. Ministry Town Hall meetings).

In this case, it would be appropriate for the claimant to group all of the costs into one claim, without causing any confusion or compromising transparency.

Any group meals or hospitality that was incurred as a result of the trip could also be included in the grouping.

3. Group meals

Group meals apply in situations where a person has paid the entire cost for meals for a group of employees. Group meals can only be claimed by the most senior member of staff attending the group meal.

Group Meals are not hospitality.

This category can be used to include more than one group meal per expense claim as long as those meals are not part of a specific trip claim and the reason for submitting the group meals into one claim can be clearly distinguished for transparency reasons.

In cases where multiple group meal claims cannot be clearly distinguished for transparency reasons when claimed together, those group meal claims should be claimed separately.

4. Hospitality

Hospitality is defined in the Travel, Meal and Hospitality Expenses DIRECTIVE as 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 e.g. stakeholders.

This category may also include more than one hospitality event per expense claim.

In cases where multiple hospitality expenses when grouped together cannot be clearly distinguished, those expenses should be claimed separately.

5. Ministry operational expenses

This category can be used for all regular travel costs that are considered to be normal duties of the position.

For example, the individual claimant may need to travel to various satellite offices located across the province throughout a month which could result in costs for mileage, taxis, parking, and individual meals. This category would capture all of these common, lower cost activities that may be routine for the position.

In some cases, the reason for the expense may fall into more than one grouping, so the grouping that provides the highest degree of transparency should be used.

Anything that could be considered travel for a discrete trip, hospitality or group meals should not be in this type of claim.

6.0 COMPLETING TEMPLATES

The templates require claimants to insert information regarding the destination, attendees and purpose of the claim into text fields as appropriate.

Acronyms should not be used in these fields as they may not be commonly known and could cause confusion to the reviewer, approver and public viewer.

When filling out templates, enter information into each field.

Do not use non-alpha or non-numeric characters (e. g. ! @ # () [] / \ < > & ? + =). This will cause errors when processed.

Do not cut and paste content from other documents – this will cause the system to reject the entire file containing all expense records for the month.

Destination field

This field should provide information about the destination of the travel expense claim. The format for this information is as follows:

- Within Canada: City, Province (e.g. Paris, ON, Winnipeg, MB)
- Within the United States: City, State, Country (e.g. Portland, OR, United States)
- Outside North America: City, Country (e.g. London, England)

Where a travel claim contains expenses for multiple locations, the locations of the major points of travel should be listed. For example: if the travel was by car to Ottawa, Pembroke and North Bay, the claimant should list those cities in the destination field. There is no need to list a stop that was made in Belleville to purchase a meal on the way to Ottawa.

If an individual completes a claim for expenses incurred in their office area, the destination would be the name of the town or city of the office location.

The province or state codes for North America should be used (see [Appendix](#)).

You should note the multiple locations in the purpose statement e.g. travel to 3 cities for staff meetings.

Attendee fields

The disclosable expense claim templates have fields for “Government Attendees” and “Other Attendees.”

Attendees (OPS by Name)

The Attendees (OPS by Name) field must name an individual if that person had an expense paid for by the claimant. This category names individuals if they are part of the following groups:

- Cabinet Ministers;
- Parliamentary Assistants;
- Political staff;
- Ministry employees;
- Classified agency employees;
- Appointees to ministries or classified agencies; and
- Employees, Appointees and Board members of agencies designated under the *Public Sector Expenses Review Act, 2009*.

These attendees should be listed in the field by name and without title. If there are more names than the field will accept (the field can accept up to 240 characters), the claimant may need to use a more generic listing for those individuals. Some naming examples are:

- John Doe
- Jane Doe, John Doe
- Jane Doe, John Doe, Jill Doe, Jack Doe, Judy Doe
- 125 staff and senior management from the Policy Division, Ministry of Government Services.

You do not need to list yourself.

Other Attendees

The “Other Attendees” field captures the number of non-government attendees (stakeholders) that have benefited from the expense incurred.

The field captures a numeric value only. The names of individuals are not to be entered.

For example, if there was an event that had five attendees from a private sector organization, the attendees would be captured on the site by entering the number “5” in the “Other Attendees” field.

When there are a number of people from a variety of organizations attending and benefiting from an expense, all the attendees need to be captured in the two attendee fields. For example, 2 OPS staff, 3 agency staff, 6 employees from a

municipality, and 15 employees from various private sector organizations attend an event. The claimant would:

- List the names of the 5 OPS and agency staff that attended and benefited from the expense, under “Government Attendees” (i.e., John Doe, Jane Doe, Jill Doe, Jack Doe, Judy Doe – 5 names)
- Record the total number of other non-OPS and agency attendees under “Other Attendees” that benefitted from the expense (i.e. 21)

This would convey to the viewer of the claim that 26 people, plus the claimant benefitted from the expenses associated with the event.

Purpose field and statements

This field provides an opportunity to tell the public the main reason why the expenses were incurred. Purpose statements should be clear and concise and provide the public with a snapshot of the reason for the expense.

The text in the purpose field should vary depending on the type of expense claimed. This field is manually completed by the claimant and contains up to 240 characters in length (approximately 40-50 words).

Avoid referencing specific business groups. Reference them as stakeholders e.g. refer to Bargaining Agents as stakeholders.

The table below provides suggested purpose statements that would meet the public’s expectations of disclosure, while trying to balance the administrative burden on the claimant and ministry.

Categories for Grouping Expenses	Possible Purpose Statements	Suggestions and Considerations
1. Discrete trip or 2. Common purpose trip	<p>Travel for a meeting</p> <p>Travel for a conference. Travel includes one hospitality event.</p> <p>Travel for a stakeholder meeting. Travel includes two group meals.</p> <p>Travel for a stakeholder meeting. Travel includes one group meal and one hospitality event.</p> <p>Travel for a conference. Air expense paid for with block ticket purchase.</p>	<p>Generalized events may include:</p> <ul style="list-style-type: none"> • Conferences • Economic development meetings • Consultations • Meetings • Learning events • Public relations • Outreach • Business development • Leadership opportunities • Stakeholder meetings <p>Specific events may include:</p>

Categories for Grouping Expenses	Possible Purpose Statements	Suggestions and Considerations
		<ul style="list-style-type: none"> • Pan-Am games • Association of Municipalities of Ontario meeting • Federal/Provincial/ Territorial meetings
<p>3. Group Meals (previously business meetings)</p> <p>(this is <u>NOT</u> Hospitality)</p>	<p>Business meeting with staff over lunch</p>	<p>Consider filing a separate group meal claim for the following circumstances:</p> <ul style="list-style-type: none"> • Large number of attendees • Higher cost of the event (e.g. over \$200) • The media/public may consider the event cost as excessive
<p>4. Hospitality</p>	<p>A meal hosting a delegation from Uganda</p>	<p>Suggestions for use in purpose statements:</p> <p>Generalized events:</p> <ul style="list-style-type: none"> • Economic development meetings • Consultations • Public relations • Outreach • Business development <p>Specific events:</p> <ul style="list-style-type: none"> • Pan-Am games • Climate change conference • Federal/Provincial/Territorial meetings <p>Considerations for filing a separate hospitality claim:</p> <ul style="list-style-type: none"> • Large number of attendees • High profile attendee(s) • The public/media knew of the event • The media/public may consider the event cost as excessive or be critical of the event
<p>5. Ministry Operational Expenses</p>	<p>Routine expenses related to the ministry's operations for the month of July</p> <p>Normal monthly expenses to travel to regional offices for the month of July</p>	

Additional purpose statements

Expenses paid by a ministry or 3rd party

There may be cases where some of the cost of a trip was paid for centrally through a ministry or by another organization. In these cases, the purpose statement should reflect these, so the absence of an expected expense is clear to the public.

Example 1:

The DM is attending a conference held in Mexico. The ministry was billed and paid for the accommodation expense via an invoice to the ministry. The DM claims all other related expenses e.g. travel and meals. The purpose statement could appear as follows:

“Attended Green Conference. Accommodation expense paid centrally by ministry”

Example 2:

The ADM is speaking at a conference organized by the federal government, which is paying for the flight to Ottawa and the accommodation. The ADM is claiming expenses for the travel to and from the Toronto airport, and meals in Ottawa. The purpose statement could appear as follows:

“Travel to speak at Green Conference. Travel and accommodation expenses paid for by the federal government”

Air or Rail Credits

There may be some cases where an air or rail credit has been acquired or used towards the purchase of a flight or rail ticket. In these cases, the purpose statement should reflect this, so the amount of the expense or the absence of an expected expense is clear to the public.

Example 1:

The ADM was scheduled to attend a conference and booked a flight for \$500. Due to unforeseen circumstances the ADM had to cancel the flight. The airline issued a credit for \$425. The ADM then booked another flight for \$600, but was unable to use the credit of \$425 at that time. The total cost to attend the conference resulted in an air charge of \$1100. The purpose statement could appear as follows:

“Attended Green Conference. Air expense includes credit of \$425”

Example 2:

The ADM booked a \$600 flight and used a \$400 credit that the ministry had with the airline towards the cost of the flight. So the flight expense is \$200. The purpose statement could appear as follows:

“Attended Green Conference. Air expense paid using a credit of \$400”

Miscellaneous

There will be instances where the suggested purpose statements do not apply well to a particular claim. In these instances, provide a purpose statement, ensuring that it is clear and explains to the public the reason for the expense claim.

Examples:

- a) A block of tickets were purchased
Purchased of a block of 6 rail tickets for future travel

- b) Rail booked in May for a trip in September; submit 2 claims.
 - Claim 1 – (submitted at the time of purchase)
 - e. g. Rail costs for consultation meeting in September

 - Claim 2 – (submitted when the rest of the trip expenses are incurred, reference the previous claim for the rail costs)
 - e. g. Hosted a public consultation meeting; Rail expense claimed in May.

7.0 CORRECTIONS

Although most claims are completed accurately, mistakes can happen. Beginning November 1, 2010, corrections processes have been implemented.

It is important that original claims are linked to related corrections forms and templates. For specific instructions on how to make corrections to expense claims, go to:

- a) The Controller’s Office in your ministry

- b) IFIS task support site:
<http://intra.ifis-noncma-files.fin.gov.on.ca/ifiscbt/IP/nav/index.htm>

Once a claim has been paid, do not submit a negative expense report in iExpenses.

1. Missed Expense

You inadvertently missed or forgot a receipt when filing a number of expenses incurred for a trip.

Correction:

File a new claim ensuring the purpose statement is the same as it was for the trip in which the expense was incurred and clearly identify the expense as a missed expense from a previous claim. Example Purpose Statement:

“Attended Green Conference - additional expense for Green Conference”

2. Incorrect expense template use

An individual has been reimbursed for an expense claim and it is determined at a later date that a “non-disclosable” template should have been used.

3. Wrong expense code or cost centre

If a correction is required to IFIS expense code or cost centre, complete the [OSS Expenditure Correction Request Form \(#7540-1999\)](#).

4. Overpayment of an expense claim

The claimant has inadvertently claimed and has been reimbursed for an expense amount greater than the actual expense incurred, resulting in the claimant having to pay back part of the claim.

8.0 SENSITIVE OR CONFIDENTIAL INFORMATION

The posting of expense claims on the expenses disclosure website will be consistent with the principles of the [Freedom of Information and Protection of Privacy Act](#) (FIPPA) that indicate that information should be made available to the public and necessary exemptions from the right to access should be limited and specific.

There are some cases where there are legitimate reasons for not posting an expense claim on the website (i.e. where the government or an individual employed by the government, may suffer some harm through disclosure). In these circumstances, it would be appropriate to post information in a way that is consistent with the application of an exemption or exclusion in FIPPA. For example, if displaying an individual's personal expenses compromises the safety of the individual or a group of individuals in an organization, then the expenses would not be posted. Or, if disclosure of particulars would affect the integrity of a collective bargaining process, then the claimant should avoid details and ensure the explanation is high level.

There are no changes to the process for a person requesting information under FIPPA.

Process for requesting that information be excluded from posting

When there is a legitimate reason for not posting a claim, as set out above, the claimant must obtain approval for the exclusion.

For claims by designated ministry senior managers, DM approval is required.

For claims by deputy ministers, approval is required by Ron McKerlie, Deputy Minister, Ministry of Government Services, Associate Secretary of the Cabinet and Secretary of Management Board of Cabinet.

A request for exclusion from posting must be made prior to entering any information into IFIS. The claimant must present a business case that outlines the following:

- a) the rationale for not disclosing the expense claim, including the consideration of using a more generalized purpose statement that would allow for disclosure; and
- b) identification of what harm or danger exists.

If the request is approved, the individual is required to submit his/her expenses using the “non-disclosable” template.

A signed copy of the approval of the request to be excluding from posting must be attached with the original receipts and filed as per the retention schedules, for auditing purposes. See the [Archives of Ontario Recordkeeping Support](#) website for more information on records retention.

9.0 FOR MORE INFORMATION

- The offices of ministry Chief Administrative Officers can be contacted for assistance or advice on claims and the ministry process.
- The Ontario Shared Services Contact Centre can be contacted for IFIS related issues:
 - GTA: Phone 416-326-9300
 - Outside GTA: 1-866-979-9300
 - TTY/Teletypewriter: 416-327-3851
 - Email: askOSS@ontario.ca
- The [OPS Directives and Policies website](#) contains the Travel, Meal and Hospitality Expenses Directive and support materials, including FAQs and a Tip Sheet.
- Online training on the Travel Directive is available through the [OPS Learning and Development website](#) on MyOPS.
- Training and resource information on claiming and submitting iExpenses is available through [IFIS/iExpenses online](#).

10.0 APPENDIX

Canadian Provinces and Territories

Province or Territory	Symbol
Alberta	AB
British Columbia	BC
Manitoba	MB
New Brunswick	NB
Newfoundland and Labrador	NL
Northwest Territories	NT
Nova Scotia	NS
Nunavut	NU
Ontario	ON
Prince Edward Island	PE
Quebec	QC
Saskatchewan	SK
Yukon	YT

USA States and Possessions

State	Symbol	State	Symbol
Alabama	AL	Mississippi	MS
Alaska	AK	Missouri	MO
American Samoa	AS	Montana	MT
Arizona	AZ	Nebraska	NE
Arkansas	AR	Nevada	NV
Armed Forces Atlantic	AA	New Hampshire	NH
Armed Forces Europe	AE	New Jersey	NJ
Armed Forces Pacific	AP	New Mexico	NM
California	CA	New York	NY
Colorado	CO	North Carolina	NC
Connecticut	CT	North Dakota	ND
Delaware	DE	North Mariana Islands	MP
District of Columbia	DC	Ohio	OH
Florida	FL	Oklahoma	OK
Georgia	GA	Oregon	OR
Guam	GU	Palau	PW
Hawaii	HI	Pennsylvania	PA
Idaho	ID	Puerto Rico	PR
Illinois	IL	Rhode Island	RI
Indiana	IN	South Carolina	SC
Iowa	IA	South Dakota	SD
Kansas	KS	Tennessee	TN
Kentucky	KY	Texas	TX
Louisiana	LA	Utah	UT
Maine	ME	Vermont	VT
Marshall Islands	MH	Virgin Islands	VI
Maryland	MD	Virginia	VA
Massachusetts	MA	Washington	WA
Michigan	MI	West Virginia	WV
Micronesia	FM	Wisconsin	WI
Minnesota	MN	Wyoming	WY
Minor Outlying Islands	UM		