



# Directive on Payments

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# Directive on Payments

## 1. Effective date

- 1.1 This directive takes effect on April 1, 2017.
- 1.2 This directive replaces the following Treasury Board policy instruments:
  - Directive on Payment Requisitioning and Cheque Control (October 1, 2009)
  - Directive on Acquisition Cards (October 1, 2009)
  - Directive on Travel Cards and Travellers Cheques (October 1, 2009)
  - Directive on Financial Management of Pay Administration (Sections 6.1 to 6.4) (October 1, 2009)
  - Directive on Claims and Ex Gratia Payments (October 1, 2009)
  - Directive on Departmental Bank Accounts (October 1, 2009)
  - Directive on the Use of the Consolidated Revenue Fund for Crown Corporations (Section 6.1) (October 1, 2009)
  - Directive on the Application of the Goods and Services Tax/Harmonized Sales Tax (April 1, 2013)
  - Directive on the Payment, Collection and Remittance of Provincial Taxes and Fees (April 1, 2013)

## 2. Authorities

- 2.1 This directive is issued pursuant to section 7 of the [Financial Administration Act](#) and P.C. 19818/1695, the Ex gratia Payments Order, 1991, dated September 5, 1991.

## 3. Objectives and expected results

- 3.1 The objectives indicated in section 3 of the [Policy on Financial Management](#) apply to this directive.
- 3.2 The expected results indicated in section 3 of the [Policy on Financial Management](#) apply to this directive.

## 4. Requirements

### Payments: general

- 4.1 The chief financial officer (CFO) is responsible for the following:

#### Advance payments

- 4.1.1 Ensuring that advance payments are made only under exceptional circumstances and when:
  - 4.1.1.1 The payments are considered essential to achieving program objectives;
  - 4.1.1.2 No other reasonable payment alternative exists; and
  - 4.1.1.3 The payments are in accordance with a contract, agreement or legislation;
- 4.1.2 Ensuring that advance payment clauses, including those in interdepartmental agreements, address the following elements:
  - 4.1.2.1 Advance payments are lawful charges against the appropriation;
  - 4.1.2.2 Advance payments in a given fiscal year relate to and do not exceed the reasonably expected value of the work performed or goods and services received during that year;
  - 4.1.2.3 Multi-year maintenance contracts and licensing agreements include at least one annual payment for each year of the contract; and
  - 4.1.2.4 Funds are not carried forward into a future fiscal year through a transfer to specified purpose money or revolving fund, or by prepaying for goods and services from a revolving fund;
- 4.1.3 Ensuring that the immediate recovery of advance payment amounts that exceed the expected value of work performed or goods and services received during that fiscal year;

#### Payment on due date

- 4.1.4 Ensuring that suppliers are paid on the due date. A 30-day payment term is used and starts when both an invoice is received and the goods or services are accepted, unless:
  - 4.1.4.1 The terms of payment have a demonstrable benefit for the government if paid in less than 30 days;

- 4.1.4.2 Different payment terms are set out by contract, regulatory agencies, leases or rentals; or
- 4.1.4.3 It is more cost-effective to make a single payment for a number of invoices that are individually under \$5,000 and due within the same week, on the earliest due date of the combined invoices;
- 4.1.5 Ensuring that amounts owed to employees are paid as soon as possible or in accordance with the relevant collective agreement, terms and conditions of employment, contract or statute, or when awarded in legal proceedings against the Crown;
- 4.1.6 Ensuring that interest is paid when the payment is made later than the due date, as required by contract or statute, or when awarded in legal proceedings against the Crown;

#### **Repayment of receipts and revenue**

- 4.1.7 Ensuring that money received by the government for an intended use is repaid when no longer required and recorded as follows:
  - 4.1.7.1 If the repayment occurs in the same fiscal year that the money was received, it is recorded against the account to which the money was originally credited;
  - 4.1.7.2 If the repayment occurs after the fiscal year in which the money was received, it is recorded as "Refunds of previous years' revenue"; and
  - 4.1.7.3 If the repayment is for revenue with special revenue spending authority or specified purpose money, it is always recorded against the account originally credited;

#### **Assignment of Crown debt**

- 4.1.8 Ensuring that where an assignor to whom the Crown owes a debt has requested their payments be made to another party, all payments continue to be sent to the assignor until further instructions are received from the Receiver General for Canada;

#### **Payment of taxes**

- 4.1.9 Establishing risk-based controls and oversight procedures to ensure that provincial taxes or fees, the Goods and Services Tax (GST) and the Harmonized Sales Tax (HST) are properly recorded and managed;
  - 4.1.10 Complying with the provisions in the Comprehensive Integrated Tax Coordination Agreements and Reciprocal Taxation Agreements when transacting within provinces and territories; and
  - 4.1.11 Establishing a Goods and Services Tax Refundable Advance Account (GST RAA) to record GST and HST paid or payable on purchases.
- 4.2 Senior departmental managers or delegated managers are responsible for the following:

#### **Payment of taxes**

- 4.2.1 Ensuring that provincial taxes or fees, the GST, and the HST are properly recorded and managed by:
  - 4.2.1.1 Complying with the provisions in the Excise Tax Act and paying the GST/HST when acquiring or importing taxable property or services; and
  - 4.2.1.2 Charging the payment of any provincial taxes or fees to a departmental appropriation.

#### **Salary payments**

- 4.3 The CFO is responsible for the following:

#### **Garnishment of salaries and wages**

- 4.3.1 In conjunction with the head of human resources, establishing and maintaining departmental processes to ensure the following:
  - 4.3.1.1 Timely and accurate garnishment of (i) an employee's salary or (ii) fees owed directly to a personal services contractor; and
  - 4.3.1.2 Remittance of monies garnished to the Courts and the provincial and territorial maintenance enforcement programs.

#### **Payment of claims against the Crown and ex gratia payments**

- 4.4 The CFO is responsible for the following:

- 4.4.1 Ensuring that management practices and internal controls are in place for accurate and timely settlement and payment of claims against the Crown and ex gratia payments, including the standard in Appendix A.

## **Payments to Crown corporations: drawdowns from appropriations**

4.5 The CFO is responsible for the following:

- 4.5.1 Ensuring the following when providing financing to a Crown corporation through the drawdown of funds from an appropriation:
- 4.5.1.1 A process is in place that limits the drawdowns to only the short-term cash flow requirements of the Crown corporation (e.g., monthly or semi-monthly) and that drawdowns are not made in advance of need;
  - 4.5.1.2 A statement of cash flow is provided by the Crown corporation that demonstrates that the proposed drawdown does not exceed the expected net disbursements for the period encompassed by the drawdown;
  - 4.5.1.3 A drawdown at the end of the government's fiscal year does not exceed the Crown corporation's need for that fiscal year, for the purpose of preventing appropriated funds from lapsing; and
  - 4.5.1.4 Government contracts or agreements between the department and the Crown corporation that provide ongoing payments that contribute significantly to the funding of a Crown corporation include cash provisions consistent with subsections 4.5.1.1 to 4.5.1.3 of this directive.

## **Payments by departmental bank account: imprest bank accounts**

4.6 Departmental managers with delegated authority to administer imprest bank accounts are responsible for restricting deposits to these accounts to the following:

- 4.6.1 Funds that establish, replenish or augment the account; and
- 4.6.2 Refunds or repayments of expenditures or advances made from the account.

## **Payment by acquisition cards**

4.7 The CFO is responsible for the following:

- 4.7.1 Ensuring that acquisition cards are used when it is economical and feasible to do so, subject to any limitations or restrictions; and
- 4.7.2 Ensuring that management practices and internal controls are in place for the use of acquisition cards, including the standard in Appendix B.

## **Payment by travel cards**

4.8 The CFO is responsible for the following:

- 4.8.1 Ensuring that travel cards are used for authorized government travel expenses when it is economical and feasible to do so, subject to any limitations or restrictions;
- 4.8.2 Ensuring that executives and excluded group employees use the travel card for authorized government travel expenses; and
- 4.8.3 Ensuring that management practices and internal controls are in place for the use of travel cards, including the standard in Appendix C.

# **5. Roles of other government organizations**

5.1 Not applicable

# **6. Application**

6.1 This directive applies to the organizations described in section 6 of the [Policy on Financial Management](#).

# **7. References**

7.1 Legislation

- [Financial Administration Act](#) sections 2, 7, 17, 20, 26, 29.1, 31, 32, 33, 34, 37.1, 38, 39, 66 to 71, 80 and 155
- [An Act Respecting Québec Sales Tax](#)
- [Québec Taxation Act](#)

- [Quebec Regulation Respecting the Taxation Act](#)
- [Canadian Human Rights Act](#)
- [Income Tax Regulations](#)
- [Crown Liability and Proceedings Act](#), subsection 30 (1)
- [Department of Public Works and Government Services Act](#) concerning the provision of pay services by Public Works and Government Services Canada
- [Excise Tax Act](#)
- [Federal-Provincial Fiscal Arrangements Acts](#)
- [Garnishment, Attachment and Pension Diversion Act](#)
- [Government Employees Compensation Act](#)
- [GST Federal Government Departments Remission Order](#)
- [Income Tax Act](#)
- [Personal Information Protection and Electronic Documents Act](#)
- Provincial Commodity Tax Legislation
- [Public Sector Compensation Act](#)
- [Salaries Act](#)
- [Supreme Court Act](#), section 98
- [Accountable Advances Regulations](#)
- [Assignment of Crown Debt Regulations](#)
- [Cheque Issue Regulations](#), 1997
- [Destruction of Paid Instruments Regulations](#), 1996
- [Electronic Payments Regulations](#)
- [Family Support Orders and Agreements Garnishment Regulations](#)
- [Garnishment and Attachment Regulations](#)
- [Government Contracts Regulations](#)
- [Low-value Amounts Regulations](#)
- [Payments and Settlements Requisitioning Regulations](#), 1997
- [Payment to Estates Regulations](#), 1996
- [Receipt and Deposit of Public Money Regulations](#), 1997
- [Repayment of Receipts Regulations](#), 1997
- [Secure Electronic Signature Regulations](#)

## 7.2 Related policy instruments

- [Common Services Policy](#)
- [Contracting Policy](#)
- [Policy on Government Security](#)
- [Policy on Legal Assistance and Indemnification](#)
- [Policy on Terms and Conditions of Employment](#)
- [Directive on Fleet Management: Executive Vehicles](#)
- [Directive on Fleet Management: Light Duty Vehicles](#)
- [Directive on Interchange Canada](#)
- [Directive on Terms and Conditions of Employment](#)
- [Directive on Travel, Hospitality, Conference and Event Expenditures](#)

## 7.3 Receiver General

- [Government of Canada Accounting Guide](#)
- [Government-wide Chart of Accounts for Canada](#)
- [Payment on Due Date \(PODD\) Interest Rate](#)
- [Receiver General Control Framework](#)
- Receiver General Manual:
  - [Receiver General Manual, Chapter 4: Standard Payment System and Departments](#)
  - [Receiver General Manual, Chapter 6: Payroll Systems and Departments](#)
  - [Receiver General Manual, Chapter 6.3.4: Payroll Systems and Departments \(garnishments\)](#)
  - [Receiver General Manual, Chapter 9: Government of Canada Acquisition Card Program](#)
  - [Receiver General Manual, Chapter 10.6: Pay Actions](#)
  - [Receiver General Manual, Chapter 12: Interdepartmental Settlement Processing](#)
  - [Receiver General Manual, Chapter 14: Year End Timetable and Procedures](#)
  - [Receiver General Manual, Chapter 15: Public Accounts Instructions](#)
- Receiver General directives
  - [Receiver General Directive 2009-1, Authentication of Requisitions for Payment or Settlement](#)
  - [Receiver General Directive 2016-1, Post-issue procedures for Receiver General payments](#)
  - [Receiver General Directive 2016-2, Printing priority Receiver General cheques at departmental sites and Public Services and Procurement Canada's print sites](#)
  - [Receiver General Directive 2017-1, Procedures respecting the assignment of Crown debts and their subsequent payment](#)

## 7.4 Other

- [National Joint Council \(NJC\) Relocation Directive](#)
- [National Joint Council Travel Directive](#)
- [Summary of Reciprocal Taxation Agreements with Provinces and Territories](#)

## 8. Enquiries

- 8.1 Members of the public may contact [Treasury Board of Canada Secretariat Public Enquiries](#) regarding any questions about this directive.
  - 8.2 Individuals from departments should contact their departmental financial policy group regarding any questions about this directive.
  - 8.3 Individuals from a departmental financial policy group may contact [Financial Management Enquiries](#) for interpretation of this directive.
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## Appendix A: Standard on Payment of Claims Against the Crown and Ex Gratia Payments

### A.1 Effective date

- A.1.1 This standard takes effect on April 1, 2017.
- A.1.2 This standard replaces the Directive on Claims and Ex Gratia Payments (October 1, 2009).

### A.2 Standards

- A.2.1 This standard provides details on the requirements set out in subsection 4.4 of the Directive on Payments.
- A.2.2 Standards are as follows:
  - A.2.2.1 The CFO is responsible for the following:
    - A.2.2.1.1 Establishing standards for claims against the Crown and ex gratia payments that address the following:
      - A.2.2.1.1.1 The roles and responsibilities of financial management personnel for processing claims and ex gratia payments;
      - A.2.2.1.1.2 Claims covered by other authorities, governing instruments or policies that are processed pursuant to those other authorities or instruments;
      - A.2.2.1.1.3 The process for internally reporting incidents that could result in a claim against the Crown;
      - A.2.2.1.1.4 The circumstances where a legal opinion is required regarding a claim or a potential ex gratia payment, in addition to the requirements in subsection A.2.2.2.2; and
      - A.2.2.1.1.5 The process for conducting investigations in consultation with departmental security officials; and
    - A.2.2.1.2 Seeking the deputy head approval of ex gratia payments greater than \$2,000.
  - A.2.2.2 Senior departmental managers are responsible for the following:
    - A.2.2.2.1 Ensuring that details and original copies of documents from the claimant are requested to support his or her claim;
    - A.2.2.2.2 Referring claims to departmental legal services to determine whether legal liability exists when the following applies:
      - A.2.2.2.2.1 The claim involves legal proceedings;
      - A.2.2.2.2.2 A payment of an amount greater than \$25,000 is being considered to resolve a claim; or
      - A.2.2.2.2.3 The payment may be ex gratia;
    - A.2.2.2.3 With the assistance of the departmental security officials as required, conducting an investigation of reported incidents for claims of a Crown servant that include personal property that is damaged, lost, stolen or destroyed while in the performance of one's duties. These claims are not to be treated as ex gratia payments; and
    - A.2.2.2.4 Obtaining a release, as required, from the claimant in consideration of payment.
  - A.2.2.3 Departmental managers with delegated authority to make payments for claims against the Crown and

ex gratia payments are responsible for the following:

- A.2.2.3.1 In consultation with the CFO where appropriate, deciding whether to make a payment for a claim against the Crown or ex gratia payments of \$2,000 or less, and ensuring that:
  - A.2.2.3.1.1 Reasonable efforts are made to verify that the intended payments are being made only when they are (i) not covered by other authorities, governing instruments, policies or other possible sources of compensation (e.g., statutory or regulatory schemes) or (ii) not filling perceived gaps or compensating for the apparent limitations in the items listed in (i);
  - A.2.2.3.1.2 The legal and other merits of the claims, the administrative expediency and cost-effectiveness of any further actions are considered; and
  - A.2.2.3.1.3 Possible reductions of payment amounts are considered when the claimant's actions may have contributed to the damage or loss incurred.

## Appendix B: Standard on Acquisition Card Payments

### B.1 Effective date

- B.1.1 This standard takes effect on April 1, 2017.
- B.1.2 This standard replaces the Directive on Acquisition Cards (October 1, 2009).

### B.2 Standards

- B.2.1 This standard provides details on the requirements set out in subsection 4.7 of the Directive on Payments.
- B.2.2 Standards are as follows:
  - B.2.2.1 The CFO is responsible for establishing standards for the use of acquisition cards as follows:
    - B.2.2.1.1 Identifying a departmental acquisition card coordinator;
    - B.2.2.1.2 Communicating the responsibilities associated with acquisition cards to the departmental acquisition card coordinator, responsibility centre managers and cardholders;
    - B.2.2.1.3 Ensuring the provision of acquisition card documentation and training to cardholders;
    - B.2.2.1.4 Defining and communicating the acquisition card payment terms, dollar limits and restrictions on types of purchases, including the following:
      - B.2.2.1.4.1 Cards are to be used solely for authorized government business-related purchases of goods and services;
      - B.2.2.1.4.2 Convenience cheques, which are drawn on an acquisition card, are used only exceptionally for urgent payments for operational requirements and where there is no other payment alternative;
      - B.2.2.1.4.3 Cards, including convenience cheques, are not used for the following:
        - B.2.2.1.4.3.1 Operating and maintenance expenses of fleet vehicles, except vehicle licence fees, routine procurement of vehicle supplies for the sole purpose of accumulating an inventory of items (e.g., batteries, tires, oil, filters, spare parts) or when a fleet credit card is not accepted by a supplier;
        - B.2.2.1.4.3.2 Travel status-related expenses;
        - B.2.2.1.4.3.3 Obtaining cash advances; and
        - B.2.2.1.4.3.4 Interdepartmental transactions, except for transactions with CORCAN, which is a special operating agency of Correctional Service Canada;
    - B.2.2.1.5 Approving acquisition cards in the name of an organizational asset and ensuring that they are properly secured by establishing separate internal controls and procedures that take into account the unique risks associated with this form of payment; and
    - B.2.2.1.6 Ensuring that payment to the acquisition card issuer is made by the due date, or sooner, in order to maximize financial rebates paid to the government.
  - B.2.2.2 Departmental acquisition card coordinators are responsible for the following:

- B.2.2.2.1 Issuing and cancelling acquisition cards and any associated convenience cheques by:
  - B.2.2.2.1.1 Obtaining a written acknowledgement of responsibilities and obligations from the cardholder prior to issuing an acquisition card and any associated convenience cheques;
  - B.2.2.2.1.2 Authorizing the issuance of an acquisition card:
    - B.2.2.2.1.2.1 In the name of an individual; or
    - B.2.2.2.1.2.2 In the name of an organizational asset as arranged by the Banking Arrangements Directorate of Public Services and Procurement Canada after the approval of the CFO; and
  - B.2.2.2.1.3 Cancelling an acquisition card and destroying any associated unused convenience cheques when a cardholder is not respecting their signed acknowledgement of responsibilities and obligations or upon their departure from the department; and
- B.2.2.2.2 Ensuring that the use of acquisition cards, including any convenience cheques, is monitored.
- B.2.2.3 Responsibility centre managers are responsible for the following:
  - B.2.2.3.1 Recommending which employees should be cardholders and reasonable credit limits based on planned use; and
  - B.2.2.3.2 Ensuring that the card and any associated unused convenience cheques are returned to the departmental acquisition card coordinator upon an employee's departure.
- B.2.2.4 Cardholders are responsible for the following:
  - B.2.2.4.1 Ensuring that their name appears on the card, and that they are the only one who uses it to make authorized government business-related purchases of goods and services, subject to the requirements and established limits in the departmental delegation of spending and financial authorities documents;
  - B.2.2.4.2 Ensuring that they are authorized to use the card when it is issued in the name of an organizational asset, and that it is used to pay for acquired goods or services on behalf of the asset;
  - B.2.2.4.3 Safeguarding card information and ensuring that the card and any associated convenience cheques are kept in a secure location at all times; and
  - B.2.2.4.4 Returning the card and any associated unused convenience cheques to the departmental acquisition card coordinator upon departure from the department, or when requested to do so.

## Appendix C: Standard on Travel Cards

### C.1 Effective date

- C.1.1 This standard takes effect on April 1, 2017.
- C.1.2 This standard replaces the Directive on Travel Cards and Travellers Cheques (October 1, 2009).

### C.2 Standards

- C.2.1 This standard provides details on the requirements set out in subsection 4.8 of the Directive on Payments.
- C.2.2 Standards are as follows:
  - C.2.2.1 The CFO is responsible for establishing standards for the use of travel cards as follows:
    - C.2.2.1.1 Identifying a departmental travel card coordinator;
    - C.2.2.1.2 Defining and communicating to the departmental travel card coordinator, responsibility centre managers and cardholders the following:
      - C.2.2.1.2.1 The responsibilities associated with travel cards;
      - C.2.2.1.2.2 The dollar limits of the individual designated travel cards and departmental travel expense cards; and
      - C.2.2.1.2.3 Any restrictions on certain types of purchases;

- C.2.2.1.3 Ensuring the provision of travel card documentation and training to cardholders;
- C.2.2.1.4 Communicating that individual designated travel cards are:
  - C.2.2.1.4.1 The preferred method to charge authorized government travel expenses; and
  - C.2.2.1.4.2 Used solely for expenses related to government travel and pre-approved hospitality-related expenses while on travel status;
- C.2.2.1.5 Recovering, in a timely manner, all charges from the cardholder that the department pays on his or her behalf; and
- C.2.2.1.6 Promptly paying departmental travel expense card statements billed directly to the department, in order to maximize financial rebates paid to the government.
- C.2.2.2 Departmental travel card coordinators are responsible for the following:
  - C.2.2.2.1 Issuing and cancelling travel cards for employees and designated personnel by:
    - C.2.2.2.1.1 Authorizing the issuance of a travel card, based on the approval of the responsibility centre manager;
    - C.2.2.2.1.2 Cancelling a travel card when a cardholder is not respecting his or her signed acknowledgement of responsibilities and obligations, as appropriate; and
    - C.2.2.2.1.3 Cancelling a travel card when the responsibility centre manager advises that a cardholder has transferred to another department or has terminated employment;
  - C.2.2.2.2 Authorizing all changes to the names on or delivery addresses of the departmental travel expense cards and advising Public Services and Procurement Canada;
  - C.2.2.2.3 Authorizing, in consultation with the responsibility centre manager, the following items related to travel card limits:
    - C.2.2.2.3.1 All changes to the credit and cash withdrawal limits for travel cards in consideration of card restrictions, operational requirements and risks; and
    - C.2.2.2.3.2 In advance and on an exception basis, an increase to the travel card's limit when expenditures are expected to exceed the limit;
  - C.2.2.2.4 Ensuring that Receiver General accountable advance payments are used only in place of a travel card in the following exceptional circumstances:
    - C.2.2.2.4.1 An employee, other than an executive or excluded group employee, chooses not to obtain and use an individual designated travel card;
    - C.2.2.2.4.2 It is neither feasible nor economical to use a travel card; or
    - C.2.2.2.4.3 The ability to withdraw cash using the travel card is restricted or unavailable; and
  - C.2.2.2.5 Ensuring that the use of travel cards is monitored.
- C.2.2.3 Responsibility centre managers are responsible for the following:
  - C.2.2.3.1 Authorizing a request by an employee for a travel card, reasonable card limits, and any subsequent increases or decreases on these limits based on planned use; and
  - C.2.2.3.2 Advising the departmental travel card coordinator that a cardholder has transferred to another department or has terminated employment.
- C.2.2.4 Cardholders are responsible for the following:
  - C.2.2.4.1 Acknowledging the responsibilities and obligations for the use of the individual designated travel card at the time the card is requested;
  - C.2.2.4.2 Ensuring that their name appears on the travel card and that they are the only one to use it;
  - C.2.2.4.3 Ensuring that travel cards are used to pay for only authorized government travel expenses and pre-approved hospitality expenses within the established limits;
  - C.2.2.4.4 Ensuring that all charges against an individual designated travel card are legitimate and payable by the cardholder; and
  - C.2.2.4.5 Ensuring that card statements are settled by their due date.

## Appendix D: Definitions

accountable advance (avance comptable)

Refers to:

1. a sum of money advanced to a person from an appropriation; and
2. a sum of money advanced to a person from the sum of money described in paragraph a) for which the person is accountable and includes imprest funds and working capital advances administered under an imprest system.  
[Accountable Advances Regulations, section 2]

acquisition card (carte d'achat)

A credit card issued under a contract between card issuers and the Government of Canada for the procurement and the payment of goods and services that are authorized official government business transactions.

advance payment (paiement anticipé)

A payment made by or on behalf of Her Majesty before the work, delivery of the goods, or rendering of the service has been completed.

appropriation (crédit)

Any authority of Parliament to pay money out of the Consolidated Revenue Fund. [Financial Administration Act, section 2]

assignor (cédant)

An entity to whom a debt is owed or will be owed by the Crown who wishes to transfer the said debt to another party.

authorized government travel expenses (dépenses de voyage du gouvernement autorisées)

Government travel-related charges or cash withdrawals made by the cardholder or authorized person against a travel card or account issued in the name of an individual or a department and in accordance with the requirements and policies issued by the Treasury Board and the appropriate department.

cardholder (détenteur de carte)

In the case of an **acquisition card**, an employee who is identified by the responsibility centre manager to be issued an acquisition card in his or her name, or, when an employee is assigned an acquisition card for the purpose of acquiring goods or services on behalf of an organizational asset named on the card.

In the case of a **travel card**, an individual named on the card who is authorized to receive and use the individual designated travel card or departmental travel expense card in accordance with the requirements of this directive and other policy instruments issued by Treasury Board and the individual's department.

claim (réclamation)

A request for compensation to cover losses, expenditures or damages sustained by the Crown or a claimant.

convenience cheques (chèque de dépannage)

A cheque provided by the credit card issuer and drawn on an acquisition card.

Crown servant (fonctionnaire de l'État)

- An individual employed (or formerly employed) in a department as defined in section 2 of the Financial Administration Act and to other portions of the federal public administration named in Schedule IV of the [Financial Administration Act](#), in the Canadian Forces and the Royal Canadian Mounted Police;
- An individual appointed (or formerly appointed) by the Governor in Council or by the Treasury Board or by a minister, except for former and serving directors or officers of Crown corporations;
- A former and serving prime minister, lieutenant-governor, governor general, minister, deputy head and ministers' exempt staff;
- A representative authorized in writing to act on behalf of a serving prime minister, minister or deputy head;
- An incoming participant or former incoming participant in a program under the [Policy on Interchange Canada](#); or
- An estate of an individual mentioned above.

departmental travel card coordinator (coordonnateur ministériel des cartes de voyage)

A departmental official who represents a department in all matters related to its participation in the travel card program and who is responsible for acting as the liaison between Public Services and Procurement Canada and the card issuer.

departmental travel expense card (carte ministérielle de frais de voyage)

Comprises the following:

- An account used to purchase common carrier transportation that is arranged through a government-approved supplier (no card is issued). The account is also used for travel service transaction fees; and
- A credit card issued in the name of an authorized individual within a responsibility centre that is to be used for authorized government travel expenses by public servants, non-public servants or other persons.

designated personnel (personnel désigné)

Ministers, ministers of state, parliamentary secretaries, and ministers' exempt staff who may be issued a travel expense card to pay for authorized government travel. Designated personnel do **not** include members of Parliament, non-public servants, students, consultants or Interchange Canada participants.

drawdown (prélèvement)

The process whereby funds, approved by Parliament through an appropriation, are paid from the Consolidated Revenue Fund to a Crown corporation to cover its expenditures.

excluded group employees (employés de groupes exclus)

Positions identified by the employer, in accordance with the Public Service Labour Relations Act, as not being represented by a bargaining agent because of the nature of the duties of those positions.

ex gratia payment (paiement à titre gracieux)

A benevolent payment made by the Crown used only when there is no other statutory, regulatory or policy vehicle to make such a payment. The payment is made in the public interest for loss or expenditure incurred where the Crown has no obligation of any kind or has no legal liability, or where the claimant has no right of payment or is not entitled to relief in any form.

government travel (voyage du gouvernement)

All travel authorized by the employer. The term is used to refer to the circumstances under which the expenses prescribed in the National Joint Council [Travel Directive](#) and other relevant travel requirements may be paid or reimbursed from public funds.

Goods and Services Tax Refundable Advance Account (GST RAA) (Compte des avances remboursables de la TPS (CAR TPS))

Statutory advance account used by departments to record all Goods and Services Tax and Harmonized Sales Tax payable on purchases of goods and services from external parties.

imprest bank account (compte bancaire d'avance fixe)

A bank account located in a foreign country set up by the Receiver General for Canada in the name of a department, and funded through an advance issued in compliance with the [Accountable Advances Regulations](#). Departments may make restricted deposits to and issue cheques from this account.

individual designated travel card (carte individuelle de voyage)

A credit card issued to government employees and designated personnel that may be used to pay for authorized government travel expenses.

organizational asset (actif organisationnel)

A high-value mobile asset (excluding motor vehicles), such as a vessel (e.g., ship) or aircraft, that requires frequent large dollar transactions to support its operation.

provincial tax or fee (PTF) (taxe ou droit provincial)

Any tax or fee, other than the provincial sales tax, described as follows:

1. Any tax of general application payable on a value, price or quantity basis by a purchaser, lessee, user or consumer of tangible personal property or services subject to the tax in respect of the sale, rental, consumption or use of the property or services, except to the extent that the tax is payable in respect of property or services acquired for resale, lease or sublease;
2. Any fee of general application payable by an owner, user or lessee of any vehicle or item of mobile equipment drawn, propelled or driven by any kind of power in respect of the registration of the vehicle or item or the licensing or certification thereof or in respect of the transfer or renewal of any registration permit, licence or certificate issued for the use of the vehicle or item; and
3. Any tax of a like nature to a tax described in paragraph (a) or any fee of a like nature to a fee described in paragraph (b) that is from time to time prescribed.

reciprocal taxation agreement (RTA) (accord de réciprocité fiscale (ARF))

An agreement between the federal government and the government of any province or territory that provides, without restricting the generality of the foregoing, for all or any of the following matters:

1. The payment by Her Majesty in right of Canada of any provincial tax or fee imposed or levied under a law of that province that would be payable by Her Majesty in right of Canada if that law were applicable thereto;
2. The payment by Her Majesty in right of that province of any tax or fee imposed or levied under the Excise Tax Act that is payable by Her Majesty in right of that province and the waiver of the right to a payment in respect of that tax or fee provided in subsections 68.14 or 68.19 of that Act;
3. The payment by Her Majesty in right of Canada to that province or the assignees of that province of amounts determined under the agreement in respect of amounts paid by Her Majesty in right of that province and amounts paid by persons identified in the agreement as or on account of any tax imposed under the Excise Tax Act;
4. The payment by Her Majesty in right of Canada of interest on any amount equal to any provincial tax or fee imposed or levied under a law of the province that would be collected by Her Majesty in right of Canada if that law were applicable to Her Majesty in right of Canada where those amounts have not been remitted or paid to the province at the rate and in the manner and at the time provided for in the applicable law of the province; and
5. The collection and the remittance by Her Majesty in right of Canada of any provincial tax or fee imposed or levied under a law of the province that would be collected pursuant to that law by Her Majesty in right of Canada if that law were applicable to Her Majesty in right of Canada.