

8.2 Taxis

This section describes departmental policies and procedures regarding the use of taxis while on duty within the headquarters area.

8.2.1 Policy

- (1) **Objective.** To specify the circumstances where taxis may be authorized.
- (2) **Reference.** Treasury Board Manual, Personnel Management Component, Employee Services, Taxis, Chapter 2-1, (01-04-93, pages 1-3, including the Standardized Taxi Voucher, Appendix A, and Travel Directive References, Appendix B).
- (3) **Statement.** The use of taxis may be authorized for government business purposes when value for money is obtained.
- (4) **Requirements.** Taxis may be authorized when, in the employer's judgment, the use of such transportation is justifiable for government business situations and other more economical alternatives are unavailable or impractical.

All taxi companies are to be given the opportunity to provide service to government employees.

Taxis are not to be used for personal purposes, such as, to and from restaurants or medical appointments, or from or to home unless pre-authorized by the delegated manager. Discretion is to be exercised in authorizing the use of taxis on compassionate or other grounds.

8.2.2 Responsibilities

- (1) **SBF.** SBF is responsible for the safekeeping, maintenance and reporting on the departmental taxi coupon inventory, determination of the unit standard costing, and for amending management procedures. SBF is also responsible for making payments to taxi companies in line with the *Accounts Verification Regulation*, and analysing any individual coupon that exceeds the normal range of individual taxi costs.
- (2) **Directors.** Director (and above) are responsible for budgeting taxi costs (forecast inventory at a unit standard cost), for the safekeeping and monitoring of their inventory of taxi chits, comparing actual costs to the standard cost and for ensuring proper use of taxi chits.
- (3) **SIV.** The Audit Division (SIV) reviews procedures in place within SBF and RCs for controlling and monitoring the distribution, use and costs related to taxis.

8.2.3 Standard costing system and taxi vouchers

- (1) **Implementation.** A standard costing methodology has been implemented by SBF effective April 1, 1995 along with the use of a three-copy carbon taxi coupon. This new system is designed to ensure proper control and distribution of the department's inventory of taxi vouchers or "chits", charge an average cost to responsibility centre budgets as soon as a stock of coupons is issued, help Directors to account for their taxi coupon inventories and