



TO: Principals, Deans, Academic Directors and Chairs
Divisional Business Officers via AMS listserv
Divisional Financial Officers via DFO listserv

FROM: Pierre Piché, Controller and Director of Financial Services

DATE: January 17, 2017

SUBJECT: Revised Broader Public Sector Expenses Directive - Per Diems

The Ontario government has recently revised the Broader Public Sector Expenses Directive issued under the Broader Public Sector Accountability Act, 2010. The directive was revised to align with recent changes to the Ontario Public Service Travel, Meal and Hospitality Expenses Directive. As a result of the changes, original itemized receipts for meal claims are no longer a requirement when funding is provided by the Ontario government or by its agencies or ministries.

Currently at the University of Toronto, per diem allowances are allowable only when funded by non-operating fund accounts and where funding is not provided by agencies or ministries of the government of Ontario. Otherwise, original meal receipts are required to support the claim.

As a result of the changes to the above government directive, the University has decided, effective January 2, 2017, to provide claimants the choice of claiming either the actual meal costs supported by original itemized receipts or a per diem meal allowance on a University of Toronto business-related trip regardless of the funding source unless specifically disallowed by a granting agency.

The following table summarizes the per diem allowance which covers meals and incidental expenses:

	In Canada	USA or International
Breakfast	\$11.00 CAD	\$15.00 CAD
Lunch	\$17.00 CAD	\$22.50 CAD
Dinner	\$27.00 CAD	\$37.50 CAD
Total Daily Allowance	\$55.00 CAD	\$75.00 CAD

See the [Guide to Financial Management](#) for more detailed information.