

Financial Assistance

For Emergency Response Costs

A Guide for
BC First Nations and Local Authorities

September 2020



Emergency
ManagementBC

Ministry of Public Safety
and Solicitor General
Provincial Emergency Program

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Information in this guide will help ensure First Nations and Local Authorities are properly reimbursed for eligible expenses incurred during emergency response. Taking the time to read, understand and clarify the contents of this guide prior to an emergency is important!

Financial Assistance for Emergency Response Costs

A Guide for BC First Nations and Local Authorities

1.0 Introduction

Emergency Management BC (EMBC) is the lead coordinating agency in the province for response to, and recovery from, major emergencies and disasters such as floods, earthquakes, wildland-urban interface fires, landslides, and severe storms. EMBC administers provincial legislation designed to minimize loss of life, reduce suffering, safeguard public health, protect property and the environment, and reduce economic and social impacts to the citizens of British Columbia.

The *Emergency Program Act (EPA)* provides the authority to assist First Nations and Local Authorities in both emergency response actions relating to emergency events and recovery actions resulting from disasters.

In 2017, EMBC signed the bilateral First Nations Emergency Management Services Agreement with Indigenous Services Canada (ISC) to extend the delivery of emergency management programs, services and funding activities to on-reserve First Nations communities in the province. ISC does not have emergency response capacities, and primarily engages in partner coordination and communicating with First Nations. ISC reimburses EMBC for 100% of all eligible expenditures disbursed by EMBC to First Nations in responding to an emergency event and works with internal and external partners to find options for costs that are ineligible under EMBC.

Provincial legislation and policies are designed to help offset First Nations and local authority expenditures incurred during an emergency or disaster. However, not all emergency response costs qualify for financial reimbursement.

The way that funding is set-up is First Nations and Local Authorities pay their emergency response costs first and then submit claims to EMBC for reimbursement of eligible expenses.

The claims process can be broken down into three steps: Eligibility Determination (**Establishing Eligibility**), Financial Tracking and Documentation (**Documentation Requirements**), and Response Claim Submission (**Submitting the Response Claim**), as shown in *Figure 1*.



Figure 1 - Reimbursement Process

1.1 Emergency Response vs. Disaster Recovery

Different legislated programs apply to each phase of an emergency event and it is important to distinguish between them. *Figure 2* shows the approximate relationship between emergency response and the two types of disaster recovery for First Nations and Local Authorities. As shown, these phases may overlap in time. This means financial expenditures are categorized as response or recovery based on the definition of purpose associated to them and not the date they are incurred.

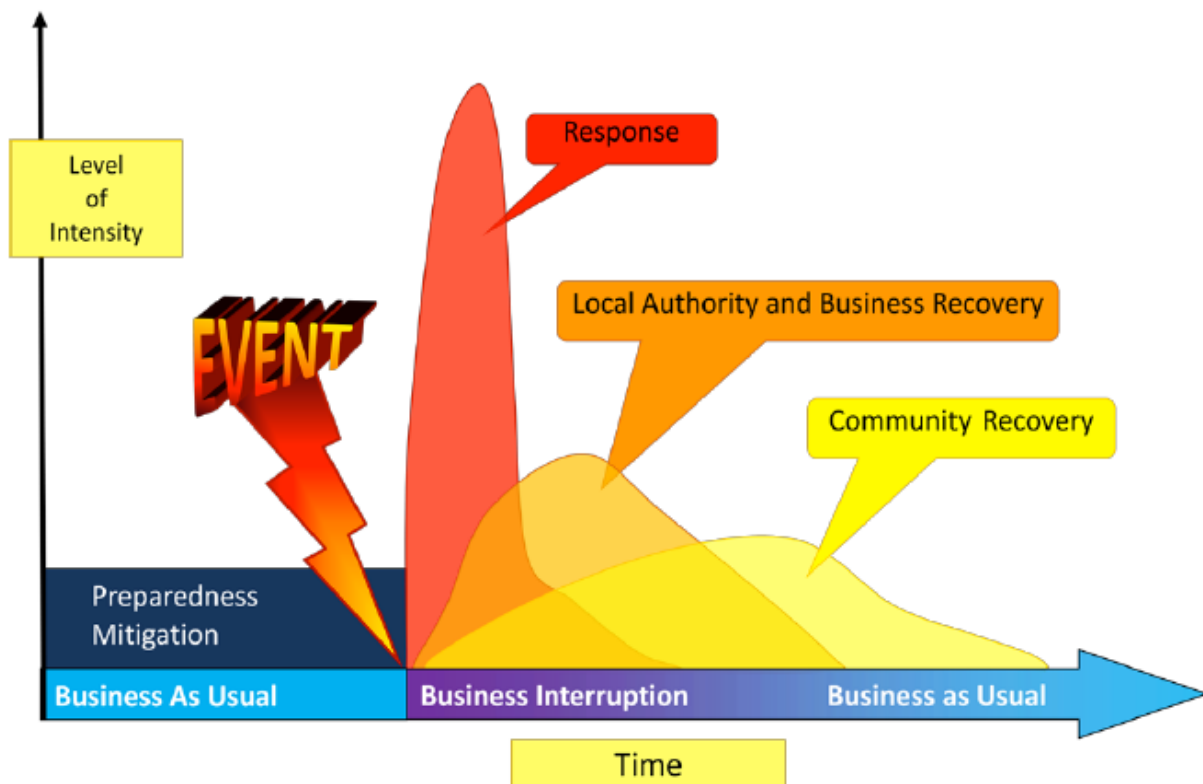


Figure 2 - Comprehensive Emergency Management

Emergency response costs are expenditures related to the effort to save lives, reduce suffering, protect property, and to reduce immediate threats from emergencies. The emergency response period may begin before impact if early information warns of an imminent event and may continue as long as the event is in progress, or imminent threat continues to exist.

Disaster Recovery costs are expenditures related to the restoration or improving of livelihoods and health, as well as economic, physical, social, cultural and environmental assets, systems and activities of a disaster-affected community or society.

This guide serves to provide information and guidelines for financial assistance related to **emergency response expenditures only**. For information regarding community, business, First Nations or Local Authority **recovery** costs, visit:

- Community Disaster Recovery Guide for BC First Nations and Local Authorities
https://www2.gov.bc.ca/assets/gov/public-safety-and-emergency-services/emergency-preparedness-response-recovery/local-government/community_disaster_recovery_guide.pdf
- Disaster Financial Assistance (DFA):
<https://www2.gov.bc.ca/gov/content/safety/emergency-preparedness-response-recovery/emergency-response-and-recovery/disaster-financial-assistance>
- Emergency Management Assistance Program (EMAP) administered by Indigenous Services Canada.
<https://www.sac-isc.gc.ca/eng/1534954090122/1535120506707>

EMBC reimburses First Nations and Local Authorities for **eligible** emergency response costs. A service agreement between EMBC and Indigenous Services Canada (ISC) enables EMBC to reimburse First Nations according to these guidelines and any outstanding response costs that might fit EMAP can be referred to ISC's BC Region.

The following sections of this guide provide examples of emergency response costs, eligibility for these costs, the relevant documentation required for reimbursement, and guidance on the claim submission process.

IMPORTANT

Identifying the difference between recovery and response actions can be difficult and the First Nation or Local Authority is encouraged to contact the Regional Office or activated PREOC for assistance in determining response vs. recovery actions, as well as to discuss certain recovery aspects, such as the temporary hiring of a Recovery Manager, that may be eligible during response activities.

1.2 Training and Workshops

Emergency Management BC offers training to further support the information within this guide. Listed below are some of the courses and workshops that provide training and information related to emergency response, financial tracking, claim submission and best practices.

- Emergency Management Training: The Core Participant Guide
https://www2.gov.bc.ca/assets/gov/public-safety-and-emergency-services/emergency-preparedness-response-recovery/embc/training/core_participant_guide.pdf
- EMBC Emergency Operations Centre: Operational Guidelines 2nd Edition
https://www2.gov.bc.ca/assets/gov/public-safety-and-emergency-services/emergency-preparedness-response-recovery/local-government/eoc_operational_guidelines.pdf
- Justice Institute of BC (JIBC) EMRG-1333: EOC Finance Section
<http://www.jibc.ca/courses>

EMBC Regional staff are also available to provide advice, training and mentorship, as needed.

1.3 Contact Information

Any questions for clarification are encouraged and may be directed to your EMBC Regional Office. *Figure 3* identifies the EMBC region for your area and *Figure 4* provides contact information for each region.

In an emergency, you can contact the Regional Duty Manager 24 hours a day by calling the Emergency Coordination Centre at 1-800-663-3456.

During an emergency event, the EMBC Regional Office in your region may open a Provincial Regional Emergency Operations Centre (PREOC). The contact information for the activated PREOCs are found in *Figure 4*.



Vancouver Island Capital Cowichan Valley Nanaimo Alberni - Clayoquot Powell River Comox Valley Strathcona Mount Waddington	South East Kootenay Boundary Central Kootenay East Kootenay Columbia - Shuswap <i>(less the area including the communities of: Anglemont, Falkland, Salmon Arm District, Sicamous, Canoe, Malakwa, Sorrento, Tappen)</i>	Central Thompson - Nicola Okanagan - Similkameen Central Okanagan North Okanagan District of Lillooet Columbia - Shuswap <i>(only the area including the communities of: Anglemont, Falkland, Salmon Arm, Sicamous, Canoe, Malakwa, Sorrento, Tappen)</i>
North East Northern Rockies Peace River Fraser - Fort George Cariboo Central Coast	North West Stikine Kitimat - Stikine Bulkley - Nechako Skeena - Queen Charlotte	South West Sunshine Coast Squamish - Lillooet Greater Vancouver Fraser Valley

Figure 3 - Map of EMBC Regions

EMBC Regional Office and Provincial Regional Emergency Operation Centre (PREOC) Contacts

<p>Southwest Regional Office (SWE) 14292 Green Timbers Way Surrey, BC V3T0J4 (604) 586-4390 embc.sweadmin@gov.bc.ca Activated PREOC Contact: (778) 572-3962 preoc2.ops1@gov.bc.ca</p>	<p>Central Regional Office (CTL) 1255-D Dalhousie Drive Kamloops, BC V2C 5Z5 (250) 371-5240 embc.ctladmin@gov.bc.ca Activated PREOC Contact: (250) 371-5240 preoc3.ops1@gov.bc.ca</p>
<p>Southeast Regional Office (SEA) Suite 101 – 333 Victoria Street Nelson, BC V1L 4K3 (250) 354-5904 embc.seaadmin@gov.bc.ca Activated PREOC Contact: (250) 354-5914 preoc4.ops1@gov.bc.ca</p>	<p>Northeast Regional Office (NEA) 3235 Westwood Drive Prince George, BC V2N 1S4 (250) 612-4172 embc.neaadmin@gov.bc.ca Activated PREOC Contact: (250) 614-6322 preoc5.ops1@gov.bc.ca</p>
<p>Northwest Regional Office (NWE) Suite 1B – 3215 Eby Street Terrace, BC V8G 2X8 (250) 615-4800 embc.nweadmin@gov.bc.ca Activated PREOC Contact: (250) 615-4800 preoc6.ops1@gov.bc.ca</p>	<p>Vancouver Island Regional Office (VIR) PO Box 9201 Stn Prov Govt Victoria, BC V8W 9J1 (250) 952-5848 embc.viradmin@gov.bc.ca Activated PREOC Contact: (250) 952-4909 preoc1.ops1@gov.bc.ca</p>
<p>EMBC Headquarters Block A – Suite 200 2261 Keating Cross Road Saanichton, BC V8M 2A5 (250) 952-4913 embcadmin@gov.bc.ca</p>	<p>Emergency Coordination Centre Toll-free: 1-877-353-3456 (24hr Emergency Line)</p>

Figure 4 - EMBC Regional Office Contact Information

2.0 Eligibility Determination

To be eligible for reimbursement, a number of factors are considered as outlined in *Figure 5*.

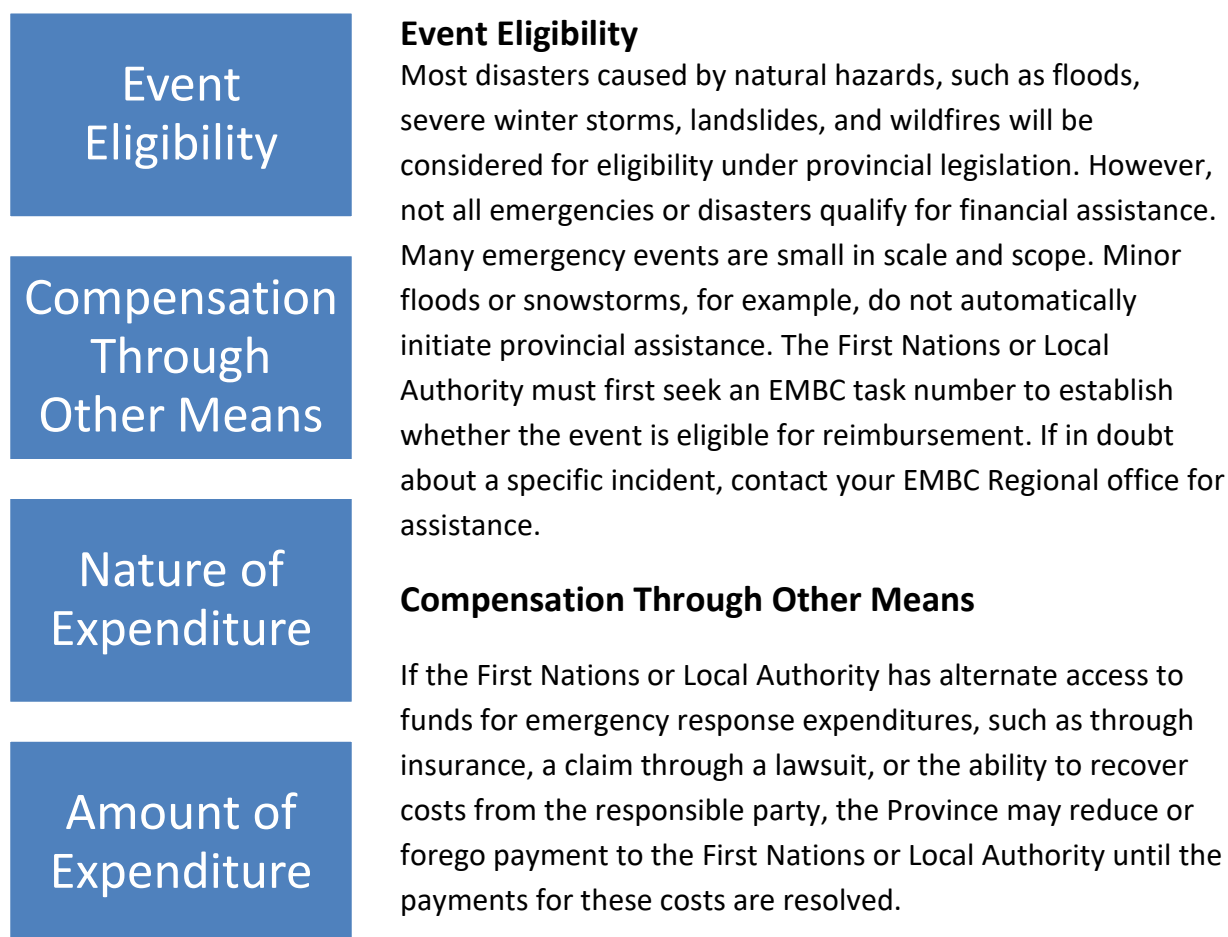


Figure 5 – Factors of Eligibility Determination

Nature of Expenditure

Emergency response costs and staff overtime related to the event may be eligible for reimbursement. For further information and examples related to the eligibility of expenditures, see section 2.1 Types of Eligible Response Costs; and 2.3 Examples of Eligible and Ineligible Emergency Response Costs.

Amount of Expenditure

EMBC may limit its reimbursement for the use of contractors, staffing or equipment rental rates when the rates are deemed excessive. For information and examples relating to the limits of eligible expenditures, refer to section 2.2 Eligible Expenditure Limits and Reasonability.

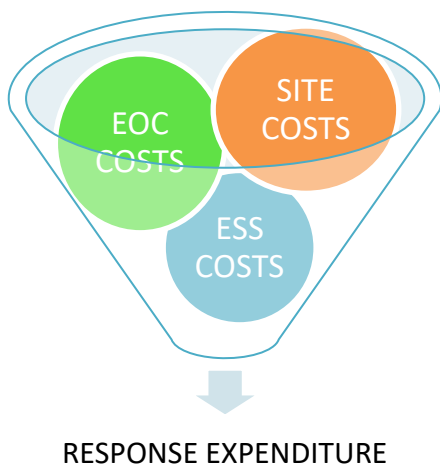
2.1 Types of Eligible Response Costs

Obtaining an EMBC Task number is the first step to authorizing a specific emergency event as eligible for financial reimbursement. However, an EMBC task number **does not guarantee** that all response costs for an event are eligible. It is important to understand the types of response costs that are reimbursable and when an EMBC Expense Authorization Form (EAF) is required. The primary principles considered for eligibility are that the costs are over and above (incremental) what the First Nations or Local Authority would normally have incurred and are reasonable and justifiable in the circumstances. Emergency response activities are listed in the BC Emergency Management System (BCEMS) Response Goals framework. Response activities undertaken during response must be attributable to the BCEMS Response Goals to be considered for eligibility.

BCEMS Response Goals

- | | |
|---|------------------------------------|
| 1. Ensure the Health and Safety of Responders | 5. Protect Infrastructure |
| 2. Save Lives | 6. Protect Property |
| 3. Reduce Suffering | 7. Protect the Environment |
| 4. Protect Public Health | 8. Reduce Economic and Social Loss |

Emergency response activities may include a wide range of actions depending on the type of event. There are three main areas of spending:



1. Emergency Site Costs
2. Emergency Operation Centre (EOC) Costs
3. Emergency Support Services (ESS) Costs



Site costs are the expenditures related to actions taken at the site of an emergency in response to an emergency event. This may include costs associated with an Incident Command Post and other 'field' activities (i.e. sand for sandbags) as well as the incremental portions of operational costs associated with the response activities such as fuels, oils, and lubricants.



Emergency Operation Centre (EOC) costs are the expenditures related to the operation and staffing of the EOC that is activated in response to an emergency event. This may include costs such as the incremental portion of facility operation costs, the feeding of EOC staff and the incremental portions of wages for staff reporting for work in the EOC, including specialists such as Indigenous Traditional Knowledge Keepers or other experts represented in the applicable First Nations or Local Authority structure.



Emergency Support Services (ESS) costs are the expenditures related to the care and support of evacuees as outlined in the Evacuee Living Assistance and ESS Program Guide. This may include costs related to the operation of an ESS reception centre, and the reimbursements associated with registered Public Safety Lifeline Volunteers.

Not all expenditures associated with the three main areas of spending are eligible for reimbursement. It is up to the First Nations or Local Authority to understand the principles of eligibility and refer to the expenditure limits, reasonability, and examples of eligible and ineligible expenditures. As with any example, however, there may be exceptions and First Nations and Local Authorities are encouraged to speak to the Regional Duty Manager or activated PREOC with questions regarding eligibility of expenditures, or to submit an Expenditure Authorization Form request.

2.2 Eligible Expenditure Limits and Reasonability

It is up to the First Nations or Local Authority to demonstrate that efforts are taken to conduct response activities in a cost-effective manner. Prudent decision-making used in the allocation of existing resources helps ensure that internal capacities for response activities are considered before the hiring, renting or resourcing of goods, services, and labour from external sources. EMBC does not reimburse for excessive, or non-industry standard wage practices and/or overtime policies. EMBC follows several guidelines when considering limits to, and the reasonability of, reimbursements for response expenditures. The test of reasonability for staff reimbursement will generally be assessed using a ratio between regular staffing hours and

overtime hours. An EOC cannot be solely staffed through contractors or through mutual aid, nor can it be solely staffed by using personnel on rest days or after normal work hours. Given many small communities may have limited staff available, it is advisable to have a conversation with the EMBC regional office to confirm that the staffing approach will be supported.

Equipment Rental Rates

Equipment rentals will be reimbursed in line with the rates listed in in “The Blue Book: Equipment Rental Rate Guide.” which can be found at: <https://www.roadbuilders.bc.ca/blue-book/>

If a First Nations or Local Authority is unable to obtain these rates, they must contact an EMBC Regional Duty Manager or the Provincial Regional Emergency Operation Centre (PREOC) to request approval for exceeding them.

Public Safety Lifeline Volunteer Reimbursement Rates

Reimbursements related to the use of registered Public Safety Lifeline Volunteers (PSLVs) are stipulated in the Emergency Management BC Policy [5.06 Volunteer Expense Reimbursement and Allowance Rate](#).

Emergency Support Services (ESS) – Evacuee Living Assistance Rates

Evacuee Living Assistance is provided through the Emergency Support Services (ESS) Program. Rates associated with the provision of ESS for evacuees are defined in the ESS Program Guide and related ESS training from the Province. If your community does not have an ESS Program, contact your Regional Office or activated PREOC for more information.

Consultant/Contractor Fees

Rates paid to consultants or contractors who provide non-specialized consulting or contracting services cannot exceed industry standard. Where there is no established industry rate for the service, the costs for the service or function will be informed by rates paid to a comparable existing staff position within the organization. When in doubt or unclear, it is advisable to obtain prior authorization from the Regional Duty Manager or activated PREOC through an Expenditure Authorization Form Request.

There may be circumstances where established industry rates cannot be met. In these instances, fully documenting the reasons for the additional costs must be included in the claim. The Province reserves the right to deny the portion of costs determined to be excessive and beyond industry standard.

Staffing and Scheduling (Deployment/Shift Length Guidelines)

It is important to limit deployment lengths (i.e. days worked in the EOC) as well as shift lengths in order to support staff health and safety as well as maximize the effectiveness of personnel.

Deployment Length:

The standard length of deployment is between 7 and 10 days. This deployment length is considered optimum as it provides consistency and sustainability of operations, while supporting good worker care practices. Ideally, a two day rest period would occur for staff that have been deployed for 10 days.

Shift Lengths:

Extended shift length is a key factor in cumulative fatigue. The following shift length maximums apply to the eligibility for reimbursement for EOC staff during the response phase of the event.

Days 1-4: Maximum shift length is 14 hours

Days 5-12: Maximum shift length is 12 hours

The following work/rest ratios are used as a guide to ensure good worker care practices:

- Meal/rest breaks 30 minutes to 1 hour are recommended to be taken away from the work-station once every 5 hours to ensure adequate rest and that fatigue is minimized.
- All workers must get a complete 8- hour period of rest between the end of one shift and the start of another shift.

Due to the nature of emergencies, there may be extreme circumstances when resources are limited and exemptions to these limits are required. However, pre-authorization from the Regional Duty Manager or activated PREOC are required when claiming reimbursement for workers that exceed the Deployment/Shift Length Guidelines.

2.3 Examples of Eligible and Ineligible Emergency Response Costs

The following table provides examples of the common types of eligible and ineligible response costs commonly incurred by First Nations and Local Authorities. The table is not comprehensive nor intended as a definitive source of information for all scenarios or costs. If in doubt about the eligibility of an expense, contact a Regional Duty Manager or activated PREOC in your area. Submit an Expense Authorization Form (EAF) whenever eligibility is uncertain.

Operating Costs	
Eligible	Ineligible
<p>Incremental operating costs directly related to response activities. For example:</p> <ul style="list-style-type: none"> • Incremental payroll costs; excluding taxes, or benefits for regular employees and within deployment/shift length guidelines (see Staffing, Consultants, and Volunteers). • Small tools and supplies related to Site, EOC or ESS activities (i.e. under \$100) • Incremental fuel, oil, lubricants for owned equipment; vehicles, heavy equipment, generators, etc. • Rental of equipment or facilities from a private entity if owned equipment or facilities unavailable or insufficient. • Incremental portion of contracted services such as janitorial, data and/or telephone services. • Provision of food and water to EOC staff during activation, not to exceed provincial per diem rates (to define) • Provincial Sales Tax (PST) amounts paid on eligible expenditures. 	<p>Normal operating costs, even if related to the event. For example:</p> <ul style="list-style-type: none"> • Regular salaries and payroll costs outside of deployment/shift length guidelines (see Staffing, Consultants, and Volunteers). • Maintenance or repair for equipment used during the event. • The purchase of tools and/or equipment; including generators, cell phones, etc. • Any rental charges between internal departments for owned equipment, or owned facilities. • Contracted services and/or rental of facilities that could have been provided from within the First Nations or Local Authority. • Regular portion of contracted services such as janitorial, data and/or telephone services. • Storage facility charges or donation centre operating costs. • Goods and Services Tax (GST) amounts paid on event related expenditures. <p>Operational losses related to the event are ineligible. For example:</p> <ul style="list-style-type: none"> • Loss of income, wages or revenues, loss of production, loss of opportunity, loss of assets.

Evacuation Costs	
Eligible	Ineligible
<p>Incremental costs directly related to the issuance of evacuation orders and alerts; the planned or tactical evacuation of people and livestock from order areas¹; and certain protective measures. For example:</p> <ul style="list-style-type: none"> • Engineering or specialist expertise required to determine immediate risk to public safety (if Provincial resources are not available for this purpose). • GIS support for the mapping of alert and order areas. • Incremental costs of the distribution of evacuation alerts and orders for public notification. • Incremental costs of the transport of vulnerable people from an evacuation order or alert area (i.e. the rental of buses). • The transport, feeding and shelter of evacuated commercial livestock as per prescribed rates and authorization under the Ministry of Agriculture's Livestock Relocation program. • Temporary and incremental costs associated with traffic control or security, outside of the scope of responsible agencies such as RCMP, or Ministry of Transportation; and only when other methods for preventing or restricting access are insufficient (i.e. gates, barricades or signage). 	<p>Costs of the evacuation of people from an alert area except where the evacuation of vulnerable individuals has been authorized (see EMBC Evacuation Guidelines); and extended or substantial protective measures. For example:</p> <ul style="list-style-type: none"> • Consultants (subject matter experts) for reports or determinations not related to the issuance or rescinding of evacuation alerts or orders. • Regular costs associated with existing alert notification systems, website fees, etc. • Costs associated with the planned evacuation of non-vulnerable people from an alert area. • Costs associated with the evacuation of pets, hobby farm animals, or other animals not considered to be commercial livestock.² • Costs associated with long term security or traffic control measures; or within the scope of responsible agencies such as RCMP, Ministry of Transportation; or when other measures of preventing or restricting access are sufficient (i.e. gates, barricades, or signage). • Costs associated with the protection of individual private facilities.

¹ For livestock, the evacuation may be from an Alert area and is not limited to Order areas.

² EMBC is in the process of developing a more specific policy to address animal evacuations.

Emergency Support Services (ESS)	
Eligible	Ineligible
<p>Incremental costs associated with providing Emergency Support Services through the provincial ESS program and the incremental costs of establishing and operating a reception center or group lodging facility. For example:</p> <ul style="list-style-type: none"> • Billeting or hotel accommodation within the referral system. • Fuel, grocery, and meal vouchers, within the referral system. • Allowances for incidentals, clothing or supplies, within the referral system. • Costs associated with reimbursing expenses for registered PSLV volunteers as per provincial policies. • The rental of equipment or facilities to establish a reception center or group lodging facility, from a private entity, if owned equipment or facilities unavailable. • Incremental portion of contracted services such as janitorial, data and/or telephone services for the reception center or group lodging facility. • Group feeding for evacuees at a hotel or group lodging facility. • Staff in an EOC to manage evacuations and support for local ESS program. <p>ESS Host Community Costs:</p> <ul style="list-style-type: none"> • When a non-impacted community is designated by the Province to act as a host community and to provide services to evacuated people from another community, the threshold for incremental costs changes and eligibility for those costs is expanded. Contact the Regional Duty Manager or activated PREOC for eligibility of Host Community expenditures. 	<p>Costs associated with providing Emergency Support Services outside of the provincial ESS program and the regular costs for using owned facilities or equipment to operate a reception center or group lodging facility. For example:</p> <ul style="list-style-type: none"> • Cash advances to evacuees. • Non-essential transportation costs for evacuees visiting shopping centres, restaurants or other venues, while evacuated. • Billeting or hotel accommodation outside of the referral system. • Fuel, grocery, and meal vouchers, outside of the referral system. • Allowances for incidentals, clothing or supplies, outside of the referral system. • Any rental charges between departments for owned equipment, or owned facilities used to establish a reception center or group lodging facility. • Regular portion of contracted services such as janitorial, data and/or telephone services for the reception center or group lodging facility. • As a volunteer-based program, the payment of ESS staff providing direct interaction with evacuees is not eligible.

Staffing, Consulting, and Volunteers ³	
Eligible	Ineligible
<p>Incremental costs of hiring or contracting additional staff or consultants, directly related to response activities during the event are eligible, however, limits apply (Refer to 2.2). For example:</p> <ul style="list-style-type: none"> • Incremental payroll expenses or reasonable contract costs associated with the temporary hiring or contracting of additional staff or consultants for approved/EMBC authorized response activities when internal capacity has been exceeded. Limits may apply to contract rates. • Incremental payroll expenses for the hiring of auxiliary staff to temporarily cover certain positions left vacant by staff working on response-related activities. • Travel and accommodation costs for contracted employees or consultants if sourced from outside local area (applicable First Nations or Local Authority travel rates apply). <p>Incremental payroll expenses of current staff (when working within deployment/shift length guidelines), less benefits and taxes, are eligible. For example:</p> <ul style="list-style-type: none"> • The overtime or double time incurred by employees performing work directly related to response activities, within limits set by the deployment/shift length guidelines. Overtime and double time earned must be paid out and cannot be banked. • The incremental regular time for part-time or casual employees working outside of existing schedules, within limits set by the deployment/shift length guidelines. 	<p>Regular costs, or incremental costs associated with the hiring or contracting of additional staff or consultants not directly related to response activities or after the event is ineligible. For example:</p> <ul style="list-style-type: none"> • Excessive or non-industry standard contract costs associated with the hiring or contracting of additional staff or consultants. • Costs associated with the contracting or hiring of additional staff or consultants outside of response activities, or before internal capacity has been exceeded. <p>The regular salary or straight time of existing staff; benefits and taxes; and the incremental payroll expenses which exceed the deployment shift length guidelines are ineligible. For example:</p> <ul style="list-style-type: none"> • The regular salary or hourly wages associated with response activities • Benefits, taxes and overhead or loading costs for current staff • Overtime or double time incurred by employees working outside of the deployment/shift length guidelines • Payroll expenditures not directly related to response activities (i.e. the backlog of regular work due to time spent working on the event) • Overtime policies designed specifically to be in effect only during EMBC response eligible events • Use of contractors in place of existing internal staff capacity, except with an EAF • Payroll expenditures associated with the payment of stand-by or on-call wages. • Use of contractors in place of existing internal staff capacity. (Refer to 2.2)

³ Local Authorities and First Nations may wish to clarify staffing plans and scheduling with EMBC before an emergency to establish eligibility.

Staffing, Consulting, and Volunteers (continued)	
Eligible	Ineligible
<p>Certain expenses related to the use of volunteers (according to provincial policies) are eligible. For example:</p> <ul style="list-style-type: none"> • The provision of food, water and sanitation facilities to registered and convergent volunteers performing work related to response activities at the site level. • Costs associated with reimbursing expenses for registered PSLV volunteers as per provincial policies. 	
Travel	
Eligible	Ineligible
<p>Incremental costs associated with event related travel directly related to response activities. For example:</p> <ul style="list-style-type: none"> • Incremental mileage rates reimbursed to employees for use of personal vehicles for response activities. • Accommodation and travel costs for contracted employees traveling to work in the EOC or other approved tasks. 	<p>Regular travel costs, or event related travel costs not directly related to response activities. For example:</p> <ul style="list-style-type: none"> • Travel to attend meetings outside of the scope of response activity. • Regular costs of commuter travel by employees.
Preventative Works and Mitigation	
Eligible	Ineligible
<p>Incremental costs associated with the protection of public institutions or infrastructure from immediate threat; incremental costs to construct and remove temporary flood control measures are eligible. For example:</p> <ul style="list-style-type: none"> • Incremental costs of labour, equipment, and materials associated with the temporary protection of public works, potable water supplies, or critical infrastructure from immediate threat or hazard. 	<p>Costs associated with the protection of public institutions or infrastructure from future or non-immediate threats; and costs to construct or remove permanent flood control measures are ineligible. For example:</p> <ul style="list-style-type: none"> • Regular costs for labour, and rental charges for owned equipment associated with the temporary protection of public works, potable water supplies, or critical infrastructure from immediate threat or hazard.

Preventative Works and Mitigation (continued)	
Eligible	Ineligible
<ul style="list-style-type: none"> Incremental costs associated with the placement and removal of temporary flood control assets such as temporary berms, gabions, tiger dams or sandbags for the protection of infrastructure from an immediate threat. 	<ul style="list-style-type: none"> Costs associated with the temporary, or long-term protection of public works, potable water supplies, or critical infrastructure from future or non-immediate threats. Costs associated with the placement or removal of permanent flood control measures such as dikes or berms.
Debris Removal	
Eligible	Ineligible
<p>Incremental costs associated with the clean-up of debris to ensure immediate public safety and essential public works operations; and clearance of debris posing an immediate risk to public safety or flood protection structures is eligible. For example:</p> <ul style="list-style-type: none"> Incremental labour and equipment costs related to the clean-up of debris that poses an immediate risk to public safety or essential public works operations. Incremental labour and equipment costs related to the clearance of debris from channels, streams, intakes and outfalls of sewers and storm drains, or water supply reservoirs that poses an immediate risk to public safety or threatens immediate impact to flood protection structures or infrastructure (i.e. bridges). Incremental labour and equipment costs related to the clean-up of human made debris that poses an immediate risk to public safety. Private tipping fees for the disposal of debris when no suitable owned facility is available. 	<p>Costs associated with the clean-up of debris that does not pose an immediate threat to public safety or essential public works operations; and clearance of debris that does not pose an immediate risk to public safety or flood protection structures is ineligible. For example:</p> <ul style="list-style-type: none"> Incremental labour and equipment costs related to the clean-up of debris that does not pose an immediate risk to public safety or essential public works operations. Incremental labour and equipment costs related to the clearance of debris from channels, streams, intakes and outfalls of sewers and storm drains, or water supply reservoirs that does not pose an immediate risk to public safety or does not immediately threaten impact to flood protection structures or infrastructure. Tipping fees for the disposal of debris when an owned facility is available. Clean-up costs associated with natural debris beached on private property. Clean-up or removal of debris in traps or other structures specifically designed for this purpose where it is considered to be regular maintenance or lack thereof.

2.4 Expense Authorization Forms and Resource Requests

Expenditure Authorization Forms (EAF) are used by the First Nations or Local Authority to determine whether costs incurred to deliver a specific response activity will be reimbursed by EMBC, particularly when eligibility may be difficult to determine. An approved EAF ensures the requested response activity will be eligible for reimbursement (up to the approved amount) as part of the response claim submission.

Sample EAF Scenario: *Signage is required to protect the public from a dangerous hazard at the site level. The rental cost for this signage, for the forecasted usage period, exceeds the cost to purchase these items outright. To establish eligibility, an EAF is submitted outlining the two cost scenarios and the rationale for the items. The PREOC Director reviews the EAF and either approves it, denies it, or, in some instances authorizes an alternative solution to the problem, such as filling a Resource Request.*

A Resource Request is used by the First Nations or Local Authority to seek EMBC support in locating, obtaining, or transporting a resource that is outside the scope of capability or availability for the First Nations or Local Authority. In the case of a resource request, the requestor does not incur the cost associated with the acquired resource and therefore does not seek reimbursement for that resource. In some instances, the First Nations or Local Authority may be responsible for the costs associated with a resource obtained through a Resource Request and if so, the request will be converted to an EAF for tracking and response claim submission purposes, unless the expenditure is clearly eligible.

Any expenditure made by a First Nations or Local Authority for response activity needs to be an eligible expense in order to obtain reimbursement. This means that any expenses **not** clearly eligible need to have an approved EAF associated with them as part of the response claim. It is necessary to ensure that an approved EAF is obtained **before** the expense is incurred⁴. If the cost towards an activity described on an EAF is likely to exceed the authorized amount, a subsequent or amended EAF must be obtained, providing additional details, rationale and revised estimated cost. As further discussed in the 'Financial Tracking and Documentation' section, these EAFs must be numbered, tracked and submitted as part of the response claim process.

IMPORTANT

The best way to ensure the eligibility of your expense is to submit an EAF to EMBC for approval. The EAF provides the details of the expenditure, its rationale, and an estimate of the total expense for the response activity. If the EAF is approved, the authorization is for a specified not to exceed amount and the First Nation or Local Authority will have assurance that the eligibility of the expense has been confirmed up to the amount authorized.

⁴ The need for pre-authorization must not impede emergency actions to prevent loss of life or property.

2.4 (a) Sample Expense Authorization Form (EAF)

EOC EXPENDITURE AUTHORIZATION FORM			
Event:		Date:	
EMBC Task #:		Time:	
Requesting Organization/Community:			
Authorized Representative:	Name:	Location:	
Telephone:	Fax:	Email:	
Description of Expenditure: (include nature of goods and/or services being acquired/provided, desired outcome, location, date/time planned...)			
Amount Requested:		Expenditure Not to Exceed:	
EOC Approvals	Approved for Processing by:		Expenditure Request Approved by:
	Position:		Position: EOC Director (or designate)
	Date/Time:		Date/Time:
PREOC Approvals	Approved for Processing by: <input type="checkbox"/> Not Approved		Expenditure Authorized by:
	Position: Operations Section Chief		Position: PREOC Director (or designate)
	Date/Time:		Date/Time:
Distribution:	<div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> EOC Director <input type="checkbox"/> EOC Operations Section <input type="checkbox"/> EOC Planning Section <input type="checkbox"/> EOC Logistics Section <input type="checkbox"/> EOC Finance & Admin Section <input type="checkbox"/> Other: _____ </div> <div> <input type="checkbox"/> PREOC Director <input type="checkbox"/> PREOC Operations Section <input type="checkbox"/> PREOC Planning Section <input type="checkbox"/> PREOC Logistics Section <input type="checkbox"/> PREOC Finance & Admin Section <input type="checkbox"/> Other: _____ </div> </div>		
Comments:			

3.0 Financial Tracking and Documentation

Detailed and accurate financial tracking and the provision of required documentation is an important part of a successful reimbursement claim. Eligibility on its own, **does not** ensure reimbursement.

Having controls established before an emergency and then initiated early in an event helps ensure the necessary steps are taken to collect and retain the documentation required for the response claim. It is important that those making decisions in an activated EOC or site response have an understanding of the eligibility and documentation requirements related to response expenditures. The earlier the EOC's Finance Section is filled, the earlier the tracking and documentation of these costs can be performed, making the response claim process easier to navigate and helping ensure the success of the reimbursement claim.

The financial tracking and reporting required by EMBC during an emergency response includes Daily Expenditure Tracking, Daily EOC Staff Overtime and EAF Tracking. Backup documentation is required as part of the response claim. This backup includes invoices, receipts, contracts, rental agreements, cancelled cheque images, payroll expense and other financial documentation available through your record keeping system and banking institution. EMBC complies with the Freedom of Information and Privacy Protection Act (FOIPPA) and ensures appropriate protections are in place over the receipt and handing of this information as well as any requests for release.

3.1 Daily Expenditure Tracking

All expenditures (forecasted and actual) for emergency response activities need to be tracked and reported to EMBC daily. This includes site costs, EOC costs and ESS costs. EMBC provides a spreadsheet to help track and report the information that is required. Activated PREOCs also have a Finance Chief available to answer questions regarding cost tracking during an event.

It is important to include sufficient details about actual and estimated costs incurred. Tracking of estimated costs helps the First Nations or Local Authority and EMBC quantify the financial impact of an emergency event as it is unfolding. Although EOC staff overtime amounts are recorded on a separate spreadsheet, it is important to include these daily totals in the expenditure tracking sheet for EMBC. This will also be helpful during the response claim submission process.

The Daily Expenditure Tracking sheet can be provided by the Regional Office or activated PREOC, or the First Nations or Local Authority may choose to use a format that suits their individual needs.

When forecasting estimated amounts, it is better to over-estimate the cost. An example of a completed daily expenditure tracking sheet is as follows:

File Home Insert Page Layout Formulas Data Review View DYMOLabel						
Clipboard		Font		Alignment		Number
I14		fx				
A	B	C	D	E	F	G
1	Local Authority Name	Daily Expenditure Tracking				
2	Task #					
3						
4	Date	Expense Type	Description/Vendor	Amount	Total	Comments
5	2017-07-25	EOC	Staples	\$42.95	\$42.95	Receipt - Visa 0488
6	2017-07-25	EOC	EOC Staff OT	\$1,599.45	\$1,642.40	OT Spreadsheet 2017-07-25
7	2017-07-25	ESS	Elks Hall	\$4,000.00	\$5,642.40	EAF 003
8	2017-07-25	ESS	Reception Centre - Staff Wages	\$1,500.00	\$7,142.40	Forecast
9	2017-07-25	EOC	Security Solutions	\$1,298.00	\$8,440.40	Invoice 12017-00526
10						
11						
12						

IMPORTANT

Properly organizing the invoices and receipts used in the Daily Expenditure Tracking spreadsheet helps expedite the response claim reimbursement. All event related financial documentation should be copied and filed separately in an easy to identify manner. You may add extra columns to the Daily Expenditure Tracking spreadsheet to meet your needs for tracking, collating and organizing documentation.

3.2 Daily EOC Staff Overtime Tracking

An important part of the financial tracking process is recording the portion of staff time devoted to the event. Incremental staffing costs, such as overtime, are eligible for reimbursement if they are directly related to the emergency event. It is necessary to track all time worked and to indicate which portion of staff time is event related. Timesheets need to be completed by employees using the existing procedures in your organization and submitted through the regular payroll process. EOC finance staff can use the Daily EOC, Site, or ESS Reception Centre sign-in sheets to estimate the hours worked during each day of the event and use these estimates to populate the Daily Expenditure Tracking spreadsheet. After the payroll process is completed for each pay period, your organization's payroll documentation can be used to complete the Response Claim Submission for those expenditures (see Section 4).

The First Nations or Local Authority is expected to exercise fiscal responsibility in scheduling employees during an emergency event. Excessive claims for overtime are not eligible for reimbursement. First Nations or Local Authorities or First Nations may be asked to provide rationale and documentation supporting the scheduling of excluded staff and other positions. To assist with staff wellness, EMBC also has deployment/shift length guidelines recommended for use to minimize fatigue, facilitate sound decision making, prevent unnecessary injuries and accidents, and to reduce risk. For these reasons, the temporary hiring of auxiliary or casual staff may be needed to maintain staffing levels in the EOC. The cost of auxiliary staff is considered incremental and, therefore, the straight time, benefits and overtime expenses may be eligible for reimbursement. For First Nations and Local Authorities, backfilling critical positions left vacant by employees working in the EOC may be necessary. These payroll costs may also be eligible for reimbursement through the EAF process. For First Nations or Local Authorities responding to an event on behalf of another community, such as acting as a host community for evacuees, incremental costs can be defined in different ways and needs to be discussed with the activated PREOC.

3.3 EAF Tracking

Keeping a copy and a log of all EAFs submitted to EMBC for approval is an important tracking mechanism during response. The EAF submission number, description of expenditure, approval status and amount not to exceed are to be defined for each EAF. Logging the submitted EAFs helps address issues with EAF numbering and can assist in searching for existing EAFs used for specific purposes when required.

Additionally, relevant expenditure documentation, such as receipts and invoices, filed with the corresponding EAFs, help facilitate a timely and complete response claim submission.

Tracking expenditures against approved EAFs helps to ensure that expenditures do not cross the threshold of the 'amount not to be exceeded'. An example of the tracking sheet is as follows:

File Home Insert Page Layout Formulas Data Review View Help ACROBAT Tell me what you want to do				
Clipboard Font Alignment Number Conditional Formatting Format as Table				
I1				
A	B	C	D	E
1	Local Authority Name	EAF Tracking		
2	Task #		Status:	A - Approved
3				D - Denied
4				C - Cancelled
5	Total Value	\$14,200.00		NS - Not Submitted
6				RR - Moved to Resource Request
7				
8	EAF Number	Date	Status	Est. \$ Value
10	001	2017-07-23	A	\$1,200.00
11	002	2017-07-24	D	\$10,000.00
12	003	2017-07-25	A	\$3,000.00
13				
14				

3.4 Ensuring “Proof of Payment” and Backup Documentation

In order for EMBC to reimburse eligible response costs, it must ensure that the expenditures are eligible and have been paid. Proof of Payment is documentation that demonstrates invoiced amounts have been paid. Backup documentation is the supporting documentation that shows the nature of the expenditure.

The simplest form of proof of payment is the receipt for a purchase. A claim for reimbursement for eligible office supplies would be supported by a till receipt from the vendor that showed vendor name, date, item details, tax breakdown, total cost and payment method. In some cases, receipts are accompanied by a debit/credit receipt that displays only the total payment information. These receipts must be accompanied by the detailed item receipt to properly define the transaction as eligible for reimbursement. Receipts satisfy the requirement of demonstrating the expense was paid in full, as well as the nature of the expense for eligibility purposes. Receipts must be legible and complete to be considered.

Another common method for billing goods or services provided to a First Nations or Local Authority during an emergency response is through an invoice. Invoices can be paid by many different payment methods, each of which requires appropriate documentation to demonstrate proof of payment. Some invoices require additional backup documentation including contract information, receipts for expenses listed on the invoice, or other supporting documentation, such as:

- For invoices paid by cheque, a copy of the invoice and supporting documentation, as well as the cheque stub or number, along with a copy of the cancelled cheque or cheque image from online banking.
- For invoices paid by direct deposit or electronic fund transfer (EFT), the proof of payment is demonstrated through a batch transaction or payment submittal listing showing the details of the invoice amounts paid in the submission as well as the bank statement page showing the batch transaction or payment submittal total clearing the bank. For invoices paid by an EFT or direct deposit that was submitted singularly, a copy of the bank statement page showing the withdrawal is sufficient.
- For invoices paid by debit or credit card, the debit/credit transaction receipt must be attached to the invoice, or the invoice must show the payment applied, with payment method and a zero balance. Handwritten payment information on invoices will not be accepted.

All supporting documentation provided to the First Nations or Local Authority as part of a vendor invoice must be included when submitted for reimbursement. This includes receipts for expenses or disbursements, contracts to support per diem amounts, and other backup

documentation such as rental agreements. For example, if a vendor invoice has been received that includes accommodation charges, by receipt – the receipts must be included.

Backup documentation for payroll costs requires payroll records that demonstrate the costs are incremental. Banked time or CTO or its equivalent are not eligible for reimbursement because there are no extra out-of-pocket costs incurred. Payroll costs must be paid out in order to be eligible for reimbursement.

The documentation required for payroll claims include timesheets as well as payroll expense information showing the time was paid out and not banked. Providing EMBC with a payroll reconciliation spreadsheet can help streamline the claim for reimbursement of staffing costs. The reconciliation spreadsheet combines information from the timesheet with the rate of pay to calculate the amount being claimed for gross pay. Timesheets and the payroll reconciliation spreadsheet must clearly demonstrate the breakdown of hours worked (split between regular work and incremental work on the emergency event), shift length, overtime incurred, rate of pay and gross wages claimed. A payroll expense report, or its equivalent, is then required to show that the overtime claimed has been recorded into the payroll system and has been paid out. In the case of auxiliary staff or backfill positions, a payroll expense report is also required to confirm incremental costs such as Worksafe BC premiums, the Employer Health Tax, and federal and provincial source deductions.

4.0 Response Claim Submission

To receive reimbursement for emergency response costs, First Nations and Local Authorities submit a Response Claim, which includes a Claim Submission form, a Response Claim Submission spreadsheet and all associated proof of payment and backup documentation. The following sections outline the process and provide tips for submitting a successful claim. Claims submitted to EMBC will be reviewed for accuracy, eligibility, and completeness of documentation.

In some cases, in order to expedite payment, EMBC will remove incomplete claim items (i.e. those that require further proof of payment information or backup documentation) and process the portion which is complete. Items removed will be categorized, and requests for information or documentation will be provided to the claimant in one submission. All eligible costs requiring further documentation will be identified to the claimant and can be resubmitted as a new response claim with the requisite documentation. For items that require further eligibility assessment, EMBC will review the items further and the claimant will be notified as to the final determination. Once the initial review is completed, EMBC will send a letter to the claimant when the reimbursement has been processed. The letter may contain any, or all, of the following criteria:

- Amount Paid (Eligible)
- Amount Denied (Ineligible)
- Eligible for Re-submission
- Pending Further Assessment

If the claimant has items listed as “Eligible for Re-submission” there will be an attached document outlining the missing documentation or information needed for reimbursement. Examples may include, missing receipts, missing proof of payment documentation, missing date information, etc.

If the claimant has an amount listed as “Pending Further Assessment” they will be notified regarding the final determination of the assessment and will be given information as to what is eligible for re-submission at that time.

IMPORTANT

During initial review, only the claim items that are clearly eligible and sufficiently documented will be reimbursed. Any items with insufficient documentation will be returned to the claimant. To avoid delays in reimbursement it is important to review all claim items and documentation before submission.

Sample Claim Payout Letter:



Emergency
ManagementBC

Date

LG/FN Name

LG/FN Address

LG/FN Address

Attention: Claim Contact Name

Re: Claim #: RC ###

Event Name: XXXXXXXXXX

Task #: #####

Please accept this letter as confirmation that the following claim has been reviewed in accordance with the *Emergency Program Act*, all associated regulations, and Emergency Management BC policy. Items requiring further documentation have been indicated as eligible for re-submission, and are detailed on the attached document. Notification will be provided to you when items pending eligibility assessment are complete.

Amount Paid (Eligible) _____

Amount Denied (Ineligible) _____

Re-submission Required _____

Pending Eligibility Assessment _____

Claim Amount Submitted _____

We have submitted your claim for payment, as per the above, in accordance with the *Financial Administration Act*.

If you require further information, please contact me at (###) ###-####.

Sincerely,

RM Name

Regional Manager, Region

Emergency Management BC

4.1 Claim Submission Form

The Response Claim is an application for financial reimbursement not an invoice. In lieu of an invoice, a claim submission form must be filled out and submitted for each claim seeking reimbursement.

The claim submission form identifies the claimant name and address, event details (event name, task number, incident number(s) if applicable, as well as the claim submission number. Other necessary information on this form includes the total claim amount, the person responsible for preparing the claim, including their name, position within the organization, and contact information.

Multiple claims for reimbursement may be submitted and are encouraged during lengthy or large-scale events. As proof of payment documentation information becomes available throughout the event (i.e. when vendor payment cheques have cleared the bank, or direct deposits have completed) claimants can submit a response claim for those response related expenditures. Similarly, Response Claim submissions for payroll expenditures can also be submitted as soon as documentation is available for a relevant pay period.

Using a 'progress billing' method for response claims, it enables funds to be directed back to the First Nations or Local Authority in an efficient manner. Waiting until the end of an emergency event to compile the claim submission results in greater likelihood of error and missing documentation. Additionally, staff from your EOC finance section will be able to work in real-time with support from the activated PREOC in your region if response claims are submitted during the EOC activation.

IMPORTANT
In lengthy or large-scale events, First Nations and Local Authorities are encouraged to submit claims for reimbursement (Response Claim Submissions) using a 'progress billing' method. This helps to support more accurate submissions, and more efficient and timely



**Emergency
ManagementBC**

RESPONSE CLAIM SUBMISSION

Date: _____

Claimant: _____

Address: _____

City: _____ Postal Code: _____

Event Name: _____ Task #: _____ Claim #: _____

Incident # (s): _____ Final Claim: ☐ Yes ☐ No

Total Claim: _____

Claim Prepared By: _____ Position: _____

Contact Information: Phone: _____ Email: _____

Signature of Claimant: _____

By signing and submitting this Response Claim Submission Invoice, the claimant acknowledges and agrees that:

(a) Her Majesty the Queen in right of British Columbia, as represented by the Minister of Public Safety and Solicitor General (the "Province"), will only pay for items that meet eligibility requirements from eligible claimants as set out in Emergency Program Act, the regulations, and policies, and that payment to claimants or for items that do not meet these requirements may be denied; and

(b) the Province's obligation to pay the claimant is subject to the Financial Administration Act, which makes that obligation subject to an appropriation being available in the fiscal year of the Province during which payment becomes due.

EMBC ADMINISTRATIVE USE ONLY:

Date Received Stamp:	Qualified Received Date: _____			
	Qualified Receiver Signature (Print Name)			
	CERTIFIED THAT THE AMOUNT TO BE PAID is correct is in accordance with appropriate statute or owner authority for payment and/or contract and where applicable, that the work has been performed, and goods supplied and the services rendered and/or conditions met.			
	Spending Authority Signature (Print Name)			
	RESP	SERV LINE	STOB	PROJECT
	COMMIT	SUPPLIER	SITE	INVOICE#

4.2 Response Claim Submission Spreadsheet

The Response Claim Spreadsheet provides a detailed account of the items being claimed for reimbursement and precedes the backup documentation and proof of payment submitted for eligible expenses. Data is entered into the following columns of the spreadsheet:

Vendor/Item Column

- Enter the name of the vendor from whom the eligible goods or services were procured. In the case of internal costs, such as staff overtime, the name of the local authority or employee name may be entered.

Approved EAF # Column

- Enter the applicable EAF #.

Invoice # Column

- The invoice or reference number for the claimed item.

Invoice Date and Date Goods/Services Received Columns

- The date of the invoice as recorded is necessary as is the date(s) of the actual expenditure, as per the supporting documentation. (i.e. Contractor provided service between May 2-3, however the invoice date was June 1).

Purpose Column

- The description of the event related purpose of the claimed item in brief detail. (i.e. backhoe rental)

Net Invoiced Costs Column (A)

- The pre tax amount of the claimed item (i.e. net of all taxes).

PST Column (B)

- The Provincial Sales Tax portion of the claimed item, if applicable. Provincial Sales Tax is eligible for reimbursement on eligible response costs.

GST Column

- The Goods and Services tax portion of the claimed item, if applicable. GST is not eligible for reimbursement as it is recoverable as an ITC through the federal program.

Gross Invoice Total Column

- The full amount as invoiced for the claim item, inclusive of taxes, if applicable.

Total Eligible Column (A+B)

- The amount claimed for reimbursement for each eligible item, the total of columns A and B.

RESPONSE CLAIM DETAILS



Claimant: _____ Event Name: _____
Task #: _____ Claim #: _____ Incident #: _____

RESPONSE COSTS		Link to EMBC Financial Guidelines: https://www2.gov.bc.ca/assets/gov/public-safety-and-emergency-services/emergency-preparedness-response-recovery/embc/dfa/financial_assistance_guide.pdf									
Row Number	Vendor	Approved EAF #	Invoice #	Invoice or bill of sale date	Date Goods or Services Received (if different from date of invoice)	Purpose	(A) Net Invoiced Costs (net of taxes)	(B) PST	Gross GST	Gross Invoice Total	Total Eligible = Columns A+B
	ABC Traffic Service Ltd.	EAF 123	5444-03	June 30, 2018	May 1 - 2, 2018	Traffic control to keep public from danger	\$ 1,875.00	\$ -	\$ 93.75	\$ 1,968.75	\$ 1,875.00
1										-	-
2										-	-
3										-	-
4										-	-
5										-	-
6										-	-
7										-	-
8										-	-
9										-	-
10										-	-
11										-	-
12										-	-
13										-	-
14										-	-
15										-	-
16										-	-
17										-	-
18										-	-
19										-	-
20										-	-
							\$ -	\$ -	\$ -	\$ -	\$ -

4.4 Backup Documentation and Proof of Payment (Goods and Services)

Examples of documentation and proof of payment:

The backup documentation required for an eligible expense for a **goods or services invoice**, is a copy of the invoice showing the vendor name and address, a description of goods purchased (in this case rented), tax details, and the date (as exemplified below). Proof of payment information must also be included.

United Rentals

Job Site Address

Office:

LOCAL GOVERNMENT NAME
4500 SOME AVE
ANYTOWN BC A1A 1A1

298-0.57-56396C11.p01 (26768373 2-2 0)

RENTAL RETURN INVOICE

160154229-002

Customer #	: 1378211
Invoice Date	: 09/12/18
Rental Out	: 08/13/18 07:36 AM
Rental In	: 09/12/18 07:46 AM
UR Job Loc	:
UR Job #	: 4
Customer Job ID:	
P.O. #	: TED
Ordered By	:
Written By	:
Salesperson	:

Invoice Amount: \$392.00

Terms: Due Upon Receipt
Payment options: Contact our credit office 704-916-4145
REMIT TO: UNITED RENTALS OF CANADA, INC.
C/O V7406
PO BOX 7406 STATION TERMINAL
VANCOUVER BC V6B 4E2

RENTAL Qty	ITEMS: Equipment	Description	Minimum	Day	Week	4 Week	Amount
1	10712954	AIR SCRUBBER 750 CFM Make: ABATEMENT Model: FRED-750 Serial: A52318108581		85.00	250.00	510.00	170.00
1	10495176	AIR SCRUBBER 1900 CFM Make: ABATEMENT Model: H2KM 2200CFM Serial: B12616207489		90.00	340.00	950.00	180.00
Rental Subtotal:							350.00
Agreement Subtotal:							350.00
PST:							24.50
GST:							17.50
Total:							392.00

COMMENTS/NOTES:

CONTACT: EMPLOYEE

FINAL BILL: 9/10/18 07:36 AM THRU 9/12/18 07:46 AM.

ARE YOU OR YOUR EMPLOYEES IN NEED OF OPERATOR CERTIFICATION TRAINING?
CONTACT UNITED ACADEMY TODAY 844-222-2345 OR WWW.UNITEDACADEMY.UR.COM
TRAINING IS NOT AVAILABLE ON CERTAIN EQUIPMENT IN CANADA.

If more than this invoice was paid to the vendor on one cheque, a cheque stub or cheque detail must be provided. In this case, three invoices to a vendor were issued as part of cheque 059419, for a total amount of \$1,060.90, which includes payment for invoice #160154229.

LOCAL GOVERNMENT NAME			CONTROL NUMBER	
UNIR001 UNITED RENTALS OF CANADA C/O V7406 PO BOX 7406 STATION TERMINAL VANCOUVER BC V6B 4E2 CANADA			059419	
DATE 25-Oct-2018			CHEQUE NO. 59103	
DATE	INVOICE #	DESCRIPTION / VOUCHER NO.		AMOUNT
16-Aug-2018	160297745-001	EMERGENCY RESPONSE	203	288.90
12-Sep-2018	160092959-002	EMERGENCY RESPONSE	203	380.00
12-Sep-2018	160154229-002	EMERGENCY RESPONSE	203	392.00
TOTAL				1,060.90

The other proof of payment documentation needed is a copy of the cheque image sourced from online banking, showing the cheque amount of \$1,060.90 clearing for cheque number 059419 (exampled below).

TD Commercial Banking
Web Business Banking

Cheque Details

Cheque Number: 0000059419 Amount: \$1,060.90
Posting Date: November 05, 2018 Account Number: ####-####

Front of Cheque

GOV LOGO	Local Government Name ANYTOWN BC	TD CANADA TRUS Canada Trust	59103
		DATE 20181025 Y Y Y Y M M D D	
PAY	One Thousand Sixty AND 90/100 Dollars	\$***1,060.90	
TO THE ORDER OF	UNITED RENTALS OF CANADA C/O V7406 PO BOX 7406 STATION TERMINAL VANCOUVER BC V6B 4E2 CANADA	LOCAL GOVERNMENT NAME	
		#000	

In this example of **goods purchased on account**, there are two legible and complete transaction receipts showing the vendor name and address, goods purchased, tax details, and the date and payment method used, in this case a corporate charge account.

605801-1602
Save-On-Foods
Anytown BC
B.C. OWNED AND OPERATED
Visit www.saveonfoods.com
G.S.T. #R

Charge 0.15 B

Bags		
3 @ 0.05		
BLUEBERRIES	5.99	
Cascade Dish Pacs	21.69 B	
Card \$17.99 Save	-3.70	
D/L COFFEE CREAM	7.98	
2 @ 3.99		
English Muffin	7.58	
2 @ 3.79		
Card 2/\$6.00 Save	-1.58	
English Muffins	3.79	
Card 2/\$6.00 Save	-0.79	
Krema Multi Pack	6.69	
Mandarins	6.99	
Card \$5.99 Save	-1.00	
Olympic Multipack	6.69	
STRAWBERRIES	3.99	
Card \$2.99 Save	-1.00	
WF Hry Almond Granola	5.99	
Card 2/\$7.00 Save	-2.49	
WF Pmkn Flax Granola	5.99	
Card 2/\$7.00 Save	-2.49	
WF SPLITTOFIT TOWELS	7.99 B	
Card \$4.89 Save	-3.10	
Sub Total	\$75.36	
Card \$\$ pts	75	
Tax-Code	Taxable-Value	Tax-Value
GST	23.03	1.15
PST	23.03	1.61
BALANCE DUE	\$78.12	
Corporate Charge		
@	\$78.12	
[] 04444119388		
CHANGE	\$0.00	

Your Savings Today! \$16.15		
More Rewards Card #XXXXXX9388		
Opening Balance	39660	
Points Earned	75	
More Rewards Total Points	39735	

605801-1602
Save-On-Foods
Anytown BC
B.C. OWNED AND OPERATED
Visit www.saveonfoods.com
G.S.T. #

BANANAS	1.83
1.065 kg @ \$1.72/kg	
D/L COFFEE CREAM	3.99
English Muffins	7.58
2 @ 3.79	
Card 2/\$6.00 Save	-1.58
Krema Multi Pack	6.69
STASH TEA	4.79
Card 2/\$6.00 Save	-1.79
STASH TEA	4.79
Card 2/\$6.00 Save	-1.79
STRAWBERRIES	7.98
2 @ 3.99	
Card \$2.99 Save	-2.00
Tim Hortons Dark Rst	35.98
2 @ 17.99	
Card \$14.99 Save	-6.00
WF Vanilla Ice Cream	6.49
Card \$3.89 Save	-2.60
Sub Total	\$64.36
Card \$\$ pts	64
BALANCE DUE	\$64.36
Corporate Charge	
@	\$64.36
[] 04444119388	
CHANGE	\$0.00

Your Savings Today! \$15.76	
More Rewards Card #XXXXXX9388	
Opening Balance	89745
Points Earned	64
More Rewards Total Points	39809

How was your visit today?
Tell us at www.saveonfoods.com/survey
and enter to win a \$1000
Save On Foods gift card

100% MONEY BACK GUARANTEE
if returned within 14 days of
purchase with original receipt
(some restrictions apply)

Proof of payment documentation, includes a copy of the cheque stub used to make payment on account showing the detail of payments made for the transaction receipts. In this case cheque number 031618 was used to pay the referenced transaction amounts used in the previous example, and the cheque total was \$344.14.

LOCAL GOV NAME			031618
	SAVE ON FOODS	10/02/2018	31618
0597	09/11/2018 EOC 191###	EOC 191###SUPPLIES	64.36
1193	09/09/2018 EOC 191###	EOC 191### SUPPLIES	78.12
1194	09/09/2018 EOC 191###	EOC 191### SUPPLIES	9.87
4038	09/27/2018 SUPPLIES	BOARD BBQ SUPPLIES	9.48
5231	09/24/2018 SUPPLIES	BOARD MEETING SUPPLIES	41.10
6137	09/26/2018 SUPPLIES	BOARD MEETING SUPPLIES	121.40
6385	09/27/2018 SUPPLIES	BOARD BBQ SUPPLIES	10.84
6504	09/27/2018 SUPPLIES	BOARD BBQ SUPPLIES	8.97
Total Payment			344.14

This must be followed by the cheque image sourced from online banking, showing the cheque amount of \$344.14 clearing for cheque number 031618.

10/11/2018 Cheque Image

BANK NAME AND LOGO

Business Online Banking

Cheque Image

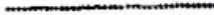
THIS CHEQUE CONTAINS A MICROLINE SECURITY AND SECURITY FEATURES.

Local Gov Name Logo

Bank Name Address


DATE 10022018
MMDDYYYY
10/02/18

031618

PAY  Three Hundred Forty-Four and 14/100 \$ 344.14

THREE HUNDRED AND FORTY FOUR DOLLARS

TO THE ORDER OF SAVE ON FOODS
PO BOX
ANYTOWN BC
A1A1A1

PER 

PER

####-###-#####-####

Show Back Close Window

Alternatively, a transaction search report, sourced from online banking, (see below), also serves in lieu of a cancelled cheque image. If neither of these options is available, EMBC will accept a page from a bank statement showing the cheque number, date and the amount clearing.

Transaction Search Report

Employee LOCAL GOVERNMENT NAME
 Report Creation Date: Oct 24, 2017 05:22:33 PM ET

Date: From **Aug 14, 2017** To **Oct 23, 2017**
 Transaction Amount: From To
 Accounts: 1 Serial Number: From 73014 To 73038
 Transaction Type: All

Sorting Options: **Ascending Account Number**
 Effective Date

Account: ROYAL BANK OF CANADA-####-#####- LOCAL GOV NAME Currency : CAD

Description	Effective Date	Serial Number	Debits	Credits
CHQ 73021	Aug 17, 2017	73021	647.40	
CHQ 73034	Aug 17, 2017	73034	1,159.40	
CHQ 73023	Aug 17, 2017	73023	1,219.91	
CHQ 73015	Aug 17, 2017	73015	1,540.00	
CHQ 73025	Aug 18, 2017	73025	127.73	
CHQ 73032	Aug 18, 2017	73032	225.00	
CHQ 73026	Aug 18, 2017	73026	375.00	
CHQ 73016	Aug 18, 2017	73016	431.60	
CHQ 73017	Aug 18, 2017	73017	432.00	
CHQ 73029	Aug 18, 2017	73029	444.85	
CHQ 73030	Aug 18, 2017	73030	468.00	
CHQ 73018	Aug 18, 2017	73018	500.00	
CHQ 73027	Aug 18, 2017	73027	645.92	
CHQ 73036	Aug 18, 2017	73036	1,118.50	
CHQ 73020	Aug 18, 2017	73020	1,219.91	
CHQ 73037	Aug 21, 2017	73037	282.10	
CHQ 73038	Aug 21, 2017	73038	460.00	
CHQ 73028	Aug 21, 2017	73028	792.00	
CHQ 73031	Aug 22, 2017	73031	1,533.20	

1


4.5 Backup Documentation and Proof of Payment (Payroll)

The first piece of documentation for payroll claims, are timesheets completed by the employee, with clearly defined work details as to event work and non-event related work.


LOCAL GOVERNMENT NAME		BI-WEEKLY TIME SHEET		
Address: <u>Anytown, BC</u>		<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> LOCAL GOV LOGO </div>		
Employee: <u>Employee Name</u>				
Pay Period: <u>21 Aug - 04 Sep</u>				
DAY	DATE	Reg Hours	OT Hours	WORK PERFORMED
Tuesday	2018-08-21	/		Vacation
Wednesday	2018-08-22	8	4.5	Reg. Admin, Audit, Files
Thursday	2018-08-23	8	6	3 hrs Admin, Travel Doc 11 hrs EOC Planning/Logistics
Friday	2018-08-24	8	6.5	EOC Planning/Logistics
Saturday	2018-08-25		11.25	EOC Planning/Logistics
Sunday	2018-08-26		11.25	EOC Planning/Logistics
Monday	2018-08-27	8	2.5	2hrs. community support 8.5 hrs ^{evac} EOC Planning/Logistics
Tuesday	2018-08-28	8	4.25	EOC Planning/Logistics
Wednesday	2018-08-29	8	3.75	EOC Planning/Logistics
Thursday	2018-08-30	8	2	EOC Planning/Logistics
Friday	2018-08-31	8	2	EOC Planning/Logistics
Saturday	2018-09-01		6.5	EOC / Evac Support
Sunday	2018-09-02	/		off
Monday	2018-09-03	8	4	EOC Planning/Logistics
Tuesday	2018-09-04	8	4.75	EOC Planning/Logistics
Total Hours		80	69.25	EOC = 64.75
Rate per Hour		\$48.00		
Employee Signature		<u>Employee</u>		
Manager Signature		<u>Manager</u>		

This information is entered into the Overtime Reconciliation Spreadsheet (exampled below). ST = Straight Time, OT = Over Time (1.5x wage rate), DT = Double Time (2x wage rate).


Note the first two days of work performed were non-event related work and are entered as such.

 Emergency Management BC		Overtime Reconciliation Spreadsheet									
				21-Aug				22-Aug			
Employee Name	Rate	OT Rate	DT Rate	ST	OT	DT	Cost	ST	OT	DT	Cost
Joe Employee	\$ 48.00	\$ 72.00	\$ 96.00	0	0	0	\$ -	0	0	0	\$ -
	\$ -	\$ -	\$ -								
				0	0	0	\$ -	0	0	0	\$ -

Entry continues for the pay period and because the regular hours worked by Joe Employee are not incremental payroll costs, a zero is claimed for reimbursement.

 Emergency Management BC		Overtime Reconciliation Spreadsheet									
				23-Aug				24-Aug			
Employee Name	Rate	OT Rate	DT Rate	ST	OT	DT	Cost	ST	OT	DT	Cost
Joe Employee	\$ 48.00	\$ 72.00	\$ 96.00	0	6	0	\$ 432.00	0	6.5	0	\$ 468.00
	\$ -	\$ -	\$ -								
				0	6	0	\$ 432.00	0	6.5	0	\$ 468.00

Once the entire pay period has been entered from the timesheet, the Pay Period Totals columns will display the totals by ST, OT, DT, and Cost, which is a gross claim amount of \$4,758.00.

 Emergency Management BC		Overtime Reconciliation Spreadsheet									
				04-Sep				PAY PERIOD TOTALS			
Employee Name	Rate	OT Rate	DT Rate	ST	OT	DT	Cost	ST	OT	DT	Cost
Joe Employee	\$ 48.00	\$ 72.00	\$ 96.00	0	0.75	4	\$ 438.00	0.00	60.75	4.00	\$ 4,758.00
	\$ -	\$ -	\$ -					0.00	0.00	0.00	\$ -
								0.00	0.00	0.00	\$ -
				0	0.75	4	\$ 438.00	0.00	60.75	4.00	\$ 4,758.00

EMBC Administrative Use Only			
AUDIT			
ST	OT	DT	Cost
0.00	0.00	0.00	\$ -


Note: EMBC uses the Audit columns to track any errors found in the submission and to make any necessary adjustments.

The paystub confirms that the employee was paid out for 60 hrs of OT and 4.75 hrs of DT (\$4,758.00) and confirms net pay; Cheque number 7948 should clear the bank in the amount of \$3,268.50.

LOCAL GOVERNMENT ADDRESS		CANADIAN IMPERIAL BANK OF COMMERCE	7948								
TEL: (###)###-####		DATE 09-07-2018 MMDDYYYY									
PAY											
***** Three Thousand Two Hundred Sixty Eight and 50/100		\$ 3,268.50									
TO THE ORDER OF	EMPLOYEE NAME ADDRESS		PAYROLL								
		NON NEGOTIABLE NON NEGOTIABLE									
LOCAL GOV NAME - PAYROLL		CHEQUE	7948								
EMPLOYEE NAME		7948									
Period : Aug 22, 2018 to Sep 4, 2018											
Paycode	Straight	OT 1.5	DT 2.0	Pay Rate	Current	YearToDate	Paycode	Current	YearToDate	Government Deductions	YearToDate
Hourly Pay	60.75	4.00		48.00	4,758.00	63,194.00	Deductions				
Vac Pay				0.00		13,440.00	MP EE	261.69	3,475.67	CPP	0.00 2,593.80
Total Hours	64.75				4,758.00	76,634.00	TOTAL	261.69	3,475.67	EI	0.00 858.22
										Tax	1,227.81 17,259.62
										TOTAL	1,227.81 20,711.64
										Cheque Totals	YearToDate
LOCAL GOV NAME - PAYROLL				Period : Aug 22, 2018 to Sep 4, 2018				7948			
EMPLOYEE NAME				7948							
Paycode	Straight	OT 1.5	DT 2.0	Pay Rate	Current	YearToDate	Paycode	Current	YearToDate	Government Deductions	YearToDate
Hourly Pay	60.75	4.00		48.00	4,758.00	63,194.00	Deductions				
Vac Pay				0.00		13,440.00	MP EE	261.69	3,475.67	CPP	0.00 2,593.80
Total Hours	64.75				4,758.00	76,634.00	TOTAL	261.69	3,475.67	EI	0.00 858.22
										Tax	1,227.81 17,259.62
										TOTAL	1,227.81 20,711.64
										Cheque Totals	YearToDate
										Wages	4,758.00 76,634.00
										Deductions	261.69 3,475.67
										Government	1,227.81 20,711.64
										NET PAY	3,268.50 52,446.69
										Payment Date	Sep 7, 2018
Product HS9085 Use with 775 Double Window or 776 Single Window Envelope				Printed in Canada To order call NEBS 1-800-461-7572 Order online at www.ndbc.ca				1199 C94200 mins3 11/21/2017 16:36			

Example:

The timesheet and overtime reconciliation were provided and reviewed, and the claim is for 10 hrs of OT at a rate of \$44.49/hr. The gross amount claimed is \$444.90.

		Overtime Reconciliation Spreadsheet									
		Wages		24-Aug				PAY PERIOD TOTALS			
Employee Name	Rate	OT Rate	DT Rate	ST	OT	DT	Cost	ST	OT	DT	Cost
Joe Employee	\$ 29.66	\$ 44.49	\$ 59.32	0	10	0	\$ 444.90	0.00	10.00	0.00	\$ 444.90
	\$ -	\$ -	\$ -					0.00	0.00	0.00	\$ -
								0.00	0.00	0.00	\$ -
				0	10	0	\$ 444.90	0.00	10.00	0.00	\$ 444.90

The reconciliation spreadsheet indicates that 10 hours of OT were eligible for pay out at \$44.49/hr for gross wages of \$444.90.

August 28, 2018 2:29 pm

LOCAL GOVERNMENT NAME

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Proofing Sheet : Batch 644, Hourly - August 31, 2018

Employee, J 310

Paycode	Straight	OT 1.5	OT 2.0	Rate	Amount O-R?	G/L Accl	G/L Dept
W Hourly	80.00			29.66	2,372.80	601002	5201
W Hourly		10.00		29.66	444.90	601002	7602
A VA - HRLY	6.15				0.00		
B MPP-ER					235.14	601104	Distribute
D MPP-ee					201.69	200104	
G CPP Reg				2,817.70	132.81	601101	Distribute
G EI-1.4				2,817.70	46.77	601101	Distribute
G Tax Reg				2,816.01	475.95	200102	
G WCB Reg				2,817.70	51.56	601103	Distribute

Employee, J 310

Period : Aug 11, 2018 to Aug 24, 2018

Unassigned

Paycode	Straight	OT 1.5	OT 2.0	Pay Rate	Current	YearToDate	Paycode	Current	YearToDate	Government Deductions	YearToDate	
Hourly	80.00	10.00		29.66	2,817.70	39,075.73	Benefits			CPP	132.81	2,142.59
Stat Pay					0.00	2,116.64	MPP-ER	235.14	4,325.02	EI	46.77	739.62
LTD Top Up					0.00	685.48	Tax B-HRLY	0.00	1,152.70	Tax	475.95	7,149.22
Retrosctiv					0.00	100.03	TOTAL	235.14	5,477.72	TOTAL	656.53	10,030.43
Retra-OT					0.00	0.44	Deductions					
VA - HRLY				29.66	0.00	2,135.52	LTD Deduct	0.00	685.48	Cheque Totals		YearToDate
Sick Time				29.66	0.00	341.09	Dental	0.00	582.04	Wages	2,817.70	44,554.39
Total Hours	90.00				2,817.70	44,554.93	MPP-ee	201.69	3,709.64	Deductions	201.69	4,977.16
							TOTAL	201.69	4,977.16	Government	656.53	10,030.43
Accrual	Opening	Accrued	Released	Balance						NET PAY	1,955.48	29,547.40
VA - HRLY	116.25	6.15		122.40 Hours								
Sick Time	609.00			609.00 Hours								

These pieces of documentation show how the overtime claimed has been aggregated into the payroll system for payment.