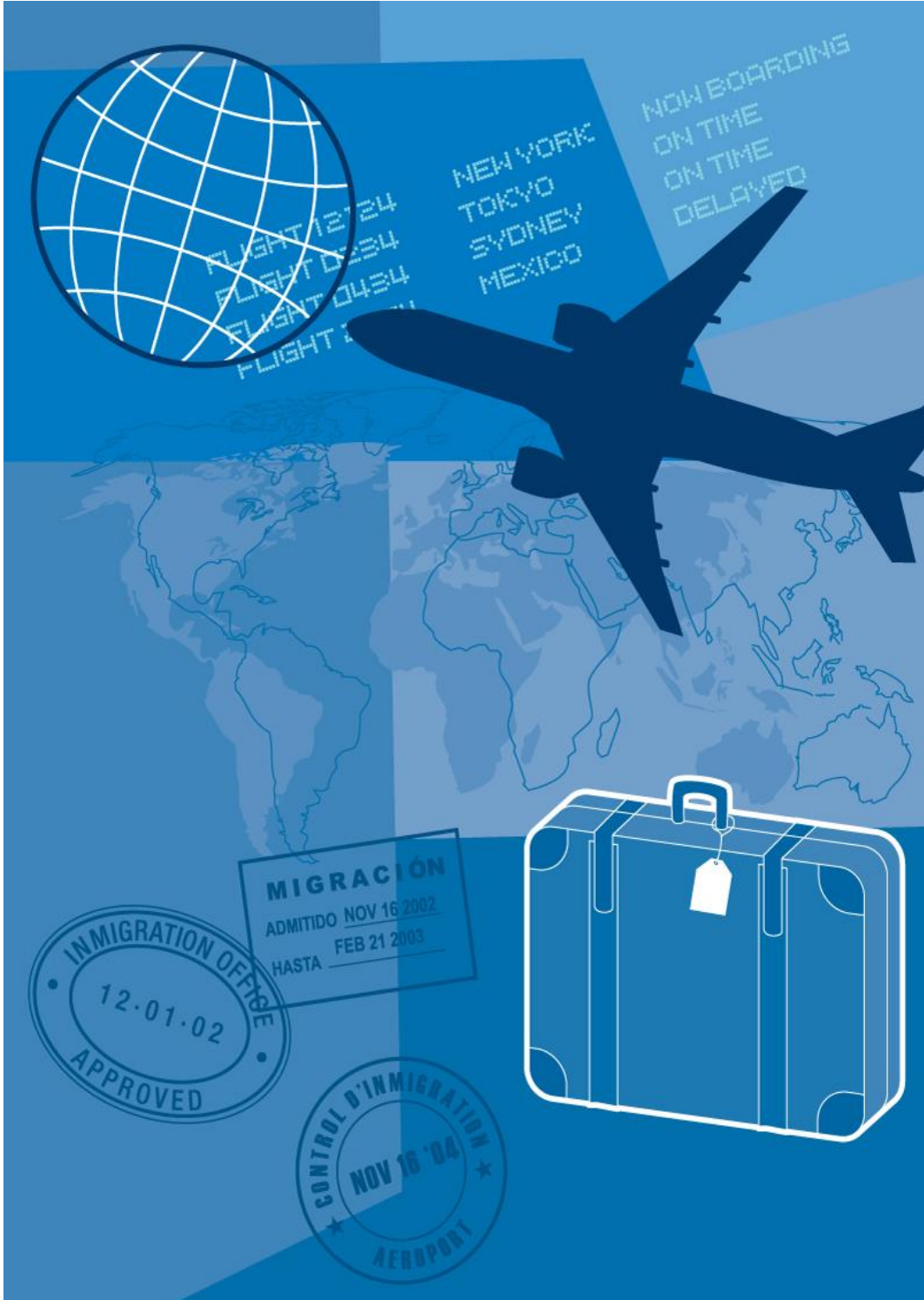


FOREIGN TRAVEL GUIDE

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CONTEXT

The *Foreign Travel Guide* is a supplement to the government's Core Policy and Procedures Manual (CPPM). It provides guidance to government employees and is intended to improve understanding of foreign travel policies and procedures -- a complex area for infrequent readers. Use of the guide will reduce claim errors, speed reimbursements and improve travel expense administration across all ministries.

It's a good idea to keep this guide handy for use before, during and after your out-of-country trip. Please bookmark it and make sure you (and/or your support staff & your delegate) use it when making travel arrangements, estimating travel costs, and preparing your expense claim. At the end of the guide there are some helpful Tips & Tools, also a Frequently Asked Questions (FAQ) section and Examples to assist with claim preparation.

Important note: the information in this guide complements, but does not replace or override CPPM travel requirements, Treasury Board directives and PSA policy.

BEFORE YOUR TRIP

1. Get your travel plans pre-approved

- Do this by preparing a [FIN 99](#) Travel Authorization form for out-of-country travel and have it signed off by your director (CPPM [10.3.4](#), [C.2](#)). As individual ministries may require higher approval in addition to director approval for manager and staff out-of-country travel, check on your ministry requirement and obtain the appropriate authorization(s).

Approvals for directors and executive directors are made by the assistant deputy minister of the program area. The executive financial officer approves travel for assistant deputy ministers ([10.3.4](#)). Ministers approve deputy ministers' out-of-country travel ([10.4.4](#)).

- If you plan to combine any personal travel with your business trip this needs be noted on your [FIN 99](#), excluding the related personal expenses for extensions to the business trip which are your own responsibility ([10.3.3](#)).

2. Estimate your expenses for airfare, accommodation, meals & other costs

- You will need to do this to complete and support your [FIN 99](#) Travel Authorization form.
- Consider the mode of travel, accommodation and other itinerary costs. Take into account feasible alternatives to reduce costs and your carbon footprint ([10.3.1](#), [10.3.2](#), [10.3.5](#)).
- Travel expenses incurred outside of Canada (e.g., foreign expenses for accommodation, taxi, meals) do not bear GST.

- *Airfares:* obtain airfare information and other travel rates from your travel agent or directly from airline, hotel & other websites. Note that flights to international destinations bear no GST (except U.S. airfare, 5% GST).
- *Accommodation:* as a reasonable amount needs to be established for foreign accommodation, compare a few quotes from your travel agent or check nearby hotel site rates to the [federal accommodation site](#) rate (**Note that this site is to be used as a resource only for the purpose of establishing a reasonable foreign accommodation rate**) by selecting the ‘City’ and other particulars ([10.3.4](#)). Where you choose accommodation that exceeds the federal rate guideline, ensure this is pre-approved by your director. Convert to Canadian dollars*.
- *Meals & Per Diem Allowances:*

For travel **to the USA**, use your B.C. group rate provided [by PSA Policy Statement 17. Travel, Appendix 1 sec. 1. \(1\)](#), but show as U.S. dollars for the travel days expected, and then convert the total to Canadian dollars*. ([PSA Policy Statement 17. Travel, Appendix 1 sec. 8. \(1\)](#)).

For travel **to other Countries**, to determine the full day meal or per diem rates, use the meal rates from this federal [Foreign Affairs Department](#) site. Click on the most recent *Appendix D - Allowance - Module 4* in the Appendices section, and then scroll down to the destination country and city. Select the “Meal Total” rate for commercial accommodation and then multiply the meal total by the percentage in the PSA table (below) for incidental amounts (Group II & III only) to arrive at the per diem. ([PSA Policy Statement 17. Travel, Appendix 1 sec. 9 \(1\)](#)). Where individual meal rates are not published (typically breakfast), add an estimate (e.g. 20% - 25%) for the anticipated meal cost to the published meal total, and then multiply this by the incidental percentage, as above, to get the per diem. Convert all totals to Canadian dollars*. (For assistance in determining final meal & per diem claims, see the examples at the end of this guide.)

	Group I Meals	Group II Per Diem	Group III Per Diem
Full day Meal rate	100% of the federal “Meal Total” rate, plus out of pocket expenses (PSA Appendix 1 sec. 7)		
Per Diem rate		120% of the “Meal Total” rate	130% of the “Meal Total” rate

For partial days or for situations where a meal(s) is received without charge or paid with other public funds, deduct the individual meal rate (published on the same federal Foreign Affairs Department site) from the full day meal or per diem rates calculated above. Where only a full day meal rate is available, deduct the applicable percentage for the meal/Group (from the PSA table below) from the above calculated full day meal or per diem rates. ([PSA Policy Statement 17. Travel, Appendix 1 sec. 9 \(2\)](#)). Convert all totals to Canadian dollars*.

	Group I	Group II	Group III
Breakfast	25%	20 %	20%
Lunch	25%	20%	20%
Dinner	50%	35%	35%

- *Miscellaneous:* In addition to taxis, car rentals or other transportation, you may want to include an estimate for out of pocket expenses for your trip, e.g. additional medical and foreign travel insurance ([C.11](#)).
- ***Currency Conversion:** To convert rates expressed in foreign currencies to the Canadian dollar equivalent, the converter at <http://www.oanda.com/currency/historical-rates-classic> is a handy tool. Click on the 'Quick Converter' at the top of the page, select the destination (USA, Europe, China, Japan, etc) and Canada from the drop downs, and then generate the exchange rate for your conversion.

3. Make your travel arrangements

- Ensure your passport is valid and check for any additional documents (e.g. Visas).
- Book your air travel, reserve your hotel stays, and as applicable, rental cars, trains or ferries. Airfares, including reductions for excursion fares & advance bookings, can be obtained through your ministry travel agent and charged to a Business Transaction Account ([E.4](#)). Your corporate travel card ([E.3](#)) is not to be used for charging airfare, but will be needed to confirm hotel reservations.
- Consider obtaining a small advance of foreign currency (U.S. dollars, Euros, etc.) from your local bank for out of pocket items or to fund items that cannot be charged on your corporate travel card. Retain the exchange receipt for your claim.

4. Check travel alerts

- International travel reports and country information are available at: <http://www.voyage.gc.ca/index-eng.asp>.

ON YOUR TRIP

1. Ensure that your travel expenses are legitimate

- They must be appropriate, reasonable and comply with established rates & allowances ([10.2](#), [10.3.2](#)).
- Use your corporate travel card to pay for meals, hotels, taxis, and car rentals. As necessary use your cash advance or obtain additional foreign currency (via ATMs) using your card to pay for cash items that cannot be charged ([10.3.13](#), [E.3](#)).
- Obtain and keep receipts for all your expenses.
- Do not accept vendor offers or let anyone else pay for your foreign travel expenses (apart from protocol events and employee shared rides for taxis, rental cars, etc.) as this would put you in a conflict of interest position.

AFTER YOUR TRIP

1. Complete your claim for reimbursement.

- Prepare your iExpenses expense report to be submitted to your expense authority ([10.3.16](#)). The expense type 'Foreign Travel' must be used for all out-of-country travel expenses to ensure that no GST is calculated by the iExpenses module ([M.5](#)). Note that a manual FIN 10 travel voucher may only be completed by employees who do not have government computer access [C.1.6](#) or in extenuating circumstances. (Refer to [C.3](#) for FIN 10 completion, including foreign exchange procedures). When a manual travel voucher is used for an out-of-country travel claim (e.g., STOB 5706), no tax code is to be entered by Accounts Payable staff.
- Receipts & exchange chits, the Expense Report Confirmation screen print, the approved [FIN 99](#) Travel Authorization form, and other supporting documents must be put in an Expense Report Envelope (FIN 242) and retained on file by your branch or program area for audit purposes ([10.3.16.2](#)). Note: the [FIN 99](#) may also be attached electronically to iExpenses.
- Claim requirements for reimbursement of accommodation, meals & per diem allowances, and taxis, car rentals and miscellaneous expenses should mirror what is outlined in the **Before Your Trip** section, refer to step 2. Claim reasonable and justifiable expenses supported by receipts, in particular for meals in locations for which federal rates are not published ([10.3.4](#), [C.11](#)). Ensure that federal published rates used for estimate purposes before your trip are still valid or use the new rates in effect. For assistance in determining meal & per diem claims, refer to the examples at the end of this guide.

- Airfare is paid directly by your ministry and not claimed on your expense report ([10.3.17](#)). Also for any shared ride(s), the employee that pays for it makes the claim and needs to reference the accompanying employee(s).
- To determine the Canadian dollar equivalents for your expense claim in foreign currencies, use actual exchange rates from supporting documentation (e.g. from credit card statements via online view & print, and currency exchange slips). Use of the corporate travel card exchange rate is the preferred option. It is acceptable to use an average for several exchange rates in the same currency for your claim ([C.1.6 Foreign Exchange](#)).

When the corporate travel card rate is not available, use the currency converter at:

<http://www.oanda.com/currency/historical-rates-classic> to obtain the exchange rate for the country and the dates travelled. To do this:

- key in the dates travelled, select the applicable foreign currency and Canadian dollars
- then select the “Typical credit card rate plus 2%” from the “Interbank rate” drop down box, and generate the conversion table
- then use the “Average rate” for the trip to convert the foreign currency to Canadian funds.

Example 1: Claims for Expenses in US Funds

Obtain the US exchange rate (using the currency converter as outlined above) for all the US dollar receipts, and any meal or per diem claim in US dollars while travelling in the U.S.A. Convert to the Canadian dollar equivalents, claim the amounts in iExpenses and specify the US exchange rate used in the Justification field. (e.g.: converting US\$ to CDN\$ when the US\$ is at say, a 1.20 average rate, and a US expense was \$500 would mean a claim amount of \$600 CDN expenses (500 x 1.20)).

Example 2: Claims for Expenses in Other Foreign Funds

Obtain the foreign exchange rate (using the currency converter as outlined above.) for all the receipts and meal or per diem claims for each foreign country. Convert to the Canadian dollar equivalents, claim the amounts in iExpenses, and specify the foreign currencies (e.g.: European Euros, Japanese Yen, Chinese Yuan) and the exchange rates used in the Justification field of iExpenses.

- Where there were exceptional circumstances, an emergency or a justifiable business need to modify travel arrangements in-route, the particulars should be noted in the employee’s reimbursement request to fully support the expenses claimed.

TIPS & TOOLS

1. Use support staff where available to:

- make your travel arrangements through travel agents and to check country travel alerts.
- find out the comparable accommodation rates and the meal or per diem allowances from the federal and PSA sites outlined above for each country destination prior to your trip.
- prepare your expense report in iExpenses for your sign off prior to expense authority approval (where you have an authorized delegate [10.3.16.4](#)).
- prepare your expense report envelope and include all your travel receipts and other supporting documents for your trip.
- complete your draft and final travel emission report in SMARTTEC for attachment to your related iExpenses expense report ([10.3.18](#)).

2. Other reference sources:

- iExpenses -- for processing expense reports, go to : [CFS iExpenses – Foreign Travel Tips](#)
- ARCS & ORCS – for records management policy & procedures, go to: http://www.gov.bc.ca/citz/iao/records_mgmt/index.html. (Note: Expense Report Envelopes follow the ARCS retention schedule and are classified as #1050-06.)

FAQs

Corporate Travel Credit Card

Q. I do not have the Corporate Travel Credit Card, how do I obtain one?

A. You need to apply for the travel credit card by completing the [Application and Account Agreement](#) following the accompanying instructions, and forward it to your ministry travel card coordinator.

Direct Deposit / Electronic Funds Transfer

Q. I do not have my travel reimbursement direct deposited to my bank account, how do I arrange this?

A. You need to complete the [Direct Deposit Application](#) form following the accompanying instructions, and forward it to your ministry financial services area.

Pre-approval

Q. Do I need approval before I travel on government business?

A. Yes. At all times you must obtain expense authority approval for your trip before travelling on government business. Before you do this, you need to consider alternatives to travel wherever practical. Video conferencing, teleconferencing and other methods may be feasible to reduce travel costs and your carbon footprint.

Foreign Travel

Specifically, for out-of-province and **out-of-country travel**, you will need prior approval of your director on a completed [FIN 99](#) Travel Authorization form. Approvals for directors and executive directors are made by the assistant deputy minister of the program area. The executive financial officer approves travel for assistant deputy ministers. Note that individual ministries may require higher approval in addition to director approval for managers and staff (CPPM [10.3.2](#), [10.3.4](#) & [C.2](#)). Ministers approve deputy ministers' out-of-country travel (CPPM [10.4.4](#)).

Combining Business & Personal Travel

- Q. *Can I combine government business travel with personal travel?*
- A. Yes, when pre-approved as part of completing your [FIN 99](#) form for out-of-country travel. Reimbursement is based upon the *lesser of* actual transportation expense or the most economical transportation expenses that would have been incurred had personal travel not taken place. All expenses associated with personal travel are the responsibility of the employee.

Spouse & Family Members

- Q. *Can my spouse and/or family member(s) accompany me when travelling on government business?*
- A. Yes, although this should be noted when completing your [FIN 99](#) form for out-of-country travel. Any travel expenses incurred by your spouse and/or family member(s) are your personal responsibility. For hotel purposes, you must declare that the *single rate* is being claimed in cases where the hotel receipt shows that more than one person occupied the room.

Travel Loyalty Programs

- Q. *Can I take personal advantage of travel loyalty programs, such as airline frequent flyer points or hotel and car rental reward points accumulated when travelling on government business?*
- A. No, travel loyalty program benefits that are accumulated by employees while travelling at public expense must not be used for personal benefit. Such benefits or discounts should only be applied against future business travel or donated to charities associated with the program. Benefits accumulated while travelling at public expense should not be used beyond the term of employment (CPPM [10.3.5.2](#)).

Insurance

- Q. *What about car rental insurance? Additional medical insurance?*
- A. There are several types of insurance to consider when renting a vehicle. Third Party Liability Insurance is normally included with a rental vehicle. If it's not included, or if the level is \$1 Million or less, purchase extra 3rd party liability insurance to increase the coverage to \$2 Million or the maximum available (in some US states the maximum is \$1 Million). Collision Damage Waiver (CDW) is provided automatically when an employee uses a corporate travel card to rent a vehicle. Decline the CDW offered by the rental company if using a corporate travel card, but you should purchase this coverage if you are using a personal credit

card. Personal Injury Insurance is not required because while you are travelling on official government business you are covered by WorksafeBC; however, when combining with personal travel you might choose to purchase this coverage (without reimbursement) to cover your non-work-related travel. Refer to [Purchasing Services car rental guidelines](#) for additional information.

Business Travel Medical Insurance

See [CPPM C.9 Miscellaneous Travel Expenses](#) for Business Travel Insurance

Miscellaneous Foreign Travel Expenses

Q. What about other allowable expenses?

A. Reimbursement may be claimed (with receipts) for:

- visa(s) and passport(s) relating to the foreign business trip
- inoculation(s) and preventive medication i.e., malaria tablets etc.
- traveller cheque fees
- bottled water
- additional dry cleaning/laundry costs that are incurred as a result of exceptional foreign conditions (not claims for normal dry cleaning/laundry costs included in per diem allowances for travel in foreign locations)
- additional baggage insurance
- similar directly-related travel costs

Business Expenses

Q. What about any Business Expenses related my trip?

A. Business meeting expenses may be claimed while on travel status provided that the expenses are pre-approved and will be charged to the appropriate account (STOB 6531). The [Business Expense Approval \(FIN 215\) form](#) is available for expenses expected to exceed \$100.00 as well as protocol gifts for foreign dignitaries. Where the form is used, it needs to be submitted with receipts marked with proof of payment (CPPM [18.3.4](#) & [C.17](#)).

Crossing the Dateline

Q. What about travel across the international dateline?

- A. You will lose a day departing Canada when you cross the dateline, and gain a day when you return. To compensate, when claiming your meal or per diem allowance you are entitled to claim the return day twice.

Minister Travel

Q. How is a Minister's travel expense claim processed?

- A. Ministers have an alternate process for their travel expenses. Claims for reimbursement are processed following CPPM [10.2](#), [10.4.4](#) requirements, specifically [C.14](#), and forwarded to:

Accounts, Financial Services and Administration Branch
Ministry of Finance
PO Box 9415 Stn Prov Govt
3rd Floor - 617 Government Street
Victoria BC V8W 9V1
([C.14.6](#))

[Contacts for Policy & Procedure Questions](#)

EXAMPLES

Meal & Per Diem Claims

Scenario 1: Beijing full day claim

Multiply the "Meal Total" rate for the country and city by 120% for a Group II employee to obtain the full day per diem. E.g.: the commercial meal total rate is 755 Yuan (note: published federal rates as of Jan. 1/09).

Meal total rate X 120% = claim amount. $755 \times 120\% = 906$ Yuan
Conversion to Canadian dollars (906 Yuan x 184 conversion rate from <http://www.oanda.com/currency/historical-rates-classic>) = \$166.70 CDN.

Scenario 2: Paris claim for lunch and dinner only

Multiply the "Meal Total" rate for the country and city by 120% for a Group II employee to obtain the full day per diem. Then subtract the value of the breakfast from the full day per diem. E.g.: the meal total rate is 80.75 Euros and the breakfast rate is 19.90 Euros (note: federal rates Jan. 1/09).

Meal total rate X 120% - value of meal not claimed = claim amount. $80.75 \times 120\% - 19.90 = 77.00$ Euros.
Conversion to Canadian dollars (77 Euros x 1.61) = \$123.97 CDN.

Scenario 3: Nantes claim for breakfast with Paris claim for lunch and dinner

Add the value of each meal for each city and then multiply by 120% for Group II.
E.g.: breakfast in Nantes (15.92 Euros) + lunch in Paris (28.05 Euros) + dinner in Paris (32.80 Euros) = meal total rate for the day (76.77 Euros)

Multiply the meal total rate by 120% = claim amount. $76.77 \times 120\% = 92.12$ Euros
Conversion to Canadian dollars (92.12 Euros x 1.61) = \$148.31 CDN.

Scenario 4: Gibraltar full day claim, but individual meal rates not published

Claim reasonable and justifiable expenses, supported by receipts, for the cost of each meal. Add the costs together and then multiply the total by 130% for Group III executive to obtain the full day per diem. E.g.: in Gibraltar, breakfast costs 8 pounds, lunch was 12 Pounds and dinner was 40 Pounds for a meal total cost = 60 Pounds.

Multiply the meal total cost by 130% = claim amount. $60 \text{ Pounds} \times 130\% = 78$ Pounds
Conversion to Canadian dollars (78 Pounds x 1.84) = \$143.52 CDN.

Scenario 5: Taipei full day claim, but breakfast rate not published

Claim reasonable and justifiable expenses, supported by receipt for breakfast costs. Add the published meal rates for lunch and dinner to the breakfast cost. Then multiply the total by 120% for Group II. E.g.: in Taipei, employee pays 650 Taiwan dollars for breakfast and is claiming the published meal rates for lunch (860) and dinner (1090) = meal total cost (2600 Taiwan dollars)

Multiply the meal total cost by 120% = claim amount. $2600 \times 120\% = 3120$ Taiwan dollars

Conversion to Canadian dollars (3120 Taiwan dollars $\times .037$) = \$115.44 CDN.