



# **Guideline on Travel, Hospitality, Conference and Event Expenditures**

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# Guideline on Travel, Hospitality, Conference and Event Expenditures

## 1. Release Date

1.1 This guideline was released in December 2013 and replaces the following documents:

- [Guideline on Amendments to the Directive on the Management of Expenditures on Travel, Hospitality and Conferences](#), issued December 10, 2012;
- [Travel Approval Guidelines for Deputy Ministers and Heads of Agencies, Boards and Commissions \(Deputy Heads\)](#), issued November 12, 2010; and
- [Template and Guidance for Reporting Departmental Total Annual Expenditures on Travel, Hospitality and Conferences](#), issued May 30, 2011.

## 2. Context

2.1 The purpose of this guideline is to assist departments in implementing the [Directive on Travel, Hospitality, Conference and Event Expenditures](#) (the directive). It is to be read in conjunction with the directive.

2.2 This guideline provides departments with additional information and recommended best practices on how to implement certain provisions of the directive. The layout of this guideline is organized consistent with the directive's appendices.

2.3 The directive and this guideline support the travel requirements set out in the National Joint Council's (NJC's) [Travel Directive](#) and the [Special Travel Authorities](#).

2.4 The directive recognizes the importance of departments having effective oversight mechanisms and controls in place so that travel, hospitality, conferences and other events and associated expenditures are managed effectively and economically. The approach to sustained cost reductions or minimization is consistent throughout the directive and to support decision making.

2.5 The principle of transparency and disclosure to senior management and the minister underpin the directive. The chief financial officer (CFO) is encouraged to engage his or her deputy heads to confirm the desired treatment of certain approvals, including those where discretion could be applied. Factors such as public perception, optics or visibility, nature, scale, or significance of an event and ministerial expectations may all affect the determination of whether an activity should be classified as an event or not.

2.6 Grants and contributions payments made in accordance with the [Policy on Transfer Payments](#) are not subject to the provisions of the directive.

## 3. Definitions

3.1 See definitions in the directive.

## 4. Travel

### 4.1 Travel plans

4.1.1 Travel plans are important to support senior management oversight, decision making and monitoring. In some situations, departments and managers can predict in great detail who will need to travel, and when and where. In others, it will be necessary to react to unforeseen circumstances that necessitate travel approval outside of such a plan. A travel plan should include sufficiently detailed travel cost estimates and a rationale, as set out in Table 1 of the directive's [Appendix 1](#), where the approved plan is to be used to confer expenditure initiation approval for travel. Travel plans can be produced on a monthly, quarterly, semi-annual or annual basis, depending on departmental operational needs.

4.1.2 The format and content of travel plans should be standardized throughout the department in order to provide consistent departmental approval. It is recommended that the CFO develop and coordinate the department's travel plan process. This process should establish departmental procedures for approving travel plans and for handling trip approvals outside of such plans. Departments should also determine their approach to monitoring actual costs against planned expenditures.

4.1.3 It is recommended that travel planning and approvals be coordinated with event approvals in order to maximize efficiencies in the approval process under this directive.

### 4.2 Travel authorization

#### 4.2.1 Delegation

Paragraph 1.2.2 in Appendix 1 of the directive enables the deputy head to delegate travel authority to positions below the senior departmental manager level when the three conditions outlined in paragraph 1.2.2 are met. Such delegation will need to

be reviewed should significant departmental reorganizations or mergers occur. Where delegation to managers below the senior departmental manager level is permitted, it is up to a department to determine how many and which managers should exercise the delegations in order to meet operational needs.

#### **4.2.2 Blanket travel authorities**

4.2.2.1. Blanket travel authorities (BTAs) can be used to pre-authorize a public servant's repetitive or frequent travel for a specific purpose, in a specific geographical area, for a period of time. BTAs cannot be issued to non-public servants. BTAs are to include reasonable estimates of costs and related elements from Table 1 in Appendix 1 of the directive. BTAs may be provided for terms greater than one year as long as the person remains in the same position and performs the same duties. However, commitments in the financial system for a BTA can be recorded only on an annual basis. Further details on creating and determining the content of BTAs are provided in the NJC's Travel Directive.

4.2.2.2. If an employee will be attending an event and travel is required, the expenditure initiation approval for the event takes precedence over any BTA arrangement in place for that employee. Therefore, the travel costs otherwise approved under a BTA are to be included in the total departmental estimate of event costs.

#### **4.2.3 Local travel exemptions**

The department's financial policy instructions should include a definition of "local travel" that supports the department's operational circumstances. This should define the limits under which local travel in those areas would be excluded from travel approvals in the directive. As this definition pertains to expenditure initiation authority for travel, it is independent of the NJC's Travel Directive module definitions related to travel entitlements.

#### **4.2.4 Approval of deputy head travel**

Approval authority for a deputy head's travel is normally expected to be exercised by the departmental CFO. In all cases, it is recommended that departments establish formal written policies or procedures for approval and payment of deputy head travel expenses.

#### **4.2.5 Non-public servant and contractor travel**

4.2.5.1. Non-public servants may include, but are not limited to, Canadians who are travelling in order to receive departmental services and programs, individuals attending departmentally hosted consultations and negotiations, contractors doing the work specified in their contract, or persons being interviewed for departmental employment. Where such travel is paid for by the department, the trip authorization elements outlined in Table 1 in Appendix 1 of the directive are to be captured and recorded for all non-public servant travel on an individual trip basis, or for the purpose of a costed travel plan. Effective April 1, 2014, detailed object codes for non-public servant travel will form part of the Government-Wide Chart of Accounts for each of the five travel categories in order to record non-public servant travel costs.

4.2.5.2. It is important to note that contractor travel approvals pertain only to specific travel requirements set out in a contract where the contractor will be reimbursed for such travel costs. For example, for a contract that requires the contractor to moderate meetings in specified distant locations, explicit approval of such travel is required. It is a departmental decision to determine where the most efficient and effective point in the contracting process is in order to obtain the necessary travel approval authority from the senior departmental manager.

4.2.5.3. In situations where a contract for professional services has been awarded without a provision to reimburse travel expenses and it is subsequently determined that such contractor travel is indeed required, then the travel component of the contract amendment is to be approved by the senior departmental manager or appropriate delegate in the circumstances.

4.2.5.4. The directive's requirements apply to any new contracts for services approved on or after its effective date of August 1, 2013. However, for the remainder of fiscal year 2013–14, contractor travel will continue to be coded under Standard Object 04—Professional and Special Services in order to protect the integrity of Government of Canada data. However, as of April 1, 2014, all contractor travel costs will be recorded in the Government-Wide Chart of Accounts under the new detailed object codes for non-public servant travel.

#### **4.2.6 New travel data coding**

4.2.6.1. Financial system application groups and shared travel services groups should determine the most efficient and reasonable processes to capture the directive's Table 1 data elements. Departments have the option of recording Table 1 data elements in either the Departmental Financial and Materiel Management System (DFMS) or in a related system. The related system can be an online system such as the Shared Travel Services travel authorization module, a departmental online system, or a departmental process that uses travel authorization forms. Departments may use the system that best suits their needs, including switching to more efficient systems as they become available. If a related system is not used, the expectation is that the DFMS will directly capture the new Table 1 data elements through the use of new general ledger codes aligned to the 10 new detailed object codes.

4.2.6.2. Although the description for element F (mode of transportation) in Table 1 of the directive lists 10 sub-modes as examples, it is expected that most future enquiries would relate to the following six transportation subgroups: air, rail, rental motor vehicle, personal motor vehicle, taxi and other (comprises any additional type of transportation that is relevant to a trip such as bus, ferry and public transit).

4.2.6.3. Paragraph 1.3.1 of Appendix 1 of the directive sets out the expectation that the DFMS or related system is able to collect and report on both the authorized and actual amounts for each trip for the following elements in [Table 1](#): element F (six

sub-modes), element G, element H and element I.

#### **4.2.7 Travel of a minister and of minister's exempt staff**

For greater clarity, travel approval authority required under Appendix 1, paragraph 1.2.1 of the directive does not apply to a minister and a minister's exempt staff for situations where they are travelling in support of the department's mandate. However, departmental staff seconded to a minister's office and contractors being reimbursed travel expenses from the departmental budget are subject to paragraph 1.2.1 requirements.

The CFO may wish to advise the minister's chief of staff on the development of appropriate departmental office procedures. Because travel costs for the minister and exempt staff are classified as non-public servant travel, these costs should be recorded by the department using the same detailed object codes as for non-public servant travel in the Government-Wide Chart of Accounts. Such costs also form part of the annual department report on total travel expenditures.

## **5. Hospitality**

### **5.1 Hospitality planning**

5.1.1 Departments are encouraged to establish a hospitality plan for future hospitality requirements in order to streamline the approval of multiple hospitality events by the appropriate delegated authority.

5.1.2 It is recommended that hospitality planning and approvals be coordinated with event approvals in order to maximize efficiencies in the approval process under the directive.

### **5.2 Hospitality approval**

5.2.1 Departments are required to clearly identify and determine costs of proposed hospitality. If the nature or extent of hospitality changes significantly from what was originally approved prior to the event, an amended approval at the appropriate delegated authority level is required. Departments are expected to monitor their forecasted costs against actual expenses in order to minimize significant variances.

5.2.2 Paragraph 2.2.6 in Appendix 2 of the directive indicates that the CFO will be the approval authority for hospitality when the deputy head is in attendance. This applies to cases where deputy head approval would normally be required for the hospitality. In order to avoid the perception of conflict of interest on the part of the deputy head, the CFO can approve the hospitality up to the limits delegated to the deputy head, including when the CFO is also in attendance at the same hospitality event.

5.2.3 If approval for an event is required and that event includes hospitality, it is recommended that these be approved together at the highest approval level, where possible, in order to maximize efficiencies. For example, even if travel and other costs are low, if a conference event organized by a department includes food and beverage costs that exceed the maximum cost per person outlined in Table 2 of Appendix 2 of the directive, ministerial approval may be required. Departments can determine how to consolidate or coordinate approvals of events. In the case where the CFO has approved hospitality due to deputy head attendance at a hospitality event, the deputy head would approve the event within event approval authorities, as applicable.

## **6. Conferences**

### **6.1 Conference planning**

6.1.1 It is considered a best practice for departments to plan the necessary departmental staff attendance and identify any additional required event or travel approval for expected upcoming conferences. Conferences that have travel costs can therefore form part of a travel plan and be approved at the same time.

### **6.2 Conference travel coding**

6.2.1 To help ensure consistent government-wide coding, attendees of a conference for training purposes should have their travel costs coded in relation to the directive's Appendix 1, paragraph 1.1.2(4) in support of training. However, if the traveller is a presenter at the conference or is representing his or her department in delivering its core mandate, then the travel costs are to be coded to Appendix 1, paragraph 1.1.2 (1).

## **7. Events**

### **7.1 Event planning**

7.1.1 Delegated managers should engage their CFO and/or deputy head as appropriate when it is not clear whether an event or class of events requires approval as set out in the directive.

7.1.2 It is recommended that when events are planned, any component travel, conference and hospitality approval be streamlined to the most senior authority where possible, to maximize efficiencies.

### **7.2 Cost of events**

7.2.1 In addition to the costs identified in the directive, the total cost of an event includes expenses incurred by the minister or the minister's staff for event activities related to a department's programs.

7.2.2 The cost of a departmental audit committee meeting, being an event, does not include remuneration of any external departmental audit committee members. However, travel expenses incurred by external members will be reimbursed and will form part of the cost of the event.

### 7.3 Event approvals

7.3.1 Where up-front costs for a major event are being paid by a department but the reimbursement of some costs will be sought from departmental or external participants, the event approval authority will be determined based on the total costs of the event prior to any reimbursement. However, the planned reimbursements would be disclosed to the event approval authority. In addition, in situations where a contractor is hired to organize an event and is responsible for paying all expenses, receiving all revenues and charging the department a net cost, the same event authority principle applies whereby the total cost of the contract should be approved by the appropriate event approval authority in that department.

7.3.2 Where a department is hosting an event that includes participants from other departments and the host department's costs exceeds \$25,000 (i.e., requiring ministerial approval), the host department is also required to disclose to its minister, for information purposes, the participating departments' estimated total event costs. Each department participating in the event will be required to obtain its own travel and event approvals as appropriate.

7.3.3 Given the need for neutrality or independence of the departmental internal audit function, activities related to internal audit engagements and departmental audit committee meetings are considered events that require approval under the directive. On this basis, the deputy head will be the highest required approval authority for event approval for the conduct of an internal audit engagement, including where total expected costs will exceed \$25,000. This may be particularly pertinent where there is travel to a regional office or to participate in prolonged audits in regions.

7.3.4 Departments are expected to monitor planned versus actual event costs in order to minimize significant cost increases for a specific event. If approval has already been rendered, an updated approval should be sought.

### 7.4 Training

7.4.1 Training activities are considered events. Paragraph 4.1.3 of the directive provides direction as to which training activities may not require event approval. Requests by individuals to attend a particular training event will need to be assessed on a case-by-case basis to determine whether they meet the event exemption criteria in paragraph 4.1.3. The event costs for those individuals that do not meet the event exemption criteria for a particular training activity will need event approval. The number of, and costs for, employees whose training qualifies as exempted training should be provided, for information purposes, to the event approval authority.

7.4.2 Appendix 4, paragraphs 4.1.3(a) to (c) detail the training activities that do not require event approval. In all three cases, the training activities relate to ensuring that staff are qualified to perform their assigned duties. Sub-paragraph (a) relates to approved formal programs delivered by a department to its staff. Sub-paragraph (b) is for a formalized program of instruction that has a formal curriculum and established learning objectives delivered by a reputable third party normally on an ongoing or repetitive basis. Sub-paragraph (c) has two key elements that must be met in order for the formalized program of instruction or accreditation to be exempted: 1) the professional body that the employee is a member of is recognized by federal or provincial statute; and 2) the program of instruction must be certified or accepted by the professional body for acquiring or maintaining accreditations required by staff as part of their duties. The need for accreditation to perform one's duties can be confirmed by either 1) the essential qualification in an employee's position description; or 2) annual membership fees for that particular designation that are paid directly by the department or reimbursed to the employee through a provision in the employee's collective agreement.

7.4.3 To help ensure consistent government-wide coding, all travel expenses incurred for training activities should be coded to Appendix 1, paragraph 1.1.2 (4).

## 8. Approvals and Planning for Taxes

8.1 In order to determine the level of approval authority for travel, hospitality, conferences and events, the Goods and Services Tax / Harmonized Sales Tax (GST/HST) and the Quebec Sales Tax (QST) should be included in the total for planning and approval purposes. For the recording of the GST/HST and QST incurred for actual expenses, departments should charge these to the GST/HST Refundable Advance Account or the QST Refundable Advance Account, respectively. For detailed instructions, refer to the [Directive on the Application of the Goods and Services Tax/Harmonized Sales Tax](#), the [Directive on the Payment, Collection and Remittance of Provincial Taxes and Fees](#), and associated guidelines.

8.2 In general, provincial sales tax (PST), except for QST, is not payable on federal government purchases. However, if employees use personal funds or their individual designated travel card to pay for such items as meals, taxis, vehicle rentals and hotel accommodations, which will then be reimbursed to the employee, PST will be charged and, therefore, should be included in the total for planning and approval purposes. For the recording of the PST paid as part of reimbursements to employees, departments should charge these amounts to the departmental operating vote.

## 9. Reporting of Departmental Travel, Hospitality and Conference Expenditures

9.1 The directive requires annual reporting of total departmental expenditures on travel, hospitality and conference fees. Such reporting is published on the departmental website and posted in conjunction with the release of departmental performance reports. Details are provided in [Appendix A](#), [Appendix B](#) and [Appendix C](#) of this guideline.

9.2 On a quarterly basis through their websites, departments proactively disclose certain information on travel and hospitality expenses of selected government officials, as well as information on contracts, grants and contributions, and position reclassifications. Proactive disclosure reflects broader government commitments to transparency and strengthened accountability within the public sector. The Chief Information Officer Branch of the Treasury Board of Canada Secretariat provides guidance to departments on the content and timing of all such reports.

## 10. Enquiries

10.1 For interpretations of this policy instrument, please contact your departmental financial policy group. Financial policy directors or their equivalent may contact [Contact Financial Management by email: Financial Management](#) for policy interpretations.

For public enquiries regarding this policy instrument, please contact [TBS Public Enquiries](#).

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# Appendix A – Template and Guidance for Annual Reporting on Travel, Hospitality and Conferences

## 1. Introduction

1.1 This template and guidance is issued to support chief financial officers in planning and preparing the annual departmental report on travel, hospitality and conference (THC) expenditures for the fiscal year 2013–14 and onward. Note that total event expenditures are not included in the annual departmental report. The following sections outline the expected content and format of the report, along with guidance on the type and nature of expenditures and related information to be included. The provisions of this template and guidance assist in reporting to ensure consistency and minimize efforts across government in public reporting of THC expenditures by departments.

1.2 The *Directive on Travel, Hospitality, Conference and Event Expenditures* requires departments to disclose “the total annual expenditures for each of travel, hospitality, and conference fees for the department, through its website, including a brief description of the main variances from the previous year’s actual expenditures. The timing of this disclosure is to coincide with the tabling of the Departmental Performance Report.” Departments are not required to provide an explanation of variances in their first annual report. Variance explanations are required only in the second and subsequent annual reports. Departments are recommended to post their reports on the proactive disclosure section of their website.

## 2. Content of the Annual Report on Travel, Hospitality and Conferences

2.1 The objective of the annual report on THC expenditures is to provide the following:

- The department’s total annual expenditure for each of travel, hospitality and conferences;
- Information on how the expenditures were incurred in respect of the department’s mandate and business objectives; and
- A brief explanation of the variance in expenditures from year to year, with the exception of the first annual report (see below).

2.2 In addition, for travel expenditures only, departments will provide a breakdown of the travel expenditures by:

- Travel for public servants;
- Travel for non-public servants; and
- International travel incurred by their minister and minister’s staff when such expenditures are charged to their departmental budget as part of a departmental program (where applicable).

2.3 Note that “international travel incurred by their minister and minister’s staff” is reported separately. It should be included in the amount reported for travel for non-public servants. Refer to the [policies for ministers’ offices](#) for guidance on travel incurred by ministers and minister’s staff.

2.4 New departments are not required to provide an explanation of variances for their first annual report. The objective of the first annual report is to establish a baseline for future year variance analysis (i.e., the first reports will make public only annual expenditures for the current fiscal year, with no variance explanations). Comparison with the previous year and related variance explanations will commence only with the department’s second annual report. Departments that have undergone major organizational changes should contact the Office of the Comptroller General for specific guidance on reporting.

2.5 Templates for preparing the first annual report, and for the second and subsequent annual reports on THC expenditures, are provided in Appendices B and C, respectively, of this guideline.

## 3. Posting of the Annual Report on Travel, Hospitality and Conferences

3.1 Because the information in the THC annual report complements the detailed information on travel and hospitality already

disclosed on departmental proactive disclosure web pages, it is recommended that the THC annual report also be posted on the departmental proactive disclosure web page. Having departments post this information to the same location facilitates readers being able to easily access this information.

3.2 All THC annual reports should remain available on the proactive disclosure web page, consistent with requirements for the maintenance of public information.

## 4. Definition of Categories of Expenditures

4.1 The following definitions provide guidance on the nature and type of expenditures in each of those categories and sub-categories:

- **Conference fees expenditures:** Consistent with the description in the Government- Wide Chart of Accounts— Object (0823) and under the provisions of the *Directive on Travel, Hospitality, Conference and Event Expenditures*, conference expenditures refer to the amount paid for fees to attend a conference, congress, convention, seminar or other formal gathering in one location where participants discuss, contribute to or are informed about matters of common interest.

Conference fees expenditures exclude amounts paid for the following:

- Attendee fees where the primary purpose is to enable participant training in order to maintain or acquire skills or knowledge;
  - Travel costs to attend a conference; and
  - Costs to host a conference (e.g., facility rental, hospitality, equipment rental).
- **Hospitality expenditures:** Consistent with the description in the [Government-Wide Chart of Accounts—Object \(0822\)](#), hospitality expenditures refer to amounts paid for the provision of hospitality to individuals under the provisions of the *Directive on Travel, Hospitality, Conference and Event Expenditures* and hospitality governed by other authorities such as the *Official Hospitality Outside Canada (OHOC)* policy established by Foreign Affairs, Trade and Development Canada and the *Heads of Post Directive* and the *Foreign Service Official Hospitality Directive*.
- **Travel expenditures:** Consistent with the description in the [Government-Wide Chart of Accounts—Objects \(0201 and 202\)](#), travel expenditures include travelling and transportation expenses of public servants and non-public servants, including when a travel agency invoices a department for travel expenditures. It includes the following:
    - The transportation of people by air, rail, sea, bus, taxi, air taxi and tolls; and
    - Meals, incidentals and accommodation services such as hotels, motels, corporate residences, apartments, private non-commercial accommodation, and government and institutional accommodation.

Note that if a contract for services requires the payment or reimbursement of contractor travel expenses, such expenses are to be recorded as non-public service travel starting in fiscal year 2014–15. The impact of this coding change that will take effect April 1, 2014, if significant, should be included in the explanation of expenditure variances in the 2014–15 report.

## Appendix B: Template for Reporting for the First Annual Report

[Department Name]

### Report on Annual Expenditures for Travel, Hospitality and Conferences

*(This template provides generic text that should be included in each report.)*

As required by the Treasury Board *Directive on Travel, Hospitality, Conference and Event Expenditures*, this report provides information on the total annual expenditures for each of travel, hospitality and conference fees for [department name] for the fiscal year ending March 31, YYYY.

This information is updated annually and does not contain information withheld under the *Access to Information Act* or the *Privacy Act*.

Expenditures on travel, hospitality and conference fees incurred by federal departments and agencies are related to activities that support a departmental or agency mandate and the government's priorities.

In particular, for [department name], this includes [the delivery of the following core programs and services to Canadians]:

- Provide a brief description of the department's mandate, major programs and linkages with core legislation/regulations as appropriate.
- The purpose of this short introduction (a few sentences) is to set out the key contextual information to properly position and enable accurate understanding of the expenditures incurred by the department in the area of travel, hospitality and conference fees and how this supports achievement of departmental mandate.
- To avoid duplication of information, this description could include hyperlinks to sections of the department's *Departmental Performance Report*, *Report on Plans and Priorities* or other sources of relevant public information.

### Annual Expenditures for Travel, Hospitality and Conferences of [Department Name]

Expenditure Category

Expenditures for the Year Ending March 31,

Expenditure Category	YYYY (\$000)
Travel: Public Servants	\$Amount
Travel: Non-Public Servants	\$Amount
<b>Total Travel</b>	\$Amount
<b>Hospitality</b>	\$Amount
<b>Conference Fees</b>	\$Amount
<b>Total</b>	\$Amount
International Travel by Minister and Minister's Staff (also included in Non-Public Servant Travel)	\$Amount

**Note (if applicable):** As this is a (new/reorganized) department, no comparative numbers are available for the previous year.

## Appendix C: Template for Reporting for Subsequent Annual Reports

[Department Name]

### Report on Annual Expenditures for Travel, Hospitality and Conferences

*(This template provides generic text that should be included in each report.)*

As required by the Treasury Board *Directive on Travel, Hospitality, Conference and Event Expenditures*, this report provides information on the annual expenditures for each of travel, hospitality and conference fees for the [department name] for the fiscal year ending March 31, YYYY. It also provides the variance explanations from the previous fiscal year in each of these areas.

This information is updated annually and does not contain information withheld under the *Access to Information Act* or the *Privacy Act*.

Expenditures on travel, hospitality and conference fees incurred by federal departments and agencies are related to activities that support a departmental or agency mandate and the government's priorities.

In particular, for [department name], this includes [the delivery of the following core programs and services to Canadians]:

- Provide a brief description of the department's mandate, major programs and linkages with core legislation/regulations as appropriate.
- The purpose of this short introduction (a few sentences) is to set out the key contextual information to properly position and enable accurate understanding of the expenditures incurred by the department in the area of travel, hospitality and conference fees and how this supports achievement of departmental mandate
- To avoid duplication of effort, this description could include hyperlinks to sections of the department's *Departmental Performance Report*, *Report on Plans and Priorities* or other sources of relevant public information.
- Significant structural or program changes such as new or changed programs or initiatives, increased program budgets, mergers with other departments, and sunseting of programs could be mentioned here if there is a direct relationship to variances.

### Annual Expenditures for Travel, Hospitality and Conferences of [Department Name]

*(in thousands of dollars)*

Expenditure Category	Expenditures for the Year Ending March 31, YYYY (\$000)	Expenditures for the Previous Year Ending March 31, YYYY (\$000)	Change (\$000)
Travel: Public Servants	\$Amount	\$Amount	\$Amount
Travel: Non-Public Servants	\$Amount	\$Amount	\$Amount
<b>Total Travel</b>	\$Amount	\$Amount	\$Amount
<b>Hospitality</b>	\$Amount	\$Amount	\$Amount
<b>Conference Fees</b>	\$Amount	\$Amount	\$Amount
<b>Total</b>	\$Amount	\$Amount	\$Amount
International Travel by Minister and Minister's Staff (also included in Non-Public Servant travel)	\$Amount	\$Amount	\$Amount

### Significant Variances Compared With the Previous Fiscal Year

This section is used to provide a brief explanation of significant variances from the previous year's annual expenditures for each category.

#### Travel

**Public servants:** Compared with fiscal year YYYY-YY, departmental travel expenditures by public servants increased/decreased

mainly due to:

Provide a brief explanation of the significant reason(s) for the increase/decrease in annual expenditures for travel of public servants.

**Non-public servants:** Compared with fiscal year YYYY-YY, departmental travel expenditures by non-public servants increased/decreased mainly due to:

Provide a brief explanation of the significant reason(s) for the increase/decrease in annual expenditures for travel of non-public servants.

**Hospitality:** Compared with fiscal year YYYY-YY, departmental hospitality expenditures increased/decreased mainly due to:

Provide a brief explanation of the significant reason(s) for the increase/decrease in annual expenditures for hospitality.

**Conference fees:** Compared with fiscal year YYYY-YY, departmental conference fees expenditures increased/decreased mainly due to:

Provide a brief explanation of the significant reason(s) for the increase/decrease in annual expenditures for conference fees.

**Minister and minister's staff:** Compared with fiscal year YYYY-YY, departmental international travel expenditures by the minister and his/her staff increased/decreased mainly due to:

Provide a brief explanation of the significant reason(s) for the increase/decrease in annual expenditures for travel by the minister and minister's staff.