



Core Policy and Procedures Manual - Amendment Summary July 2008

<p>D.9 Electronic Deposit of Payments</p>	<p>D.9.1 Electronic Deposit of Payments to Suppliers - updated to clarify ministry and central agency roles and procedures. Provides support to ministries in encouraging suppliers and government employees to receive electronic deposit of payments (e.g. iExpenses travel reimbursements). This will reduce costs, improve payment timelines and security, and support the Province's environmental initiatives (when combined with email receipt of payment statements).</p> <p>Linkages to the updated PDF version of the Direct Deposit Application Form (FIN312) are also provided, including a direct deposit Q & A section, and to updated completion instructions, clarifying the roles and responsibilities of ministry supplier maintenance contacts, Treasury Payment Services and CAS Security and Data Administration.</p> <p>D.9.2 - Returned / Rejected Electronic Deposits - outlines Provincial Treasury notification procedures and provides direction on the replacement cheque process.</p> <p>D.9.3 - Recall of Electronic Deposits - outlines the EFT recall process and requirements for an authorized ministry financial service representative to initiate a recall.</p>
<p>10.0 Travel</p>	<p>10.2 General - updated linkage for the June 10, 2008 amendment to the Official Duties Expense Regulation, for travel expenses and allowances payable to an official (now defined as a minister, a committee member, a parliamentary secretary, or a member of the Legislative Assembly designated by a minister on behalf of the Executive Council to attend or act in an official capacity at a meeting, conference, task force, committee, visitation, function or work on a project).</p>

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D.1 Expense Authority Certification

[Core Policy - 4.3](#)

1. Further to policy [4.3.2](#), the expense authority may receive assistance from staff to fulfill his/her responsibilities. However, the expense authority is accountable for expenditure approval, and approval of payment requisitions for direct invoices (i.e., vendor invoices or items not matched to a purchase order or contract using iProcurement). Staff assistance includes:
 - requisitioning, account coding, and receiving of goods and services;
 - qualified receiver confirmation of goods and services received, agreement with support documentation, and completion of the electronic receipt (for an iProcurement invoice);
 - checking accounts for correct amounts, that GST is not charged, discounts and credits are taken, and item was not previously paid;
 - qualified receiver sign off of the direct invoice (or coding sheet/equivalent); and
 - filing support documentation and processing payments.
2. The expense authority approval is evidenced by a written or [electronic signature](#). All other methods of signing or certification (such as rubber signature stamps, adhesive slips, or mechanically produced signatures, etc.) are prohibited.
3. Ministries shall ensure expense authorities are certain of their responsibilities when making the approval. For example, expense authorities should acknowledge (as part of signing the Expense Authority Specimen Signature Card), that they have read and understand the related financial policy and [training bulletin](#). It is recommended that expense authorities review these areas at least once each year.
4. The Corporate Compliance and Controls Monitoring Branch, Office of the Comptroller General may at times request verification that an expense authority has, in fact, been exercised in accordance with financial policy.

D.2 Cheque Stub Printout

To ensure that the supplier receives adequate information to identify the payment, quote both the invoice number and account number where provided. In the absence of invoice and account numbers, quote the supplier's reference as indicated on the invoice (i.e., expenses incurred for the month of June 1998).

Quote invoice dates whenever this information may assist the supplier in identifying the payment. Where payment of a statement is acceptable, the statement date and account number should be quoted.

If an adjustment has been made to an amount payable, provide the reason for the adjustment (if the supplier has not already been notified).

Ministries may consider including their customer service contact and telephone number as part of the cheque stub information .

D.3 Contract Payments

[Core Policy - 6.3.6](#)

Ministries must ensure that a system is in place to provide the OCG with ready access to all contracts generated by that ministry.

Required Invoice Detail

Invoices for contracts must contain sufficient detail to be identified with the specific contracts. This will include information as per schedule "B" of the standard contract format. Suppliers are encouraged to use numbered invoices. Where a standard contract is not used, the invoice should, as a minimum, contain:

- the name and address of the supplier;
- the date of the invoice;
- a description of the services provided;
- the rate of pay (by the hour, day, etc.);
- the dates and/or hours being charged; and
- reference to the (non-standard) contract or agreement.

Note: Evidence of expenses incurred must be provided in support of expenses claimed. Documentation could include receipts/copies of receipts or itemized statements. Adequate controls in the ministry must be in place to prevent duplicate payments.

Expense Authority Responsibility

Expense authorities are responsible for ensuring that the invoice account verification procedures are carried out. Ministries shall use a contract summary or an equivalent record to administer and control invoice contract payments.

Contracts Without Invoices

Further to above, where the lease, rental, or other contractual agreement provides for a schedule of regular payments without invoices, expense authorities shall submit, in lieu of an invoice, an appropriate alternative supporting document with each payment request. This also applies to payments out of ministry bank accounts. Where expenditure agreements are subject to annual appropriations of funds, then the non-invoice payment terms must also be subject to the annual appropriation provisions.

Where a supplier elects to not send invoices after the original contractual agreement has been signed, and where the expense authority deems it not practicable to sign a formal contract addendum, the expense authority may submit, in lieu of a formal addendum, an appropriate alternative addendum document. For example, a copy of the supplier's notice of new payment terms, signed by an expense authority, will suffice. The expense authority shall submit an appropriate supporting document, in lieu of an invoice, with the first and with each subsequent payment request.

Ministries may not make such "non-invoice" payment arrangements for fee-for-service contracts, unless specifically approved by Office of the Comptroller General.

The supporting document(s) in lieu of invoices for "contracts without invoices" shall be:

"Contract Summary" form ([FIN 163](#)) or

- a ministry designed "Non-Invoice Contract Summary" form.

If a ministry non-invoice contract summary form is being designed, ministries shall follow the requirements of [Forms management](#).

Pre-authorized payment plans, or any other methods, in which a supplier generated withdrawal form charges a Province of BC bank account, are not permitted. Only Provincial Treasury and Office of the Comptroller General may make such arrangements.

Post-dated cheques are not generally permitted. In certain circumstances a designated officer of Provincial Treasury or Office of the Comptroller General may approve such transaction arrangements.

D.4 Payments in U.S. Funds

Payments in U.S. Funds to Suppliers Located in U.S.A.

Payments to suppliers located in the United States should be in US funds, unless otherwise specified. For all payments in US funds, payment requests will be drawn on the US\$ Bank account. Cheques drawn on the US\$ account are eligible for the United States clearing system; therefore, should not cause any difficulties to the US supplier.

When U.S. Dollar Value Exceeds Canadian Dollar

When the value of the US dollar exceeds the Canadian dollar, the payment request will be completed as follows:

- i. Enter the amount of the cheque in US funds; and
- ii. Enter the US exchange rate as a premium and indicate the exchange amount as a credit to STOB 4612.

When the Canadian Dollar Value Exceeds U.S. Dollar When the value of the Canadian dollar exceeds the US dollar, use the procedures in a) above with the exchange amount shown as a debit to STOB 4612.

Social Service Tax

When paying for goods subject to social service tax where the supplier is not registered to collect the tax, a direct credit must be made to revenue STOB 4006 for the amount of the tax. The tax is calculated on the Canadian value of the purchase.

Transactions of CA\$ 50 (equivalent) up to US\$ 50,000

To process payments of CA\$ 50 (equivalent) to US\$ 50,000 payable in US funds and destined for a supplier located in the United States, ministries will use the quarterly US exchange rate as provided by the Financial Management Branch, Office of the Comptroller General. Rate changes will be transmitted by electronic memorandum to ministry contacts before the quarter and earlier if the quarterly rate requires adjustment.

Note: Ministries are advised by email of rate changes. Exchange rates are posted at <http://www.fin.gov.bc.ca/ocg/fmb/manuals/CPM/us-exch.pdf>

Transactions of US\$ 50,001 to US\$ 99,999

For payments of \$50,001 to \$99,999 in US funds and destined for a supplier located in the United States, on the day the payment is to be made, ministries will obtain a daily rate of US exchange from the [Bank of Canada website](#) or contact the Payments Manager, Banking/Cash Management Branch at (250) 387-7110. The ministry will use the US exchange daily rate to determine the Canadian equivalent of the US funds required.

Transactions of US \$100,000 to US \$4,999,999

The ministry must notify Provincial Treasury, Banking/Cash Management Branch, of the amount in US funds required at least 48 hours before the payment day. On the day the payment is to be made, the ministry must obtain the US exchange daily rate from Provincial Treasury, Banking/Cash Management Branch to determine the Canadian equivalent of the US funds required. The payment request will be treated as a normal US payment.

Payments in US Funds to Suppliers Located In Canada

Periodically, Canadian suppliers will request payment in US funds. Prior to processing such requests, ensure that the payment amount in equivalent Canadian funds is not acceptable.

Transactions of CA \$50 to US \$50,000

To process payments of CA \$50 (equivalent) to US \$50,000 payable in US funds to Canadian suppliers, the payment request is treated as a normal US payment using the quarterly US exchange rate.

Transactions of US \$50,001 to US \$99,999

To process payments of \$50,001 to \$99,999 payable in US funds to Canadian suppliers, on the day the payment is to be made, ministries will obtain a daily rate of US exchange from the Bank of Canada website www.bankofcanada.ca or contact the Payments Manager, Banking/Cash Management Branch at (250) 387-7110 t. The ministry will use the US exchange daily rate to determine the Canadian equivalent of the US funds required. The payment request will be treated as a normal US payment.

Transactions of US\$ 100,000 to US\$ 4,999,999

The ministry must notify Provincial Treasury, Banking/Cash Management Branch, of the amount in US funds required at least 48 hours before the payment day. On the day the payment is to be made, the ministry must obtain the US exchange daily rate from Provincial Treasury, Banking/Cash Management Branch to determine the Canadian equivalent of the US funds required. The payment request will be treated as a normal US payment.

Transactions Payable in US Funds for US\$ 5,000,000 and More for Suppliers Located In Canada and United States

Ministries must notify Provincial Treasury, Banking/Cash Management Branch, well in advance for special arrangements to requisition US fund payments for such very large amounts. It may take from five to fifteen days to free up the short-term investments for such large amounts.

D.5 Payments to Foreign and Out-of-Province Suppliers

Payments to suppliers in foreign countries other than in the United States should be made in that country's currency (i.e., England-pound sterling, France-French franc, etc.). However, when an invoice specifies payment in a currency other than that of the originating country, payment may be requisitioned in the specified currency. For example, a supplier from England may request payment in US funds.

Where practicable ministries will make payments in Foreign Funds either from petty cash for amounts up to the petty cash transaction limit (Canadian equivalent), or from the CFO Bank Account for amounts up to CA\$1,000 (Canadian equivalent), by purchasing money orders or drafts, preferably from the Provinces principal banker.

Social Service Tax

When paying for goods and services that are subject to the Social Service Tax, and the supplier is not registered to collect the tax, a direct credit must be made to Revenue STOB 4006 for the amount of the tax. The tax is calculated on the Canadian value of the purchase.

This applies to out-of-province, as well as foreign purchases.

Application of Exchange Rates

The applicable exchange rate must be applied to the invoice to determine the Canadian equivalent (CA\$). The ministry should contact the Payments Supervisor, Banking/Cash Management Branch at 250 387-7111. Ministries shall specify the amount of foreign currency when obtaining the exchange rates. Provincial Treasury will book the monies with the bank at the daily rate of foreign exchange.

Exchange Rate Requests

Requests for exchange rates must be received by Provincial Treasury by 9:00 a.m. of the day the payment is to be processed or one business day prior to the payment. Ministry officers should be made aware that the bank will not cancel the booked daily rate of foreign exchange. The Province must absorb the gain or loss if the cheque is not presented to the bank for payment on the date that the rate is booked.

Canadian Fund Requests

When foreign suppliers request payment in Canadian funds, show the invoice amount in Canadian funds and the exchange rate as "NIL".

D.6 Certification – Invoices and Other Supporting Documents

[Core Policy - 4.3.4](#)

Supporting documentation shall include: original invoices, letters (memorandums) authorizing payments in specific amounts (i.e., for grant payments), Treasury Board approvals, petty cash replenishment reports, business expense approval forms, accountable advance applications, waybills (or equivalent), packing slips, etc.

- Where invoices are required by contract and/or by Treasury Board policies, ministries shall submit original invoices with the payment requests.
- All invoices or other claims for payment must be date stamped immediately upon receipt with a stamp clearly identifying the ministry ([CPPM 4.3.8.2](#)). It must be clear that the date refers to the date the claim for payment was received and not the date of certification for contract performance or expense authority.

The Purchasing Card is the primary instrument for making small dollar value purchases. In lieu of using the card, an invoice may only be accepted from a merchant when:

- it is in government's best interest to deal with that merchant;
- the merchant is unwilling to accept the Purchasing Card; and
- the invoice is requested by the Cardholder and made out to the ministry.

Required Information

Invoices/supporting documents shall contain the following information:

- the name and address of the supplier (or recipient);
- the name of ministry and address where goods or services supplied;
- the date of the invoice (or other claim for payment);
- description of goods or services being charged:

Invoices for goods shall show:

- a description of each item purchased,
- the cost per unit;
- the quantity purchased; and
- the number of the purchase order authorizing the sale.

Invoices for services shall show:

- a description of the services provided;
- the rate of pay (by the hour, day, etc.);
- the number of hours/days;
- the hours/dates being charged;

- reference to a contract or agreement;
- if the invoice is for delivery charges, then a copy of the waybill (or equivalent) is required; and
- if the invoice is for air travel, then the departure and arrival date/time of each trip and the name of each employee travelling must be shown.
- the total amount charged.

Note: Only current charges will be processed for payment in the normal manner; charges to old year in April require separate batching/grouping. An adding machine tape is required where there are multiple invoices.

Non-acceptable Invoices/Claims for Payment

The following documents are not to be used in lieu of an original invoice for initiating payment to a supplier:

- packing slips or waybills;
- work orders;
- counter slips (where an invoice is subsequently billed by the supplier);
- facsimiles and photocopies of invoices or duplicate invoices unless a thorough investigation has been carried out to ensure that previous payment has not been made and the invoice is certified accordingly, by affixing the rubber stamp certification or written certification: "Certified that this copy has not been previously passed for payment."
- statements.

Note: Exceptions to payment of a statement include those issued with original waybills or charge slips, and where the company does not issue an invoice.

Early Payment Discounts

The acceptable discount rate for early payments of invoices under the [CPPM 4.3.8 #8](#) is 2% or greater. (Note: An early payment discount is not required for early payment if the payment date is set by contract).

Early payment should only be taken provided the discount amount will exceed the cost of "fast tracking" the payment (approximately \$12.50) plus the foregone interest (invoice amount X prime interest rate X [number of days remaining to the normal payment date divided by 365]).

D.7 Travel Charge Direct Billings

[Core Policy - 10.3.17](#)

The following travel charges may be billed directly by suppliers to ministries and paid on a payment request form:

- Air travel invoices (includes airline "quick tickets").
- Accommodation expenses incurred by ministers and parliamentary secretaries.
- Taxi company invoices:
 - incurred by designated employees in "travel status", and
 - incurred by employees "not in travel status" where ministries have made billing arrangements with taxi companies to charge for transportation within their headquarters' area location or geographical location, and
- Board and lodging expenses exempted by Treasury Board Regulation or Directive:
 - incurred by ministries for employees, when not in travel status, assigned to temporary headquarters where board and lodging are arranged and supplied by the Employer in either Employer-operated camps or by means of local community services.

Charges billed directly to ministries must be exclusive of GST. Provide the certification clause ([see B.6](#)) to suppliers where necessary.

The expense authority must ensure that:

- The person who travelled has been authorized to incur the expense;
- It is certified that services have been rendered (ministries will determine how this certification is done); and
- The direct billing is not being claimed on a travel voucher and has not been previously claimed on a payment request form.

D.8 Payments of Deputy Minister Car Allowance

Each deputy minister (and associate deputy minister), who does not have an automobile provided by the Government, is entitled to an annual allowance of \$6,960 to defray the costs of using a personal vehicle for business purposes.

Canada Revenue Agency has determined that this allowance is taxable to the extent of that portion of the allowance that is not expended on business travel.

The full amount of the allowance must be included in the individual's taxable income and reported on the employee's T4 slip. The total amount is subject to payroll deductions of tax, CPP contributions and EI premiums.

When completing his or her individual income tax return, the employee can deduct the relevant expenses provided they are deductible under paragraph 8(1)(F) or 8(1)(H) of the Income Tax Act and the employee files Form T2200, Declaration of Conditions of Employment.

The individual is responsible for submitting any offsetting claim for business automobile travel by personal vehicle when submitting a tax return. The offsetting claim for business use when submitting a tax return must be supported by receipts and a daily log of kilometres travelled for business purposes.

The ministry chief financial officer is responsible for preparing a letter authorizing payment for each deputy minister (and associate deputy minister) receiving a car allowance. Each letter of authorization is to be submitted to the payroll office for processing prior to the first bi-weekly or monthly payment. The chief financial officer is required to notify the payroll office to end payment when the deputy minister (or associate deputy minister) ceases employment.

STOB 5220 - Taxable Benefits has been added to the CHIPS Account Code Table effective July 9, 2000. Deputy minister car allowance payments are to be coded to this STOB. Enter STOB 5220 in the account code field on the payroll.

Note: The vehicle distance allowance does not apply when a deputy minister or associate deputy minister elects to receive a vehicle allowance.

D.9 Electronic Deposit of Payments

[D.9.1 Electronic Deposit of Payments to Supplier](#)

[D.9.2 Returned / Rejected Electronic Deposits](#)

[D.9.3 Recall of Electronic Deposits](#)

D.9.1 Electronic Deposit of Payments to Suppliers

Electronic deposit of payments to suppliers is the Province of B.C.'s preferred method of payment. Ministries should encourage general and employee suppliers to receive payment by electronic deposit:

- to reduce cost;
- to ensure the timely and secure delivery of payment; and
- to assist in meeting the Province's environmental initiatives (where electronic deposit is combined with receipt of payment statements by email)

1. General suppliers may elect to receive electronic deposit of payments. Bargaining unit provincial government employees are required by the [collective agreement](#), article 27.27 to receive reimbursement of travel expenses by electronic deposit. 2. To

provide electronic deposit of payments ministries need to ensure that:

- general and employee suppliers' bank account data has been established in the [CAS Supplier Maintenance data base](#);
- payments are made in Canadian dollars; and
- the suppliers' bank account is held at a financial institution within Canada.

3. Requests to update the supplier maintenance bank account module need to be completed by use of a [Direct Deposit Application Form \(FIN 312\)](#).

4. Original signed forms need to be submitted for processing to minimize the potential for fraud and financial loss to the province.

5. Ministries need to ensure that forms (or copies) are maintained and transferred in a secure manner to guard against any unauthorized release of personal information.

6. Ministries can obtain printed forms from the Office Products Centre (OPC 7530951069) to provide to suppliers, or use the fillable [Direct Deposit Application Form \(FIN 312\)](#) pdf. Refer to the [OCG - Financial Forms](#) site and follow the instructions to complete the form, or [Provincial Treasury, Payment Services](#) for additional information.

7. Agency roles and responsibilities with respect to handling and processing the Direct Deposit Application Form (FIN 312) are as follows:

[Ministry CAS Contacts](#) for [Supplier Maintenance](#):

- for review, accuracy and authorization of the forms
- for form review to ensure that supplier information is current and valid
- to submit forms to Provincial Treasury, Payment Services

[Provincial Treasury, Payment Services](#):

- for review to ensure that banking information meets Canadian Payment Association (CPA) requirements, and to accurately enter and maintain the bank accounts in accordance with the authorized form
- responsible for the receipt, review and release of electronic payment files, excluding the specific payments/receipts data within those files
- for the maintenance of the CPA Bank/Transit file and providing updated CPA account validation edits
- to forward forms on to CAS

[CAS Security and Data Administration](#):

- to link bank account information to individual supplier number
- to maintain, file & archive the original form and supporting documentation

D.9.2 Returned / Rejected Electronic Deposits

Periodically, electronic deposits cannot be made in line with the banking information on file, and are rejected and returned to the Province.

1. Provincial Treasury Payment Services receives notification of returned electronic deposits and notifies the issuing ministry financial services' contact (by fax or email). The notification includes:

- payment detail information;
- reason for return; and
- confirmation that the banking information has been inactivated and voided in CAS oracle.

2. As required, ministries may issue a replacement payment by cheque following the process outlined in the [CAS Oracle AP User Manual, Chapter 6](#).

D.9.3 Recall of Electronic Deposits

Ministries may require an electronic deposit to be recalled after the payment has been created and released to Provincial Treasury.

1. Only an authorized ministry financial service representative can request Provincial Treasury to recall an electronic deposit by forwarding the request by [email](#), and by providing the:

- reason for recall;
- oracle a/p payment number;
- payee/supplier name;
- amount; and
- payment due date.

2. Recall requests need to be received by Provincial Treasury not later than 10 am on the business day prior to the payment due date.

3. Provincial Treasury confirmation of the recall will be forwarded to the ministry contact by returned payment notification once the payment has been returned and credited to the Province (generally the business day after due date).

D.10 Cheque Management

Cheque Management is a key area of control for the provincial government. For cheque production, timely and systematic monitoring of cheque clearing and efficient administration of stop payments reduce the risk of financial loss due to fraud or error. Cheque Management in this section refers to the administration of cheque payments after issuance. The process is outlined in the following sub-sections:

[D.10.1 Cashed Cheque Records](#)

[D.10.2 Stop Payment or Cancellation of Cheque Payments](#)

[D.10.3 Issuance of Replacement Cheque Payments](#)

[D.10.4 Returned Undelivered and Returned Undeliverable Unclaimed Cheque Payments](#)

Agency and Ministry Roles and Responsibilities

[Treasury Payment Services \(TPS\):](#)

- Maintains the Cheque Management System which records cashed cheque, stop payment, replacement and returned undeliverable/unclaimed information for the following Province of BC cheque only issuance accounts:
 - General – Canadian;
 - General – US;
 - Senior Supplement;
 - Medical Services Plan;
 - Government Agent (issued by Service BC); and
 - Province of BC Payroll
- Responsible for receipt, review, accuracy and timeliness of the recording of:
 - stop payment requests;
 - cheques returned as undeliverable;

- replacement cheque details *; and
- redirected cheques.
- Responsible for management of the:
 - returned undeliverable / unclaimed cheque items account;
 - cashed cheque data process;
 - returned / reinstatement item process; and
 - review, approval and co-ordination of *Forged Endorsement/Intended Payee Not paid Claims*, and *Holder in due Course Claims*.

*Note: TPS deals directly with Contacts at Ministry Corporate Financial Service / Administration Branches **.* Program areas forward cheque management requests through their appropriate ministry corporate financial service / administration branch contact (refer to the government directory or your ministry directory for contact information).

* only recorded in the Cheque Management System (CHQ) if the replacement cheque is issued using special handling code "X".

** excludes authorized high volume payment programs.

Ministry Corporate Financial Service / Administration Branches:

- Responsible to ensure that contacts are appropriate and authorized, and have online access to the Cheque Management System.
- Provide administration services for cheque issuance accounts held within the ministry (i.e. imprest, trust accounts).
- Accountable for the authorization and documentation of any internal ministry cheque management or administration processes.

Contacts at Ministry Corporate Financial Service / Administration Branches are responsible for:

- review, accuracy, authorization and records management of *Stop Payment* request forms and subsequent submission to TPS;
- collection, review, accuracy and records management of *Indemnity* forms completed by suppliers;
- management of any applicable processes relating to cancellation or replacement of a cheque payment submitted for stop payment;
- timely review of *Return Undeliverable Cheque Management* reports received, and for appropriate direction to TPS for the disposition of outstanding items; and
- communication and correspondence with ministry program contacts or suppliers.

D.10.1 Cashed Cheque Records

The Province's banker provides daily electronic cashed cheque information files to update the Cheque Management System (CHQ). Cashed cheque information is available online one business day after the cheque has been cashed by the supplier/payee. Online cashed cheque records are maintained for the current fiscal year and the last fiscal year.

1. Cheque Enquiry

- a. Ministries need to ensure that their financial service / administrative contacts have online access to CHQ.
- b. When access is not available or where the cheque issue date is prior to the information available online, ministries need to submit a completed *Cheque Enquiry / Stop Payment / Replacement Requisition / Payment Cancel* form ([FIN 358](#)) to TPS for cheque "Enquiry" only.

2. Cashed Cheque Copy

Ministries need to provide the payee with the cash date of the cheque payment and request they review their bank records before requesting a cashed cheque copy. In all cases, ministries must only provide a cheque copy when the request is received in writing from the payee.

- a. TPS can provide digital image copies to authorized ministry contacts upon request by email using the *Cheque Copy Request* form ([FIN 243](#)). The information on the cheque copy is subject to the provisions of the *Freedom of Information Privacy & Protection Act* and must only be provided to the payee as recorded on the issued cheque payment. Contact your ministry FOI office for direction and additional information when requested to provide a copy of a cashed cheque to any third party.
- b. Requests for cheque copies received from Canada Revenue Agency or law enforcement agencies must be redirected to TPS.
- c. Requests from internal ministry investigators, internal auditors and the Office of the Auditor General may be directed to TPS if the payment information is provided.
- d. Original cashed cheques will only be released to Crown prosecutors for restricted use in a court of law.

D.10.2 Stop Payment or Cancellation of Cheque Payments

1. Ministry Requested Stop Payment or Cancellation of Cheque Payment

This is processed by submission of a completed [FIN 358](#) form to Treasury Payments Services (TPS). Ministries need to:

- review TPS CHQ online cheque information to determine the status of a cheque payment;
- when the issue date is prior to the information available in CHQ, forward a cheque enquiry to TPS;
- unless fraud or theft is suspected or the payee is not entitled to the payment, allow 10 business days after the issue date before requesting a stop payment; and
- ensure that a completed *Indemnity* form ([FIN 369A](#) for payments not exceeding \$5,000 CAD, or [FIN 369](#) for payments that exceed \$5,000 CAD) or original cancelled cheque is on hand before requesting a stop payment.

2. CAS Oracle Payment Void Transaction

- TPS will void the original payment transaction in CAS Oracle within 2 business days following the stop payment date
- Void transactions cannot be reversed
- Ministries need to refer to [CAS User Manual 6.2.3](#) for additional information regarding void transactions.

3. Forged Endorsement / Named and Intended Payee Not Paid Claim

A recovery solution is available to recover funds where the ministry has determined the intended payee has not cashed or received value for a cheque payment, and a replacement cheque is to be issued.

a. Definitions:

Forged Endorsement -- means an endorsement in the name of the payee that is not made by that person or by someone authorized to sign on that person's behalf, but does not include an endorsement in the name of a payee when the payee name on the face of the item has been altered without authorization.

Intended Payee Not Paid -- means that the named and intended payee(s) of a payment item did not receive the funds, but does not include an item where the payee name on the face of the item has been altered without authorization.

For detailed information, refer to [Canadian Payments Association Rule A4](#).

b. Initiation of a Forged Endorsement or Named and Intended Payee Not Paid Claim

Where the intended payee has reviewed a copy of the cashed cheque payment and has determined that the endorsement is forged, and where the intended payee has not been paid or received value, a ministry may choose to request a *forged / intended payee not paid* claim.

To do this, the issuing ministry has to provide all relevant cheque payment details and any correspondence from the payee, and forward the request to:

Treasury Payment Services
PO Box 9414 Stn Prov Govt
Victoria, BC V8W 9V1
Fax #250.953.4765
Email: FIN_PT_BCM_CHQ

c. Claim Review - TPS

- Claims will not be initiated if:

the cheque payment is less than \$100;

the claim is not submitted within 12 months of the cash date (with the exception of items over \$5,000);

the negotiating financial institution has confirmed that the cheque payment was deposited to an account in the name of the payee. (Note that if cheque payment has been issued with only an initial and surname, the claim will be rejected if the account is held by a person with the same surname).

The ministry contact will be notified of a claim rejection and with the reason for the rejection. Claims cannot be initiated when the cash date is more than 7 years after the cheque date.

- Claim initiation:
 - TPS forwards the applicable declaration to the requesting ministry contact;
 - the ministry is required to send the declaration to the payee to complete and sign in the presence of a Notary Public, a Canadian Law Enforcement Officer or a [Commissioner for Taking Affidavits in the Province of BC](#);
 - the completed declaration is to be returned to TPS (see address above) no later than 3 months from the date the claim was initiated;
 - TPS will cancel the claim and notify the ministry contact if documents are not received within 5 months. A claim will not be re-opened if cancelled.

Refer to the [Provincial Treasury Intranet](#) (government access only) for more information on forged endorsement claims.

- Issuance of a Replacement Cheque Payment:
 - TPS will return the original cashed cheque and declaration to the negotiating financial institution;
 - the financial institution is permitted 10 business days to trace the cashed cheque and/or dispute the claim;
 - TPS records a stop payment and voids the cheque payment in CAS Oracle;
 - once confirmation of credit has been received, TPS will notify the requesting ministry contact to initiate a replacement cheque.

4. Lost in Clearing

All requests from financial institutions for items lost in the financial clearing system should be directed to the [Manager, Treasury Payment Services](#) for further instructions.

5. Holder in Due Course Claims

All requests from financial institutions or other cheque cashing agencies for holder in due course claims, under Section 55 of the [Bills of Exchange Act](#), should be directed to TPS. TPS will review the claim and notify the ministry if reimbursement is required to be paid.

The initiating ministry is required to:

1. reimburse the cashing agency;

2. set up an account receivable (refer to CPPM Chapter 7); and
 3. recover the original payment from the payee
6. Handling of Cheque Payments (previously stop paid or cancelled)

Ministries periodically recover cheques that have been previously stop paid or cancelled. Do not deposit these cheques. Write *Cancelled* across the face of the cheques and file them with the stop payment documentation.

7. Province of BC Payroll

Requests for stop payment / cancellation / replacement with respect to Province of BC Payroll cheque payments should be directed to the [Contact Centre Payroll & HR Systems](#).

D.10.3 Issuance of Replacement Cheque Payments

Replacement cheque payments should only be issued if:

1. the stop payment is confirmed. Online cheque enquiry in the Cheque Management System (CHQ) will confirm that the stop payment has been recorded;
2. the original payment transaction is voided in CAS Oracle. CAS payment enquiry will confirm that the void transaction has been completed; and
3. a completed *Indemnity* form ([FIN 369A](#) for payments not exceeding \$5,000 CAD, or [FIN 369](#) for payments that exceed \$5,000 CAD) or original cancelled cheque is on hand.

Refer to [CAS User Manual](#) for replacement cheque process details. Where ministries have issued the replacement cheque using special handling code "X", Treasury Payment Services (TPS) will record the replacement cheque information in CHQ.

1. Indemnity

Indemnity provides legal protection should the original cheque be cashed after a replacement has been issued. Its purpose is to indemnify the Province against the duplicate payment. By signing the indemnity, the payee is stating that he/she has either:

- never received, or
- received and subsequently lost the original cheque

and should it be found, it would not be presented for payment.

- a. Indemnity is not required if the original cheque has been returned to the ministry or Treasury Payment Services.
- b. For replacement of cheque payments not exceeding \$5,000 CAD, use *Indemnity* form [FIN 369A](#).
- c. For replacement of cheque payments that exceed \$5,000 CAD, use *Indemnity* form [FIN 369](#) (available from Product Distribution).

2. Stale Dated Cheque Payments

Ministries should not hold any cheques issued by the Province that have been returned to them for any reason, or that cannot be forwarded to the payee. If the payee is not entitled to the cheque, it should be cancelled by Provincial Treasury using the [FIN 358](#) form. Where the payee cannot be located the ministry should return the item to TPS as *Returned Undeliverable*.

3. Replacement Cheques

Industry standard of a six-month stale date policy applies to all of the Province's accounts. Therefore, ministries will be required to issue replacement cheques for any stale dated cheques (i.e., over six months old).

Note: If the original cheque is available, it can be used in place of the Indemnity.

4. Replacement Cheque – Government Agent

The Government Agent which originally issued a cheque payment can issue a replacement cheque once there is confirmation that the original cheque payment has been stop paid, and payment has been voided in CAS Oracle. Alternately, the originating ministry may process the replacement cheque via CAS Oracle using the process which is outlined in the [CAS User Manual](#).

D.10.4 Returned Undeliverable and Returned Undeliverable Unclaimed Cheque Payments

Province of BC Cheque payments that cannot be delivered by Canada Post are returned to Treasury Payment Services (TPS). TPS records each *Returned Undeliverable* cheque payment in the Cheque Management System (CHQ).

1. Notification of Returned Cheques

TPS forwards a *Returned Cheque Report* (CHQ05) to the issuing ministry the business day after the cheque has been recorded in CHQ.

Province of BC US Cheques: are recorded in CHQ and then directed to the issuing ministry.

Province of BC Payroll Cheques: will be redirected to the employee if a new address is available in the Province of BC Global address book. If no address is available the cheque will be returned to Solutions BC, Payroll Services.

2. Disposition of Returned Cheques

Ministries are responsible for determining the disposition of their undeliverable returned cheques. Ministries are asked to make every effort to check the accuracy of the payee address on the issued cheque payment. On the *Returned Cheque Report* there is a space provided for "Instructions for Disposition".

Note: Ministries can view the address on the issued cheque payment by viewing the payment information on CAS Oracle.

- Remail to same address

If after contacting the payee, it is determined that the address on the cheque is correct, the instructions to Provincial Treasury will be "Remail to Same Address".

Note: Provincial Treasury will not remail to the same address more than once.

- Remail to new address

If, after contacting the payee, a new address has been obtained, the instructions to Provincial Treasury will be "Remail to New Address". Staple a self-adhesive label typed with the new mailing address (including payee name) to the report and return to TPS.

- Payment cancellation

If the ministry has determined that the payment is no longer valid or required, attach a completed [FIN 358](#) form to the CHQ05 Report and return it to TPS. (Refer to CPPM D.10.2 for additional information on Stop Payment /Replacement process).

- Remail to ministry

A ministry may request TPS to remail a returned cheque payment to the ministry if they determine that the cheque payment requires special handling to deliver the cheque to the payee.

3. Returned Undeliverable – Posted / Added to Unclaimed

If, after 90 calendar days (from the date the cheque was recorded in CHQ and no longer than 6 months from issue date), no action is taken regarding a returned cheque, the returned cheque will be added to the *Provincial Treasury's*

Unclaimed Account. A copy of the *Cheques Posted to Unclaimed Report* is forwarded to the issuing ministry for review and action. If no action is taken by the ministry after 10 calendar days, the cheque is deposited to *Provincial Treasury's Unclaimed Account*.

Note: Once a cheque payment has been added to the unclaimed account, TPS cannot remail the cheque to the supplier or cancel the payment.

- Recovery of Payments added to the Provincial Treasury's Unclaimed Account

Where a ministry determines that the cheque payment is no longer valid or if the ministry is contacted by the supplier after a cheque has been added to *Provincial Treasury's Unclaimed Account*, the ministry can recover the funds by submitting a request by email to [TPS](#). The ministry needs to provide the original cheque payment information and the ministry service line coding.

- Recovery of Provincial Treasury's Account to Consolidate Revenue Fund (CRF)

[Effective September 2006](#), cheque payments that remain unclaimed for a period of 7 fiscal years will be recovered to the CRF. All records for cheque payments recovered to the CRF will be separately and securely maintained to enable future payment enquiries and claims.

D.11 Batch Release

[Core Policy 4.3.3](#)

Batch Release of payment is permitted for high volume transactions from program areas where EA and QR are not recorded electronically, or where legacy systems remain in use.

Ministry batch releasers do not have expense authority, but can be best positioned to ensure efficient and timely payment of transactions on behalf of an EA. The ministry chief financial officer has the responsibility to ensure that the financial control framework is preserved and the use of Batch Approval:

is supported by appropriate procedures and compensating controls;

is restricted to a limited number of users;

will be for business processes that would otherwise require Force Approval or the use of an Administrative EA and will not circumvent iProcurement initiatives;

provides segregation of incompatible duties; and

includes supporting and verifiable EA and QR original documentation.



Travel

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10.1 Objectives

- ensure effective travel management and administration, and promote economy and efficiency in the use of travel funds
- support government's commitment to carbon neutral business travel by making choices that mitigate the production of greenhouse gas emissions.
- establish standards to ensure:
 - travel expenses are proper, reasonable and necessary for program delivery
 - accountability for travel claim requests and approvals, and travel emission reports and approvals
- provide and promote alternatives to travel to carry out government business

10.2 General

Travel policy, allowances, reimbursement rates and limits are established by legislation and Treasury Board, and included in Treasury Board Orders, collective agreements, terms and conditions of employment for Order in Council and excluded employees, and the [Official Duties Expense Regulation](#) (BC Reg. 226/2001 as amended) for [officials](#).

Travel policy applies to ministries, offices, special funds, accounts and appropriations as defined in the [Financial Administration Act](#), the [Greenhouse Gas Reduction Targets Act](#) and applies where or when travel costs are funded by, or recovered from, outside parties. Where another government jurisdiction is reimbursing provincial employees that jurisdiction's travel rates will be used, which may be higher (e.g., Yukon, Northwest Territories).

Travel policy applies to employees (Groups I, II, and III) and [officials](#) (Group IV) unless specifically noted. For ease of use, the term "employee(s)" will be used throughout unless specific policy requires differentiation between employees and officials.

For the purposes of this policy, the terms "[minister](#)", "[official](#)", and "[official duties](#)" are used as defined in the [Official Duties Expense Regulation](#) (BC Reg. 226/2001 as amended).

Whenever possible, ministers and ministries are expected to promote the spirit and intent of government travel policy by requesting that similar policies are adopted by Crown corporations, public bodies, funded agencies and government contractors.

Roles and Responsibilities

- Employees are responsible for:
 - obtaining expense authority approval to travel before expenses are incurred (See [10.4.4](#) for officials);
 - certifying that their travel expense claims are correct, complete and comply with policy; and
 - confirming that their travel emission reports are complete and attached to their travel expense reports.
- Expense authority officers are responsible for:
 - approving travel before expenses are incurred;
 - certifying that travel expense claims:
 - are for business purposes, appear reasonable and comply with policy;
 - that there are sufficient funds in the budget;
 - that travel related goods and services have been received; and
 - certifying that travel emission reports appear reasonable and are attached to employee travel expense reports.
- The BC Public Service Agency establishes travel policy and negotiates reimbursement rates and limits with bargaining units.
- The Office of the Comptroller General maintains policy and establishes procedures for the administration and processing of travel expenses, and advises ministries on travel policy and procedures.
- Purchasing Services oversees accommodation rates, manages fleet vehicles, negotiates rental rates with vehicle vendors, and supports negotiations with travel agencies.
- For the purposes of travel approval in the following policies, a "director" is defined as an employee holding the title of director, including an "executive director". A director makes travel approvals for their own staff, and directors and executive directors seek their program area assistant deputy minister's approval regarding travel. In turn, assistant deputy ministers seek the executive financial officer's approval regarding travel.

10.3 Policy

10.3.1 Alternatives to Travel

Ministries must consider alternatives to travel wherever practical. [Video conferencing](#) and [teleconferencing](#) and other methods are to be used where feasible to achieve cost savings and to mitigate the production of greenhouse gas emissions. These can be very effective tools to bring employees and others together across the province or country (e.g., business/project team meetings, interviews, hearings and trials, distance learning, training and workshops).

10.3.2 Travel Approval

1. The means of travel chosen needs to be operationally feasible, cost effective and consider travel methods that will mitigate the production of greenhouse gas emissions. Government employees are eligible for reimbursement of travel expenses when:
 - o trip approval is obtained (from the employee's Expense Authority) before travel expenses are incurred;
 - o the expenses are paid by the employee while on travel status* or away from headquarters**;
 - o claims are reasonable, properly reported and comply with established rates and allowances; and
 - o the travel emission report is completed and attached to the travel expense report.

*Group [I, II and III](#) employees are on travel status when absent from their designated headquarters on approved government business. This does not apply to employees who are temporarily reassigned or on field status, or on board and lodging status.

**An employee's headquarters is his/her usual work place or normal point of assembly and the area within a 32 kilometre radius. If necessary, the director must designate a headquarters for their staff, and can also approve changes to their staff's assigned headquarters as changes in operational conditions warrant. The designation for directors and executive directors are made by the assistant deputy minister of the program area. The executive financial officer must make designations for assistant deputy ministers.

The terms "travel status" and "headquarters" are not used in reference to Group IV travel policy. Travel policy applies to [Group IV](#) during the period an official is away from home to discharge official duties.

2. Reimbursement claims require approval by the appropriate Expense Authority before they can be paid. (see [Procedure Requirements - C.1.4, C.1.5](#))
3. Management has the right to designate an [employee's \(other than officials\) mode of transportation](#) and manner of accommodation. Other considerations must include:
 - o the cost and efficiency of alternative transportation modes (i.e., time required to reach the destination and lost productivity);
 - o additional travel costs (accommodation, meals, taxi, vehicle rentals, overtime) associated with each alternative; and
 - o travel arrangements that mitigate the production of greenhouse gas emissions.
4. Government employees required to resource cabinet and government caucus meetings are eligible for reimbursement of expenses.

[Procedure Requirements - C.2](#)

10.3.3 Combining Personal Travel

1. Travel that combines government and personal business must be reimbursed at the lesser of
 - actual transportation expenses; or
 - an estimate of the minimum acceptable expenses that would have been incurred if the personal travel had not taken place.

2. Additional expenses arising from personal extensions to business travel are the employee's responsibility.
3. Expenses for an employee's spouse or family members are not reimbursable, except:
 - when a spouse is formally representing the government and a written invitation has been issued to the spouse (see also [10.4.4](#) and [C.14.3](#));
 - travel is to a pre-retirement seminar or awards function; or
 - the employee is relocating (for details refer to Administration, [Relocation](#)).
4. Employees must not claim any optional payments or surcharges related to carbon offset programs administered by travel service providers.

10.3.4 Out-of-Province/Country Travel

1. Staff (and contractor) out-of-province and out-of-country travel, including complete plans to combine personal travel, requires prior approval of the respective director (Treasury Board Directive [4/04](#)). Approvals for directors and executive directors are made by the assistant deputy minister of the program area. The executive financial officer must make approvals for assistant deputy ministers. Refer to [C.2](#) for staff approval procedures and to [10.4.4](#) for approval requirements for ministers, parliamentary secretaries, deputy ministers and ministers' office staff.
2. For out-of-province accommodation a reasonable amount must be established considering business requirements and federal accommodation rates. For out-of-country or U.S. accommodation, employees will be reimbursed for actual commercial accommodation expenses for the travel location up to those rates established by the federal government through their standing offer arrangements for accommodation. (Refer to this [federal accommodation site](#) for rate information.
3. For travel in the U.S. the Group I meal rate, Group II or III per diem allowance, or Group IV meal allowance must be the amount claimed for BC in U.S. currency (as required by [PSA Policy Statement 17. Travel, Appendix 1 sec. 8. \(1\)](#)), which will be converted to Canadian dollars, including claims for partial day travel. Meals received without charge or paid for from public funds cannot be claimed.
4. For other foreign locations (as required by [PSA Policy Statement 17. Travel, Appendix 1 sec. 9](#)), meal rates for full days must be calculated using the "Meal Total" rate published by the federal Foreign Affairs Department. This is then grossed up for incidental amounts as specified in the PSA table at Appendix 1 sec 9. (1).

For partial days or for situations where meals are received without charge or paid with other public funds, the related individual meals (using the federal Foreign Affairs Department rates) must be deducted from the full day rates calculated above. Where the individual meal rates are not published, refer to the percentages to deduct from the calculated full day rate specified in the PSA table at Appendix 1 sec 9. (2).

Procedure Requirements -- [C.1.6](#) (iExpenses & foreign exchange); [C.2](#) (Approval Requirements); [C.11](#) (Miscellaneous Foreign Travel Expenses)

[Foreign Travel Guide](#)

10.3.5 Airfare

1. The most economical airfare for air travel considering operational requirements and options that mitigate the production of greenhouse gases is required. This requirement may be waived in exceptional circumstances, with the prior approval of the director. For directors and executive directors, prior approval is sought from the assistant deputy minister for the program area. For assistant deputy ministers, it must be pre-authorized by the executive financial officer. Officials and accompanying staff are permitted airfare upgrades to executive or business class where the in-flight travel is four hours or more, and the purpose of the travel is to represent the government at a business meeting. The upgrade for staff only applies when there is a need to conference with the official during a flight.
2. Travel loyalty program benefits, such as airline frequent flyer points that are accumulated by employees while travelling at public expense, must not be used for personal benefit. Such benefits or discounts should be applied only against future business travel or donated to charities associated with the program. Benefits accumulated while travelling at public expense should not be used beyond the term of employment.

[Procedure Requirements - C.7](#)

10.3.6 Chartered Aircraft

1. The use of a chartered aircraft by an official is permitted only when:
 - o there is no scheduled air service available that can meet the travel requirements (timing or duration) of the minister(s); or
 - o the charter cost is economical as compared to the scheduled air service; and
 - o the charter aircraft and crew meet the safety, maintenance and experience standards established by Transport Canada for such operations.
2. The use of chartered aircraft by employees must only be approved when there is no alternative means of transportation at a lesser cost, and within a reasonable time. The deputy minister or a delegated approval authority must approve in-province charter flights. Out-of-province charter flights require approval in advance by the respective minister.

10.3.7 Meals / Per Diems

1. Employees are entitled to claim meal or per diem allowances not exceeding specified limits for their applicable Group. For Group definitions refer to section [10.4.1](#).
2. On the date of departure, travel status must start before 7:00 a.m. to claim breakfast; before 12:00 noon to claim lunch; and, on the date of return, travel status must end after 6:00 p.m. to claim dinner.
3. See [PSA Policy Statement 17. Travel, Appendix 1 sec.1](#) for the applicable meal and per diem allowances for groups I, II, and III. For Group III employees, in determining whether it is reasonable to claim a full day, half-day or other per diem, they should consider the time spent and the number of meal periods while on travel status. Group II and III employees are entitled to the incidental amount when no meals are claimed on travel status (refer to CPPM 10.3.11 [Miscellaneous Expenses](#)).
4. Group IV (officials) may claim a meal allowance of up to \$61.00 for each day (or portion of a day) the [official](#) discharges official duties, if the official is not at home while discharging those official duties. See the [Official Duties Expense Regulation](#) (BC Reg. 226/2001 as amended).

[Procedure Requirements - C.4](#)

10.3.8 Mileage

1. All groups are entitled to claim a [private vehicle allowance](#) for the use of a privately owned vehicle on business travel. For private vehicle insurance requirements, refer to [11.3.2 policy 3](#). Employees are expected to carpool where practical to minimize costs and the production of greenhouse gas emissions.
2. Employees may claim the vehicle mileage allowance where they are driven to the departure location (i.e., airport, bus, ferry or train terminal) and picked up upon return.

The portal-to-portal distance allowance (for travel to and from the employee's residence) must be authorized by the employee's Expense Authority before expenses are incurred. The Expense Authority must consider the cost and efficiency of alternative modes of travel before granting approval to an employee to take his/her vehicle to work for use when travel may be required. Allowance claims for vehicle mileage must not exceed 32 kilometres per day.

[Procedure Requirements - C.5](#)

10.3.9 Vehicles

1. A government or rental vehicle should be used when public transportation is not operationally feasible or a privately

owned vehicle is not available or economical (i.e., when daily travel exceeds 150 kilometres). A government vehicle, where available, should be the first choice.

2. Employees renting vehicles must not purchase the Personal Accident Insurance option, as work-related accidents are covered by WCB.
3. Employees using the corporate travel card must not purchase the Collision Damage Waiver option, as this is covered under the travel card. However, employees renting a vehicle outside of BC and not using the corporate travel card must purchase the Collision Damage Waiver option.

The vehicle rental rate table can be found at the [Purchasing Service's site](#). Refer to [section 11.3.4](#), Transportation policy, for the use of government vehicles.

[Procedure Requirements - C.5](#)

10.3.10 Accommodation

1. Employees may use private accommodation instead of commercial accommodation and claim the private accommodation allowance of \$30.00 per night. Reimbursement for commercial accommodation within BC must be in accordance with the [hotel accommodation guide approved accommodation rates](#).

Accommodation expenses within BC that exceed the limits established by Treasury Board require pre-authorization from the individual's expense authority. Amounts in excess that are considered acceptable may be determined on a case by case basis, considering variables such as the urgency of the travel, whether travel is occurring in peak season and if accommodations at the established limits are not available. See also the [Accommodation Guidelines](#) (government access only).

For guidance on officials, see the [Officials Duties Expense Regulation](#) (BC Reg. 226/2001 as amended).

[Procedure Requirements - C.8](#)

10.3.11 Miscellaneous Expenses

1. Employees are entitled to claim miscellaneous travel expenses for:
 - [ferry tolls, ferry reservation fees](#) and highway tolls
 - airport improvement and security fees, Nav. Canada fees and applicable fuel charges
 - bus/taxi/limousine services
 - vehicle rental and related fuel charges
 - parking charges
 - business phone calls
 - charges relating to cash advances obtained with the corporate travel card
 - Group I employees are entitled to portage (maximum \$0.50), personal phone calls (one five-minute telephone call home for each night away), laundry and dry cleaning (after seven consecutive days on travel status).
 - Group II and III employees receive a per diem that includes allowances for incidentals, such as gratuities, portage, personal phone calls, laundry or dry cleaning.
 - Group IV officials are entitled to reimbursement for actual out of pocket expenses subject to this travel policy.

[See also C .9 - Miscellaneous Travel Expenses](#)

10.3.12 Loss or Damage

1. [Extraordinary losses](#) incurred when an employee or appointee is on travel status, or while on government business, suffers damage to personal property are reimbursable to amounts allowable under [PSA Policy Statement 17. Travel, Appendix 1 sec.12](#).

[Procedure Requirements – C.19.2](#)

10.3.13 Travel Card

1. Employees must use their corporate travel card to pay for travel related expenditures and to obtain travel related cash advances (via ATMs).
2. Employees who are eligible for a corporate travel card cannot apply for an accountable travel advance. Accountable travel advances can only be issued to employees who are not eligible for the corporate travel card and the expense authority authorizing the travel must approve the accountable advance. The temporary advance must be repaid or accounted for within one week of the trip.
3. A standing accountable travel advance (issued to employees that require continuous or seasonal travel) must be repaid at the end of the designated period.

[Procedure Requirements - E.3](#)

10.3.14 Volunteers

1. Volunteers must not use Oracle iExpenses or the SMARTTEC travel emissions calculator. Volunteer out of pocket travel expenses will be reimbursed at the discretion of the host ministry. Meal allowances must not exceed Group I rates.

10.3.15 Contractors

1. Contractors must not use Oracle iExpenses or the SMARTTEC travel emissions calculator. Contractors will only be entitled to reimbursement of travel and accommodation expenses to a maximum level as specified in the contract. The maximum level of reimbursement for meals and incidentals must not exceed the Group II per diem rates. Refer to section [10.4.1](#), this chapter, for the definition of Group II.

[Procedure Requirements - C.10](#)

10.3.16 Oracle iExpenses

Oracle iExpenses is a web-based system for processing expense reports. When staff submit a claim, their electronic signature is equivalent to certifying that the expense report is correct, complete, complies with government policy, and their completed travel emission report is attached. The electronic signature of Expense Authority means that they agree the trip was for business purposes, the amounts appear reasonable, and that the employee has attached a travel emission report which appears reasonable. As well, they are certifying that there are sufficient funds in their budget and that travel related goods and services have been received. User IDs and Passwords MUST NOT be shared. Note that officials use an electronic travel voucher to process their claims. See [C.14.6](#).

1. Expense authority must review and approve expense reports and travel emission reports prior to giving their electronic authorization.
2. Travel expense receipts must ensure proof of payment and be accessible by expense authority for examination if requested. In addition the receipts, including those for [taxi and bus claims over \\$20 a day](#), and other supporting documents must be:
 - o filed at the location designated by the ministry chief financial officer (but not by the employee personally);
 - o filed in an Expense Report Envelope and forwarded upon request within 5 working days to the Corporate Compliance and Controls Monitoring Branch for verification.

The envelope must be retained as an Administrative Records Classification System (ARCS) file #1050-06. The ARCS and the Operational Records Classification System (ORCS) support policy in this section and the need to retain and manage records in accordance with government [Recorded Information Management](#) policy and standards.

1. Staff who do not travel more than once a year and who have claims of less than \$100 should be reimbursed by petty cash. Staff that have regular claims for mileage must claim reimbursement through iExpenses.

2. Under the new *Management Classification and Compensation* framework, only Strategic Leadership positions may use a delegate. Formerly classified Management Level 7 or higher positions using delegates may continue to do so. Delegates must not have an alternative delegate substituting for their leave or vacation period. Deputy minister expense reports are to be routed to the EFO or CFO who will act as expense authority for approving these reports.
3. All iExpenses users must complete any outstanding processing, and take appropriate action on any notifications, prior to transfer or termination. Ministry signing authority officers must be kept informed of any changes to prevent delays and errors when an expense authority departs prior to completion of processing.

[Procedure Requirements - C.1.6](#)

10.3.17 Direct Invoicing

1. Airfare, except in an emergency or extenuating circumstances, must not be paid by the employee but billed directly to the ministry (GST-exempt). For officials see [C.14.8](#).

[Procedure Requirements - D.7](#)

10.3.18 SMARTTEC Travel Emissions Calculator

SMARTTEC is a web-based tool for employees to use to calculate, track and report greenhouse gas emissions for business travel (i.e.: when on travel status or 32 kilometres or more outside of their designated headquarters, as defined by policy [10.3](#)). In advance or on trip completion, an employee or a delegate enters traveller information for the mode of travel (e.g.: type of flight, vehicle or ferry) and accommodation to calculate trip emissions.

1. The travelling employee must confirm and submit their final SMARTTEC travel emission report, whether data entry is by a delegate or the employee. When a report is finalized a confirmation e-mail and PDF file is sent to the traveller's mailbox.
2. The PDF file must be attached to the traveller's related iExpenses expense report (or manual FIN 10 Travel Voucher) for Expense Authority review and approval before payment can be authorized.

[Procedure Requirements - C.1.7](#)

Additional guidance on the use of SMARTTEC is provided at: [Where green ideas work](#). This site is available to Government of British Columbia intranet users only. For Tier 1 help desk queries on SMARTTEC contact 387-7000 or [e-mail: 77000@gov.bc.ca](mailto:77000@gov.bc.ca).

10.4 Information and References

10.4.1 Group Definitions

Employee Group definitions for travel entitlements pursuant to Treasury Board Order #88, as amended, and the [Official Duties Expense Regulation](#) (BC Reg. 226/2001 as amended) are as follows:

Group I

- employees who are members of the British Columbia Government Employees' Union (BCGEU), the Professional Employees Association (PEA), British Columbia Nurses Union (BCNU), Union of Registered Psychiatric Nurses of British Columbia (URPNBC), and Excluded Administrative Support Staff as specified on Schedule A of the Personnel Management Policies and Procedures manual, chapter 4.5;
- persons outside the government service such as employees appointed to boards, commissions and agencies in bargaining unit classifications, or persons performing equivalent administrative or technical support functions, plus persons on miscellaneous payroll;
- order in council appointees not specifically included in Groups II or III; and
- other employees or persons not specifically included in Groups II or III.

Group II

- persons whose positions are classified under the: Management Job Evaluation Plan, Levels 1 through 8; Legal Officer Classification Plan; Legal Counsel Classification Series; or Salaried Physician Classification Plan; and
- persons appointed to part or full-time positions as members or managerial employees on boards, commissions or agencies.

Group III

- persons with the status of deputy minister or assistant deputy minister or equivalent status (positions classified at levels 9 through 12 of the Management Job Evaluation Plan); and
- a person appointed to the position of chief provincial court judge, associate chief judge or as part or full-time provincial court judges.

Group IV

- officials as defined by the [Official Duties Expense Regulation](#) (BC Reg. 226/2001 as amended); and
- a personal attendant where a physically disabled official requires an personal attendant in order for the official to travel to discharge official duties. The application of Group IV rates to a personal attendant is limited to transportation, meals, accommodation and out of pocket expenses necessarily incurred for the purpose of this travel. A personal attendant can be a spouse.

10.4.2 iExpenses Information

Information, training and guidance on how to use iExpenses are detailed on the CAS intranet site, [iExpenses Services](#). This information is available to Government of British Columbia intranet users only.

10.4.3 Discount Lodging and Travel Tips

Purchasing Services provides a list of lodgings and travel tips for employees on business travel. A number of properties offer discounts on room rates. These are listed by city or town on the [Business Travel Accommodation Listings](#) site.

10.4.4 Minister Out-of-province/country Travel

Approval for out-of-province and out-of-country travel is delegated as follows. A [Travel Authorization Form FIN 99](#) (government access only) is required:

<u>Traveler</u>	<u>Approved By*</u>
Minister (out-of-country)**	Premier
Minister (out-of-province)	Minister
Parliamentary Secretary	Minister
Minister's Office Staff	Minister
Deputy Minister (out of province)	Deputy Minister
Deputy Minister (out of country)	Minister

* This authority cannot be delegated to a subordinate.

** Ministers should submit a request for approval of their out-of-country travel plans not less than four weeks in advance of finalizing such plans. The request for authorization should be directed to Executive Branch, Office of the Premier.

The spouse of a minister may fly at government expense only when formally representing the government at a protocol related function and a written invitation has been extended to the spouse by the government or when acting as a personal attendant where an official has a physical disability. Guests of ministers may fly at government expense only when the guests are traveling on government business. Minister allowances are outlined in the [Official Duties Expense Regulation](#) (BC Reg 226/2001 as amended).

[Procedure Requirements - C.14](#)

10.4.5 Appointees to Crown Corporations, Agencies, Boards, Commissions and Administrative Tribunals

For policy on travel expense reimbursement for appointees to crown corporations, agencies, boards, commissions and administrative tribunals refer to TBDs [1/08](#) and [2/07](#). All appointees (including those receiving no compensation) incurring transportation, accommodation, meal and out-of-pocket expenses in the course of their duties as members of a crown corporation, agency, board, commission or administrative tribunal will be reimbursed in accordance with Group II rates. Rates of reimbursement for travel-related expenses are established by Treasury Board Order #88. At the discretion of the minister, airline costs incurred by agency, board or commission appointees may be directly billed to the Province.

[Procedure Requirements - C.20](#)