

Part: **Financial Management and Administration**  
 Section: **Treasury Board's General Management Policies**  
 Subsection: **Travel and Business Expenses**  
 Policy: **Business Expenses for Ministry Officials**

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## Business Expenses for Ministry Officials

### Objective

*The objective is to specify the requirements for paying and reimbursing business expenses.*

### Authority

*The Financial Administration Act, 1993, clause 5(a), subsection 10(2)*

### Applicability

This policy applies to ministries.

### Definitions

A **conference** is a prearranged gathering for consultation, discussion, or the exchange of information. A conference is distinguished from a routine meeting because it is formal and on a larger scale (e.g., a conference requires considerable planning, has a formal agenda, usually lasts a day or more, may be held away from the headquarter's building, involves many personnel and it could involve guest speakers).

**Training** is the act, process, or art of imparting knowledge and skill.

### Treasury Board Policy

#### Senior Officials' Business Expenses

- .01 Deputy ministers, associate deputy ministers, their equivalents and senior officials that have been designated by the Deputy Minister to the Premier may incur expenses, at their discretion, for the purposes of government business. (The Deputy Minister to the Premier maintains a list of these individuals.)

Approval of a more senior official is required as follows:

- deputy ministers and associate deputy ministers by Deputy Minister to the Premier or delegate;
- Deputy Minister to the Premier by the Premier or delegate; and
- senior officials by a more senior official.

The minister's approval is required for single expenses in excess of \$300. These individuals are also eligible for an advance for business expenses that is limited to \$300.

#### Other Government Officials' Business Expenses

- .02 Other government officials may incur expenses while conducting government business with persons representing the private sector or other governments. The approval of the permanent head or delegate is required.

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- Attending Banquets** .03 Expenses may be incurred for ministry officials to attend banquets where government representation is appropriate. Charity fund-raisers do not constitute business, and expenses will not be paid or reimbursed. Approval of the permanent head or delegate is required.
- A corporate table can be purchased only with the approval of the minister.
- Meals for Employees at Headquarters** .04 Meal costs for government employees may be incurred within approved Saskatchewan Public Service Commission rates if government meetings extend over the meal hour. Approval of the permanent head or delegate is required.
- Meals brought into Meetings attended by Employees on Travel Status** Meal costs for government employees attending meetings with government employees on travel status may be incurred within PSC rates if the meeting extends over the meal hour, food is brought into the meeting location, and most of the attendees are on travel status. Approval of the permanent head or delegate is required.
- Allowances for meals are set out in [PS 601-2 of the Saskatchewan Public Service Commission Human Resource Manual](#).
- Meals at Ministry-hosted Employee Conferences** .05 Meal costs for ministry-hosted conferences for government employees may be incurred. Approval of the permanent head or delegate is required.
- Reasonable and justifiable rates are to be used for the meal costs. Public Service Commission rates should be used as a guideline.
- Refreshments** .06 Refreshments may be provided at ministry-hosted conferences for employees and during interministerial and intraministerial training. Refreshments may also be purchased for ministry meetings. Approval of the permanent head or delegate is required.
- Deputy ministers may purchase refreshments for business use.
- Refreshments include such items as coffee, tea, soft drinks, juices and nutritional items. Costs of providing refreshments must be minimized.

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**Discretionary Expenses** .07 Discretionary expenses up to \$200 may be incurred if unique circumstances exist that warrant the purchase. Due regard must be given to the intent of the Government's financial and administrative policies and the public's perception of such expenses. Discretion must be exercised prior to authorizing and incurring the expense. Approval of the permanent head or delegate is required.

Discretionary expenses are costs that ministries may want to incur but fall outside of regular program costs. These may include, but are not limited to, cards, gifts of condolence, and tokens of recognition for individuals outside of government who have provided a service to government. Discretionary expenses do not include expenses for transfers, donations, payroll, travel or social events. They do not include expenses covered by other policies.

**Exceptions** .08 Exceptions to the policy require approval from the Secretary of Treasury Board before payment.

**Provincial Comptroller Directives** .09 The Deputy Minister to the Premier has delegated the approval of expenses for deputy ministers and associate deputy ministers to the Executive Director of Corporate Services, Executive Council. Once approved they are returned to the appropriate ministry for payment.

.10 Ministries should consider issuing a purchase card or travel card in place of a business advance.

.11 The [Senior Officials Business Expense Reimbursement](#) form is to be used for business expenses incurred by senior officials. The [Standard Payment Form \(Purpose – Business Expense\)](#) is to be used for business expenses incurred by others.

For payments made using a purchase card, ministries are responsible to ensure that policies are met and that appropriate supporting documentation is provided for approval. If information required by the policy is not otherwise documented, the [Standard Payment Form](#) may be used.

.12 Incurring employees' meal costs at headquarters with public funds should be the exception and not a regular occurrence (e.g., lunch/supper is brought in to the meeting location when it is essential that business discussions not be interrupted; a meal

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at a ministry-hosted conference is provided, as part of the event).

- .13 If the meal costs of government employees on travel status are paid directly by the Ministry, the employee must not claim for those meals.
- .14 Deputy ministers' refreshments are processed as regular payments, not as business expense reimbursements.
- .15 With respect to refreshments under paragraph .06, small quantities of these items may be stocked.
- .16 With respect to discretionary expenses under paragraph .07, the \$200 limit applies to a single transaction. Dividing a transaction into several purchases to circumvent the limit is not permitted.
- .17 Ministries are to ensure that business expenses are in accordance with the business expense policy. Ministries must be able to support the need for all business expenses (business expenses should be minimized) and be able to publicly defend their business expenses.
- .18 In incurring business expenses, compliance is required with [PS 805 Substance Use and the Workplace](#) of the Public Service Commission Human Resource Manual.

## References

- [3100 Payments from the GRF](#)
- [3101 GRF Payment Responsibilities](#)
- [3132 Advances to Individuals](#)
- [3134 Travel Cards](#)
- [3154 Purchase Cards](#)
- [3182 Education Expenses](#)
- [4320 Retirement Expenses](#)
- [4405 Employee Travel](#)
- [4425 Banquet Expenses](#)
- [4430 Ministers' Travel and Business Expenses](#)

[Saskatchewan Public Service Commission Human Resource Manual, PS 601-2](#)

[Saskatchewan Public Service Commission Human Resource Manual, PS 805 Substance Use and the Workplace](#)

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[The Purchasing Act, 2004](#) and  
[The Purchasing Regulations](#)