

Table of Contents

1.0	Purpose	2
2.0	Applicability.....	2
3.0	Definitions	2
4.0	Claimant Responsibilities	3
5.0	Approval and Signing Authority	3
6.0	Employment income reimbursements	4
7.0	Personal Reimbursements for Non Employees	4
8.0	Memberships	5
9.0	Books, Magazine Subscriptions and Publications	6
10.0	Participation in Research Experiments	6
11.0	Hospitality Expenses.....	6
12.0	Payments Made to Third Party Individuals	7
13.0	Use of Procurement Services.....	7
14.0	Reimbursement Claim Procedures	7
15.0	Submission of Personal Reimbursement Claims	8
16.0	Interpretation of Policy	9
	Appendix A	10



1.0 Purpose

- 1.1 The overriding principle of this policy is that funds expended from any University account must be for a purpose that supports the mission of the University. The University mission is executed in many ways, the purpose of this policy is to provide guidelines and consistency over spending and to ensure regulatory requirements are adhered to with respect to spending in areas where a perceived personal benefit is conferred.

2.0 Applicability

- 2.1 This policy applies to all employees of the University, as well as registered students and non-employees. As an employee of a public institution which aims to use its resources as effectively as possible, employees are expected to be reasonable and exercise care in incurring expenses.
- 2.2 This policy governs the payment of expenses from all sources of funds provided or administered by the University with the following exceptions:
- 2.2.1 In the case of expenditures to be charged to research accounts, the terms and conditions of the funding agency may also apply. Please see the [NSERC web site for Professors](#) for potentially more restrictions on NSERC, SSHRC or CIHR research accounts that must not be charged to accounts funded by them.
- 2.2.2 Exceptions to this policy for research accounts are only permitted if external grants/contracts specifically allow for such expenditures. In these cases, a copy of the applicable clause from the grant/contract is to be included with the appropriate supporting documentation
- 2.3 Other exceptions to this policy must have prior approval by the Vice President (Finance & Corporate Services), the Comptroller or the Director of Financial Services & Assistant Comptroller.

3.0 Definitions

- 3.1 “Employee” means an individual who is engaged to work for the University under a contract of service, that is, there is an employer-employee relationship between the individual and the University. For clarity, this term includes support staff, management and professional staff, senior management, researchers, and faculty members, including anyone employed through a personal services contract.

4.0 Claimant Responsibilities

- 4.1 The claimant is responsible for retaining all original receipts and other required documentation.
- 4.2 The claimant is responsible for ensuring that [Personal Reimbursement Claim](#) forms are properly prepared and submitted according to University policy and procedure.
- 4.3 The claimant must sign the completed [Personal Reimbursement Claim](#) form, which signifies that amounts claimed are in accordance with this policy and all other applicable policies such as the Expenditure Guidelines Policy and the Hospitality Policy.

5.0 Approval and Signing Authority

5.1 Operating & Non-Research Restricted Accounts

- 5.1.1 [Personal Reimbursement Claim](#) forms must be approved by the person with signing authority over the account to which the claimed expenses are being charged, normally the head of the Faculty or Department. In the case where the claimant has signing authority over the account, the claim requires approval of the person to whom the claimant reports.
- 5.1.2 [Personal Reimbursement Claim](#) forms of employees and students require the approval of the person to whom they report.
- 5.1.3 Approval of the Vice Presidents' claims and the President's claims will be approved in accordance with the table set out in Appendix A.
- 5.1.4 The person who approves the [Personal Reimbursement Claim](#) form is responsible for ensuring that expenditures are considered appropriate, reasonable and in accordance with University policy and guidelines.

5.2 Research Accounts

- 5.2.1 Please refer to the Authorizations of Travel and Non-Travel Personal Reimbursements from Research Accounts Policy on approval and signing authority relating to research accounts that can be obtained from the Office of Research Services.

5.3 Audit of Personable Reimbursement Claims

5.3.1 All [Personal Reimbursement Claim](#) forms are subject to audit by Financial Services staff (and Office of Research Services staff for Research related claims). Claims may be adjusted either prior to payment or after reimbursement has been made if policy violations are found. The claimant will be required to repay amounts paid in violation of the policy.

6.0 Employment income reimbursements

6.1 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.

6.2 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.

7.0 Personal Reimbursements for Non Employees

7.1 When a spouse/partner, dependents, relatives or friends attend a function, the individual's presence is considered to serve a business purpose if (s)he has a significant role in the proceedings or makes an important contribution to the success of the event. If a spouse, partner, dependent, relative or friend has no significant role in the proceedings or performs only incidental duties of a social or clerical nature, his or her attendance does not constitute a bona fide business purpose.

7.2 Approval must be granted on a one-over-one administrative level until prior written approval is obtained by the Dean or Director from the appropriate Vice President (or in the case of the VPs, from the President) to allow expenses to be incurred by a spouse/partner, dependents, relatives or friends.

7.3 The prior written approval must include documentation to demonstrate that the attendance of the spouse/partner, dependents, relatives or friends meets the above conditions.

7.4 If prior written approval is granted, the written approval must be attached to each claim request or invoice.

- 7.5 Whenever possible, such expenses should not be included on invoices or receipts submitted on claims when there has been no prior written approval. In cases where they are included, they must be clearly shown as reductions on the invoice/receipt and on the [Personal Reimbursement Claim](#) form.
- 7.6 Journal entry transfers between departments relating to costs for a spouse/partner, dependents, relatives, or friends must have the prior written approval from the appropriate Vice President (or in the case of the VPs, by the President) attached before submission for processing to Financial Services.
- 7.7 Exceptions to this section of the policy are:
- a) When home hosting, the spouse/partner of the host is permitted.
 - b) When restaurant hosting and guest's spouse/partner is present, it is reasonable to have the host's spouse/partner present as well.
 - c) Spouse/partner, dependents, relatives or friends may attend a Departmental Social Function (see Hospitality Policy), when the expense related to their presence will be absorbed in the Departmental Social Functions budget as per the Hospitality Policy.

8.0 Memberships

- 8.1 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."
- 8.2 It should be noted that the preferred method is to have such fees paid directly by the University using a [Requisition for Payment](#) or an [Internal Requisition Form](#) to request a Purchase Order.
- 8.3 There are specific allowance criteria for memberships being charged to a NSERC/SSHRC account. Please consult with the Office of Research Services.



9.0 Books, Magazine Subscriptions and Publications

9.1 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.

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

10.0 Participation in Research Experiments

10.1 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.

10.2 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.

10.3 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.

10.4 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.

11.0 Hospitality Expenses

11.1 Hospitality expenses are only reimbursable from a University account when the purpose of the expense is related to the mission of the University.

11.2 A detailed statement of charges and an original receipt must support a claim for reimbursement of hospitality expenses.

- 11.3 Hospitality expenses must be charged to an object code that is designated for such expenses. There are three object codes specifically set up for this: External Hospitality (61130) is to be used when guests of the University are present. Internal Hospitality (61131) is to be used in all other cases. In either situation, any alcohol expensed must be recorded separately to object code Alcohol (61132).
- 11.4 The [Hospitality Details Form](#) must be attached to the [Personal Reimbursement Claim](#) form and indicate the dates, purpose of the event, and provide a list of attendees.
- 11.5 Please refer to the Hospitality Policy for additional information and eligible expenses.

12.0 Payments Made to Third Party Individuals

- 12.1 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.

13.0 Use of Procurement Services

- 13.1 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 [Procurement Policy](#).
- 13.2 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 ITS that contravene the ITS procurement policies.

14.0 Reimbursement Claim Procedures

- 14.1 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.
- 14.2 All receipts charging HST must have the supplier's HST registration number included to be able to claim the HST rebate portion.



Financial Services Revisions to Approved University Policy Personal Reimbursement Policy

- 14.3 Original receipts are required and will be retained by Financial Services. Copies of receipts can be obtained from vendors for warranty purposes.
- 14.4 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.
- 14.5 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.
- 14.6 Please refer to the Expenditure Guidelines Policy or the Hospitality Policy for guidance on what can be claimed.

15.0 Submission of Personal Reimbursement Claims

- 15.1 Personal reimbursements for expenditures will be reimbursed to the claimant in accordance with this policy.
- 15.2 [Personal Reimbursement Claim](#) forms are to be submitted to Financial Services (UNBF) or to Financial & Administrative Services (UNBSJ) within twenty (20) working days following the completion of purchases made personally.
- 15.3 The University reserves the right to refuse to process receipts that are more than 2 months old due to the fact that a written justification may have been used to claim the amount previously.
- 15.4 All expenses claimed for reimbursement must be charged to appropriate accounts. The complete 16-digit general ledger account code must be included. [Personal Reimbursement Claim](#) forms with incomplete coding will be returned to the claimant.
- 15.5 University employees will be reimbursed by direct deposit in Canadian funds in the bank account used for the employee’s payroll direct deposit. A [Direct Deposit Form](#) (available on the Financial Services web site) may be completed if the employee wishes to have their payment deposited to a bank account that is different from where payroll is deposited.
- 15.6 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.

- 15.7 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 and the Hospitality Policy.
- 15.8 [Personal Reimbursement Claim](#) forms which do not conform to these policies and guidelines will be returned to the claimant. [Personal Reimbursement Claim](#) forms which are resubmitted and still do not meet these policies and guidelines will be returned to the claimant's supervisor for clarification.

16.0 Interpretation of Policy

- 16.1 Questions about the interpretation of this policy and/or procedures, or its application to specific cases, should be directed to the Director of Financial Services & Assistant Comptroller or the Comptroller. It is always best to seek clarification prior to incurring expenses as some expenses may not be approved for payment by the University.

Appendix A**Travel Expense and Personal Reimbursement Claims
Approval Protocols**

<u>Name of Person Whose Claim is Being Reviewed</u>		<u>Name of Person who is Reviewing and Approving the Claim</u>
President	→	Chair of Board (approval) VP Finance (reviews)
VP Fredericton	→	VP Research
VP Research	→	VP Saint John
VP Saint John	→	VP Advancement
VP Advancement	→	VP Research
VP Finance	→	VP Fredericton
University Secretary	→	VP Finance
Chair of the Board	→	University Secretary

Note - In order to avoid undue delays, if an individual is anticipating a period of extended absence from the office, that person should make arrangements with an alternate person to perform approvals.