



PROFESSIONAL EXPENSE REIMBURSEMENT ACCOUNT POLICY

PURPOSE

The University is subject to the Ontario Broader Public Sector Expense Directive (the "Expense Directive") and the Ontario Broader Public Sector Procurement Directive.

The Expense Directive (sec .1) provides for a commitment "to protecting the interests of taxpayers and strengthening accountability for organizations that receive public funding."

The University and the Brock University Faculty Association ("BUFA") have jointly agreed to the use of Professional Expense Reimbursement ("PER") accounts as established by the Collective agreement ("CA").

This Policy establishes the rules and principles for the reimbursement of professional expenses as described in applicable University documents and collective agreement(s). It provides a framework of accountability to guide the effective oversight of public resources in the reimbursement of such legitimate and authorized professional expenses that support the University's business, are incurred in the carrying out of employment duties and are not wholly personal in nature. Specific examples are provided of both eligible and ineligible expenses; however, in neither case do the examples constitute an exhaustive list.

SCOPE

This Policy applies to employees who are eligible to receive a PER account.

The provisions of this Policy apply only to the extent that such provisions (or any one of them) are not prohibited by law including directives received from the Province of Ontario. If any provision in this policy is held to be invalid, void or unenforceable by a court, arbitrator or government agency, then the remainder of the Policy, as the case may be, shall not be affected, impaired or invalidated, and all provisions not invalidated, voided or rendered unenforceable shall be valid and enforceable.

If any provision of this Policy is found to be inconsistent with the provisions of a collective agreement, the collective agreement will prevail, unless the Policy provision is required by law, in which case the Policy provision will prevail.

Mandatory Requirements

1. Claimants

- a. Any employee who is eligible to use the University purchasing card must use the purchasing card wherever possible to pay for eligible professional expenses.
- b. Itemized receipts are required for all expense reimbursements (credit card slips are not sufficient) unless the expense reimbursement is a per diem. If there is not an itemized receipt, a documented explanation must be submitted to explain why the receipt is unavailable and a description itemizing and confirming the expenses must be provided.
- c. Expense reimbursements must be submitted within 9 months of the expense being incurred. In the event that an out-of-pocket expense reimbursement is submitted after 9 months, approval for the expense must be obtained from a Vice-President in order for the reimbursement to be authorized.
- d. When an employee leaves the University, expense reimbursement requests must be submitted prior to leaving.

2. Approvers

- a. May provide approval only for expenses i) where incurred in the performance of University business, ii) are not wholly personal in nature, and iii) comply with this Policy.
- b. May provide approval only for claims that include all appropriate documentation (e.g., original itemized receipts).
- c. Must ensure that a prior approval has been granted wherever it is required in this policy.
- d. Must not approve their own expenses.
- e. When an Approver is absent for any reason, including vacation, the Approver can appoint an Acting Approver, to exercise the authority of the Approver, indicating the period during which it is effective (beginning and end date) and reason for the temporary absence. Appointments shall be created using the delegations function in Workday. Appointments must be the Approvers' Second in Command or of a person who holds a position above the Approver in the University organization chart.

3. A Claimant shall not request, nor shall an Approver authorize, an expense reimbursement if there is a conflict of interest situation, being one that would or could appear to interfere with rendering of an unbiased decision on the Claimant's request or that could appear to prevent the Claimant or Approver from acting in the University's best interest. In such cases the Claimant or Approver should take the proposed expense reimbursement to the Approver's supervisor for approval. If in doubt, the matter should be brought to the attention of General Counsel.
4. Claimants may seek a policy exception using the Policy Exemption Request Form. The University President and Vice-Presidents (following a written recommendation submitted by a Claimant and supported by a SAC Member) may approve a Policy exception, while maintaining compliance with this Policy and the collective agreement without establishing University Practice or extending University Policy in any other situation. Exceptions are to be considered on a case-by-case basis, without prejudice. Prior to the President or Vice-Presidents approving an exception they should consider whether the request is:
 - a. Able to stand up to scrutiny by the auditors and members of the public.
 - b. Explained and documented with the filed reimbursement claim.
 - c. The recipient acknowledges and accepts in writing any applicable tax treatment (e.g. taxable benefit assessment) against the recipient.
5. Should there be a situation where there is an overpayment to a Claimant, such overpayment will be considered to be owe to the University and must be repaid by the Claimant within six weeks after the overpayment has been identified and made known to the Claimant.
6. Claimants should expect reimbursement of approved and eligible expenses within six weeks of submitting a claim that includes all appropriate documentation as assessed by the Approver.
7. Expenses may be incurred in a currency other than Canadian dollars but prior to submitting a claim to Finance the payment must be converted to Canadian dollars under one of the following methods:

- a. actual foreign exchange may be claimed where the transaction is paid by credit card and the credit card statement indicates the cost in Canadian dollars, the transaction currency and the converted cost or exchange rate. In this case, the Claimant must submit a copy of the credit card statement as proof of the exchange rate claimed. The Claimant should redact any personal information (i.e., credit card number, home address, etc.) on the credit card statement.
 - b. actual foreign exchange may be claimed where the traveler paid for the expense claimed with funds that he/she converted, submits the receipt for the currency conversion showing the date, currency, amount and exchange rate. The date of the currency conversion must be within two months of purchase. The fee, if any, for conversion of the funds used to pay the expense is an eligible expense only to the extent that the fee relates to the funds used to pay the expense: this means that only the proportionate amount of the fee will be reimbursed if the fee relates to the conversion of a larger amount of currency than was used to pay the expense.
 - c. calculate the Canadian equivalent of travel expenses denominated in a foreign currency using one of the following Oanda websites: www.oanda.com/currency/classic-converter and www.oanda.com/currency/historical-rates. The websites provide for the conversion of most currencies by a specific date or range of dates. The Claimant may select the interbank rate up to 2%.
8. Claimants are not permitted to earn loyalty points on reimbursable expenses unless the points are accumulated for the benefit of the University.

Eligible and Ineligible Professional Expenses

To be reimbursed the eligible professional expenses identified herein must have been incurred for the benefit of the University. Expenses that are wholly personal in nature are not reimbursable.

9. Conference Registration

Attendance at conferences, seminars and training courses that relate to work responsibility or are intended to upgrade work related skills.

Examples of Eligible Expense	Examples of Ineligible
<ul style="list-style-type: none"> • Registration fees (can be submitted in advance of attendance provided that if the employee does not attend the conference and receives a refund, the expense is repaid immediately upon reimbursement.) 	<ul style="list-style-type: none"> • Conference activities that are considered optional (e.g. golfing) • Payment of registration fees for other individuals

10. Travel, meals, and hospitality

Travel and associated expenses related to attendance at meetings, conferences or other similar professional activities are reimbursable as provided under the University's Travel, Meal, and Hospitality Expense Policy.

11. Hosting

Hospitality expenditures where the primary purpose is to host external individuals where the event relates to conducting business of the University are reimbursable as provided under the University's Travel, Meal, and Hospitality Expense Policy.

12. Membership Dues

Payment of membership dues in learning societies and professional organizations directly related to the employee's discipline.

Examples of Eligible Expense	Examples of Ineligible
<ul style="list-style-type: none"> • Professional memberships • Professional liability fees • Dues 	<ul style="list-style-type: none"> • Social club memberships • Patent Fees (unless the Patent and related intellectual property is in the name of the University) • Recreational facilities • Faculty club memberships • Union organizations

13. Tuition

Tuition or other educational costs in a field related to the staff member's current or future responsibility with the University.

Examples of Eligible Expense	Examples of Ineligible Expense
<ul style="list-style-type: none">• Tuition fees leading to a degree, diploma or credit related to the Claimant's area of responsibility or future responsibility	<ul style="list-style-type: none">• Personal interest courses• General interest courses• Health/recreation facilities• Courses non-professional in nature

14. Books/Subscriptions

Associated costs of books, journals and written materials (including electronic materials) related to professional, teaching, research or administrative responsibilities. Proof of purchase for expenses must include the title of the publication.

Examples of Eligible Expense	Examples of Ineligible
<ul style="list-style-type: none">• Books as described above• Journals as described above• Magazines as described above• Manuscripts as described above• Subscriptions (including electronic versions) to any of the above	<ul style="list-style-type: none">• Travel guide books for personal use

15. Equipment/Storage

Equipment purchase/rental and repairs/maintenance of such equipment, where the use of the equipment is appropriate for the purpose of any professional teaching, research or administrative activity. The University retains ownership of all equipment.

Examples of Eligible Expense	Examples of Ineligible
<ul style="list-style-type: none"> • Computer (e.g. desktop, laptop) • Peripheral device (e.g. printer, scanner, keyboard, mouse) • Portable storage (e.g. CDs, DVDs, USB drive) • Software • Mobile devices (e.g. Cell phone, handheld computer) • Mobile device voice and data plans* • Purchase or rental of equipment 	<ul style="list-style-type: none"> • Items which would normally be provided by the University

* Voice and data plans of mobile devices will be reimbursed as follows:

- If the device is owned personally by an employee, it is reimbursed at 50% to a maximum of \$50.00 per month, in order to recompense the employee for use of the device for University business.
- If the device being used by an employee is in the name of the University, the mobile device and voice and data plan must be purchased through the Information Technology Services department and utilize the University's mobile device contracts in place. Reimbursement of any expenses incurred by the employee will be at 100% provided the mobile device is used primarily for University business (i.e. only occasionally and infrequently for personal use). If the device is used for personal use and the voice and data plan is exceeded, the additional cost must be reimbursed by the employee to the employee's PER account as soon as the additional cost comes to the attention of the employee. Failure to reimburse the PER account within one month of the additional cost coming to the attention of the employee will result in

the termination of the voice and data plan, or other actions as appropriate under the CA. Use of such devices is subject to the University Technology Policy.

16. Miscellaneous

This category covers necessary expenses related to the conduct of University business such as clothing for attendance at university convocation ceremonies, safety wear, office supplies and materials, lab supplies and materials, home internet use, etc.

Examples of Eligible Expense	Examples of Ineligible Expense
<ul style="list-style-type: none"> • Purchase or rental of academic robes (including cleaning costs) • Safety garments, footwear and other required safety devices used only in connection with University business • Rental of formal apparel (tuxedos and gowns) for events where the Claimant’s attendance is reasonable in the context of his/her University duties • Portfolio • Briefcase used exclusively for University business • Photocopying charges related to University business • Business cards • Office materials and supplies related only to University business • Home internet (portion of cost related to conducting University business up to a maximum of 50% of the basic cost of the home internet service), router • Membership processing fees in organizations related to University business • Lab materials and supplies for use in connection with University business 	<ul style="list-style-type: none"> • Home office furnishings • Office supplies for personal use • Gifts for others (except as outlined in the University Travel, Meal and Hospitality Expense Policy) • Legal fees • Purchase of formal apparel (tuxedos and gowns) • Gift cards • Interest charges on corporate or personal credit cards

DEFINITIONS

Definitions

(a)) In this Policy,

“Approver” means Immediate Supervisor (i.e. Dean) or an individual who holds a position above the Immediate Supervisor in the University organization chart or an individual to which the Immediate Supervisor delegates (i.e. Associate Deans or Faculty Finance Manager). If a Policy exception is requested, this would be the University President or a Vice-President.

“Claimant” means anyone making a claim under the terms of this Policy.

“Commitment” means any verbal commitment, written or oral, or undertaking which could have the effect, if implemented or acted upon, of legally binding the University.

“Document” or **“Documents”** means any written instrument whether on paper or in electronic form including any contract, agreement, deed, purchase order, memorandum, letter of intent, application, release, waiver or acknowledgement which, when executed, will have or is intended to have the effect of causing the University to be bound in a legally enforceable relationship with any other person but shall not include:

- (i) any cheques, bank drafts, orders for payment of money, promissory notes, acceptances, bills of exchange, debentures and any similar instruments; and
- (ii) correspondence, whether by letter or in electronic form, intended to convey information or clarify a position on a matter, but not intended to create a contract or agreement or Commitment between the University and any other person, whether or not a legally enforceable right or remedy is created thereby.

“Eligible expenses” refers to expenses that are reimbursable under this policy subject to approval by an Approver.

“Execute” means to complete the formalities intended to give effect to a Document and may include any one or more of the following formalities as may be required in the circumstances:

- (i) signing the Document;
- (ii) causing the seal of the University to be affixed to the Document; and
- (iii) causing delivery of the Document to be made to the other parties thereto.

"Immediate Supervisor" means an individual to whom the Claimant reports.

"Including" and **"includes"** when used herein means "including without limitation" and "includes without limitation".

"Ineligible expenses" refers to expenses that are not reimbursable. In addition to ineligible expenses specifically identified in this Policy, the usage of a PER account is also subject to ineligible expenses identified in the University's Travel, Meal, and Hospitality Expense Policy and the Ineligible Expense Policy.

"Itemized receipt" means document identifying the vendor with the date and amount of each expense item paid by the claimant. Itemized receipts can be in paper, electronic, or scanned format

"Policy" means this policy dealing with Professional Expenses Reimbursement Account.

"Second in Command" means the person that holds the position of the Immediate Supervisor when the Immediate Supervisor is absent.

"University" means Brock University.

(b) Schedule "A" - **"Ineligible Expenses"** attached hereto forms part of this Policy. It can be adjusted/amended between Policy review dates by Financial Services with the written approval of the President and Vice-President, Finance and Administration. Any adjustment/amendment will become effective immediately.

**COMPLIANCE
AND REPORTING**

The Senior Administrative Council (“SAC”) Member of each unit is responsible for maintaining compliance with the Policy.

Approvers have a duty to report clear violations of the Policy to their Supervising SAC member.

Policy owner:	Vice-President, Administration
Authorized by:	Board of Trustees, Financial Planning and Investment Committee
Accepted by:	Senior Administrative Council
Effective date:	March 2022
Next review:	March 2024
Revision history:	June 2015, June 2018, March 2022
Related documents:	All Board approved policies. Policies referenced in this Policy include: <ul style="list-style-type: none">• University Travel, Meal and Hospitality Expense Policy• University Technology Policy

Schedule A - Ineligible Expenses

Identified ineligible expenses are identified below (some partial exceptions and/or exemptions may be applicable and are as stated):

Ineligible Expense
Any expenditure for wholly personal purposes
Costs of another individual (e.g. family member)
Expenditures already or to be reimbursed from another organization or source
Conference and seminar activities that are considered optional and not included in the conference or seminar pricing (e.g. golfing)
Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs.
Decorations for non-public spaces (e.g. offices) such as framed art and plants
Home installation costs (e.g. home internet services)
Home service costs (e.g. phone/fax, cable, satellite)
Interest charges for late payment
Passport fees
Items lost or stolen at the University or while on University business
Tickets and fines (e.g. traffic & parking violations)
Personal mobile devices (e.g. cell phones) except as allowed in the Professional Expense Reimbursement Account Policy and the Staff Mobile Devices Policy
Personal phone calls, voice or data usage. In the event incremental costs are incurred, these costs must be reimbursed to the same expense account the original costs were expensed within one month of the additional costs coming to the attention of the employee
University parking permits
Season tickets to cultural or sporting events
Clothing allowance not related to health and safety or special job requirements
Access to private health clinics - medical services outside those provided by the provincial health care system or by the University's group insured benefit plans.
Professional advisory services for personal matters, such as tax or estate planning.
Reimbursement of meal and hospitality expenses for consultants and other contractors.
Hazardous materials and Chemicals (unless approved by "Science Stores")
Radioactive materials (unless approved by "Environmental Health and Safety")
Alcohol, except as allowed in the Travel, Meal and Hospitality Expense Policy
Gifts, except as allowed in the Travel, Meal and Hospitality Expense Policy
Home internet, except as allowed in the Professional Expense Reimbursement Account Policy
Rental or purchase of formal wear (e.g. tuxedos and gowns), except as allowed in the Professional Expense Reimbursement Account Policy
Donations to charitable organizations and political parties (unless approved by the President or a Vice-President)
Holiday events and parties (unless approved by the President or a Vice-President)
Life events and parties (e.g. birthdays, weddings, births, bereavements, except as allowed in collective agreements or Human Resource policies and procedures, and illness) and awards of service or performance related rewards, except as provided for through Human Resources or approved by the President or a Vice President.
University tickets to events or dinners (e.g. Brock socials, reunions, galas, fundraisers) where the President or a Supervising VP has not specifically requested a claimants attendance with specific notification that their event or dinner ticket will be paid.