
Appendix A: Special Employee Allocations

Resource Planning & Budgeting (RPB) Team

Guideline

1.0 Purpose

- 1.1 To provide additional guidance to Units with regard to accessing their Fund 13 Budget Carry Forward balances.

2.0 Applicability

- 2.1 Fredericton Campus
- 2.2 This guideline applies to the creation of general ledger units in Fund 15 (Professional Development Allowances) to the extent that the general ledger unit is created to make a special employee allocation funded by balances from Operating Funds (i.e. Fund 10, 11, 12 or 13).
- 2.3 This guideline applies to general ledger units in Fund 13 (Budget Carry Forwards) and those units affected by transfers to/from that fund.

3.0 Definitions:

- 3.1 **Special Employee Allocation** is the allocation of operating funds by the employer (as represented by the President, Vice-President or Portfolio Manager) to a special account in the name of a specific employee and in which funds shall remain (or carry forward) until expended.

4.0 Implementation: Special Employee Allocation

- 4.1 Each Portfolio Manager is responsible for the initiation of Special Employee Allocations by completing the Request to Open a Special Employee Allocation Account form attached to this Procedure.
- 4.2 Where operating funds are normally deployable, and re-deployable, by a Portfolio Manager at any time (even after initial allocations to a specific purpose), these Special Employee Allocations represent legal transfer to an employee to be spent, at their discretion, in a manner consistent with their employment and subject to the policies, procedure and/or regulation of the University, Faculty/department.
- 4.3 The Faculty/department may only reclaim these funds in extraordinary circumstances such as the employee's termination of employment, or contravention of University/Faculty/department policies, procedure and/or regulation.

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- 4.4 The Special Employee Allocation is the result of a legal commitment based on the attached documentation (e.g. offer of start-up funds in appointment letter. A copy of such documentation should accompany the Request to Open a Special Employee Allocation account.
- 4.5 While located within Fund 15, Special Employee Allocations are not subject to the same administration as Professional Development Allowances under the University's collective agreement with Group 1 of the Association of University of New Brunswick Teachers (AUNBT). Faculties and/or departments may apply the same administration procedures and rules should they wish to do so.

5.0 Interpretation and Questions

- 5.1 The Vice-President Fredericton office is located in Room 105 of Sir Howard Douglas Hall. Questions concerning this policy may be directed to budgethelp@unb.ca.