

Section in DTHCEE	Title	Wording in the DTHCEE	Application to Crown Corporations (to be read in conjunction to instructions given by TBS - GOS)
1 Effective Date			
1,1		This directive took effect on January 1, 2011 and is amended as of August 1, 2013. This Directive replaced the Hospitality Policy of 1993.	Date of OIC
2 Application			
2,1		This directive applies to all departments as defined in section 2 of the <i>Financial Administration Act</i> .	Yes, as per OIC
2,2		Those portions of section 6.4.3 that provide for the Comptroller General of Canada to monitor compliance with this directive within departments and/or request departments take corrective action, do not apply with respect to the Office of the Auditor General, the Office of the Privacy Commissioner, the Office of the Information Commissioner, the Office of the Chief Electoral Officer, the Office of the Commissioner of Lobbying, the Office of the Commissioner of Official Languages and the Office of the Public Sector Integrity Commissioner. The deputy heads of these organizations are solely responsible for monitoring and ensuring compliance with this directive within their organizations, as well as for responding to cases of non-compliance in accordance with Treasury Board instruments that address the management of compliance.	N/A
2,3		Appendix 2 of this directive does not apply to hospitality governed by the <i>Official Hospitality Outside Canada (OHOC)</i> policy established by Foreign Affairs and International Trade Canada and the <i>Heads of Post and Foreign Service Official Hospitality</i> directives.	Yes, as applicable
3 Context			
3,1		Parliament and Canadians expect the federal government to be well managed with the prudent stewardship of public funds, and the effective, efficient and economical use of public resources. In doing so, they also expect the government to act at all times with the highest standards of integrity, fiscal prudence, accountability, transparency and values and ethics. These fundamental management principles apply to all government expenditures.	Yes
3,2		It is also understood that a range of travel, hospitality and conference related activities are necessary in order for departments to effectively deliver services to Canadians.	Yes and Departments replaced by Crown corporations
3,3		This directive is a key financial management policy instrument that requires departments to have oversight mechanisms, accountabilities and controls in place to ensure that expenditures related to travel, hospitality, conferences and events are managed in an effective, efficient and economical manner.	Yes and Departments replaced by Crown corporations
3,4		It is expected that departments will focus travel expenditures on core mandate activities and where travel is required departments will maintain financial business processes that minimize expenditures. In addition, departments will maintain effective travel planning, approval and reporting processes and ensure the consideration of alternatives to travel such as virtual presence and other remote meeting solutions.	Yes and Departments replaced by Crown corporations
3,5		This directive falls within the <i>Policy Framework for Financial Management</i> and supports, in particular, the <i>Policy on Financial Resource Management, Information and Reporting</i> , the <i>Policy on Internal Control</i> and the <i>Policy on Financial Management Governance</i> .	N/A
3,6		This directive is also to be read in conjunction with the <i>Values and Ethics Code for the Public Sector</i> and that of your respective organization, other financial management policy instruments, the <i>National Joint Council Travel Directive</i> , the <i>Directive on Special Travel Authorities</i> and the <i>Framework for the Management of Compliance</i> . Further contextual information is included in the <i>Foundation Framework for Treasury Board Policies</i> .	Yes, as applicable
3,7		This directive is issued pursuant to sections 7 and 9 of the <i>Financial Administration Act</i> .	Yes but it will differ as applicable
4 Definitions			
		Definitions of key terms to be used in the interpretation of this directive are provided in Appendix 5. See published version.	
5 Directive Statement			
5,1	Objective	That travel, hospitality, conferences and event expenditures are managed with prudence and probity and represent the most economic and efficient use of funds given the nature of the activity in relation to the achievement of a department's core mandate.	Yes and department's replaced by Crown corporation's
5,2	Expected Results	Departments have effective oversight mechanisms, accountabilities and controls in place for travel, hospitality, conferences and events to ensure:	Yes and Departments replaced by Crown corporations
		a. expenditures incurred are focussed on achieving a department's core mandate;	Yes and department's replaced by Crown corporation's
		b. expenditures are minimized and where they are necessary are managed in an effective, efficient and economical manner;	Yes
		c. where travel is required justification is provided regarding: why virtual presence and other remote meeting solutions were not used to meet operational requirements; the selection of the mode of transportation, the accommodation, and the number of travellers necessary to conduct government business.	Yes and government replaced by Crown corporation
6 Requirements			
6,1		The deputy head is responsible for:	Yes and deputy head replaced with President/CEO

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6.1.1		Approving the departmental total annual budgets for travel, hospitality and conferences.	Yes and departmental replaced by Crown corporation
6.1.2		Ensuring that effective departmental oversight and control mechanisms are in place so:	Yes and departmental replaced by Crown corporation
		a. An accountability framework and decision support and reporting system is in place to manage approval processes, including to support necessary ministerial approvals, consistent with the specific approval authorities set out in Appendices 1 to 4 of this Directive;	Ministerial replaced with Chair of the Board of Directors
		b. Means to avoid or minimize travel, hospitality, conference and event costs have been considered in the approval process, including; the use of virtual presence and other remote meeting solutions whenever available and appropriate to meet the objectives; ensuring the most economical means considering the location and the scale of activities or events; the minimum number of appropriate attendees are selected; and that travel is targeted to the department's core mandate, provides value for money and is justified;	Yes and department's replaced by Crown corporation's
		c. Individual proposals for travel, hospitality, conferences and events are reasonable and appropriate and support the departmental core mandate, objectives and priorities;	Yes and departmental replaced by Crown corporation's
		d. Expenditures with respect to the annual departmental budgets for travel, hospitality and conferences are periodically reviewed during the year and managers with financial authorities have access to timely reporting to support effective monitoring and fiscally prudent decisions; and	Yes and departmental replaced by Crown corporation's
		e. The requirements for travel, hospitality, conferences and events set out in Appendices 1 to 4 are applied.	Yes
6.1.3		Under the authority of the minister , approving departmental delegation of authority matrices relative to travel, hospitality, conferences and events.	Yes as applicable under Crown organization structure; minister replaced by Chair of Board; departmental replaced by Crown corporations
6.1.4		Disclosing 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 .	Yes, department will be replaced by Crown corporation and DPR replaced with annual report
6.2		The Chief Financial Officer is responsible for:	Yes
6.2.1		Providing the deputy head with independent and objective advice and recommendations on the annual budgets and proposals, priorities and expenditures pertaining to the management of travel, hospitality, conferences and event expenditures.	Yes and replace deputy head with President/CEO
6.2.2		Supporting the deputy head and Senior Departmental Managers in establishing sustainable and robust departmental frameworks and plans, policies, financial management systems, decision support information, monitoring and reporting necessary to meet the requirements of this directive.	Yes and replace deputy head with President/CEO and replace SDM with VPs or equivalent
6.2.3		Supporting periodic reviews of expenditures necessary to meet the requirements of this directive.	Yes
6.2.4		Acting as the delegated travel approval authority in situations where the traveller is the deputy head , based on established written departmental policies and procedures.	Yes and replace deputy head with President/CEO
6.2.5		Ensuring that delegated financial authorities and associated responsibilities relative to travel, hospitality, conferences and events are clearly communicated, and adhered to by managers.	Yes
6.3	Senior Departmental Managers and other managers with delegated financial authorities are responsible for:		Replace with Vice-President(s) or equivalent
6.3.1		Ensuring within their areas of responsibility:	
		a. Means to avoid or minimize travel, hospitality, conference and event costs have been considered in the approval process, including; the use of virtual presence and other remote meeting solutions whenever available and appropriate to meet the objectives; ensuring the most economical means considering the location and the scale of activities or events; the minimum number of appropriate attendees are selected; and, that travel is targeted to the department's core mandate, provides value for money and is justified;	Yes and replace department's with Crown corporation's
		b. Individual proposals and expenditure decisions for travel, hospitality, conferences and events demonstrate that they are necessary to achieve departmental core mandates, objectives or priorities while demonstrating value for money;	Yes and replace departmental with Crown corporation

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		c. Expenditures with respect to travel, hospitality and conferences are monitored throughout the year and are considered as part of periodic reviews with recurring travel, hospitality, conferences and events periodically assessed to ensure continued relevance; and	Yes
		d. The specific requirements for travel, hospitality, conferences and events set out in Appendices 1 to 4 are applied.	Yes
6,4	Monitoring and Reporting		
6.4.1		Deputy heads are responsible for ensuring appropriate monitoring frameworks are in place to support their oversight of the sustained and effective implementation of this directive.	Yes and replace deputy heads with President/CEO
6.4.2		Chief financial officers are responsible for supporting their deputy head by overseeing the implementation and monitoring of this directive in their departments; bringing to the deputy head's attention any significant difficulties, gaps in performance or compliance issues and developing proposals to address them; and reporting significant performance or compliance issues to the Office of the Comptroller General.	Yes and replace deputy heads with President/CEO
6.4.3		The Comptroller General is responsible for monitoring departments' compliance with the requirements of this directive and conducting a review within five years.	Not Applicable
7 Consequences			
7,1		In instances of non-compliance, deputy heads are responsible for taking corrective measures within their organization with those responsible for implementing the requirements of this directive.	Yes and replace deputy heads with President/CEO
7,2		In support of the responsibility of deputy heads, chief financial officers are to ensure corrective actions are taken to address instances of non-compliance with the requirements of this directive. Corrective actions can include requiring additional training, changes to procedures and systems, the suspension or removal of delegated authority, disciplinary action and other measures as appropriate.	Yes and replace deputy heads with President/CEO
7,3		For a range of consequences for non-compliance with this directive, refer to the <i>Framework for the Management of Compliance</i> .	Not Applicable
8 Roles and Responsibilities of Government Organizations			
This section identifies other government organizations that have a role with respect to this directive. In and of itself it does not confer any authority to the administration of this directive.			
8,1	The Treasury Board Secretariat:		
8.1.1		The Financial Management Sector of the Office of the Comptroller General is responsible for the interpretation and monitoring of this Directive.	Not Applicable
8.1.2		The Acquired Assets and Services Sector of the Office of the Comptroller General is responsible for contracting policy.	Not Applicable
8.1.3		The Office of the Chief Human Resources Officer consults, interprets and advises on the <i>National Joint Council Travel Directive</i> , the <i>National Joint Council Relocation Directive</i> , the <i>National Joint Council Isolated Posts and Government Housing Directive</i> , the <i>National Joint Council Foreign Service Directives</i> , <i>National Joint Council Relocation Directive</i> , <i>Directive on Special Travel Authorities</i> and <i>Policies for Ministers' Offices</i> .	Not Applicable
10 Enquiries			
		Please direct enquiries about this directive to your department's headquarters. For interpretation of this directive, departmental financial headquarters should contact:	*Crown corporations will respond to internal interpretations and application *if they need further interpretation, they will seek help from the financial policy contacts in portfolio departments * if further interpretation is required, the departmental financial policy contacts will contact FMPD in OCG
		Financial Management Sector	
		Office of the Comptroller General	
		Treasury Board Secretariat	
		Ottawa ON K1A 0R5	
		Email: Contact Financial Management Sector by email: fin-www@tbs-sct.gc.ca	
9 References			

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	<p>9.2 Other relevant documents</p> <ul style="list-style-type: none"> • Policy on Financial Management Governance • Policy on Financial Resource Management, Information and Reporting • Policy on Internal Control • Directive on Expenditure Initiation and Commitment Control • Directive on Account Verification • Directive on the Delegation of Financial Authorities for Disbursements • Directive on Travel Cards and Travellers Cheques • Disclosure of Travel and Hospitality Expenses • National Joint Council Travel Directive • National Joint Council Isolated Posts and Government Housing Directive • National Joint Council Foreign Service Directives • National Joint Council Relocation Directive • Special Travel Authorities • Values and Ethics Code for the Public Sector • Policy Framework for Financial Management • Framework for the Management of Compliance • Guideline and Template on the Directive on Travel, Hospitality Conferences and Events Expenditures • Policies for Ministers' Offices 	<p>Except for the <i>Special Travel Authorities</i> and the <i>Guideline and Template on the Directive on Travel, Hospitality Conferences and Events Expenditures</i>, these documents do not apply. As for the <i>National Joint Council Travel Directive</i>, it does not apply in its entirety. It applies in specific areas of the Directive and it will be indicated as such in those sections.</p>	
Appendix 1 Specific Requirements for Travel			
		Introduction	
		<p>Travel covers a large spectrum of legitimate activities that are necessary to support statutory or regulatory requirements to deliver services to Canadians and to meet government priorities. In this way travel supports the direct delivery of the core mandate and operations of departments. Travel may also support other departmental objectives and priorities. The specific requirements set out in this Appendix are in addition to terms and conditions of reimbursement of travel on government business provided in the National Joint Council Travel Directive or the departmental equivalent as appropriate.</p>	<p>Yes and words in red replaced with Crown corporation(s)</p>
1.1	Planning		
1.1.1		<p>Prudent planning for travel applies to both federal employees and non-public servants. Travel is to be avoided where cost efficient alternatives are appropriate and available. Virtual presence, teleconference, videoconference and other remote meeting solutions are to be considered for every travel situation, and if not used the reason is to be documented in the travel authorization justification.</p>	<p>Yes</p>
1.1.2		<p>The following categories of travel are to be identified and form part of the travel authorization for expenditure initiation for each proposed trip:</p>	<p>Yes</p>
		<p>1. Travel that is required in support of the direct delivery of the core mandate of a department or legislative or legal requirements;</p>	<p>Yes</p>
		<p>2. Travel that is necessary to engage key stakeholders in relation to policy, program or regulatory development or renewal or other matters that support the departments' ongoing working relationship or operations with such communities;</p>	<p>Yes and departments' replaced by Crown corporations'</p>
		<p>3. Travel that is necessary to support sound internal governance of a department including management meetings and Departmental Audit Committee meetings, or that is necessary for the recruitment or hiring of employees;</p>	<p>Yes and department changed for Crown corporation and DAC for audit committee applicable</p>
		<p>4. Travel to enable the training of employees to meet the assigned duties of their positions; and</p>	<p>Yes</p>
		<p>5. Other travel.</p>	
1.1.3		<p>Where "other travel" is selected as the category for the travel a detailed explanation regarding the purpose of the travel is required as part of the travel authorization.</p>	<p>Yes</p>
1.1.4		<p>The number of departmental travellers is to be limited to the minimum necessary to deliver the business of government. The total number of travellers attending the same event or activity is to be justified for each travel authorization.</p>	<p>Yes and departmental replaced by Crown corporation</p>
1.1.5		<p>The most economical means is to be selected given the nature of the trip when booking transportation, accommodations and meeting facilities, including giving preference to using appropriate government facilities. Where possible the travel arrangements should be booked in advance to obtain optimal discounted rates.</p>	<p>Yes</p>
1.1.6		<p>Travel that forms part of contract requirements is to be coded in the Receiver General Chart of Accounts as non-public servant travel.</p>	<p>N/A</p>
1.1.7		<p>Travel that falls under the <i>National Joint Council Foreign Service Directives</i> or the <i>National Joint Council Isolated Posts and Government Housing Directive</i> is to be coded in the Receiver General Chart of Accounts solely to those items.</p>	<p>N/A</p>
1.1.8		<p>Travel in support of the relocation of employees and their dependants is not part of travel expenditure initiation under this Appendix. It is coded in the Receiver General Chart of Accounts separately and solely as relocation. Such elements are subject to the requirements of the <i>National Joint Council Relocation Directive</i>.</p>	<p>Yes, as applicable. Relocation travel should be coded separately.</p>

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1.1.9		Blanket travel authorities (BTA) as specified under the <i>National Joint Council Travel Directive</i> are not to be used for a departmental organization or other group of employees. These approval authorities will follow the same travel authorization process under this Directive. Cost information in the travel authorization will reflect the best cost estimates available at the time.	Yes
1.2	Travel Authorization		
1.2.1		The authority to approve travel in a department may only be delegated by the Deputy Head to the Senior Departmental Manager level unless further delegated under section 1.2.2.	Yes and replace Deputy Head with President/CEO replace SDM with VPs or equivalent
1.2.2		The Deputy Head may delegate the authority to approve travel to appropriate managers below the Senior Departmental Manager level where <u>all</u> of the following three conditions are satisfied:	Yes and replace Deputy Head with President/CEO and replace SDM with VPs or equivalent
		a. where the program operations are regionally or globally dispersed;	Yes
		b. where the potential for delay in obtaining approval at the Senior Departmental Manager level could be injurious to the public interest or timely delivery of departmental services or operations; and	Yes and replace SDM with VPs or equivalent
		c. there is no senior departmental manager present in the regional or foreign office.	Yes and replace SDM with VPs or equivalent
1.2.3		Expenditure initiation for travel may be done in either of two ways:	
		a. approval by the delegated manager of the travel authorization for a trip; or	Yes
		b. approval by the appropriate fund centre manager based on a travel plan approved by the delegated manager that reasonably covers the authorization elements of Table 1. Where there are significant changes to trips within the travel plan at any point, those trips are to be reapproved by the delegated manager. Departments using the approved travel plans for expenditure initiation are to apply enhanced mechanisms and controls for the monitoring of compliance with these requirements.	Yes and departments replaced by Crown corporations
1.2.4		The travel approval authority required under 1.2.1 does not apply to:	
		a. local travel within the normal office location and working environs of an employee using means such as taxis, public transit, personal vehicle or government fleet vehicles for the conduct of the government's day to day business, such local travel can be authorized by the appropriate fund centre manager; or	Yes
		b. travel required to enable the department to respond rapidly to urgent and unforeseeable events that require employees to travel on an emergency basis in order to provide expertise or delivery of departmental programs or services to safeguard health, safety and security. In order to ensure efficient emergency responses, such travel expenditure initiation can be authorized by the appropriate fund centre manager with subsequent disclosure of the travel costs, for information purposes, to the Deputy Head.	Yes replace department by Crown corporation
1.2.5		If Blanket Travel Authorities (BTAs) are used to satisfy the travel authorization for individuals, the BTA will also include all Table 1 information applying the best cost estimates available.	Yes
1.2.6		The trip data elements of Table 1 are to be included in the travel authorization for expenditure initiation purposes and, at a minimum, will form part of the associated authorization form.	Yes

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		<p style="text-align: center;">Table 1: Checklist of Trip Authorization Elements</p> <table border="1" data-bbox="375 254 870 968"> <thead> <tr> <th>Element</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>A. Objective</td> <td>Summary of the objective of the travel</td> </tr> <tr> <td>B. Category</td> <td>Include the applicable category from 1.1.2. Only include one category</td> </tr> <tr> <td>C. Traveller as public servant or non-public servant</td> <td>Identify whether the traveller is a public servant or non-public servant</td> </tr> <tr> <td>D. Virtual presence or other remote meeting solutions</td> <td>Rationale why virtual presence or other remote meeting solutions were not applied</td> </tr> <tr> <td>E. Number of travellers</td> <td>Rationale for the number of travellers as it relates to the suitability of the named traveller for the stated objective</td> </tr> <tr> <td>F. Mode of transportation</td> <td>Identify the estimated cost and rationale for the use of each of the applicable modes of transport: air, rail, bus, ferry, taxi, personal motor vehicle, rental motor vehicle, government fleet vehicle, public transit or other mode</td> </tr> <tr> <td>G. Accommodations</td> <td>Identify the estimated cost and rationale for of each type of accommodation including commercial accommodation, commercial accommodation not listed in Accommodation and Car Rental Directory, private accommodation, other accommodation.</td> </tr> <tr> <td>H. Meals</td> <td>Identify the estimated cost of the meals based on the meal allowances set out in the <i>NJC Travel Directive</i> and excluding those meals that are paid as part of the event or the mode of transportation</td> </tr> <tr> <td>I. Incidentals and other costs</td> <td>Identify the estimated cost of the incidentals and other costs based on the allowances set out in the <i>NJC Travel Directive</i></td> </tr> </tbody> </table>	Element	Description	A. Objective	Summary of the objective of the travel	B. Category	Include the applicable category from 1.1.2. Only include one category	C. Traveller as public servant or non-public servant	Identify whether the traveller is a public servant or non-public servant	D. Virtual presence or other remote meeting solutions	Rationale why virtual presence or other remote meeting solutions were not applied	E. Number of travellers	Rationale for the number of travellers as it relates to the suitability of the named traveller for the stated objective	F. Mode of transportation	Identify the estimated cost and rationale for the use of each of the applicable modes of transport: air, rail, bus, ferry, taxi, personal motor vehicle, rental motor vehicle, government fleet vehicle, public transit or other mode	G. Accommodations	Identify the estimated cost and rationale for of each type of accommodation including commercial accommodation, commercial accommodation not listed in Accommodation and Car Rental Directory, private accommodation, other accommodation.	H. Meals	Identify the estimated cost of the meals based on the meal allowances set out in the <i>NJC Travel Directive</i> and excluding those meals that are paid as part of the event or the mode of transportation	I. Incidentals and other costs	Identify the estimated cost of the incidentals and other costs based on the allowances set out in the <i>NJC Travel Directive</i>	<p>Yes</p>
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1,3	Reporting and Control																						
1.3.1		<p>Departments will collect and sustain in their departmental financial management or related systems the travel category (element B) and the associated financial information data elements F to I specified in Table 1.</p>	<p>Yes and departments and departmental replaced by Crown corporations</p>																				
1.3.2		<p>Departments will have appropriate internal controls and an associated monitoring system in place to support periodic departmental reviews of travel expenditures. This will also contribute to the validation of the annual departmental report on the total annual spending on travel as set out in provision 6.1.4.</p>	<p>Yes and departments and departmental replaced by Crown corporations</p>																				

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Appendix 2		Specific requirements for Hospitality															
		<p>Introduction</p> <p>The provision of hospitality is often necessary to support the conduct of the government's business and to deliver on core mandates and priorities. In this way, it may support the conduct of business with other levels of government, industry or public interest groups, visits by foreign dignitaries as well as departmental business meetings. All federal employees are responsible for exercising rigorous management of hospitality, including taking measures to minimize and/or avoid costs. Decisions to offer hospitality must be carefully considered and demonstrate the necessity based on the circumstances and/or courtesy, diplomacy or protocol.</p>	<p>Yes and replace government and departmental with Crown corporation.</p>														
2,1	Planning	In the planning of hospitality expenditures the following limitations or exclusions are applied:	Yes														
2.1.1		The provision of food and beverages is acceptable in accordance with the standard and maximum per person cost limits in Table 2. These limits are based on the allowances set out in the <i>National Joint Council Travel Directive</i> and reflect per person hospitality costs provided per meal type over the course of a single day and per serving for refreshments.	Yes														
		<p>a. The Standard Cost per Person is the expected meal cost per person to be applied in normal circumstances, particularly for events involving federal government persons only, and are approved by the appropriate delegated authority;</p>	Yes														
		<p>b. A cost per person exceeding the Standard Cost and up to the Maximum Cost per person is to be applied in exceptional circumstances, justified by the type of event, the status and nature of participants and for reasons of courtesy, diplomacy and/or protocol. The Deputy Head is the approval authority for these proposed hospitality costs; and</p>	Yes and replace Deputy Head with President/CEO														
		<p>c. Planned costs exceeding the maximum cost per person require approval by the Minister.</p>	Yes and Minister replaced by Chair of the Board of Directors														
		<p style="text-align: center;">Table 2: Maximum Food and beverage Cost Per Person</p> <table border="1" data-bbox="370 894 862 1146"> <thead> <tr> <th>Food and beverages</th> <th>Standard Cost per Person</th> <th>Maximum Cost per Person</th> </tr> </thead> <tbody> <tr> <td>Breakfast</td> <td>1.5 X Breakfast Allowance</td> <td rowspan="5">1.5 X Standard Cost Per Person</td> </tr> <tr> <td>Refreshment</td> <td>0.5 X Breakfast Allowance</td> </tr> <tr> <td>Lunch</td> <td>2.0 X Lunch Allowance</td> </tr> <tr> <td>Reception</td> <td>2.0 X Breakfast Allowance</td> </tr> <tr> <td>Dinner</td> <td>1.75 X Dinner Allowance</td> </tr> </tbody> </table>	Food and beverages	Standard Cost per Person	Maximum Cost per Person	Breakfast	1.5 X Breakfast Allowance	1.5 X Standard Cost Per Person	Refreshment	0.5 X Breakfast Allowance	Lunch	2.0 X Lunch Allowance	Reception	2.0 X Breakfast Allowance	Dinner	1.75 X Dinner Allowance	Yes
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2.1.2		The standard for hospitality is the provision of non-alcoholic beverages. The provision of alcoholic beverages is only permitted in special circumstances where it is a matter of courtesy, diplomacy or protocol involving non-public servants in government events. Alcoholic beverages will not be provided as hospitality at events involving only federal public servants. The provision of bottled water or water coolers to federal employees is not part of hospitality except in situations where they are provided as part of refreshments at events covered under this directive.	Yes														
2.1.3		Exceptionally, the offering to non-public servants of tickets to the theatre or sporting events, tours of local areas or other places of interest, and other similar entertainment activities as well as other reasonable measures deemed appropriate for reasons of courtesy, diplomacy or protocol as part of a government event. Federal employees who are required to accompany non-federal government persons can similarly partake in the entertainment activities.	Yes														
2.1.4		Local transportation to and from the event or activity is not considered as part of hospitality except in special circumstances involving non-public servants (e.g. a foreign dignitary) for reasons of courtesy, diplomacy or protocol.	Yes														
2.1.5		Facility rental and associated costs such as audio/video equipment and technical support or translation services are not considered as part of hospitality except in special circumstances for reasons of courtesy, diplomacy or protocol (e.g. in circumstances where the costs are directly and inherently for hospitality purposes, such as the rental of a room to be used only for hosting a lunch). These costs, however, do form part of approvals of events under this directive.	Yes														
2.1.6		Federal employees can be provided hospitality only in situations where:															
		<p>a. federal employees are required to participate in operations, business meetings, training or events that extend beyond normal working hours. This includes situations where employees are required to work through normal break and meal periods. It may include situations where there are no nearby or appropriate facilities to obtain refreshments or meals and/or where staff dispersal is not effective or efficient.</p>	Yes														

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		b. federal employees are required to be part of an event, or to participate in a government hosted conference, which includes participants that are not employees of the Government of Canada and for whom hospitality will be provided as a matter of courtesy, diplomacy or protocol.	Yes
2.1.7		Non-public servants can be provided hospitality in events where it is a matter of courtesy, diplomacy or protocol or is necessary to facilitate the achievement of the government's business.	Yes and replace government's by Crown corporation's
2,2	Hospitality Authorization (see footnote 1)		
2.2.1		Ministerial approval is required when the following hospitality components are present, unless delegated under paragraph 2.2.2	Yes and Ministerial replaced with Chair of the Board of Directors
		a. Total hospitality costs associated with an event exceed \$5,000; or	Yes
		b. Alcoholic beverages will be provided; or	Yes
		c. Food and beverage costs exceed the maximum cost per person (Table 2); or	Yes
		d. Entertainment will be provided; or	Yes
		e. Hospitality or entertainment will be provided to a spouse or to a person accompanying an event participant; or	Yes
		f. Hospitality paid by the federal government will be extended at the residence of a federal employee.	Yes
2.2.2		Ministers may choose to delegate to a deputy head , in writing, any element of the approval authorities in 2.2.1 (b) to (f) or an increased hospitality approval authority limit under 2.2.1 (a) to meet operational requirements.	Ministers replaced with Chair of the Board of Directors and replace Deputy Head with President/CEO
2.2.3		When a deputy head has increased delegation for any element of 2.2.1 (a.) to (f.), event approvals will still be required as set out in Appendix 4 if applicable.	Replace deputy head with President/CEO
2.2.4		Deputy Head approval of hospitality is required when the total hospitality costs exceed \$1,500 but are \$5,000 or less and none of the components listed in 2.2.1 (a.) to (f.) are present at the ministerial level.	Ministerial replaced with Chair of the Board of Directors and replace Deputy Head with President/CEO
2.2.5		Senior departmental manager or delegate approval of hospitality is required when total hospitality costs associated with the event are \$1,500 or less, and none of the elements listed in 2.2.1 are present.	Replace SDM with VPs or equivalent
2.2.6		With the exception of the Minister, an individual who is a participant at a hospitality event may not approve the hospitality. In such circumstances, the approval of higher authority is to be obtained. In situations when the deputy head is in attendance the CFO will be the approval authority for hospitality.	Remove the wording <i>With the exception of the Minister</i> , and (1) If Chair approval required and Chair in attendance, President/CEO would approve; (2) Replace deputy head with President/CEO; and (3) If VP or delegate approval required and VP or delegate in attendance, President/CEO approves.
2.2.7		With respect to the Office of Auditor General, the Office of the Privacy Commissioner, the Office of the Information Commissioner, the Office of the Chief Electoral Officer, the Office of the Commissioner of Lobbying, the Office of the Commissioner of Official Languages and the Office of the Public Sector Integrity Commissioner; deputy heads of these organizations can exercise the ministerial approval authority in section 2.2.	Not Applicable
2.2.8		According to Section 12.(1)(b) of the <i>Financial Administration Act</i> , deputy heads have authority to provide for awards to employees and may approve hospitality as a part of a related ceremony consistent with this Directive. Deputy heads may also provide hospitality consistent with the <i>National Public Service Week: Serving Canadians Better Act</i> . Event approvals under Appendix 4 of this Directive may still apply.	Yes as applicable and replace deputy heads with President/CEO
2,3	Reporting and Controls		
2.3.1		When a public servant is the recipient of hospitality, he/she is responsible for ensuring that he or she does not seek reimbursement for equivalent meals or refreshments as a part of a travel claim or other expense claim.	Yes
2.3.2		Departments will have appropriate internal controls and an associated monitoring system in place to support periodic departmental reviews of hospitality expenditures. This will also contribute to the validation of the annual departmental report on the total annual spending on hospitality as set out in provision 6.1.4.	Yes and replace department with Crown corporation

Section in DTHCEE	Title	Wording in the DTHCEE	Application to Crown Corporations (to be read in conjunction to instructions given by TBS - GOS)
Appendix 3		Specific Requirements for Conferences	
		Introduction	
		Conferences or similar events often provide unique opportunities for exchange, debates or discussion of specialized or professional information, including establishing or maintaining relationships necessary for the conduct of government business or the delivery of the core mandate of a department. Conferences tend to be organized by external organizations and participants are charged fees to attend. To that end, conference approval authorities are conscious of the need for prudence and probity including justification where travel approval is required under Appendix 1 or under the event approval requirements of Appendix 4.	Yes and replace government with Crown corporation
3,1	Planning		
3.1.1		The objective of attending a conference will be principally to support the delivery of the core mandate of the department and should be specified in the applicable conference approval document. Where travel is involved the travel authorization elements of Table 1 in Appendix 1 will apply as well as the rationale for the minimum number of necessary conference participants.	Yes and department replaced with Crown corporation
3.1.2		The number of employees attending a conference from a department will be the minimum necessary to achieve the departmental objective.	Yes and replace department and departmental with Crown corporation
3.1.3		Departments that are organizing a conference will consider the availability and appropriateness of virtual presence or other remote meeting solutions to minimize costs for participating departments or other participants, and will use available government facilities as a first choice.	Yes and replace departments by Crown corporations
3,2	Conference Authorization (see footnote 2)		
3.2.1		The conference approval authority is the senior departmental manager level as set out in the delegation of financial authorities document.	Replace SDM with VPs or equivalent
3.2.2		Where multiple employees in a department will be attending the same conference which constitutes an event, the total planned conference costs will be provided for approval to the most senior approval authority as defined under Appendix 4.	Yes and department replaced by Crown corporation
3,3	Reporting and Controls		
3.3.1		Departments will have appropriate internal controls and an associated monitoring system in place to support periodic departmental reviews of conference expenditures. This will also contribute to the validation of the annual departmental report on the total annual spending on conferences as set out in provision 6.1.4.	Yes and replace departments and departmental with Crown corporations.
Appendix 4		Specific Requirements for Events	
		Introduction	
		Events typically represent or support the business activities and governance of a department and may include both employees and non-public servants. In keeping with the provisions of this Appendix, the approval of planned spending on events will be subject to appropriate disclosure that supports both Ministerial and deputy head oversight of their departments.	Yes and department is replaced by Crown corporation; Ministerial replaced with Chair of the Board of Directors; and deputy head replaced with President/CEO.
4,1	Planning		
4.1.1		Departments will determine the maximum number of employees that are appropriately attending the same event in considering the appropriate event approval authority as specified in section 4.2. This will include obtaining the records of the planned costs where travel is involved, as well as other cost factors when a department is hosting an event such as professional services and facilities rental that will usually fall under a specific fund centre.	Yes and departments are replaced by Crown corporations
4.1.2		In situations where the primary purpose of an event relates to the direct delivery of the core mandate of a department approvals as set out in section 4.2 are not required. All other appendices to this directive continue to apply.	Yes and department are replaced by Crown corporation
4.1.3		Training activities are considered events. The following criteria define training that does not require approvals, note that all other appendices to this directive continue to apply, as set out in section 4.2 including:	Yes
		a. Formalized programs approved and delivered by a department to departmental staff to ensure that staff are qualified to perform their assigned duties;	Yes
		b. Formalized program of instruction to ensure that staff are qualified to perform their assigned duties approved by a department and delivered by a third party such as the Canada School of Public Service, universities or colleges; or	Yes but the CSPA may not apply.
		c. Formalized program of instruction or accreditation approved by a professional body as recognized by federal or provincial statute and delivered by organizations certified by the professional body, including for the purpose of acquiring or maintaining those accreditations required by staff as part of their duties.	Yes
4.1.4		In situations where a department is organizing the event with a total departmental cost in excess of \$25,000 and other departments are participating, it is incumbent on the lead organizing department to obtain estimated costs for the total of the participants from other federal departments. The participating departments are required to provide the estimated cost information including total estimated participant's costs related to travel as per provision 4.2.2.	Yes and replace all red wording with Crown corporation

Section in DTHCEE	Title	Wording in the DTHCEE	Application to Crown Corporations (to be read in conjunction to instructions given by TBS - GOS)
4,2	Event Authorization (see footnote 3)		
4.2.1		Ministerial approval is required when total departmental costs associated with an event will exceed \$25,000.	Yes and replace Ministerial with Chair of the Board of Directors and departmental with Crown corporation.
4.2.2		Where an event requiring ministerial approval is hosted by the department, the minister will also be provided, for information purposes, the total estimated federal cost for all participating departments.	Yes and replace department with Crown corporation plus replace ministerial with Chair of the Board of Directors and replace minister with Chair of the Board of Directors
4.2.3		Deputy head approval of an event is required when total departmental costs associated with the event exceed \$5,000 but are \$25,000 or less.	Yes and replace Deputy Head with President/CEO and departmental with Crown corporation
4.2.4		Senior departmental manager or delegate approval of an event is required when the event has total departmental costs of \$5,000 or less.	Yes and replace SDM with VPs or equivalent and replace departmental with Crown corporation
4.2.5		For the calculation of the total departmental costs for a single event in order to determine the required approval authority, total costs are to include items such as conferences fees, professional services charges, hospitality, accommodation, transportation, meals, taxes, gratuities and service charges, costs incurred by the Minister or the Minister's staff for activities related to a department's programs that are charged to the department's budget, and other relevant costs directly attributable to the particular event. These costs exclude salary costs and other departmental fixed operating costs as part of the on-going operations of the department.	Yes and replace Minister with the Chair of the Board of Directors and Minister's staff with the staff of the Chair of the Board of Directors.
4.2.6		According to Section 12.(1)(b) of the Financial Administration Act, deputy heads have authority to provide for awards to employees and may approve an event as a part of a related ceremony consistent with this Directive. Deputy heads may also approve an event related to the National Public Service Week Act, consistent with 4.2.3.	Yes, as applicable, and replace deputy heads with President/CEO
4,3	Reporting and Controls		
4.3.1		Departments will have appropriate internal controls and an associated monitoring system in place to support periodic departmental reviews of event expenditures.	Yes and replace departments and departmental with Crown corporation
Appendix 5		Definitions	
		Refer to the Published Directive:	Yes, but these may differ in the Crown context
		Directive on Travel, Hospitality, Conference and Event Expenditures	
Footnotes to the Directive			
	Footnote 1	Approval authority required for expenditure initiation.	Yes
	Footnote 2	Approval authority required for expenditure initiation.	Yes
	Footnote 3	Approval authority required for expenditure initiation.	Yes