B.C. GOVERNMENT AND SERVICE EMPLOYEES' UNION

F I N A N C I A L

M A N U A L

(revised November 23, 2011)

SCHEDULE "A"
Current Maximum Rates/Allowances, etc.

Article 2.1 - Union dues – 1.85% of gross pay. Gross pay includes all taxable earnings except the following items which are excluded from gross pay for the purposes of dues deduction. The excluded items are:

(i) re-imbursement of expenses, whether or not they are receipted;
(ii) health and welfare benefits, or pay in lieu of health and welfare benefits, whether or not they are taxable; and
(iii) employer contributions to a pension plan or RRSP.

Article 2.2(a) - Remittances to Components - Effective January 1, 2012 ~~1994~~ – increased from 6% to 6.2% of dues revenue.

Article 8.5 - Emergency Financial Assistance Rates (effective March 26, 2008)
$250 - on behalf of a single member
$500 - on behalf of a married member
$125 - on behalf of each dependent child of the member.

Article 8.7(d) - Good and Welfare – effective July 1, 2008 – $60 per gift or flowers.

Article 9.3(a)(3) - Gratuity Compensation While On Leave of Absence – effective June 7, 2008 – $50 per 8 hour shift.

Article 9.4(d) - Private dwelling accommodation – effective July 1, 2005 – $50 per day per overnight stay.

Article 9.5 - Meal Allowances

Meals	Jul 1/08	Jul 1/10	May 1/11
Breakfast	$12.00	$13.00	13.75
Lunch	14.00	15.00	16.00
Dinner	26.50	28.50	28.50
Total	52.50	56.50	58.25

Effective July 1, 2008 - In province and out of province meal allowance rates are the same and from that point forward, there will be only one meal allowance rate. Prior to July 1, 2008 out of province rates were used for continuous travel status consisting of five (5) days or more regardless of in or out-of-province.

Article 9.6(a) - Incidental expenses – effective July 1, 2005 – $10.00/ night.

Article 9.7(c) & (d) - Automobile Expenses
Effective July 1, 2008 50 cents per kilometre
Effective July 1, 2009 51 cents per kilometre
Effective July 1, 2010 52 cents per kilometre

Article 9.14(b) - Recognition of Services (Honoraria) - $500 per Component Executive member.

Article 9.15 – Recognition of Component Service – Effective January 26, 2005 – up to $150 per Component Executive member leaving office.

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1 - FINANCIAL POLICY

1.1 Governing Authority

Subject to the provisions of the Union's Constitution and Bylaws, the Provincial Executive when the Union is not meeting in convention, is the governing body of the Union, and as such is responsible for determining the financial policies for the Union. No other body can assume this authority, regardless of usage of funds.

1.2 Universal Policy

Article 10.8 of the Union's Constitution provide that the Provincial Executive shall establish a universal financial policy which shall apply equally throughout the Union. In other words, the financial policy as determined by the Provincial Executive and/or as set out in the Bylaws of the Union cannot be varied by a component or other body of the Union.

1.3 Extraordinary Expenses

Expenses not provided for in this manual or other policy of the Union must, where at all possible, receive prior authorization of the Union's Treasurer before being incurred. Claims for reimbursement must be receipted and accompanied by a full explanation with substantiating details. Reimbursement for such expenses is subject to the approval of the Union's Finance Committee.

2 - UNION FUNDS

2.1 Union Dues (See Schedule A for current rate)

The revenue of the Union shall be derived from monthly dues to be charged to members of the Union at a rate to be determined at Convention. The Provincial Executive may establish an initiation fee for persons joining the Union. The fee shall be payable to the Union.

2.2 Remittances to Components (See Schedule A for current rate)

(a) The Provincial Executive shall determine a portion of the monthly dues paid to the Union which shall be remitted pursuant to a method determined by the Provincial Executive to components of the Union for their financial support. Components will prepare annual budgets in order to provide for an allocation of the remitted funds among components. Components shall forward a final annual budget to the Treasurer of the Union within three months after the end of the fiscal year. The Treasurer will distribute the final component annual budgets to the Provincial Executive Finance Committee.

(b) All such remittances shall be sent by cheque directly to a chartered bank or credit union in the name of the component. The amount of such remittances payable to components may be changed pursuant to the provisions of the Union's Constitution.

2.3 Defence Fund

A Union Defence Fund shall be established and disbursements made in accordance with the provisions of Article 10.18 of the Union's Constitution.

2.4 Deposits

All union funds shall, as soon as possible after receipt thereof, be deposited in a chartered bank or credit union in British Columbia to the credit of the Union.

2.5 Bonds and Securities

All bonds or other securities which are the property of the Union shall be kept in a safety deposit box or in safe keeping in a chartered bank or credit union in British Columbia to be released only on the signature and personal appearance of the Union Treasurer or President, with one other member of the Finance Committee.

2.6 Disbursement of Funds by Headquarters

All Headquarter funds shall be disbursed by either cheque or by electronic means and shall require the signatures of at least two (2) signing officers who shall be the Union Treasurer and President or a Provincial Vice-President except as noted in Constitution and Bylaws Article 10.14(b).

2.7 Disbursement of Funds by Components, Locals and Cross Component Committees

All component, local, and Cross Component Committee funds shall be disbursed by cheque and shall require the signature of at least two (2) signing officers as noted below:

(a) All cheques issued against the funds of a Component shall be signed by the Component Chairperson or other designated Component signing officer and countersigned by the Component Treasurer. Upon written application by Component Executive, exceptions can be made by the Union's Finance Committee.

(b) All cheques issued against the funds of the Local shall be signed by the Local Chairperson or other designated Local signing officer and countersigned by the Local Treasurer. Upon written application by Local Executive, exceptions can be made by the Component's Finance Committee.

(c) All cheques issued against the imprest account of a Cross-Component Committee shall be signed by any two of the Chair, the Treasurer or the designated Staff Representative(s). Upon written application by the Cross-Component Committee, exceptions can be made by the Union's Finance Committee.

2.8 Disbursement of Funds by BCGEU Area Office Imprest Accounts

All BCGEU Area Office Imprest Account funds shall be disbursed by cheque which shall require the signatures of either the Union Treasurer or President or President's designate.

2.9 Disbursement of Funds to a Component or Cross-Component Committee

All disbursements to a component or Cross-Component Committee which occur under Articles 2.6, 2.7 and 2.8 above, shall be sent directly to a chartered bank or credit union in the name of the component or Cross-Component Committee.

2.10 Bonding

All union officers who handle funds or property of the Union, its components, locals, or Cross-Component Committees, shall be bonded in an amount deemed advisable by the Union's Finance Committee. The cost of such bonding coverage shall be paid out of Union revenue.

2.11 Donations

Donations to groups or coalitions may be made from the general fund, components, locals (subject to any restrictions set by their component) or cross component committees under the following criteria:

(1) there is a minimum shared basis of unity with the group receiving the donation, i.e. the group is not anti-union and is not directly connected with an anti-union organization

(2) the group is pursuing goals which are similar to a goal or interest of the BCGEU or where the provincial executive or convention has directed the union to support an organization(s) connected to a particular activity, for example environmental advocacy, protection of public health care, child care, anti-poverty, etc.

(3) the union has decided to work in coalition with other groups on a specific issue

(4) the union, through fight-back activities or motion of the provincial executive, has already provided support to the group in question within the past 24 months

(5) if it is not clear that a donation under consideration meets the above criteria, a request for clarification will be made to the president's office

Within one month of the end of each quarter locals, components and cross component committees shall submit to the president's and treasurer's offices, in prescribed form (FA-697,) a listing of their donation expenditures, if any. Locals shall also submit this listing to their component chairperson and component treasurer.

2.12 Grants-in-Aid

A component or local wishing to make application for a grant-in-aid from union funds shall submit an application to the Union's Provincial Executive. The application shall be supported by factual evidence for need of same and accompanied by a copy of the current financial statements of the component or local.

2.13 Financial Agreements Prohibited

Pursuant to the Union's Constitution, no member, elected representative, or employee of the Union may lend, borrow, or similarly enter into financial agreement with the Union for personal gain.

3 - UNION TRUSTEES

3.1 Designation

The Union's Provincial Executive or its designates shall be the Trustees of all funds of the Union, both special and general, and of all other assets of the Union, and shall administer them in accordance with the Constitution and Bylaws of the Union.

3.2 Removal

The Union's Provincial Executive may remove the Trustee(s) from office and appoint a new Trustee.

3.3 Authority

The Provincial Executive may in its discretion, or on the direction from a majority of the delegates meeting in convention:

(a) authorize the Union to borrow any sum of money for the purposes of carrying out its objects, and may raise and give security for the repayment of that sum in such manner and on such terms and conditions as it thinks fit, including by way of mortgage or charge, whether specific or floating, or other security on the whole or any part of the property of the Union both present and future.

(b) authorize the Union to guarantee debts or to lend money or other property or resources on such terms as it sees fit for any reason consistent with the objects of the Union.

(c) The revenue or proceeds of any such dealing shall be deposited to the credit of the Union pursuant to Article 10.1 of the Union's Constitution.

4 - AUDITS AND FINANCIAL REPORTS

4.1 Union

(a) The Union's Provincial Executive shall appoint auditors who shall make an annual audit of all the books and accounts of the Union and render a report to the Provincial Executive.

(b) The Union's Provincial Executive shall arrange that the report of the annual audit of the books and accounts of the Union shall be presented to the convention of the Union which immediately follows the audit. The audited consolidated statement shall be published annually in The Provincial for the information of the membership.

4.2 Components

(a) A Component shall likewise arrange for an annual audit of all the books and accounts of the Component and for the auditor's report to be rendered to the Component Executive. An audited annual Component Financial Statement shall be forwarded to the Union's Treasurer within nine (9) months after the end of the fiscal year. The audited annual Component Financial Statement shall be provided to each Local of the Component for the information of the Local members.

(b) A Component shall submit to the Union's Treasurer the monthly records of the component within two (2) months of each month end.

4.3 Cross-Component Committees

Within three months after the end of the fiscal year a Cross-Component Committee shall forward to the Treasurer of the Union, a financial statement along with original copies of all supporting documentation covering the operations of the imprest account. This statement should be in the form of a request for reimbursement of funds up to the annual limit.

4.4 Locals

Within three (3) months after the end of the fiscal year, each Local shall forward to the Union's Treasurer and the Component Treasurer, a verified annual Local Financial Statement. Where year end Local Financial Statements have not been received by the Component Treasurer and the Treasurer of the Union by April 30 of the following year the Union's Treasurer is empowered to withhold monthly remittances to the Component(s). Exception to this policy may be made by a written request from the Component to the Union's Treasurer setting out the reason for the exception and what action has been taken by the Component.

4.5 Fiscal Year

The fiscal year shall end on the last day of December of each year, or as otherwise determined by Convention.

5 - FINANCE COMMITTEES

5.1 Union Finance Committee

(a) The Union Finance Committee shall be established pursuant to Article 9.9(b)(iv) of the Union's Constitution and shall be charged with the responsibility of regulating the handling of Union funds throughout the structure of the Union.

(b) The Committee shall have the authority to authorize payment on behalf of the Union of the routine expenses incurred in the normal conduct of affairs of the Union.

(c) The powers of the Committee or its designate shall include:

(1) to conduct an audit of the books of any component, local, or cross-component committee;

(2) to order any component, local, or cross-component committee to cause an audit to be conducted and a financial statement to be prepared and forwarded to the Finance Committee;

(3) to require the bonding in the amount it deems advisable of any officer, staff or other person who handles funds or property of the Union or any of its components, locals or regional councils;

(4) to withhold per capita payments to any component, local, or cross-component committee not adhering to the fiscal policies approved in the manner set out herein;

(5) with the approval of the Executive Committee, to freeze the funds of any component, local, or cross-component committee in violation of the fiscal policies approved in the manner set out herein;

(6) to order any component, local, or cross-component committee to pay any account incurred by or on behalf of the said component, local, or cross-component committee;

(7) to submit for the approval of the Provincial Executive fiscal policies the Committee deems necessary or advisable in order to carry out its responsibilities; and

(8) the Finance Committee shall have the responsibility of instructing all elected treasurers in the established fiscal policy as it applies to union funds and insuring that the Union's financial policy is being followed.

5.2 Component Finance Committees

A Component Finance Committee shall be established by each component comprising the Component Treasurer as chairperson of the committee, and at least two (2) other members of the Component Executive. The committee shall be charged with the responsibility of regulating the handling of component and/or local funds in accordance with the financial policies and procedures of the Union.

5.3 Local Finance Committees

A Local Finance Committee shall be established by each local comprising the Local Treasurer as chairperson of the committee, and at least two (2) other members of the Local Executive. The committee shall be charged with the responsibility of regulating the handling of local funds in accordance with the financial policies and procedures of the Union.

6 - FINANCING OF LOCALS

6.1 Local Imprest Account

(a) A component shall provide each of its locals with an imprest account in an amount determined by the Component Executive as recommended by the Component Finance Committee.

(b) The component shall forward local funds by cheque directly to a chartered bank or credit union in the name of the local.

6.2 Local Expenditures

A local imprest account shall be used for the purpose of paying for expenditures incurred in carrying out the legitimate business expenses of the local as determined by the Component Executive upon the recommendation of the Component Finance Committee.

6.3 Reimbursement of Local Expenses

(a) A local shall submit to the Component Treasurer each month, the cancelled cheques and corresponding bank/credit union statement and a receipted statement outlining the manner in which monies have been spent. Reimbursements to the local imprest account shall be made directly to a chartered bank or credit union in the name of the local.

(b) On request, a local shall submit all accounting records to the component for examination.

7 - FINANCING OF CROSS-COMPONENT COMMITTEES

7.1 Activities-Union Policy

Activities of Cross-Component Committees must be consistent with Union Policy.

7.2 Cross Component Committee Imprest Account

(a) An imprest account for each Cross-Component Committee shall be established in the same community as the Area Office.

(b) The Chair or Treasurer and a Staff Representative shall be the signing officers on the imprest account.

The elected signing officer shall:

> At the end of the each fiscal year, submit a statement covering the previous twelve (12) months of expenses in the form of a request for reimbursement of funds up to the annual limit. At this time all original copies of all supporting documentation must be forwarded by registered mail.

(c) All expenses for members of the Cross-Component Committee shall be reimbursed from their respective Components in accordance with the Union's Financial Policy and subject to Component approval.

(d) The operating costs of the Cross-Component Committee shall be governed by the Union's Financial Policy.

(e) The imprest account shall be used for matters approved by the Cross-Component Committee.

8 - FINANCIAL OBLIGATIONS

8.1 Bargaining Expenses

(a) The Union shall assume the costs of all travelling, salary and subsistence expenses incurred on behalf of the Union's Master Bargaining Committee, except when at the table with employer, the salary costs are borne by the employer.

(b) A Public Sector Component shall assume the costs of all travelling, salary and subsistence expenses incurred on behalf of the Component Bargaining Committee.

(c) The Union shall assume the costs of all travelling, salary, and subsistence expenses incurred on behalf of a Private Sector Bargaining Unit for first contract negotiations and subsequently for a three-person Bargaining Committee. Any additional members will be paid for by the Component. Reasonable variations of this allocation for multi-certification Bargaining Councils may be approved in advance by the Union's Treasurer.

(d) The Union shall assume the costs of all travelling, salary, and subsistence expenses incurred for Labour Code Sectoral bargaining.

8.2 Education

(a) The Union shall assume the costs of all travelling, salary and subsistence expenses incurred by members attending the Union's internal education courses.

(b) Components shall assume the costs of all travelling, salary and subsistence expenses incurred by members attending education courses approved by the Component.

(c) Members desiring financial assistance to attend any external training programs such as the CLC Labour College, must first request the approval of the Union's Provincial Executive before making application in the education program.

8.3 Convention Subsidies

The Union shall be responsible for all travelling, salary and subsistence expenses of delegates attending conventions of the Union or a body to which the Union is affiliated.

8.4 Affiliation Fees

(a) The amount of affiliation fees payable to the Canadian Labour Congress, the National Union of Public & General Employees, and the B.C. Federation of Labour shall be remitted directly from the Union's revenue.

(b) A component shall be responsible for notifying Union Headquarters of the number of members of each Local to be affiliated to a Labour Council.

8.5 Emergency Financial Assistance (See Schedule A for current rates)

In the event of the death of a BCGEU member or an associate member or a member's spouse/partner as recognized by other benefit plans or the loss of a member's or an associate member's home by fire, flood, or other natural disaster, payment(s) may be made to the member or their survivor.

Such payments may be made directly by the component which, in turn, will be reimbursed by the Union upon submitting a completed Emergency Financial Assistance Application Form to the Union's Finance Committee.

8.6 Travel Insurance

The Union shall assume the cost of accidental death insurance including dismemberment and loss of sight coverage provided for all union members and staff while travelling on union business.

8.7 ~~Committees~~ (Good & Welfare) (See Schedule A for current rate)

(a) Components and locals should establish visiting and counselling committees.

(b) The local should realize that the personal touch is much more effective in aiding a member in distress than a gift of flowers.

(c) Locals should form committees who have the responsibility to visit members who are ill or who have suffered the loss of a loved one and to offer assistance on behalf of the Union. In these cases an appropriate card may be sent.

(d) Gifts or flowers may be given to members who are absent from work on a medical related leave for a period longer than seven (7) days up to the maximum allowable amount per gift, per time; or in the case of a death of a member or member's parent, step-parent, partner/spouse, child, brother, sister, father-in-law, mother-in-law and any other relative permanently residing in the member's household or with whom the member permanently resides, flowers or a donation to a charity in the local's name may be given to the maximum allowable amount, if possible from unionized businesses.

(e) Collaborative pooling by locals of good and welfare gifts or flowers to a member, or good and welfare donations to a charity, is not allowed.

(f) ~~(e)~~ A one (1) year membership to B.C. Forum may be purchased by the Local/Component for retiring members at the member's request.

9 - REIMBURSEMENT FOR EXPENSES

9.1 Authorization

A member/representative is entitled to reimbursement for authorized expenses incurred in connection with his/her official activities while on approved business on behalf of the Union, subject to the approval by the Union's Treasurer, Component Treasurer, or Cross-Component Committee's elected signing officers, as the case may be.

9.2 Expense Claims

(a) All claims for reimbursement for expenses incurred shall be submitted on the appropriate expense claim form provided by the Union.

(b) The expense claim form must bear the claimant's signature and be accompanied by receipts and vouchers. Claims shall contain all substantiating information including dates, details of expenses incurred, purpose/reason for expense, any advance received, etc. Detailed/itemized receipts are required.

(c) Alcoholic beverages are not an allowable expense.

(d) Completed expense forms for which reimbursement is claimed must be filed in a timely manner and submitted to:

(1) the Union's Treasurer, in the case of expenses to be reimbursed from Headquarters' funds;

(2) the appropriate Component Treasurer in the case of expenses to be reimbursed from component funds;

(3) the appropriate Cross-Component Committee's elected signing officers in the case of expenses to be reimbursed from cross-component funds;

(4) the appropriate Local Treasurer, in the case of expenses to be reimbursed from local funds.

(e) Prior to submitted expenses being reimbursed, the expense claim form must bear a signature approving payment by;

(1) the Union's President or Treasurer, or their designates, in the case of expenses to be reimbursed from Headquarters' funds;

(2) the appropriate Component Chairperson or Treasurer or their designates in the case of expenses to be reimbursed from component funds;

(3) the appropriate Cross-Component Committee's elected signing officers in the case of expenses to be reimbursed from cross-component funds;

(4) the appropriate Local Chairperson or Treasurer or their designates, in the case of expenses to be reimbursed from local funds.

(f) Expense claims must not be “approved for payment” by the claimant.

9.3 Wage Loss Replacement

(a) (1) A member who is on approved leave of absence without pay in order to carry out authorized union business shall be reimbursed in accordance with his/her collective agreement, or other policy of the Union as appropriate.

(2) Such reimbursement shall include the loss of scheduled shift premiums where provided for in his/her collective agreement.

(3) Where members while on union leave, who receive gratuities as compensation on their shift, shall be reimbursed the additional amount noted on Schedule A. This additional reimbursement shall be prorated for shifts of less than eight hours.

(b) All such leaves of absence shall be processed through Union Headquarters or, where appropriate, an area office in accordance with the established procedures and require the prior authorization of the appropriate paying authority.

(c) Where such leave is for the purpose of attending to the business of the Provincial Executive, Master Bargaining Committee, union conventions and conventions of bodies to which the union is affiliated, or the union's internal educational courses, the reimbursement shall be made from union funds.

(d) Where such leave is for the purpose of attending to the business of the Component Executive, Component Bargaining Committee, or education courses approved by the component, the reimbursement shall be made from component funds.

(e) Where such leave is for the purpose of attending to the business of the Cross-Component Committee, the reimbursement shall be made from Component funds for other members of the Union subject to Component approval.

(f) A member shall not be entitled to reimbursement for salary loss unless such leave of absence had the prior approval of the Union or Component, as the case may be.

(g) When a member is on extended union business/regular work without a break between the end of the union leave/regular work and their return to work, the union will provide one day paid leave of absence. This policy is to ensure there is a break after the extended period of union business/regular work and the member returning to work.

Extended union business/regular work is defined as seven or more consecutive days, including doing union business on the member's normal days of rest and layover day(s)*, if required. The extended leave may be a combination of component and HQ paid leave, in which case, the cost of the additional one day of leave will be charged to HQ and the component on a proportionate basis.

This policy is not applicable when members perform Union business as a temporary BCGEU staff representative.

(h) The exception to this policy is when members attend the Union's Triennial Convention. Members must be on 7 days of union leave only (not a combination of union leave/regular work) to qualify for one day paid leave of absence.

(i) Prior approval must be obtained before taking additional union leave of absence other than as outlined on the leave of absence form.

(j) When a member is on a union leave of absence and the leave is extended to accommodate other union business which results in the leave of absence/regular work being seven or more consecutive days, the extension will include one day paid leave of absence pursuant to the paragraphs above.

*A layover day(s) is permitted with prior approval when one or more event(s) prevent a member from returning home due to time restraints and when the expenses incurred will be no more than travelling to and from their home location.

9.4 Accommodation (See Schedule A for current rates)

(a) Where a member/representative is out of town on Headquartered sponsored union business and an overnight stay is necessary, he/she is entitled to reimbursement for the cost incurred in obtaining single occupancy accommodation where possible and when requested by the member/representative.

(b) For the purpose of Component functions, each Component shall determine whether single or double occupancy shall be provided.

(c) Reimbursement will be made only for the hotel charges for room, tax and phone calls made on union business or otherwise allowed under the expense policy. Any other charges appearing on the hotel bill will be deducted from the reimbursement.

(d) Where private dwelling accommodation is utilized, the expenses so incurred shall be reimbursed up to the maximum amount as determined by the Provincial Executive per overnight stay. The appropriate details must accompany such claim. This allowance shall not apply in the case of the claimant's principal residence. Under such circumstances no expenses are chargeable for travel or incidental costs incurred that would not have been incurred had the designated hotel been utilized.

9.5 Meal Allowances (See Schedule A for maximum allowable amounts)

(a) Where a member/representative is on approved union business, he/she may be entitled to reimbursement for the costs incurred for meals taken up to the maximum amount as determined by the Provincial Executive upon the recommendation of the Finance Committee. Notwithstanding 9.5 (b), the following guidelines regarding travel status is provided:

On the day of departure if an employee's travel status begins:

- after 7:00 a.m., breakfast cannot be claimed;
- after 12:00 noon, breakfast and lunch cannot be claimed; and
- after 6:00 p.m., no meals can be claimed.

On the day of return if an employee's travel status terminates:

- prior to 7:00 a.m., no meals can be claimed;
- prior to 12:00 noon, breakfast can be claimed;
- prior to 6:00 p.m., breakfast and lunch can be claimed; and
- after 6:00 p.m., all meals can be claimed.

(b) Meals are not to be claimed in those cases where the meal is already provided. Meals may be claimed when a member/representative is attending a formal union function (e.g., executive meeting, committee meeting, conference) which bridges a normal meal period or when a member/representative attends a business meeting during a meal (e.g., post function dinner with other member/representative participants). A receipted meal expense may be claimed when a member/representative is required to work in excess of two hours beyond the normal business hours of the union office.

(c)Where a dependent child/ren accompanies the member/representative on approved union business, the member/representative may be entitled to reimbursement for the costs incurred for the child/ren's meals taken up to the maximum amount as determined by the Provincial Executive upon the recommendation of the Finance Committee.

(d) If a member travels out of country, the meal allowance rate is to be used except where the meal cost, converted to Canadian dollars, exceeds the maximum allowable amount, in which case the member/representative will be reimbursed for the full amount subject to satisfactory supporting documentation being provided.

(e) Where a member/representative pays for a group meal, they will only be reimbursed if they provide:

(1) a list of the members/representatives who attended the meal, and

(2) a detailed receipt that provides an itemized listing of the cost and description of each meal and beverage.

Reimbursement of group meals will be limited to the meal allowance rates for members/representatives. Alcoholic beverages are not an allowable expense.

9.6 Incidental Expenses (See Schedule A for current rates)

(a) Incidental expenses may be claimed for each night while away from home on union business to cover the costs incurred for incidentals such as gratuities, hospitality, laundry, dry cleaning, pay phones, parking, newspapers, etc. The incidental allowance is not a per diem allowance. Satisfactory explanations must be entered on the expense claim form for incidental charges.

(b) Incidental expenses are not chargeable when a member/representative is in his/her home location. The allowance shall be paid only when a receipted hotel bill is submitted for the night in question.

(c) Receipts are to be provided for incidental charges in excess of the amount as determined by the Provincial Executive upon recommendation of the Finance Committee in any one day in the case of in-province travel or of out-of-province travel.

9.7 Travel Expenses (See Schedule A for current rates)

(a) A member/representative will be reimbursed for the actual cost incurred for travel by public transportation. Receipts must be attached to the expense claim form and for travel by air the boarding pass is also required.

(b) (1) Automobile rental is permitted without prior approval when it can be demonstrated that the total cost of the automobile rental is less expensive than the total cost of the alternative available means of transportation, e.g. car pooling, or no other form of transportation is available.

(2) Prior approval by the BCGEU Treasurer is required in the case of a Headquarters expense or by the Component Treasurer or designate in the case of a Component expense when the above criteria is not met, or the use of an automobile gives rise to additional salary, accommodation, meal or incidental costs which would not have been incurred had the alternative available means of public transportation been utilized.

Note: It is the member/representative's responsibility to ensure that at all times rental vehicle insurance coverage is carried for loss of the vehicle or damage to the vehicle(loss Damage Waiver Insurance). This is a reimbursable expense.

(c) Where a member is required to use his/her private vehicle because no other form of transportation is available, he/she may claim for such travel at the rate as determined by the Provincial Executive. The total distance travelled and destination points are to be indicated on the expense claim form.

(d) Members who choose to use their private vehicle instead of the available public transportation e.g. air and taxi, may claim for such travel at the rate determined by the Provincial Executive upon the recommendation of the Finance Committee, provided that such claim does not exceed the cost, available to the Union, of the public transportation and related travel costs, e.g. taxis and parking for both the member and any member passenger(s) travelling on approved union business.

The member's expense claim must include a completed airfare equivalent form (FA-733) with the name and local of any member passenger(s). Such claims are not chargeable by a passenger when the driver of the vehicle is already reimbursed or otherwise paid by the Union for such travel.

The distance travelled, destination points and particulars of the union business, for both the member and the member passenger(s), are to be indicated on the expense claim form and no expenses are chargeable, by the member or member passenger(s), for any salary, accommodation, meal or incidental costs incurred that would not have been incurred had the available public transportation been utilized.

(e) No reimbursement will be made for any expenses incurred where the appropriate prior authorization has not been obtained.

(f) Where a member has a valid medical certificate on file with the Union, the Union will authorize and pay for leaves of absence and related meal/accommodation expenses to allow members to use an alternate method of travel approved by the Union. The cost of the medical certificate required by the Union, is to be borne by the Union.

9.8 Parking Expenses

Parking expenses are not chargeable in addition to a claim for incidental expenses except where the incidental expenses incurred exceed the maximum rates allowed under 9.6(c) and parking charges are receipted. Where there is no claim for incidental expenses, receipted parking charges incurred may be claimed.

9.9 Headquarter Monthly Communication Expenses

(a) Provincial Executive Members who are required to have a union telephone installed in their place of residence are entitled to claim reimbursement by Headquarters for the following monthly receipted expenses:

(1) Residence individual access line;

(2) Basic telephone (up to a maximum of $35); and

(3) Phone line mileage charges where applicable in rural areas.

(b) Provincial Executive Members who are required to have internet access installed in their place of residence are entitled to claim reimbursement by Headquarters for monthly receipted expenses to a maximum of $40 per month.

9.10 Component Monthly Communication Expenses

Components may reimburse members for monthly communication expenses incurred in carrying out the legitimate business of the Component as determined by the Component Executive upon the recommendation of the Component Finance Committee.

9.11 Other Communication Expenses

Headquarters or the Component will pay for the following other communication expense;

(a) Long distance and/or internet charges incurred on union business when these amounts are receipted and fully explained.

(b) If a member/representative is away from home on union business, he/she is entitled to claim for one (1) five-minute telephone call home for each night away.

(c) If a member/representative plans to be away from home on union business for more than five consecutive nights during a week, she/he is entitled to claim an additional (30) thirty minutes of telephone calls home per week to be used at the member's/representative's discretion at any time during the period of absence from her/his home.

9.12 Dependent/Family Care Expenses (Form FA-282-1 Required)

Members/Representatives of the Union are entitled to reimbursement of reasonable receipted costs of dependent/family care provided by someone other than her/his partner/spouse as a result of absences from home arising from the conduct of union business. Such allowance is not intended to reimburse the claimant for dependent/family expenses he/she would have normally incurred as a result of employment except where the absence exceeds the normal work day or week. Workers who are targets of organizing drives are eligible to make claims under this section.

9.13 Strike/Lockout Expenses

Application of the Union's financial policy during a strike/lockout may include expense reimbursement for the following:

(a) reasonable and prudent expenses incurred by a member in travelling to his/her home location at the onset of the strike/lockout and back to his/her work location at the end of the strike/lockout, subject to:

(1) consultation between the member(s) and the staff representative in the area where the member is currently working;

(2) approval by the Treasurer of the Union; and

(3) any relevant back-to-work agreement that may be negotiated by the Union.

(b) Members designated to administer the strike e.g. Picket Captains, Zone Reps and Area Strike Coordinators.

(1) expenses incurred for kilometres travelled in excess of that normally travelled to and from their worksite by designated officials;

(2) receipted meal expenses not to exceed the maximum rates as provided for in the Union's financial policy for designated officials performing a minimum of nine (9) hours of strike/lockout duty per day; and

(3) expenses for dependant/family care where such care is not provided for by the Union.

Claims for strike/lockout expenses not covered by the above guidelines must be pre-authorized in accordance with the Extraordinary Expenses Policy of the Union, e.g. automobile rental and accommodation expenses.

9.14 Recognition of Services (Honoraria)

(a) The recognition of services rendered by a member of the Union's Provincial Executive may be made only by a majority vote of the accredited delegates present and voting at a convention of the Union.

(b) The recognition of services rendered by Component Executive members may be made. Such recognition shall not exceed in value the amount of five hundred (500) dollars per annum per executive member.

(c) No member of the Union may receive more than one honoraria payment per annum from funds of the Union, its components or locals.

(d) For income tax purposes, any monetary recognition should be reported by the recipient as income for the year in which it was received.

9.15 Recognition for Component Service (See Schedule A for current rate)

Components may recognize those members who have served on the Component's Executive and who have ended or are in the process of ending their term on the Component's Executive, by the purchase of a recognition memento up to the maximum amount as determined by the Provincial Executive.

9.16 Personal Effects/Expenses

(a) Normally, no reimbursement will be made for the loss of or damage to personal effects of for other personal expenses. Under exceptional circumstances, on a case by case basis, the Union's Finance Committee may authorize reimbursement of the expenses claimed.

(b) While the cost of a passport is normally considered a personal expense, a Component may reimburse a member for such an expense when it can be demonstrated that a passport is required for the member to travel on union business.

(c) Travel medical insurance may be claimed when a member is required to travel outside of the Province of British Columbia on union business.

9.17 Authorized Travel

All travel on union business must be authorized by the appropriate body. Expenses for unauthorized travel and/or stopovers will not be reimbursed.

9.18 Advances

(a) Reasonable advances on expenses to be accounted for in the usual manner are available upon request, subject to the approval of the Union's Treasurer.

In those cases where the expenses are the responsibility of the component, such approval shall be subject to the approval of the Component Treasurer. At the end of each fiscal year Component Treasurers must obtain written confirmation of all outstanding advances and a copy of such confirmation must be forwarded to the Union's Treasurer.

Temporary Advances: Advances for specific travel, when issued, will be given in amounts that are equal to approximately 75% of the anticipated expenses to be paid by the member requiring the advance. The member will recover any monies owing by submitting an expense claim form pursuant to Article 9.2. If any portion of the advance is not used or not recovered in this way it must be refunded immediately.

Standing Advances: Elected officers/representatives of the Union who travel frequently on Union business may be given a standing advance which must be refunded within 30 days of ceasing to be an officer/representative of the Union.

(b) Where recovery of an advance becomes unsuccessful the matter shall be referred to the Union's Finance Committee.

10 - COMPONENT CAPITAL ASSETS

10.1 Definition

Component capital assets includes furniture, computers and other equipment which;

- are used for Component and/or Local activities,
- were acquired with the intention of being used on a continuing basis, and
- had an original cost of more than $500.

10.2 Authorization of Capital Asset Purchase

(a) Prior to the purchase of capital assets, a Component shall, at a duly called executive meeting, pass a motion of approval which shall include, at a minimum, a description of the capital asset(s), the maximum approved purchase price(s) including all taxes, shipping, etc, the name of the person(s) authorized to make the purchase(s), and the name(s) and local(s) of the member(s) who will be issued the asset(s). The above motion shall be fully documented in the minutes of the Component executive meeting.

(b) In an emergency situation, the Component table officers may authorize the purchase of a capital asset, but must minute the authorization, including the details noted in paragraph (a) above, and must report the authorization to the next duly called Component executive meeting. The above authorization shall be fully documented in the minutes of the Component executive meeting.

10.3 Purchase of Capital Assets

(a) Where a Component has authorized a member to purchase a capital asset(s) from a vendor, disbursement of funds by Component cheque shall be supported by that member's claim for reimbursement which clearly shows the vendor name, vendor invoice number, invoice date, a full description of the capital asset including serial number, and which is supported by original vendor invoices and shipping charges.

(b) Where a Component has authorized Headquarters to purchase a capital asset(s) from a vendor on its behalf, disbursement of funds by Component cheque will be supported by a Headquarter invoice and copies of vendor invoices and shipping charges

(c) Where a Component has purchased a capital asset(s) directly from a vendor, disbursement of funds by Component cheque will be supported by original vendor invoice(s) and shipping charges.

(d) In all cases, the Component Treasurer will ensure that the documentation clearly indicates the date of the Component Executive meeting at which the purchase of the capital asset(s) was authorized.

10.4 Acknowledgement and Confirmation of Capital Assets Issued

(a) A member who has been issued a capital asset by a Component shall provide the Component Treasurer with a signed receipt of capital asset form (FA-675), either at the time they receive the capital asset, if such receipt occurs in person, or within (30) days, if such receipt occurs by postage or delivery service. The signed receipt of capital asset form shall be filed with the monthly records of the Component.

(b) At the end of each fiscal year, the Component Treasurer must obtain written confirmation of all capital assets issued (FA-676) and a copy of such confirmation must be forwarded to the Union's Treasurer.

10.5 Disposal of Capital Assets

(a) Prior to the disposal of capital assets, the Component shall, at a duly called executive meeting, pass a motion of approval which includes a description of the capital asset to be disposed including serial number, the reason for disposal, the proposed disposal price and the proposed purchaser or if the capital asset is to be donated, the name of the recipient. The above motion shall be fully documented in the minutes of the meeting.

(b) The Component Treasurer shall, upon disposal of a capital asset, complete a capital asset disposal record in prescribed form (FA-677), which shall be filed in the monthly records of the Component. Where the capital asset has been donated, the equipment disposal record shall include the signature and name of the recipient.

10.6 Stolen or Lost Capital Assets

(a) Within 30 days of the Component capital asset(s) having been stolen or lost, the member issued the capital asset shall advise the Component Treasurer in writing of the circumstances surrounding the loss.

(b) The Component Treasurer, upon receiving written notice from a member that a Component capital asset has been stolen or lost, shall complete a capital asset disposal record in prescribed form (FA-677) with the member's written notice attached. The completed capital asset disposal record with attachment shall be filed in the monthly records of the Component and the Component Treasurer shall report on the theft/ loss at the next duly called Component executive meeting.

(c) The Component shall, at the above mentioned duly called Component executive meeting, pass a motion to accept the Component Treasurers' report on the theft / loss. The motion shall include a description of the stolen or lost capital asset including serial number, the name of the person issued the capital asset at the time of the theft / loss and a short description of the circumstances surrounding the theft / loss. The above motion shall be fully documented in the minutes of the meeting.

10.7 Capital Asset Listing

Components shall forward to the Treasurer of the Union within two months after the end of the fiscal year a year end capital asset listing that has been approved by the Component Executive and which has, on behalf of the Component executive, been signed as approved by the Component Chairperson and Treasurer. The year end capital asset listing will document the following:

(a) Date of purchase
(b) Component cheque number
(c) Vendor name
(d) Description of the asset
(e) Serial Number
(f) Issued to
(g) Local
(h) Purchase costs (including shipping, etc)
(i) Date of disposal

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