

APPENDIX I
Description of Categories of Expense Information on Ontario.ca

Category	Definition
Fiscal year paid	The year in which the expense was reimbursed to the claimant (may be different than the fiscal year in which the expense was incurred)
Name	The name of the person who was reimbursed for the expense <u>Example:</u> Smith, Joe
Position	The title of the person e.g. Board member; Chief Executive Officer
Purpose	The purpose of the expense only <u>Examples:</u> Attended a hearing; Travel for a Board meeting
Date(s)	The time period when expenses were incurred <u>Examples:</u> single day entry 2014-05-24 to 2014-05-24 multiple day entry 2014-05-24 to 2014-05-29
Destination(s)	The location(s) where expense(s) were incurred <u>Example:</u> St. John's, NL; Boston, MA, United States; London, England
Attendees (Name)	The name of individuals who have received a benefit from an expense paid for by a claimant that belong to one of the following groups: <ul style="list-style-type: none"> - Cabinet Ministers - Parliamentary Assistants - Ministers' and Parliamentary Assistants' staff - Ministry employees <p>Classified agency employees:</p> <ul style="list-style-type: none"> - appointees (every person appointed to the public entity by the Lieutenant Governor in Council, the Lieutenant Governor or a minister) - CEOs (the most senior executive position, regardless of the title) - every member of senior management that reports directly to the CEO <u>Example:</u> If the claim was for a hospitality event and Jane Doe attended the event, the name of the attendee would be entered in the "Attendees (OPS by Name)" category (e.g. Jane Doe).
Other Attendees (#)	The number of any non-government staff (non-OPS individuals, and individuals who are not Ministers or Parliamentary Assistants, or their staff) who received a benefit from an expense paid for by the claimant. <u>Examples:</u> One stakeholder attended a conference hosted and paid by the claimant (e.g. the number "1" would be displayed under "Attendees – All Others") Three stakeholders attended a conference hosted and paid for by the claimant (e.g. the number "3" would be displayed under "Attendees – All Others")
Airfare (\$)	All expenses related to air travel (including any service charges, rebooking fees etc.)
Other Transportation (\$)	All expenses incurred by taxi, rail, and vehicular travel (including any service charges) <u>Example:</u> Taxi cost of \$35, plus the cost of a train ticket of \$129, plus a mileage charge of \$20 would be displayed as a total value of \$184
Accommodation (\$)	All expenses related to accommodation while on government business. The total

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	accommodation cost would be displayed, not the per night cost of accommodations <u>Example:</u> Three nights of accommodation at \$100/night would be displayed as \$300
Meals(\$)	All meal costs directly incurred by the claimant <i>(does not include meals for staff only - see "Other")</i> <u>Example:</u> If a claim includes breakfast for \$8, lunch of \$10, and dinner for \$15, the amount displayed would be \$33
Incidentals (\$)	Additional travel items such as medical insurance
Hospitality (\$)	All costs directly related to the provision of food, beverage, accommodation, transportation and other amenities at the public's expense to people who are <i>not engaged in work for the Government of Ontario (e.g. stakeholders)</i> <u>Example:</u> You and two staff met with 3 stakeholders for a day-long meeting and took the stakeholders out for lunch at a cost of \$15/person The hospitality expense would be displayed as \$90
Other (\$)	Costs associated with staff meals <i>outside</i> of the office (group meals) <u>Example:</u> The CEO has an offsite meeting with 3 staff and incurs a meal cost of \$42 for lunch (CEO pays for everyone)