

## **TREASURY BOARD DIRECTIVE**

**TO ALL:** MINISTERS  
DEPUTY MINISTERS  
ASSOCIATE DEPUTY MINISTERS  
EXECUTIVE FINANCIAL OFFICERS  
SENIOR FINANCIAL OFFICERS

**DIRECTIVE:** 4/04

**SUBJECT:** Delegation of authorities for specified financial and general management approval levels to Executive Financial Officers, Senior Financial Officers, Directors and Expense Authorities.

**AUTHORITY:** This directive is issued pursuant to Sections 4 and 27 of the *Financial Administration Act*.

**APPLICATION:** This directive applies to all ministries, offices and appropriations as defined in the *Financial Administration Act*.

**POLICY:** SEE APPENDIX 1

**AMENDMENT OF EXISTING POLICIES:** Treasury Board Directives 2/95, 1/01

**EFFECTIVE DATE:** Effective on date of signature below

*Original signed by*

Gary Collins  
Chair

January 26, 2004

Date

Attachment

APPENDIX 1

REFERENCE	CURRENT POLICY	PROPOSED POLICY
10.3.2.1	<p>An employee's headquarters is his/her usual work place or normal point of assembly and the area within a 32 kilometre radius. If necessary, the <b><u>executive financial officer</u></b> must designate a headquarters. The <u>executive financial officer</u> can also approve changes to an employee's assigned headquarters as changes in operational conditions warrant.</p>	<p>An employee's headquarters is his/her usual work place or normal point of assembly and the area within a 32 kilometre radius. If necessary, the <b><u>director</u></b> must designate a headquarters for their staff, and can also approve changes to their staff's assigned headquarters as changes in operational conditions warrant. <u>The designation for directors and executive directors are made by the <b>ADM of the program area</b>. The <b><u>executive financial officer</u></b> must make designations for ADMs.</u></p>
10.3.4.1	<p>Staff out-of-province and out-of-country travel, including complete plans to combine personal travel, requires prior approval of the respective <b><u>executive financial officer</u></b>. In the absence of the <u>executive financial officer</u>, only the <b>deputy minister</b> can approve this travel.</p>	<p>Staff out-of-province and out-of-country travel, including complete plans to combine personal travel, requires prior approval of the respective <b><u>director</u></b>. Approvals for directors and executive directors are made by the <b>ADM of the program area</b>. The <b><u>executive financial officer</u></b> must make approvals for ADMs.</p>
10.3.5.1	<p>The most economical airfare for air travel is required. This restriction may be waived in exceptional circumstances, with the prior approval of the <b><u>executive financial officer</u></b>. Ministers and accompanying staff are permitted airfare upgrades to executive or business class where the in-flight travel is four hours or more, and the purpose of the travel is to represent the government at a business meeting. The upgrade for staff only applies when there is a need to conference with the minister during a flight.</p>	<p>The most economical airfare for air travel is required. This restriction may be waived in exceptional circumstances, with the prior approval of the <b><u>director</u></b>. <u>For director and executive directors, prior approval is sought from the <b>ADM for the program area</b>. For ADMs, it must be <u>pre-authorized by the <b>executive financial officer</b></u>. Ministers and accompanying staff are permitted airfare upgrades to executive or business class where the in-flight travel is four hours or more, and the purpose of the travel is to represent the government at a business meeting. The upgrade for staff only applies when there is a need to conference with the minister during a flight.</u></p>
10.3.10.1	<p>Limits may be exceeded in exceptional circumstances with the prior approval of the respective <b><u>executive financial officer</u></b> or <b><u>senior financial officer</u></b>.</p>	<p>Accommodation expenses within B.C. which exceed the limits established by Treasury Board require pre-authorization from the individual's <b><u>expense authority</u></b>.</p>

APPENDIX 1

REFERENCE	CURRENT POLICY	PROPOSED POLICY
		<p>Guideline for EA to determine how much is reasonable:</p> <p>Amounts in excess that are considered acceptable may be determined on a case by case basis, considering variables such as the urgency of the travel, whether travel is occurring in peak season and if accommodations at the established limits are not available.</p>
11.3.3.2	<p>Fleet vehicles must be pooled within the ministry rather than assigned to an individual employee on a continuous basis. The <b>executive financial officer</b> can authorize the assignment where the employee:</p> <ul style="list-style-type: none"> <li>• travels more than 13,000 kilometres on government business annually; or</li> <li>• requires a vehicle for the performance of job duties for which the use of a pool vehicle is inappropriate or not feasible.</li> </ul>	<p>Fleet vehicles must be pooled within the ministry rather than assigned to an individual employee on a continuous basis. The executive financial officer <b>or designate</b> can authorize the assignment where the employee:</p> <ul style="list-style-type: none"> <li>• travels more than 13,000 kilometres on government business annually; or</li> <li>• requires a vehicle for the performance of job duties for which the use of a pool vehicle is inappropriate or not feasible.</li> </ul>
18.3.4.4	<p>Authorized officers may approve gratuities or tips up to and including 15%. <b>Senior financial officers</b> must approve gratuities or tips over 15%.</p>	<p>The <b>expense authority</b> must approve gratuities over 15%.</p>
FAPRO 4F	<p>The cost of a ferry stateroom must be reimbursed only if it is used for overnight travel. Reimbursement for daytime use must have written approval from the appropriate <b>executive financial officer or other assistant deputy minister</b>. If used for overnight accommodation, enter the cost in the "Accommodation Costs" column of the travel voucher.</p>	<p>The cost of a ferry stateroom must be reimbursed only if it is used for overnight travel. Reimbursement for daytime use must have written approval from the <b>expense authority</b>. If used for overnight accommodation, enter the cost in the "Accommodation Costs" column of the travel voucher.</p>

A "Director" is an employee holding the title of Director, including an "Executive Director". For the purposes listed above, a Director makes approvals for *their own* staff. Directors and Executive Directors seek their program area ADM's approval. ADMs in turn seek the EFO's approval.

APPENDIX 1

	Approval Level			
	Director	ADM of Program	EFO (= ADM of CS)	DM
Staff	X			
Director		X		
Executive Director		X		
ADM of Program			X	
EFO (=ADM of CS)				X