



FINANCIAL MANUAL

February 7, 2024



SCHEDULE A

Current Maximum Rates and Allowances

Article 2.1 – Union dues – 1.85% of gross pay. Gross pay includes all 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;
- (iii) employer contributions to a pension plan or RRSP; and
- (iv) long-term disability benefits.

Article 2.2(a) – Remittances to components – Effective July 1, 2017 – increased from 6.2% to 6.5% of dues revenue.

Article 8.5 – Emergency financial assistance rates

On behalf of	Mar 1/2020	Jul 1/2023
A single member	\$500	\$550
A member with a spouse or common-law partner, as defined by Canada Revenue Agency, or a single member living with dependent child(ren)	\$1,000	\$1,100
Each dependent child of the member	\$300	\$330
A member upon the death of their dependent child	\$1,000	\$1,100

Article 8.7(d) – Good and welfare – effective May 1, 2022 – increased from \$90 to \$120 per gift or flowers.

Article 9.3(a)(4) – Gratuity compensation while on leave of absence – effective January 25, 2023 –
Hospitality workers - \$63.00 per regular shift
Casino workers - \$89.00 per regular shift

Article 9.4(d & e) – Private dwelling or recreational vehicle accommodation – effective July 1, 2023 – increased from \$55 to \$100 per day per overnight stay (no receipts required).

Article 9.5 – Meal allowances

Meals	May 1/2022	Jul 1/2023
Breakfast	23.00	24.00
Lunch	27.00	28.00
Dinner	36.00	40.00
Total	86.00	92.00

Article 9.6(a) – Incidental expenses effective July 1, 2021- \$20.00 per night (increased from \$15.00 per night)

Article 9.7(c), (d) & (g) – Automobile and bicycle expenses

	Automobile	Bicycle
Effective June 1, 2019	58 cents per kilometre	25 cents per kilometre
Effective May 1, 2022	61 cents per kilometre	25 cents per kilometre
Effective February 1, 2023	68 cents per kilometre	25 cents per kilometre

Article 9.14(b) – Recognition of services (Honoraria) - maximum of \$500 per component executive member, increased up to a maximum of \$2,000 effective January 1, 2023.

Article 9.15 – Recognition of component service

- (a) Effective May 1, 2014, increased from up to \$150 to up to \$200 per component executive member leaving office.
- (b) Effective July 1, 2020, increased from up to \$75 to up to \$80 per member activist.

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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 provides 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.

The financial policies, as determined by the provincial executive, are contained in this financial manual and in the provincial executive policy reference manual, most notably, in Section G.

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.

1.4 Appeal Process

Where a member believes that the policies of this manual have not been applied correctly, they have the right of appeal to the union's treasurer. Appeals must be submitted by email to the union's treasurer with a copy to the financial controller. Expense claims appeals must be submitted within two months of the expense claim(s) having been reimbursed or within three months of the expense claim having been submitted when reimbursement was denied. For all other items, appeals must be submitted within two months of the situation arising. The treasurer's decisions on appeals are final and are reviewed by the union's finance committee.

When an appeal relates to a component paid expense, the union's treasurer will consult with that component's vice-president and, where appropriate, the component's treasurer.

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) Subject to Article 10.7 of the union's constitution, 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 an annual budget to the treasurer of the union within fifteen days of the start of the budget year complete with a copy of the component executive minutes confirming the budget was approved*. The treasurer will distribute the final component annual budgets to the provincial executive finance committee.

**This change is effective for the 2024 budget year.*

- (b) All such remittances shall be sent by cheque or by electronic means 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

When union funds are disbursed by cheque, those signing a cheque shall only do so after the recipient/payee, payment amount and date have been entered onto the face of the cheque and only after having reviewed the approved supporting documentation (requisition, invoice, expense claim, etc) to ensure that the cheque payment is appropriate and legitimate. Pre-signing blank cheques is not permitted.

(a) Headquarters

All headquarters funds shall be disbursed by either cheque or by electronic transfer and shall require the signatures or authorization of at least two (2) signing officers who shall be the union treasurer and president or a provincial vice president except as noted in Article 10.14(b) of the union's constitution.

(b) Components, locals and cross-component committees

Except as referred to in 6.3(b), all component funds shall be disbursed by either cheque or electronic transfer. All local and cross-component committee funds shall be disbursed by cheque. Funds disbursed by component, local, and cross-component committee require the authorization signature of at least two (2) signing officers as noted below:

- (1) All cheques issued against the funds of a component shall be signed by the component vice president or other designated component signing officer and countersigned by the component treasurer. All electronic fund transfer requests shall be authorized by two component signing officers. Upon written application by component executive, exceptions can be made by the union's finance committee.
- (2) 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.
- (3) 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.

(c) 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.

(d) Cash honoraria for non-members

Notwithstanding the previous sections of this article, upon request and with prior approval, union funds can be disbursed as cash honoraria to non-members in the following circumstances.

- 1) A written request is submitted to the union treasurer's office stating the nature, location and date of the union function, the amount of the cash honoraria, the reason for the honoraria, the proposed source of the cash (a union credit union account, private funds of a member/representative, an advance cheque, etc) and the entity responsible for the payment (headquarters, component, local, cross-component committee paid, etc).
- 2) Prior approval is received in writing from the union's president or treasurer, or their designates.
- 3) The recipients must acknowledge the receipt of the cash honoraria in writing with the receipt witnessed by two members/ representatives in writing.
- 4) The receipt must state the nature, location and date of the union function and the amount of the cash honoraria.

The request, prior approval and receipt shall be used as supporting documentation for a cash withdrawal from a union credit union account or as support for an expense claim reimbursement.

2.7 Disbursement of funds to a component or cross-component committee

All disbursements to a component or cross-component committee which occur under 2.6, above, shall be sent directly to a chartered bank or credit union in the name of the component or cross-component committee.

2.8 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.

2.9 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 (subject to restrictions laid out in the listing of allowable and non-allowable cross-component committee expenses [FA-825]) provided such donations are approved and documented in the minutes, and provided, such donations are covered 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.

Donations shall only be made in the name of the union and shall not be made in the name of a member or other individual.

Within one month of the end of each year, 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 vice-president and component treasurer.

Political contributions, whether in cash or in kind, are not covered under this policy. Components, locals and cross-component committees are not authorized to make political contributions directly although they may make application for the disbursement of political action funds through either the president's office or the executive director of communications.

2.10 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.

2.11 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.

2.12 Fund raising

The union prohibits the holding of ticket raffles, 50/50 draws, or any other form of gambling at union events or on union property. The union's finance committee can grant exceptions to this policy based on a written application. Any such applications must include details on how the gambling event will fulfil Government of BC gaming licensing requirements and guidelines.

Other than possible exceptions as noted above, fund raising at union events or on union property shall be limited to "pass the hat" collections or bake sales undertaken by members or staff.

Prior to holding a "pass the hat" collection or a bake sale, authorization must be obtained from the member and/or staff responsible for the event, or, if there is no event, the regional coordinator/director at area offices or an executive director at headquarters.

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 submit to the union's treasurer, the monthly financial records of the component within two (2) months of each month-end.
- (b) A component shall, within six (6) months after the end of the fiscal year, submit to the union's treasurer, all additional records required for an annual audit of all the books and accounts of the component. The union's treasurer will work with each component to arrange for an auditor's report to be rendered to the component executive. The component shall, within twelve (12) months after the end of the fiscal year, forward the approved audited annual component financial statement to the union's treasurer. The audited annual component financial statement shall be provided to each local of the component for the information of the local members.

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 ensuring that the union's financial policy is being followed.

5.2 Component finance committee

A component finance committee shall be established by each component comprising of 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 committee

A local finance committee shall be established by each local comprising of 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.
- (b) Reimbursements to the local imprest account shall be made directly to a chartered bank or credit union in the name of the local, and shall be made by either component cheques or electronic transfer, as referred to in 2.7(a). The component treasurer will ensure that all component signing officers are advised of planned electronic transfers to locals.
- (c) On request, a local shall submit all accounting records to the component for examination.

7 - FINANCING OF CROSS-COMPONENT COMMITTEES

7.1 Activities of cross-component committees

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 chairperson, 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 related to members attending a cross-component committee meeting shall be reimbursed from their respective components in accordance with the union's financial policy, and subject to component approval, except that, headquarters shall reimburse area young workers designates for their expenses to attend those meetings.
- (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 Responsibility for expenses

Provincial executive policy G-20 *Responsibility for Expenses*, in its chart of expenses attachment, provides details on which union functions are paid by the following entities; headquarters, components, cross-component committees, labour councils and employers.

Headquarters-paid expenses draw on the union's general fund of the union, except that strike expenses are paid either by the union's defence fund or by components.

Employer-paid expenses most normally occur when this has been either agreed to in existing collective agreements or dictated by B.C. Government Legislation.

8.2 Headquarters paid versus component paid

- (a) In general, expenses for union functions are the responsibility of either headquarters, components or cross-component committees dependent upon which body authorized the function and approved particular members to attend the function.

Prior approval must be received from the components based on their approval process before headquarters initiates component-paid expenses. If prior approval is not obtained, any costs initiated by headquarters becomes, by default, headquarters paid.

- (a) Maximum number of headquarters-paid bargaining committee members differs for different bargaining groups. A component may appoint additional members to a bargaining committee at its own expense.

Headquarters covers the cost for members to attend the union's internal education courses. Components cover the cost of members attending component approved courses.

- (d) 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 Conventions

Headquarters is responsible for expenses of delegates attending conventions of the union or a body to which the union is affiliated. Components are responsible when they send additional delegates outside of the initial delegation allocated by headquarters or when they send observers.

8.4 Affiliation fees

Headquarters pays affiliation fees to the Canadian Labour Congress, the National Union of Public and General Employees, the BC Federation of Labour and labour councils

Labour council affiliation will be as per provincial executive policy G-26 *Labour Councils*.

8.5 Emergency financial assistance (see Schedule A for current rates)

~~In the event of a death of a BCGEU member or a member's spouse/partner or common-law partner, as defined by Canada Revenue Agency, or dependent child, as recognized by other benefit plans, or the loss of a member's home by fire, flood, or other natural disaster, payment(s) may be made to the member or their survivor, provided that emergency financial assistance application form FA-111 is submitted within three months of the event.~~

Emergency financial assistance may be paid to a member or their survivor in the following circumstances and when emergency financial assistance form FA-111 is submitted within three months of the event.

1. The death of a member.
2. The death of a member's spouse/partner or common-law partner, as defined by Canada Revenue Agency.
3. The death of a dependent child, as recognized by benefit plans.
4. The loss of a member's home due to damage caused by fire, flood, or other natural disaster.

5. The loss of a member's home for 15 days or more due to the member adhering to a formal evacuation order arising from fire, flood or other natural disaster (limit of one payment per calendar year).

Such payments may be made directly by the component which, in turn, will be reimbursed by the union upon submitting a completed form FA-111 to the union's finance committee.

For the purposes of this article, BCGEU members includes full members and life members as noted in constitution and bylaws articles 4.1 and 4.4. Full membership ceases in the following circumstances:

- A member quits, retires, or becomes a life member.
- A member on layoff ceases to have recall rights under their collective agreement.
- A member is terminated and does not have an unresolved grievance for that termination.
- A member is on approved leave of absence, including long term disability, for more than three years

8.6 Travel insurance

The union maintains a group business travel accident insurance policy that provides accidental death or dismemberment insurance coverage for all union members and staff while travelling on union business. The coverage under the plan terminates the earlier of attainment of age 70 or retirement.

Members over the age of 70, or retired should arrange for the union to obtain accidental death or dismemberment insurance to cover their travel on union business. The insurers may require members to provide their birth date, existing medical conditions, travel itinerary, etc.

8.7 Good & welfare (see Schedule A for current rate)

- (a) Only components, locals and the provincial executive are authorized to make good and welfare expenditures and they should establish visiting and counselling committees.
- (b) The local should realize that 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 up to the maximum allowable amount per gift, per time, may be given to members who are absent from work on a medical related leave for a period longer than seven (7) days; 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) An initial, one time membership to B.C. Forum, may be purchased by the local/component for retiring members at the member's request.

8.8 Travel Arrangements

- (a) All travel must be booked through the union's in-house headquarters travel clerks who will provide the following services;

- (1) Airline flight bookings
 - (2) Rental car reservations
 - (3) Accommodation reservations (wherever possible)
 - (4) Airline tickets by email to the traveller and finance department;
 - (5) Direct billing to the union's account(s)
- (b) To receive the best pricing possible, the travel clerk must be given a minimum of two weeks' notice to book all travel before the travel date. Provincial executive policy *G-28 Travel Arrangements and Requests for Flight Changes* provides requirements for exceptions to this minimum notice and for flight change requests.

Members are not authorized to book and/or pay for their own travel arrangements, as listed above, except when unforeseen emergencies arise and only after having received prior approval from the staff person responsible for a headquarters paid event or from the component vice president or treasurer for a component paid event.

8.9 Promotional items / swag

- (a) The union's promotional items must be sourced through the facilities department's mail centre based on direction by the union's trinket task force. Components, locals and cross-component committees must contact the mail centre and/or the trinket task force if they want items specific to their entities.
- (b) In most circumstances, headquarters pays suppliers for ordered items and then charges back components and cross-component committees for their orders.

Component & local orders

- (c) Orders to the mail centre must be made by email either by the component vice president or by a local chair with a copy to the component vice-president.

Cross-component committee orders

- (d) Prior to making an order, a cross-component committee, shall, at a duly called cross-component committee meeting, pass a motion of approval which shall include, at a minimum, a description of the ordered items, a unit price, numbered ordered and a total approved cost including all taxes. The above motion shall be fully documented in the minutes of the cross-component committee meeting.
- (e) Orders to the mail centre must be made in writing by either the cross-component committee chairperson or cross-component committee treasurer or staff assigned to the cross-component committee referencing the date of the required cross-component committee approval noted above.

9 - REIMBURSEMENT FOR EXPENSES

9.1 Authorization

Members/representatives should not be "out of pocket" as the result of conducting union business.

Subject to 8.8 (c), a member/representative is entitled to reimbursement for authorized "out of pocket" 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.

In the case of headquarters paid out-of-country education and/or travel, additional prior authorization is required from the provincial executive.

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 must 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 vice-president 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.
- (g) Members may opt to be reimbursed from headquarters' funds by electronic means, by submitting to the finance department, a direct deposit authorization form (FA-852).

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 their 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 their collective agreement.
 - (3) Subject to 9.7(d), additional leave will only be granted for travel, when it is not possible to travel to or from the function outside of working hours, or when travelling to or from a union event would exceed 12 hours from the start of the workday. For example, if a member starts work at 7:00 a.m., they should be given a reasonable amount of leave to have them arrive at their union business/hotel destination by 7:00 p.m. Similarly, on the day a member is heading home from a union event that starts at 9:00 a.m., if the member would not be able to arrive home before 9:00 p.m. that same day, they should be given a reasonable amount of leave to allow them to travel home the following day.

On the day a member is heading home, the 12 hours of union business/travel can be exceeded, if the member is already scheduled to have a day of rest the next day, either through their existing employer work schedule or as a result of 9.3(g).

- (4) Members while on union leave, who receive gratuities as compensation on their shift, shall be reimbursed an additional amount noted on Schedule A per regular shift. This additional reimbursement shall be prorated for shorter shifts. For more information, see provincial executive policy G-18 *Gratuity Compensation while on Leave of Absence*.
- (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 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) A member is entitled to receive one day of union paid leave of absence (G-3 day), when they are scheduled to work a combination of union business, (including travel and/or layover day(s)*, if required), and regular work that results in (a) missing a scheduled day of rest due to union business and (b) having more than seven days or 49 straight time hours** without a day of rest. This G-3 day must be scheduled at the completion of the union business and before returning to their regular work.

The extended leave may be a combination of component and headquarters paid leave, in which case, the cost of the additional one day of leave will be charged to headquarters 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 seven days of union business only (not a combination of union business/regular work) to qualify for a G-3 day.
- (i) Prior approval must be obtained before taking additional union leave of absence other than as outlined on the leave of absence form.
- (j) Members who perform five days of union business (including travel, if required), for two or more consecutive weeks, shall be booked off from work for that weekly schedule and not be required to return to work that week. This provision applies only when members are working on a single assignment (e.g., bargaining committees). When multiple leaves are provided for different union business, 9.3(g) applies.
- (k) When a member is on a union leave of absence and the leave is extended to accommodate other union business which results in the member being scheduled for seven or more consecutive days or 49 or more straight time hours, of union business/regular work, the extension will include one G-3 day in accordance with 9.3(g).

*A layover day(s) is permitted with prior approval when one or more event(s) prevents 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.

****For the purposes of this policy, a union day of union business is generally considered to be equivalent to 7 hours**

9.4 Accommodation (see Schedule A for current rates)

- (a) Where a member/representative is out of town on union business sponsored by headquarters and an overnight stay is necessary, they are entitled to 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) The union will only pay for the hotel charges for room, tax, basic internet and phone calls made on union business or otherwise allowed under the expense policy. Any other charges appearing on the hotel bill will be the responsibility of the member/representative and, if paid by the union, may be recouped or deducted from future reimbursements to the member/representative.
- (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 although receipts are not required. 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.
- (e) Where private recreational vehicle accommodation is utilized, the expenses so incurred shall be reimbursed up to the same maximum referred to in (d) above, when appropriate details are provided. 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, they 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 they attend a business meeting during a meal (e.g., post-function dinner with other member/representative participants). A receipted meal expense may be claimed when they are 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, they 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) Out of country meal allowances
 - (1) If a member travels out of country to the United States of America, they have the following reimbursement options:
 - meal allowance rate in Canadian dollars;
 - meal allowance rate in US dollars, converted to Canadian dollars at the exchange rate in effect during the time of their travel;
 - actual expenditure supported by detailed receipts in US dollars, converted to Canadian dollars at the exchange rate in effect during the time of their travel.
 - (2) If a member travels out of country to somewhere besides the United States of America, 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 they 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.
- (b) Incidental expenses are not chargeable when a member/representative is in their home location. Where accommodation has not been booked through the union's in-house headquarters travel clerks, 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 allowance amount, as determined by the provincial executive upon recommendation of the finance committee, in any one day.
- (d) Out of country incidental allowances
 - (1) If a member travels out of country to the United States of America, they have the following options;
 - incidental allowance rate in Canadian dollars; or
 - incidental allowance rate in US dollars, converted to Canadian dollars at the exchange rate in effect during the time of their travel; or
 - actual expenditure supported by detailed receipts in US dollars, converted to Canadian dollars at the exchange rate in effect during the time of their travel.
 - (2) If a member travels to a country other than the United States of America, the incidental allowance rate in Canadian dollars is to be used except where the incidental costs, converted to Canadian dollars, exceeds the maximum allowable amount, in which case they may apply to the union's finance committee for reimbursement at a higher rate, provided they submit satisfactory supporting documentation.

9.7 Travel expenses (see Schedule A for current rates)

- (a) Members are expected to travel by public transportation when travelling outside their normal work location (usually by air) when attending union business. Subject to 8.8(c), they will be reimbursed for the actual cost incurred for travel by public transportation. There is no reimbursement for the use of ride-hailing services (Lyft, Uber, Kater, etc.) except in exceptional circumstances which will go to the Treasurer's office for approval. Receipts must be attached to the expense claim form except in the case of using public transit [see 9.7(i)].
- (b) (1) Automobile rental may be booked through our in-house headquarters travel clerks without prior approval when the total cost of the automobile rental is comparable to the total cost of the alternative available means of transportation, e.g., taxis, carpooling, or no other form of transportation is available.

(2) Prior approval by the executive director of facilities 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 their private vehicle because no other form of transportation is available, or chooses to use their private vehicle instead of private transit, they may claim for such travel at the rate as determined by the provincial executive, subject to paragraph 9.7(j) below. 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 the total cost to the union 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 estimate 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. 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 – except that, in the case of carpooling, the member and member passenger(s) are each entitled to a maximum of one day's leave of absence and meal(s) allowance for the purpose of travelling to or from a union event(i.e., a maximum of two travel days for a round trip).

Where the union pays directly for extra costs associated with the member choosing to drive their private vehicle, (for example, parking costs at the event location), those costs will be deducted from the amount a member would otherwise be entitled to claim based on the airfare equivalent estimate form referred to above.

- (e) No reimbursement will be made for any expenses incurred where 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 an alternate method of travel approved by the union and any related "extra" leaves of absence and related meal/accommodation expenses. The cost of the medical certificate required by the union, is to be borne by the union.
- (g) Where a member chooses to ride their bicycle to and from union events/functions, they may claim for such travel at the rate determined by the provincial executive. The total distance travelled and destination points are to be indicated on the expense claim form. No expenses are chargeable, by the member, for any salary, accommodation, meal or incidental costs incurred that would not have been incurred had the member used either available public transportation or their private motor vehicle where no other form of transportation was available.
- (h) Where a member/representative is entitled to travel reimbursement for driving a vehicle, as part of the same reimbursement request, they may claim for standard bridge tolls that they incur during such travel. Given that bridge tolls are not always invoiced in a timely manner, and given the low individual cost of the tolls, bridge toll receipts are not required to be attached to the expense claim form. However, members should keep detailed bridge toll receipts in the event they are asked at a later date (up to one year from the date of reimbursement), to provide such detailed receipts. Any additional "non-standard" bridge toll charges can be claimed with the submission of a receipt.
- (i) Where a member/representative chooses to travel to and from union events/functions by public transit (Translink in Metro Vancouver, BC Transit in the remainder of B.C., or similar carriers outside the province), they may claim for transit fares they incur during such travel. Given that public transit fares for individual trips are not always receipted, and given the low cost for individual trips, public transit fare receipts are not required to be attached to the expense claim form. Individual trip details including the destination points and the mode of transport, (i.e., bus, skytrain, seabus) are to be indicated on the expense claim form.
- (j) On a scheduled regular workday, a member on union leave of absence can only claim private vehicle mileage that is beyond what they would have driven going to and from their regular work location. To put it another way, a member is only entitled to be reimbursed for "out of pocket" expenses when the distance travelled for union business exceeds normal work travel. For example, if a member normally travels to and from work using their vehicle, 10 kilometres each way, they would be only reimbursed for their "out of pocket" expenses which occur when their union business travel exceeds 20 kilometres and only for the additional kilometres.
- (k) In situations where members are approved to travel to union events/functions by taxi or using their private vehicle, they may instead claim reasonable receipted costs incurred using Evo or any approved or unionized* car share service.

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 Headquarters 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 \$100 per month (increased from \$70 per month effective October 1, 2020).

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 is away from home on union business, they are entitled to claim for one (1) five-minute telephone call home for each night away.
- (c) If a member plans to be away from home on union business for more than five consecutive nights during a week, they are entitled to claim an additional (30) thirty minutes of telephone calls home per week, to be used at the member's discretion, at any time during the period of absence from their home.

9.12 Dependent/Family care expenses (Form FA-282-1 Required)

- (a) Members/representatives of the union are entitled to reimbursement of reasonable receipted costs of dependent/family care provided by someone other than their 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 they 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.
- (b) In the case of a dependent child, dependent/family care expenses can only be claimed for a dependent child 16 years of age or under. However, the age limit does not apply if the child requires an extraordinary level of care or if there are extenuating circumstances.

9.13 Strike/Lockout expenses

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

- (a) Reasonable and prudent expenses incurred by a member on mobile or travel status, in travelling to their home location at the onset of the strike/lockout and back to their 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 representatives 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 eight (8) hours of strike/lockout duty per day;
 - (3) expenses for dependant/family care where such care is not provided for by the union; and
 - (4) where headquarters directs picket actions, expenses will be covered.

- (c) Reasonable and prudent picket line infrastructure support including signs, flags, canopies/shelters, heaters, portable washroom facilities, and potable water provided that such infrastructure requests are approved by the area strike coordinators and the staff representative assigned responsibility for the picket line. Other than for members of the executive committee, headquarters will not reimburse members or representatives for the cost of food and beverages (coffee and donuts) for striking members.

At their discretion, components are authorized to reimburse members/representatives, for reasonable picket line support in the form of food and beverages such as coffee and donuts, or for meal allowance and mileage, when members are assigned to strike activity at a different work location than their normal headquarters.

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 Honoraria Compensation/Terms of Service

- (a) The recognition of services rendered by a member of the union's provincial executive may be made as follows;
 - (1) President and treasurer to be full-time officers of the union with their terms and conditions of employment decided upon by the provincial executive (articles 9.5(b) and 9.6(b) of the union's constitution) as recommended by the officers benefit committee (see provincial executive policy J-7).
 - (2) Executive vice-presidents to be covered under terms and conditions as documented in provincial executive policy G-22 Executive Vice-Presidents decided upon by the provincial executive as recommended by the officers benefit committee (see provincial executive policy J-7).
 - (3) Component vice-presidents and component second representatives to be covered under terms and conditions as documented in provincial executive policy G-38 decided by the union's executive committee.
- (b) The recognition of services rendered by component executive members may be made. Such recognition shall not exceed the ~~in~~-value documented in Schedule A.

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

- (c) 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)

- (a) 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.
- (b) Components may recognize those members who have served or are serving as activists by the purchase of a recognition memento up to the maximum amount as determined by the provincial executive. Each component will develop its own criteria for when such recognition is warranted.
- (c) Components will ensure that motions approving the recognition of members in (a) and (b) above are passed by the component executive and that those motions are recorded in the component executive meeting minutes.

9.16 Personal Effects/Expenses

- (a) Normally, no reimbursement will be made for the loss of or damage to personal effects or 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.
- (d) While the cost of vehicle insurance is normally considered a personal expense, in those cases where a component decides that additional business usage insurance is warranted due to the frequency with which a member is required to use their private vehicle for union business, a component may reimburse that member for the cost of the additional insurance.

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.

(1) Temporary Travel 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 9.2. If any portion of the advance is not used or not recovered in this way, it must be refunded immediately.

(2) Standing Travel 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.

(3) Temporary Computer/Asset Purchase Advances

Elected officers/representatives of the union who are asked to purchase a computer or other asset on behalf of the union may be given an advance equal to the anticipated cost of the computer/asset. Such an advance must be used within 30 days of receipt (or returned) and the original purchase receipt attached to an expense claim. In these cases, the union is the owner of the computer/asset.

(4) Component Forgivable Computer Advances

Component executive may authorize, and must minute such authorization, forgivable advances of up to \$1,000 to component executive members for the purchase of a personally owned computer in the following situations:

- (i) member does not have an existing computer purchase advance;
 - (ii) member provides a recent receipt for a computer worth at least the value of the advance;
 - (iii) member agrees to use the computer for union business as required;
 - (iv) member signs a promissory note to repay that portion of the advance which has not been forgiven and expensed by the component if they step down from their component executive position before the end of three years from the time they received the advance;
 - (v) components will forgive and expense the advance to office supplies over 36 months, in equal monthly amounts, following the advance being issued.
- (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 \$1,000 (increased from \$500 effective January 1, 2015).

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 (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 an invoice from headquarters 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 on 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 asset(s), 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 vice-president-and treasurer. The year-end capital asset(s) 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.); and
- (i) Date of disposal.

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