



Financial Services
Personal Reimbursement Policy

Approved University Policy

1.00 Application of Policy

- 1.01 Funds expended from any University account must be for a purpose that is related to the mission of the University. The guidelines for personal reimbursements are applicable to all University operating accounts, research and other restricted accounts.
- 1.02 These guidelines are applicable to all University employees, registered students and non employees.
- 1.03 Exceptions to this policy are only permitted if external grants/contracts specifically allow for such circumstances and a copy of the applicable clause from the grant/contract is also included with the appropriate documentation.
- 1.04 NSERC, SSHRC or CIHR research accounts have a long list of expenditures that must not be charged to accounts funded by them. (for potentially more restrictions, please visit the NSERC website.) For other research accounts, please see applicable agreement documentation and/or specific agency website.

2.00 Employment income reimbursements

- 2.01 Payments to University employees to compensate for the performance of services that are considered to be within the general scope of their duties must follow applicable Human Resources & Organizational Development (HROD) personnel policies and collective agreements and will not be processed as Personal Reimbursements.
- 2.02 Overtime hours or other one-time payments that are deemed to be employment income, per Canada Revenue Agency (CRA), must be processed through HROD and have the appropriate signing authority level.

3.00 Personal Reimbursements for Non Employees

- 3.01 Unless prior written approval from the appropriate Vice President or the President is obtained, personal expenses incurred by the claimant on behalf of his or her spouse, partner, dependents, relatives or friends will not be reimbursed.
- 3.02 Unless prior written approval from the appropriate Vice President or the President is obtained, no expenses are permitted to be incurred and invoiced directly to the University relating to spouses, partners, dependents, relatives, or friends of employees.

Personal Reimbursement Policy

3.03 Whenever possible, such costs should not be included in vouchers supporting University costs. In cases where they are included, they must be clearly shown as reductions on the receipt/voucher and on the Personal Reimbursement Claim form.

3.04 Journal entry transfers between departments relating to costs for a spouse, partner, dependents, relatives, or friends will not be approved.

4.00 Memberships

4.01 Fees for memberships required for approved University purposes, may be reimbursed. The original receipt from the organization and/or a copy of the completed application form together with proof of payment must be attached to the Personal Reimbursement Claim form, along with a PDA form if applicable. Proof of payment will be the claimant's signed authorization on the receipt: "I certify that this membership was purchased with my personal credit card/personal cheque."

4.02 It should be noted that the preferred method is to have such fees paid directly by the University using a cheque requisition or Internal Purchase order request.

4.03 There are specific allowance criteria for memberships being charged to a NSERC/SSHRC account. Please consult with the Office of Research Services.

5.00 Books, Magazine Subscriptions and Publications

5.01 Employees may claim for reimbursement for the purchase of applicable books, magazines subscriptions, and/or renewals related to University business. The title of the book or publication must be indicated on the Personal Reimbursement Claim form, the invoice, the PDA form, or the receipt. Acceptable proof of payment for these purchases would include the customer's copy of an invoice, with the cancelled cheque, or the sender's copy of a money order, or a cash register slip.

5.02 It should be noted that all purchases reimbursed become the property of the University.

6.00 Participation in Research Experiments

6.01 Allowable research participant fees paid to non-employees may be reimbursed in amounts up to \$200 per person. Signed receipts (including address) from the individuals who have been paid should be attached to the Personal Reimbursement Claim form.

Personal Reimbursement Policy

- 6.02 When payments less than \$200 are being made, it is preferable to have the Researcher pay the participants from personal funds or to arrange for an advance to pay the participants and then submit a request to clear the advance rather than submit a long list of participant names for individual payments to Financial Services.
- 6.03 Subject fees paid to employees and any subject fees in excess of \$200 require the person's SIN number in order to meet Canada Revenue Agency (CRA) reporting regulations and should be paid directly to the participant by Financial Services.
- 6.04 In special circumstances, due to confidentiality of the research participants, signed receipts with the participants' names would not be required. Financial Services may approve of an alternate means of accounting for the research participants' after meeting with the researcher to understand the nature of the confidentiality requirements. The researcher must be willing to follow the financial instructions provided by Financial Services.

7.00 Business Receptions and Meetings (Entertainment/Hosting)

- 7.01 Reception and entertainment/hosting expenses are only reimbursable from a University account when the purpose of the expense is related to the mission of the University.
- 7.02 A detailed statement of charges and an original receipt must support a claim for reimbursement of reception and entertainment/hosting expenses.
- 7.03 Reception and entertainment/hosting expenses must be charged to an object code that is designated for such expenses. There are two object codes specifically set up for this: Entertainment (61130) is to be used when guests of the University are present. Employee entertainment (61131) is to be used in all other cases.
- 7.04 The <cgd]hU]hmDetails Form must be attached to the Personal Reimbursement Claim form and indicate the dates, purpose of the event, and provide a list of attendees.
- 7.05 Please refer to the Entertainment/Hosting Policy for guidelines on what can be XYhUj`YX.

8.00 Payments Made to Third Party Individuals

- 8.01 Payments to individuals should be made directly to the individual by the University in order to meet Canada Revenue Agency (CRA) reporting regulations, especially in situations where the business is of an ongoing nature between the department and the individual in question.

9.00 Use of Procurement Services

- 9.01 Supplies and miscellaneous items are normally to be purchased through the University's central purchase order system however exceptions will be permitted for essential purchases made. Please refer to the University's Procurement Policy.
- 9.02 Special attention should be made to the procurement of IT related items that must follow the policies on the Integrated Technology Services website. Many IT items are under supply contracts and are therefore only to be purchased from specific suppliers. Reimbursement will not be made for items that are not approved by that contravene the ITS procurement policies.

10.00 Reimbursement Claim Procedures

- 10.01 All claims for reimbursement must be accompanied by original receipts, and/or invoices which clearly indicate the nature of the expense and method of payment. All receipts charging HST must have the supplier's HST registration number included to be able to claim the HST rebate portion.
- 10.02 Photocopies of receipts are not sufficient supporting documentation. If the claimant is being reimbursed for only a portion of the total cost of an expense and requires the original receipts for some other purpose, Financial Services (UNBF) will record the amount reimbursed by the University on each original receipt and affix a "UNB PAID" stamp and return the original to the claimant.
- 10.03 If the business purpose of the expense is not readily apparent on the receipt/invoice because of the nature of the good or service provided, a detailed description should be added to the invoice or on the Personal Reimbursement Claim form.
- 10.04 Expenditures for such items as coffee makers, kettles, toasters, etc. should have their use and physical location indicated/detailed on the receipt/invoice or on the Personal Reimbursement Claim form.

11.00 Submission of Personal Reimbursement Claims

- 11.01 Personal reimbursements for expenditures will be reimbursed to the claimant in accordance with this policy.
- 11.02 Personal Reimbursement Claim forms are to be submitted to Financial Services (UNBF) or to Financial & Administrative Services (UNBSJ) within twenty (20) business days following the completion of personal purchases.

Personal Reimbursement Policy

- 11.03 The University reserves the right to refuse processing of late claims or payment of claims after the fiscal year end is closed.
- 11.04 All expenses claimed for reimbursement must be charged to appropriate accounts. The complete 16-digit general ledger account code must be included. Personal Reimbursement Claims with incomplete coding will be returned to the claimant.
- 11.05 University employees will be reimbursed by direct deposit in Canadian funds. A Direct Deposit Form is required to have your payment deposited to a bank account that is different from where your payroll is deposited. This form is available on the Financial Services web site at: <http://www.unb.ca/financialservices/forms.html>
- 11.06 Claimants should normally allow a twenty (20) business day turn-around time for reimbursement after the Personal Reimbursement Claim has been received in Financial Services and audited for adherence to this policy. During extreme peak times, such as year-end, the turn-around time may be longer.
- 11.07 The University reserves the right to reject unreasonable expenses, or expenses that are not in accordance with this policy. Please refer to the Expenditure Guidelines Policy.
- 11.08 Personal Reimbursement Claims which do not conform to these policies and guidelines will be returned to the claimant. Personal Reimbursement Claims which are resubmitted and still do not meet these policies and guidelines will be returned to the claimant's supervisor for clarification.
- 12.00 Interpretation of Policy**
- 12.01 Questions about the interpretation of this policy and/or procedures, or its application to specific cases, should be directed to the Comptroller or the Director of Financial Services & Assistant Comptroller.