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Travel Expense Claims

Objective

The objective is to provide direction for the completion, authorization and payment of employee travel expense claims.

Authority

The Financial Administration Act, 1993, section 28

Provincial Comptroller Directives

- .01 Immediately upon the conclusion of a trip, or as soon as practical thereafter, an employee is required to complete a travel claim through iExpenses or in rare cases, a [Travel Expense Statement](#) may be used. Travel expenses may be claimed for a period of up to two months on one claim provided that the total claim does not exceed \$500. The \$500 guideline applies regardless of whether or not the employee has a travel advance.
- .02 iExpenses (or a Travel Expense Statement in rare cases) is used for intra-city travel.
- .03 Employees (Saskatchewan Government and General Employees' Union (SGEU), Canadian Union of Public Employees, Local 600-3 (CUPE, Local 600) and out-of-scope employees) are reimbursed for expenses incurred on government business at rates that are in the SGEU Collective Bargaining Agreement and specified in the Saskatchewan Public Service Commission Human Resource Manual, PS 601 Travel Allowances ([PS 601-1](#), [PS 601-2](#), [PS 601-3](#), [PS 601-4](#) and [PS 601-A](#)). Refer to [Section 4405 Employee Travel](#) for related policies and procedures. Travel rates used for reimbursement are the rates in effect for the date traveled. See Schedule A of this section for additional guidance in claiming expenses.
- .04 Meal allowance rates, consistent with the SGEU Collective Bargaining Agreement, are as follows:

	In Province	Out-of-Province
Per diem allowance	\$51.00	\$61.00
For partial days:		
Breakfast	\$10.00	\$13.00
Dinner	\$18.00	\$20.00
Supper	\$23.00	\$28.00

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Receipts Required

.05 Receipts are required to be attached to indicate proof of payment for expenses including the following:

- hotel/motel;
- meals in excess of meal allowances – out-of-scope, CUPE Local 600 employees, and SGEU employees in the communities of Fond-u-Lac, Stony Rapids, Black Lake, Wollaston Lake and Uranium City may claim actual and reasonable meal expenses that are in excess of the meal allowances set out in the SGEU Collective Bargaining Agreement and in paragraph .04;
- car rentals and fuel for car rentals;
- taxi fares – in addition, show the details of each trip (e.g., amount charged, date, location or description of departure and destination points);
- off-street parking – if off-street parking is not available, actual costs of metered parking may be charged to a maximum of \$8 per day without receipts;
- accommodation in a private residence if in excess of \$35 per night when accompanied by a signed statement from the employee stating that no other accommodation was available;
- laundry – allowable if employee was absent from headquarters for a period in excess of seven consecutive calendar days;
- dry cleaning – only under exceptional circumstances away from headquarters and the need must be identified;
- excess baggage – only if baggage in excess of that normally allowed for air travel is required and an explanation is provided;
- cost of purchasing travelers' cheques for out-of-province trips;
- telephone – showing name of party called and business reason for call; and
- other expenses – occasionally employees will incur exceptional expenses in connection with the conduct of government business. Such expenses may be claimed, supported by receipts, and authorized by the permanent head. The decision of the Provincial Comptroller's Office, Ministry of Finance, will be final in all cases.

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In rare circumstances where a receipt that is required is lost and cannot be replaced, payment without supporting documentation may be made if approval is obtained from the permanent head.

Recovery of Travel Advances

.06 Ministries are responsible for implementing controls to ensure travel advances are deducted from claim totals. The use of [Travel Cards](#) or [Purchase Cards](#) is recommended in lieu of standing travel advances to improve the process for paying for travel expenses.

Approval of Travel Claims

.07 Travel claims are certified by the employee and approved by a delegated ministry official, on behalf of the permanent head, as required under section 30 of *The Financial Administration Act, 1993*. The approver must verify the relevant items identified in Schedule A of [Section 3101 GRF Payment Responsibilities](#). The delegated official may rely on another person to provide verification; however, the verification is to be completed prior to providing approval for payment.

Permanent Head or Delegate Approval

.08 Approval of the permanent head or delegate is required for such expenses as:

- out-of-province travel;
- registration fees; and
- excess meal rates for out-of-scope and CUPE, Local 600 employees (permanent head approval only).

A separate signature is required if the delegated ministry official mentioned in .06 above does not have the authority to approve these types of expenses.

.09 Officials cannot approve their own travel claims. Travel claims should generally be approved by a more senior person than the claimant. A minister may delegate the approval of a permanent head's travel claim to the Corporate Services head of the ministry.

References

[3101 GRF Payment Responsibilities](#)
[3110 Petty Cash and Cash Register Floats](#)
[3130 Air Billing Accounts](#)
[3132 Advances to Individuals](#)
[3134 Travel Cards](#)

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[3154 Purchase Cards](#)
[3156 Taxes on Goods and Services](#)
[3182 Education Expenses](#)
[4125 Insurance](#)
[4310 Relocation Expenses](#)
[4400 Travel and Business Expenses](#)
[4405 Employee Travel](#)
[4410 Interview Expenses](#)
[4415 Geological Survey Parties](#)
[4430 Ministers' Travel and Business Expenses](#)
[4440 Private Aircraft](#)
[4445 Fines for Parking and Traffic Offences](#)
[5010 Travel and Other Expenses \(Boards, Commissions and Committees\)](#)

[Accounting Manual, Appendix A General Revenue Fund – Year-end Procedures and Schedules](#)

[The Collective Bargaining Agreement between The Government of Saskatchewan and Saskatchewan Government and General Employees' Union](#)

[The Union Management Agreement between The Government of Saskatchewan and The Canadian Union of Public Employees, Local 600-3](#)

[Saskatchewan Public Service Commission Human Resource Manual, PS 601-1, PS 601-2, PS 601-3, PS 601-4 and PS 601-A](#)

[*The Ministerial Assistant Employment Regulations, 1993*](#)

[*The Justices of the Peace Regulations, 1989*](#)

[*The Legislative Secretary Expenses Regulations, 2001*](#)

Board of Internal Economy Directives

[Treasury Board of Canada Secretariat –Travel Directive – Appendix C](#)

[Treasury Board of Canada Secretariat –Travel Directive – Appendix D](#)

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Schedule A Additional Guidance

- | | | |
|---|-----|--|
| CVA Vehicles/
Daily Rental Program | .01 | Employees are to use Central Vehicle Agency (CVA) vehicles or rental vehicles through the Daily Rental Program (DRP) for travel on government business wherever practical. |
| Incidental
Vehicle Usage | .02 | Where a private vehicle is used on an incidental basis, rates per hour, day or kilometre, whichever is greater, as provided for in the SGEU Collective Bargaining Agreement are based on actual usage for cars and actual hauling for trucks. For example, “use” means deliveries. For purposes of the hourly rate, “use” does not mean driving to a meeting. |
| Applicability of
Travel Allowances | .03 | The travel rates are not charged for travel between the employee’s residence and office or usual place of work. They do, however, apply to travel between the employee’s residence or headquarters building and a different site to conduct government business such as attending meetings, conducting audits, inspections, etc. |
| Traffic Offences and
Parking Tickets | .04 | Charges for traffic offences are not to be paid by the Government. Refer to Section 4445 Fines for Parking and Traffic Offences for further details. |
| Crossing
Provincial Boundary | .05 | When employees leave their headquarters by automobile for a destination outside the province, rates for “within the province” apply until such time as they cross the provincial boundary, thereafter, “outside the province” rates shall apply. The same basis shall govern their return to headquarters. |
| Flin Flon and
Lloydminster | .06 | Flin Flon and Lloydminster are regarded as “in-province” with regard to travel allowance rates. |
| Shared Room | .07 | If more than one person occupies a hotel room, the name of the other occupant(s) must be shown only when the amount claimed exceeds the “single rate” for the room; or if the room is shared by two or more employees. Ministries are responsible for ensuring: <ul style="list-style-type: none"> • each employee claims only their proportionate share; or • only one employee claims the expense and the claim is not duplicated. |

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- Banquet** .08 Where an employee claims a banquet expense, it will be in lieu of the meal allowance provided (e.g., a dinner banquet will replace a dinner meal allowance).
- Travel Insurance** .09 No claim for life insurance or cancellation insurance premium charges for air travel is permitted. No additional travel medical insurance coverage will be paid for employees covered under the Extended Health Care Plan.
- Registration Fees** .10 Claims for registration fees for conferences or conventions may be made on a travel expense claim.
- Exchanging Funds** .11 For out-of-country travel, the cost of exchanging funds for government travel expenses is recoverable. There are two types of exchange charges that may be incurred as follows:

Exchange associated with expenses incurred

The charges relating to the trip should be entered on the travel expense claim in the currency in which they are incurred. The exchange applicable to these expenses (using the rate in effect at the start of the trip, unless already converted on your credit card statement) should then be calculated and added to the expenses to arrive at the Canadian dollar equivalent.

Exchange rate change

If the total amount of the travel advance is not used, the difference between the rate at the time the foreign currency or travelers' cheques are purchased, and when the remainder is converted back to Canadian dollars, is to be added to or subtracted from petty disbursements on the travel expense claim. Consider the following example:

An employee purchased \$500 in U.S. travelers' cheques at an exchange rate of 1.5425 for a cost of \$271.25. At the end of the trip, \$400 in U.S. funds had been spent on government business and the remaining \$100 in travelers' cheques was cashed in at an exchange rate of 1.5000. The employee received \$150 for the \$100 in travelers' cheques.

The charge for the change in the exchange rate is $\$100 \times (1.5425 - 1.5000) = \4.25 . This should be added to the travel expense claim.

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If the exchange rate had increased, rather than decreased, the amount due to the change is to be deducted from the petty disbursements on the travel expense claim. Differences of less than \$1 need not be considered.