



This draft is a working document to help government institutions prepare for the royal assent of Bill C-58 and is subject to significant changes. It reflects the content of Bill C-58 as of its second reading in the Senate.

# Guide to the proactive publication of travel and hospitality expenses

## 1. Date of publication

This guide was published on [insert date of royal assent of Bill C-58].

This guide replaces the [Guidance document: Proactive disclosure of travel and hospitality expenses](#) dated March 31, 2004.

## 2. Application

This guide applies to government institutions that are subject to the [Access to Information Act](#).

Government institutions, including Crown corporations and wholly-owned subsidiaries, should adopt all sections and requirements of this guide, as well as all sections and requirements of the following:

- the [Access to Information Act](#)
- the [Privacy Act](#)
- the [Policy on Access to Information](#) [currently under review]
- the [Directive on Proactive Publication](#) [currently under development]
- the [Policies for Ministers' Offices](#)
- the [Directive on Travel, Hospitality, Conference and Event Expenditures](#)

## 3. Objective

This guide will help ensure that information on government travel and hospitality expenses is collected and presented in a way that is proactive, transparent, consistent, and accessible to the public.



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## 4. Whose travel and hospitality expenses must be proactively published

Under the [Access to Information Act](#), travel and hospitality expenses incurred by the following individuals must be proactively published:

- **ministers (which include ministers of state), ministerial advisers<sup>1</sup> and ministerial staff<sup>2</sup>** (including parliamentary secretaries and ministers' exempt staff). Note that this does not include departmental employees (public servants) working in the minister's office.
- **senior officers or employees in the Government of Canada in institutions listed in Schedules I, I.1, and II of the [Financial Administration Act](#)** (including deputy ministers, associate deputy ministers, assistant deputy ministers, and any individuals who hold positions of an equivalent rank)
- **senior officers or employees in a corporation named in any parent Crown corporation, and any wholly-owned subsidiary of such a corporation, within the meaning of section 83 of the [Financial Administration Act](#)** (including presidents, vice-presidents, chief executive officers and members of a board of directors, and any individuals who hold positions of an equivalent rank)

Travel and hospitality expenses incurred by individuals who act in the positions listed above and incur expenses in that capacity are also subject to this proactive publication requirement.

It is up to the government institution to determine which positions constitute positions of an equivalent rank.

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<sup>1</sup> As per the [Conflict of Interest Act](#), a ministerial adviser means a person, other than a public servant, who occupies a position in the office of a minister of the Crown or a minister of state and who provides policy, program or financial advice to that person on issues relating to his or her powers, duties and functions as a minister of the Crown or a minister of state, whether or not the advice is provided on a full-time or part-time basis and whether or not the person is entitled to any remuneration or other compensation for the advice.

<sup>2</sup> As per the [Conflict of Interest Act](#), ministerial staff means those persons, other than public servants, who work on behalf of a minister of the Crown or a minister of state.



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## 5. Deadlines for proactively publishing travel and hospitality expenses

Under the [Access to Information Act](#), travel and hospitality expenses must be published within 30 days after the end of the month in which the expenses incurred by the individuals listed in section 4 of this guide were reimbursed. The publication deadlines are listed in Table 1.

**Table 1: deadlines for publishing travel and hospitality expenses**

Reporting period in which expenses reimbursed	Publication deadline *
<b>Period 1:</b> April 1 to April 30	May 30
<b>Period 2:</b> May 1 to May 31	June 30
<b>Period 3:</b> June 1 to June 30	July 30
<b>Period 4:</b> July 1 to July 31	August 30
<b>Period 5:</b> August 1 to August 31	September 30
<b>Period 6:</b> September 1 to September 30	October 30
<b>Period 7:</b> October 1 to October 31	November 30
<b>Period 8:</b> November 1 to November 30	December 30
<b>Period 9:</b> December 1 to December 31	January 30
<b>Period 10:</b> January 1 to January 31	March 2
<b>Period 11:</b> February 1 to February 28	March 30
<b>Period 12:</b> March 1 to March 31	April 30

\* When the deadline falls on a weekend or statutory holiday, the information must be published by the last business day before that weekend or holiday.

### Corrections

In the event of an error in published information, government institutions must correct it as soon as possible.

### Transitional provisions

Until Bill C-58 receives royal assent, government institutions may publish travel and hospitality expenses according to the reporting periods indicated in the table in the rescinded [Guidance document: Proactive disclosure of travel and hospitality expenses](#).



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Government institutions are expected to adopt the new publication periods presented in Table 1 of this new guide in the month in which Bill C-58 receives royal assent. For example, if royal assent is received on June 22, institutions would publish travel and hospitality expenses reimbursed from March 2 to June 1 by July 1 (the publication deadline in the previous guidance) and publish travel and hospitality expenses reimbursed from June 2 to June 30 by July 30 (the new publication deadline).

## 6. Determining when travel expenses must be proactively published


Under the [Access to Information Act](#), travel expenses are to be proactively published within 30 days after the end of the month in which any travel expenses incurred by the individuals listed in section 4 of this guide are reimbursed.

The reimbursement of travel expenses in the Government of Canada is complex for several reasons.

- Travel expenses can take different forms, for example:
  - reimbursement of out-of-pocket expenses paid by an individual
  - prepaid expenses such as airfare and hotel
  - allowances
  - advances
- Travel expenses can be incurred at different times, for example:
  - before a trip (airfare and accommodations)
  - during the trip (meals and transportation)
- Travel expenses can be paid in different ways, for example:
  - paid directly by the government institution
  - paid out of pocket by the individual and reimbursed later by the government institution

Because of these complexities, travel expenses for a trip are considered to have been reimbursed once the travel expense claim for the trip has been approved **and** once **both** of the following actions have occurred:

- all of the travel expenses related to the claim have been granted certification authority (section 34 of the [Financial Administration Act](#)) and payment authority (section 33 of the [Financial Administration Act](#)) by the appropriate individuals with delegated authority



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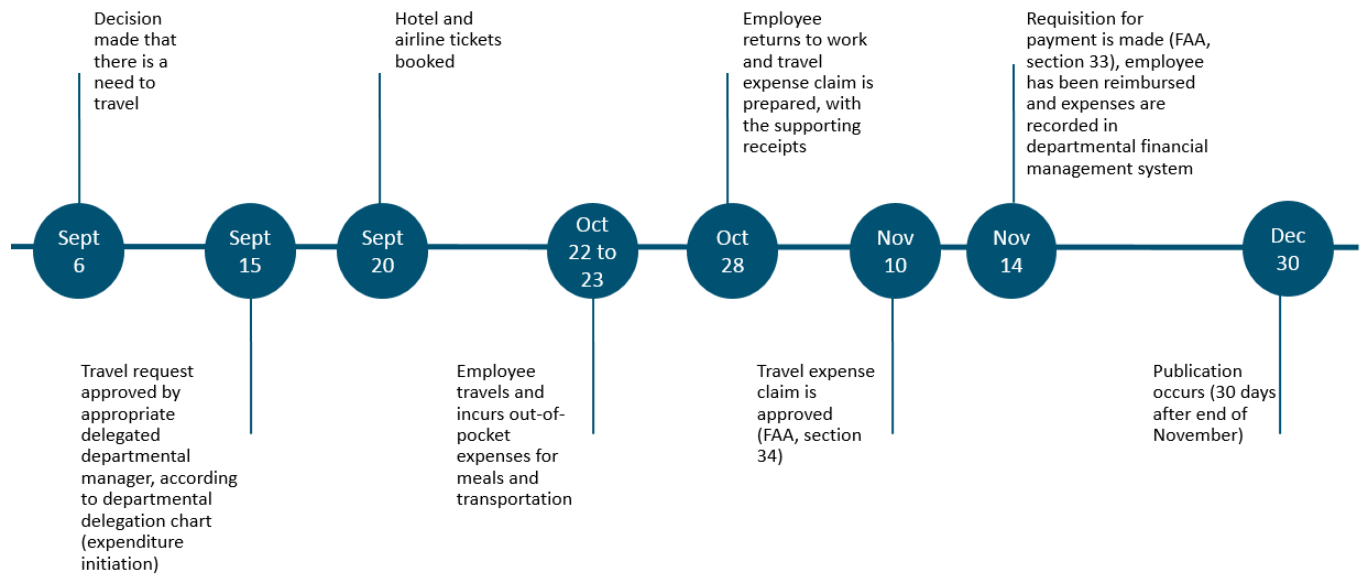
- all of the travel expenses related to the trip are recorded in the government institution’s financial management system

Because some expenses for a trip might be paid directly and some might be paid in advance, all expenses for a trip are to be published together once the travel expense claim for the trip has been approved. In short, government institutions publish the total cost of a trip for an individual 30 days after the end of the month in which the travel expense claim for the trip is considered to have been approved.

See Appendix A for details on the travel expense information that must be published.

Figure 1 shows an example of how to determine when a travel expense must be published. For simplicity, the example is for the publication of travel expenses for a senior officer or employee in a department.

**Figure 1: sample timeline for the proactive publication of travel expenses**





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## 7. Proactive publication of hospitality expenses

Under the [Access to Information Act](#), hospitality expenses are to be proactively published within 30 days after the end of the month in which any hospitality expenses incurred by an individual listed in section 4 of this guide have been reimbursed.


The reimbursement of hospitality expenses in the Government of Canada is complex because these expenses can result from various payment methods (for example, invoices, acquisition cards, and reimbursements of out-of-pocket expenses), which means that some expenses are paid directly by the government institution and some are reimbursed to individuals. In addition, a hospitality activity may include several hospitality expenses, for example expenses related to providing refreshments, lunch and dinner.

As a result, the detailed total cost of the hospitality activity must be published 30 days after the end of the month once **both** of the following actions have occurred:

- all of the hospitality expenses related to the hospitality activity obtain certification authority (section 34 of the [Financial Administration Act](#)) and payment authority (section 33 of the [Financial Administration Act](#)) from the appropriate individuals with delegated authority
- all of the hospitality expenses related to the hospitality activity are recorded in the government institution's financial management system

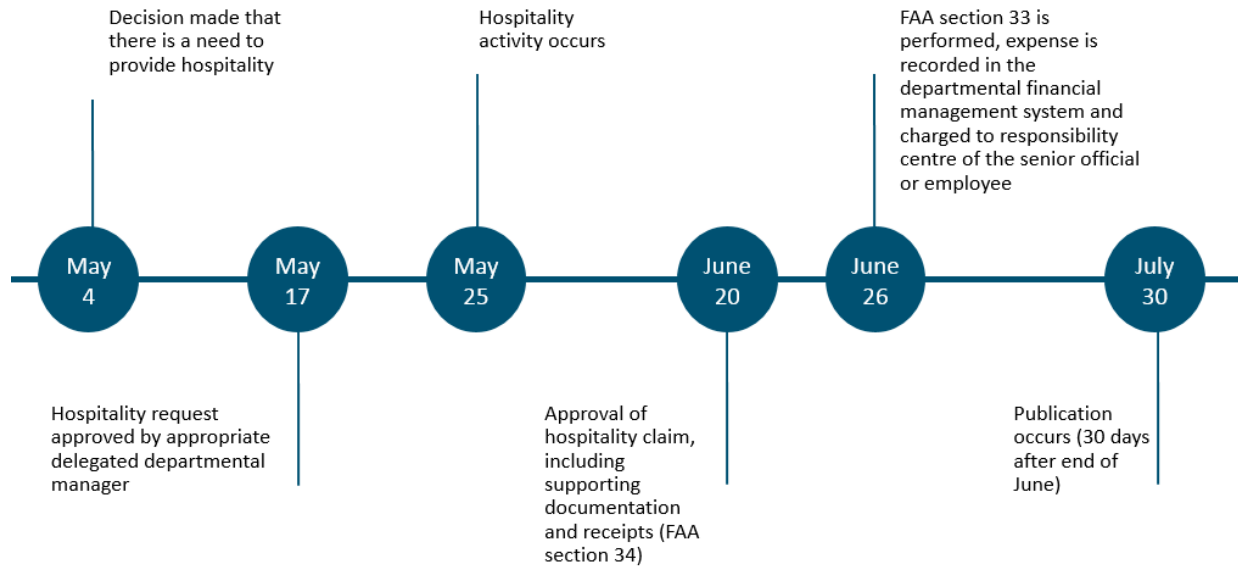
Government institutions must proactively publish all hospitality expenses related to an activity and charged to the budget of the senior officer or employee even if this individual did not attend the activity.

Figure 2 shows an example of how to determine when a hospitality expense must be published. For simplicity, the example provided is for the publication of hospitality expenses for a senior officer or employee in a department.



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**Figure 2: sample timeline for the proactive publication of hospitality expenses**



See Appendix B for details on each hospitality information field that is required to be proactively published.

## 8. Travel and hospitality receipts

[Further guidance to come]

## 9. Where to proactively publish

[Further guidance to come]

## 10. Exemptions

In certain circumstances, the proactive publication of government travel and hospitality expenses is not required or is not permitted under the [Access to Information Act](#). For example, the publication of such expenses is not required if the information would compromise national security, public safety, or ongoing criminal investigations. Publication is not permitted if the information was created in the course of assisting the National Security and Intelligence Committee of Parliamentarians in fulfilling its mandate.



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Government institutions should consult with their access to information coordinators for advice on whether the publication of specific government travel and hospitality expenses is not required or is not permitted under the [Access to Information Act](#).

## 11. Monitoring

Government institutions are responsible for ensuring that information about travel and hospitality expenses is accurate and up-to-date, and that it is posted in accordance with this guide and with the following:

- the [Access to Information Act](#)
- the [Privacy Act](#)
- the [Policy on Access to Information](#) [currently under review]
- the [Directive on Proactive Publication](#) [currently under development]

## 12. References

### 12.1 Legislation

- [Access to Information Act](#)
- [Financial Administration Act](#)
- [Privacy Act](#)

### 12.2 Other relevant documents

- [Policy on Access to Information](#) [currently under review]
- [Directive on Proactive Publication](#) [currently under development]
- [Directive on Travel, Hospitality, Conference and Event Expenditures](#)
- [National Joint Council Travel Directive](#)
- [Special Travel Authorities](#)
- [Policies for Ministers' Offices](#)
- [Canada.ca Content Style Guide](#)

## 13. Enquiries

13.1 Members of the public who have questions about this guide may contact [Treasury Board of Canada Secretariat Public Enquiries](#).





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13.2 For guidance related to the [Access to Information Act](#) or the [Privacy Act](#), individuals from departments should contact the Information and Privacy Policy Division of Treasury Board of Canada Secretariat at [ippd-dpiprp@tbs-sct.gc.ca](mailto:ippd-dpiprp@tbs-sct.gc.ca).

13.3 Individuals from departments should contact their departmental financial policy group for guidance about the [Directive on Travel, Hospitality, Conference and Event Expenditures](#). Individuals from departmental financial policy groups may contact [Financial Management Enquiries](#) for interpretation of the [Directive on Travel, Hospitality, Conference and Event Expenditures](#).

13.4 Individuals from departments should contact their [Designated Departmental Travel Coordinator](#) for guidance about the [National Joint Council Travel Directive](#) or the [Special Travel Authorities](#). Designated departmental travel coordinators may email [ZZVOYAGE@tbs-sct.gc.ca](mailto:ZZVOYAGE@tbs-sct.gc.ca).

13.5 Individuals from departments should contact [mino-cabmin@tbs-sct.gc.ca](mailto:mino-cabmin@tbs-sct.gc.ca) for any guidance about the [Policies for Ministers' Offices](#).

13.6 Individuals from Crown corporations or wholly owned subsidiaries should contact their portfolio department for guidance about this guide.

13.7 Individuals should contact [open-ouvert@tbs-sct.gc.ca](mailto:open-ouvert@tbs-sct.gc.ca) for information on Open.Canada.ca.



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## Appendix A: travel expense information to be proactively published

Government institutions must publish the information in Table 2 for each trip taken by any individual listed in section 4 of this guide.

**Table 2: information fields for travel**

Field	Description
Reference number	<p>A unique reference number given to the published expense report for each trip</p> <p>Having a unique identifier for each trip helps users find a specific item if they need to change or delete it.</p> <p><b>Example:</b> T-2018-P1-00001  T: travel  P: period</p> <p><b>Note:</b> This sequence continues for each trip, as follows, for example:  T -2018-P1-00002  T -2018-P1-00003  T -2018-P1-00004</p>
Disclosure group	<p>The group to which the individual belongs. Choose one of the following:</p> <ul style="list-style-type: none"> <li>• Minister / ministerial advisor / ministerial staff / parliamentary secretary / exempt staff</li> <li>• Senior officer or employee</li> </ul>
Title	<p>Position title of the person who travelled</p> <p><b>Examples</b></p> <ul style="list-style-type: none"> <li>• Vice-Chairperson</li> <li>• Deputy Minister</li> <li>• Parliamentary Secretary</li> <li>• Assistant Deputy Minister, Programs Branch</li> </ul>
Name	Name of the person who travelled



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Field	Description
Organization	Name of the government institution
Purpose of travel	<p>A short description of the reason for the trip</p> <p>The description should be no more than one line, if possible, and acronyms should be avoided.</p> <p><b>Examples</b></p> <ul style="list-style-type: none"> <li>• Attend North American Free Trade Agreement trade mission</li> <li>• Give presentation at the Ontario Chamber of Commerce</li> <li>• Attend Government of Canada Leadership Conference</li> <li>• Team Canada trade mission meetings</li> </ul>
Dates of travel	<p>Start and end dates for the full period of the travel</p> <p>Dates should be formatted as YYYY-MM-DD.</p> <p><b>Examples</b></p> <ul style="list-style-type: none"> <li>• Start date: 2017-12-05</li> <li>• End date: 2017-12-06</li> </ul>
Places visited	<p>All places visited during the trip</p> <p>Use the full city or region, province or state, and country name, where possible.</p> <p><b>Examples</b></p> <ul style="list-style-type: none"> <li>• Ottawa, Ontario, Canada</li> <li>• New York City, New York, United States</li> </ul>
Air fare	<p>Total cost of any airline tickets</p> <p><b>Aircraft owned or operated by Government of Canada</b></p> <p>If the individual travelled on an aircraft that is owned or operated by the Government of Canada, charges may not be levied in some cases. Use of such aircraft, however, should still be indicated. If charges were levied for</p>



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Field	Description
	the use of such aircraft, those charges should be indicated. See section 6.3 of the <a href="#">Policies for Ministers' Offices</a> for details.
Other transportation	Total cost of any other forms of transportation (for example, train, bus, vehicle rental, private vehicle, taxis)
Lodging	Total cost of accommodation
Meals and incidentals	Total cost of meals and incidental expenses
Other expenses	Total cost of all other items that are not covered by the above fields (for example, special passport, visas, associated photos, calls to the office or home, dependant care where applicable).
Total amount	The total of the amounts listed above.
Additional comments	Additional explanatory comments (as required).

## Notes

- Amounts must be reported in Canadian dollars and include taxes.
- Expense items should appear in chronological order according to the date(s) in which the travel expenses were reimbursed. For government institutions using Open Canada, the travel expenses will be published in the order of most recently uploaded.
- Government institutions that have no travel expenses to report in a period must submit a report that states “Nothing to report” (known as a nil report). Institutions are not to publish nil reports for individuals who have no travel expenses for a publication period.
- **Spousal travel:** When the spouse of a minister accompanies that minister on official government business, in accordance with the [Policies for Ministers' Offices](#), the travel expenses incurred by the spouse must be included in the minister's travel expense claims and must be published. In such situations, the spouses' presence on the trip is to be indicated in the Purpose of travel field (for example, “Attend state funeral - Accompanied by spouse”).
- **Dependant travel:** Travel expenses for dependants can be claimed under very specific circumstances, which are set out in the National Joint Council [Travel Directive](#). If dependant travel expenses are allowed under those instruments, they should be included in the official's travel claims and should be published. Such a situation could happen when a senior official or employee is on travel status for an extended period of time and,



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as an alternative to weekend travel home by the senior official or employee, the person's spouse or dependant may be authorized to travel to the person's assigned work location when there is no additional cost to the employer.

- **Member of Parliament (MP) travel:** Under the [Policies for Ministers' Offices](#) and the [Special Travel Authorities](#), members of Parliament (MPs) may, in some circumstances, accompany a minister as a guest or may travel on the minister's behalf. If the travel expenses incurred by an MP in such circumstances are charged to the minister's budget, they should be published and would be indicated in the Purpose of travel field. Example: "Infrastructure Canada announcement - Accompanied by Joe Smith, MP" or "Infrastructure Canada announcement - Joe Smith, MP, on behalf of Minister Jones."
- **Relocation:** Travel expenses incurred for the purposes of relocation under the National Joint Council [Relocation Directive](#) are not subject to proactive publication.



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#### **Figure 4: example of a proactive publication of travel expenses**

This is an example for illustrative purposes only.

**Reference number:** T-2018-P10-00013

**Disclosure group:** Minister / ministerial advisor / ministerial staff / parliamentary secretary / exempt staff

**Title:** Minister of Veterans Affairs Canada

**Name:** Smith, John

**Organization:** Veterans Affairs Canada

**Purpose of travel:** Attend a wreath-laying ceremony commemorating the 95th anniversary of the Battle of Verdun

**Travel start date:** 2018-10-22

**Travel end date:** 2018-10-23

**Places visited:** Verdun, France

**Airfare:** \$1,000.00

**Other transportation:** \$50.00

**Lodging:** \$300.00

**Meals and incidentals:** \$150.00

**Other expenses:** \$0.00

**Total amount:** \$1,500.00



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## Appendix B: hospitality expense information to be proactively published

Government institutions must publish the information in Table 3 for the hospitality expenses incurred by any individual listed in section 4 of this guide.

**Table 3: information fields for hospitality**

Information field	Description
Reference number	<p>A unique reference number given to each hospitality proactive publication</p> <p>Having a unique identifier for each hospitality activity helps users find a specific item if they need to change or delete it.</p> <p><b>Example:</b> H-2018-P1-00001  H: hospitality  P: period</p> <p><b>Note:</b> This sequence continues for each activity, as follows, for example:  H -2018-P1-00002  H -2018-P1-00003  H -2018-P1-00004</p>
Disclosure group	<p>The group to which the individual belongs. Choose one of the following:</p> <ul style="list-style-type: none"> <li>• Minister / ministerial advisor / ministerial staff / parliamentary secretary / exempt staff</li> <li>• Senior officer or employee</li> </ul>
Title	<p>Position title of the individual who incurred the hospitality expenses (the hospitality expenses were charged to their responsibility centre)</p> <p><b>Examples</b></p> <ul style="list-style-type: none"> <li>• Vice-Chairperson</li> <li>• Deputy Minister</li> </ul>



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Information field	Description
	<ul style="list-style-type: none"> <li>• Parliamentary Secretary</li> <li>• Assistant Deputy Minister, Programs Branch</li> </ul>
Name	Name of the individual who incurred the hospitality expenses (the hospitality expenses were charged to their responsibility centre)
Organization	Name of the government institution
Purpose of hospitality activity	<p>Provide both the forms (for example, breakfast, refreshment, lunch, reception, dinner and other forms of hospitality) and circumstances (the purpose) of the hospitality.</p> <p><b>Examples</b></p> <ul style="list-style-type: none"> <li>• Refreshments - Information Management and Policies Committee meeting</li> <li>• Reception - Maltese delegation</li> <li>• Dinner - Trade discussions with United States and Mexican officials</li> <li>• Refreshments and lunch - Award ceremony for Treasury Board Secretariat employees</li> </ul>
Date of hospitality activity	<p>Start and end dates for period in which hospitality was provided.</p> <p>Dates should be formatted as YYYY-MM-DD.</p> <p><b>Examples</b></p> <ul style="list-style-type: none"> <li>• Start date: 2017-12-06</li> <li>• End date: 2017-12-06</li> </ul>
Municipality where the hospitality activity took place	<p>Municipality where hospitality was provided.</p> <p>Use the full city or region, province or state, and country name, where possible.</p> <p><b>Example</b></p> <ul style="list-style-type: none"> <li>• Montréal, Quebec, Canada</li> </ul>





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Information field	Description
Name of any commercial establishment or vendor involved in the hospitality activity	<p>The name of the commercial establishment that provided the hospitality (for example, restaurant, hotel or other location) and/or vendor (for example, a caterer).</p> <p>Note the following:</p> <ul style="list-style-type: none"> <li>• Another government department is not a vendor for the purposes of this requirement. A Crown corporation is a vendor for the purposes of this requirement only if it is a non-agent Crown corporation (for example, one of the museums established under the <a href="#">Museums Act</a>).</li> <li>• Proactive publication of the name of the venue is required if a room is rented in order to provide the hospitality activity and the venue is a commercial establishment. It is not required if the venue is a government venue, unless operated by a non-agent Crown corporation. This includes situations where the room was rented for the sole purpose of providing hospitality or the room had a shared purpose (for example, the room was rented for a business meeting and hospitality was provided in the same room).</li> </ul> <p><b>Example</b> Le Centre Sheraton</p>
Number of persons who attended the hospitality activity	<p>The total number of attendees and the breakdown according to the number of Government of Canada officials and the number of guests.</p> <p>Names of the attendees are not required.</p> <p><b>Example</b> Attendees (Government of Canada officials): 7 Attendees (guests): 5</p>
Total amount of the expenses for the hospitality activity	The total of the costs of the hospitality activity.
Additional comments	Additional explanatory comments (as required).



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## Notes

- Reported amounts must be in Canadian currency and include taxes.
- Expense items should appear in chronological order according to the date(s) in which the hospitality expenses were reimbursed. For government institutions using Open Canada, the hospitality expenses will be published in the order of most recently uploaded.
- Government institutions that have no hospitality expenses to report in a period must submit a report that states “Nothing to report” (known as a nil report). Institutions are not to publish nil reports for individuals who have no hospitality expenses for a publication period.



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### Figure 5: example of a proactive publication of hospitality expenses

This is an example for illustrative purposes only.

**Reference number:** H-2018-P4-00006

**Disclosure group:** Senior officer or employee

**Title:** Chief Financial Officer

**Name:** Smith, John

**Organization:** Fisheries and Oceans Canada

**Purpose of hospitality activity:** Refreshments and lunch - Aspiring Leaders Symposium

**Start date:** 2018-05-25

**End date:** 2018-05-25

**Municipality where the hospitality activity took place:** Ottawa, Ontario, Canada

**Name of any commercial establishment or vendor involved in the hospitality activity:**  
Shaw Centre

**Attendees (Government of Canada officials):** 150

**Attendees (guests):** 4

**Total amount of the expenses for the hospitality activity:** \$7,710.55