

## 22.4 Travel and Hospitality Expense Reporting Policy

### Policy Statement

The Government of Nova Scotia is accountable for revenues collected from taxpayers and for ensuring monies are prudently spent for the intended purposes. This policy will set out requirements for disclosure of travel and hospitality expenses by senior officials.

### Definitions

#### DEPARTMENT

Any department, office or public service entity established by the Government of Nova Scotia, as identified under Category I in Appendix I-A of the Corporate Administrative Policy Manuals (Manual 100).

#### DEPUTY HEAD

The deputy of the Executive Council member presiding over a department and all others whom the Governor in Council sometimes designates as deputy head.

#### EXPENSES

The actual costs incurred, supported by proof of payment, up to the amount judged by the Employer to be reasonable, based upon experience of what such costs should be in the circumstances.

#### HOSPITALITY

Expenses incurred while hosting individuals from outside of government for reasons identified in Chapter 7.12 of the Common Services Manual Hospitality Policy, such as receptions, ceremonies, conferences, performances, or other group events. Allowable expenses may include meals, beverages, or other approved items.

#### SENIOR OFFICIAL

Senior Official includes Deputy Ministers, Associate Deputy Ministers, Deputy Heads, Chief Executive Officers, and any other like position within an organization to which this policy applies.

**TRAVEL EXPENSE**

An expense actually and necessarily incurred by an employee in connection with travel on the Employer's business as laid out in Chapter 26.1 of the Budgeting and Financial Management Manual Travel Policy, such as allowance, commercial accommodations, continuous travel, incidental expenses, and kilometrage/mileage.

**Policy Objectives**

This policy is established to further enhance the Province's accountability, transparency, and efficient use of public funds by publicly disclosing travel and hospitality expenses of Senior Officials on a regular basis.

**Application**

This policy applies to all departments, public service units, governmental units and government business enterprises listed from time to time in Schedule 10 of Volume I of the Public Accounts.

**Policy Directives**

1. Senior Officials to which this policy applies are directed to publicly disclose travel expenses and hospitality expenses recorded against cost centres, which are the direct responsibility of the Senior Official.
2. Senior Officials are directed to disclose expenses monthly, with the following exceptions:
  - a. Senior Officials that had less than \$1,000 in either type of expense in the previous year and expected to have expenses of less than \$1,000 in that type of expense in the current year need not disclose them.

**Policy Guidelines**

Expenses will be reported monthly on the [Executive Council Office | novascotia.ca](https://www.novascotia.ca/eco)

**Accountability**

Disclosure of expenses, including those posted on the ECO website, will remain the Senior Official's responsibility.

**Monitoring**

ECO will be responsible for monitoring this policy. This policy should be reviewed every three years.

## References

This is an organizational policy designed to supplement other Government policies and is not intended to replace or preclude them. If a situation occurs where there is a conflict between application of this policy and any other government policy, the policy most specific to the situation will apply.

The policy is further supported by the following provincial policies:

- Corporate Policy Manual 100
- Common Services Manual Chapter 7.12 Hospitality Policy
- Budgeting and Financial Management Manual Chapter 26.1 Travel Policy

## Enquiries

Executive Council Office

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Approval date:	<b>May 22, 2024</b>	Effective date:	<b>May 22, 2024</b>
Approved by:	<b>Treasury and Policy Board</b>	Administrative update:	

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