

 <b>BRANDON UNIVERSITY</b>	<b>Presidential Expense Claims Policy</b>	<b>First Approved:</b> <i>September 25, 2021</i>
		<b>Updated:</b>
<b>Board of Governors Policy</b>	<b>Approved by</b> <i>Board of Governors</i> <b>Administered by</b> <i>Board Secretariat</i>	<b>Reviewed:</b>

### 1. Preamble

Brandon University has a responsibility to ensure that funds entrusted to it are managed responsibly and subject to appropriate control procedures.

The President will be reimbursed by the University for all reasonable travel, hospitality, communications and other business expenses actually and properly incurred in the performance of their duties.

This Policy reflects the University's commitment to responsible oversight and prudent stewardship of public funds including as it relates to Presidential Expenses.

### 2. Purpose

The President has a unique role within Brandon University that includes an enhanced responsibility to develop and sustain positive and productive relationships with a variety of leaders, partners, organizations and sectors.

This Policy outlines the principles adopted by Brandon University for approving, reimbursing and reporting on expenditures incurred by the President.

### 3. Definitions

- a) "Travel and Business Expense Policy" refers to Brandon University's Travel and Business Expense Policy, as may be amended from time to time.
- b) "Presidential Expenses" means any travel, hospitality and communications or other business expenditures incurred on University business by, or reimbursed to, the University President. Presidential Expenses do not include Internal Business Expenses related to meetings or functions organized or initiated outside of the Office of the President (for example attendance at Board of Governors meetings or events, or University-wide events, among others) or Corporate Costs.

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- c) “Internal Business Expenses” means business expenses that relate primarily to members of the University community including students, staff, faculty and members of governing or advisory boards. For example, expenses related to a staff retreat or working lunch.
- d) “External Business Expenses” means business expenses, including Hospitality, that relate primarily to interactions with people outside of the University. For example, a dinner with a donor, prospective employee, community partner or the like.
- e) “Corporate Costs” means general administration costs relating to the administration of the University including planning, organizing, directing and controlling the University including institutional expenses of the Office of the President.
- f) “Travel Expenses” mean expenditures incurred by the President to travel on University business occurring off of the University’s campus.
- g) “Communications” means expenses incurred by the President related to telecommunications, for example the cost of overage charges for business related calls or upgrades for an existing telecommunications device.
- h) “Hospitality” means the provision of food and beverages, social or recreational activities, events and functions and gifts in support of the educational, research or service activities of the University. Hospitality normally involves:
  - i. the hosting of an external individual or group (e.g. prospective faculty, staff or student, community or academic partner, benefactor, etc.). Spouses/partners of University employees are normally **not** considered external guests; or
  - ii. employee-only activities such as work meetings or social functions.

#### **4. Principles for Reimbursement of Presidential Expenses**

- 4.1 In incurring expenses and seeking reimbursement, the President will follow the guidelines applicable to all employees of the University, as set out in the Travel and Business Expense Policy, as may be amended from time to time. In the event that there are unusual circumstances where the President reasonably determines that the Travel and Business Expense Policy is not applicable or should not be applied, the President shall seek pre-approval of such Presidential Expenses from the Board Chair in accordance with the Procedures.
- 4.2 Only expenditures incurred on behalf of Brandon University business are reimbursable as a Presidential Expense.

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- 4.3 The President is responsible for ensuring that their expense claims are accurate, documented and in accordance with this Policy and associated Procedures.
- 4.4 Expenses must be time and cost effective relative to available alternatives and expected benefits.
- 4.5 Where a Presidential Expense involves one or more additional University employees and a joint expense is incurred, the most senior University employee must claim the expense, meaning that the President shall incur and claim the expense. The President and employee(s) should each incur and claim their own expenses whenever possible.

## **5. Approvals**

- 5.1 Presidential Expenses will be approved by the Board Chair. All University expenditures considered to be Presidential Expenses, no matter how incurred or paid, require approval by the Board Chair in accordance with the Procedures.
- 5.2 The Board's Audit and Risk Committee will approve associated Procedures for this Policy.
- 5.3 Internal Business Expenses and Corporate Costs that are excluded from the meaning of Presidential Expenses are authorized through University policies and procedures and shall not require approval as Presidential Expenses.

## **6. Reporting**

- 6.1 The President will submit an annual report of the Presidential Expenses to the Audit and Risk Committee in accordance with any Guidelines or Procedures that may be created from time to time.
- 6.2 The Report shall not include Corporate Costs and shall not include Internal Business Expenses not included in the meaning of a Presidential Expenses.
- 6.3 Presidential Expenses will be disclosed in a report available to the public on the University website. The format of the report will be approved by the Audit and Risk Committee.

## **7. Review**

- 7.1 This Policy will be reviewed and updated as required by the Board every five (5) years.

**Related Policies:** Travel and Business Expense Policy

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## APPENDIX A: Presidential Expense Procedures

### 1. Authority

- 1.1. The Brandon University Board of Governors has issued the Presidential Expenses Policy and directed the Board's Audit and Risk Committee to establish the following procedures.

### 2. Purpose

- 2.1. Brandon University is committed to transparency, oversight, and responsible stewardship of public funds. These Procedures establish the mechanism whereby the University President shall incur and seek reimbursement of their expenses.

### 3. Definitions

- 3.1. The following definitions will apply to this Procedure:

- a) "Travel and Business Expense Policy" refers to Brandon University's Travel and Business Expense Policy, as may be amended from time to time.
- b) "Presidential Expenses" means any travel, hospitality and communications or other business expenditures incurred on University business by, or reimbursed to, the University President. Presidential Expenses do not include Internal Business Expenses related to meetings or functions organized or initiated outside of the Office of the President (for example attendance at Board of Governors meetings or events, or University-wide events, among others) or Corporate Costs.
- c) "Internal Business Expenses" means business expenses that relate primarily to members of the University community including students, staff, faculty and members of governing or advisory boards. For example, expenses related to a staff retreat or working lunch.
- d) "External Business Expenses" means business expenses, including Hospitality, that relate primarily to interactions with people outside of the University. For example, a dinner with a donor, prospective employee, community partner or the like.
- e) "Corporate Costs" means general administration costs relating to the administration of the University including planning, organizing, directing and controlling the University including institutional expenses of the Office of the President.
- f) "Travel Expenses" mean expenditures incurred by the President to travel on University business occurring off of the University's campus.

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- g) “Communications” means expenses incurred by the President related to telecommunications, for example the cost of overage charges for business related calls or upgrades for an existing telecommunications device.
- h) “Hospitality” means the provision of food and beverages, social or recreational activities, events and functions and gifts in support of the educational, research or service activities of the University. Hospitality normally involves:
  - i. the hosting of an external individual or group (e.g. prospective faculty, staff or student, community or academic partner, benefactor, etc.). Spouses/partners of University employees are normally **not** considered external guests; or
  - ii. employee-only activities such as work meetings or social functions.

#### **4. Reimbursable Expenses**

- 4.1. Generally, the President shall incur expenses following the guidelines and expectations as outlined in the Travel and Business Expense Policy.
- 4.2. The President shall be entitled seek reimbursement of expenses considered reimbursable expenses described in Travel and Business Expense Policy subject to submitting the appropriate documentation as required by this Procedure.
- 4.3. Expenses that do not require pre-approval under the Travel and Business Expense Policy, shall not require pre-approval for the President. Expenses that do require pre-approval pursuant to Travel and Business Expense Policy shall require pre-approval for the President.
- 4.4. In the event that the President determines that it is necessary for business reasons to incur an expense that is an anticipated exception to or is not addressed in the Travel or Business Expense Policy or to the Presidential Expenses Policy and this Procedure, the President shall obtain pre-approval wherever possible. If it is not possible to seek preapproval, the President shall document the reasons for the exception and justify the expense in writing to the Board Chair.

#### **5. Approval Process**

- 5.1. Approval or pre-approval under this Policy and Procedure shall be given by the Chair of the Board of Governors, or, in the Chair’s absence or conflict of interest, by the Board Vice-Chair.

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5.2. The President must request reimbursement of Presidential Expenses by submitting the required documentation as set out in this Procedure. The President is responsible for timely submission of their expenses and shall request reimbursement within six (6) months of incurring a Presidential Expense. Reimbursement requested more than six (6) months past the date incurred may not be approved.

5.3. Any corporate credit cards issued to the President will only be used for University business purposes. No personal charges may be paid by using a corporate card and the use of a corporate credit card for personal expenses will not be reimbursed.

## **6. Compliance with the Travel and Business Expense Policy**

6.1. Subject to the exceptions or additional requirements outlined in the Presidential Expenses Policy and this Procedure, the President shall follow the Guidelines established for the various expense categories established in the Travel and Business Expense Policy, including without limitation as it relates to:

- a) Transportation;
- b) Accommodation;
- c) Meals;
- d) Travel Advances;
- e) Insurance;
- f) Parking;
- g) Fines;
- h) Cancellation Fees;
- i) Conference Expenses;
- j) Telephone Calls;
- k) Laundry;
- l) Emoluments; and
- m) Tips, Gratuities and Other Small Incidentals.

## **7. Additional Presidential Expenses Guidelines**

### Professional Development

7.1. The President is required to obtain pre-authorization by the Board Chair prior to incurring professional development tuition, fees and related travel expenses.

### Expenses Reimbursed by External Organization

7.2. The University will not reimburse Presidential Expenses that are reimbursed by an external organization. In the event that the President is reimbursed by an external organization for an expense subsequent to being reimbursed by the University, the President must refund the University within ten (10) days of receipt.

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### Travel Upgrades

7.3. The University will not pay or reimburse any additional expenses for upgrading any travel option unless such upgraded option provides efficiencies or is required to accommodate a disability. The President may accept complimentary upgrades.

### Rental Vehicles

7.4. The President may use a rental vehicle instead of their personal vehicle for business travel beyond the City of Brandon and shall make use of rental vehicles in a manner consistent with the Travel and Business Expense Policy, as may be in effect from time to time.

### Parking Fees

7.5. Parking fees when travelling on University business are reimbursable. Parking and traffic fines are not reimbursable.

### Tolls

7.6. Bridge and highway tolls are reimbursable Presidential Expenses. Ferry fares are reimbursable for a single vehicle. If the fare is per person and there are others in the vehicle, personal guests of the President are not reimbursable.

### Trip Cancellation Charges / Change Fees

7.7. Reimbursement to the President for trip cancellation charges and itinerary change fees for business purposes or in exceptional circumstances requires an explanation for the change on the expense claim form/process and is at the discretion of the Board Chair.

7.8. Charges related to failure to cancel a reservation are not reimbursable.

7.9. If travel is cancelled for which expenses have already been reimbursed to the President or paid by the University directly, the expense refunded to the President by a vendor must be returned to the University within ten (10) days of receipt.

### Gratuities

7.10. Gratuities for taxis are reimbursable to a maximum of 15% of the total post tax fare if included on the receipt.

7.11. Gratuities for meals are reimbursable to a maximum of 15% of the total post tax bill, or in the amount of a non-discretionary gratuity automatically added by the service establishment, if included on the receipt.

7.12. Travel-related gratuities for such items as hotel housekeeping and porters, and airport skycaps are not reimbursable. The daily incidentals per diem set out in the Travel and Business Expense Policy may be claimed to cover such expenses.

## **8. Business Meals And Hospitality Expenses**

8.1. The President's business meals, whether held on or off campus, with one or more external individuals are reimbursable in accordance with this Policy as an External Presidential Expense.

8.2. Claims for business meals must itemize the purpose of the meeting and the names, titles and organization of all guests.

8.3. The University will reimburse reasonable expenses for purchasing alcohol at a Business Meal or where the President is providing hospitality. The President will use good judgement in exercising their discretion when purchasing alcohol and will provide a written explanation where requested by the Board Chair. Any Policy adopted by the University related to the purchase and consumption of alcohol for University employees generally do not apply to Presidential Expenses.

8.4. The number of University representatives at a business meal with the President should be reasonable and appropriate to the occasion with only those involved in the business purpose attending.

## **9. Documentation**

9.1. The President will comply with the Documentation requirements outlined in the Travel and Business Expense Policy.

9.2. Where expenses are incurred in a foreign currency, reasonable documentation must be submitted to support the foreign exchange rate in effect when the expenses were incurred.

9.3. The business-related purpose must be described for all expenses listed on an Expense Claim Form. Additional explanations may be required by the Board Chair, in which case, the President shall provide such written explanation.

9.4. Presidential Expense claims that relate to Conferences must attach a Conference Agenda.

## **10. Reporting**

10.1. The University shall create and publicly disclose a quarterly report setting out Presidential Expenses. The Report shall include the date, nature and purpose of the expense incurred.

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