

Federation of New Brunswick Faculty Associations

Reimbursement, Monetary Contribution and Gift Policy

As revised May 9, 2024

1. General principles

In general, the treasurer and members dealing with expenses should be mindful of the FNBFA's responsibilities to its members and the Federation. The Federation has limited resources. Whenever possible, choices should be made in order to minimize expenses. Moreover, the Federation's money should be spent in socially and environmentally responsible ways, i.e. carpooling, sharing of accommodations, and other money saving options should be chosen when convenient; by the same token, patronizing union and labour-friendly or cooperative service providers is to be encouraged. Conversely, exploitative corporations (especially those involved in labour disputes) should be avoided. Members should not, for example, cross picket lines while traveling on FNBFA business.

At the same time, regular attendance at conferences, workshops and solidarity events are essential to the successful and professional functioning of the Federation. Members are therefore to be encouraged to attend such events whenever feasible. Nor should members be unduly inconvenienced by such attendance. It is therefore the policy of FNBFA to err on the side of generosity when funding travel, and to accept its members' judgment in all but the most problematic cases when deciding whether an expense is reasonable or not.

2. Signing authorities on behalf of the Federation

With the exception of those mentioned in the paragraph below, any cheque in excess of \$3,000 must be signed by the president and the treasurer, notwithstanding the availability of other duly appointed signing authority except when the cheque directly affects the president.

The treasurer may use any authorized co-signer to make payments for Income Tax, Canada Pension Plan, Employment Canada, Canada Revenue Agency, fringe benefits and pension plan contributions, rent, utilities, and janitorial services.

Cheques for the disbursement of the Semeluk Scholarship Trust Fund shall be signed by the authorized signing officers for that fund.

3. Definition of “being on FNBFA business”.

“Being on FNBFA business” is defined as spending time more-or-less fully engaged on behalf of the Federation’s interests in ways that inconvenience a member’s regular work and/or life activities. This includes, for example, time spent in transit (travel). At the treasurer’s discretion, a member who spends extra days engaged in such travel may be reimbursed if it can be shown (in an explanatory cover letter) that the extra days were necessary or that they actually saved FNBFA money in the long run.

For example, in some cases, significant sums of money can be saved on a plane ticket by leaving a day early or staying over an extra day. If the total expenses to the Federation for hotel accommodation, *per diem* and any other covered expenses on that extra day can be shown to total less than the amount saved by taking a later flight, then the treasurer may reimburse the member for the travel expenses incurred. A member might also choose, for financial or personal reasons, to drive to a conference instead of taking a plane, even though this might mean extra expense in terms of hotel accommodation and *per diem*. Such cases can be considered on an *ad hoc* basis.

4. President’s compensation

4.1 The President of the FNBFA shall be entitled to up to nine credit hours of course release time or the equivalent.

4.2 In the case of course release time, the FNBFA shall pay a university invoice for the President’s course release(s) which stipulates the amount of the release time. If any fees over and above the amount are included on the university invoice the details need to be provided by the university.

4.3 As per 4.1, the President may choose compensation equivalent to course release time, e.g. childcare expenses.

4.4 In the case of equivalent compensation, e.g. childcare expenses, the President shall submit an FNBFA expense claim report each month, documenting all expenses associated with this equivalent case which were incurred while carrying out the business of FNBFA.

4.5 The Executive Committee approval is necessary in each case and such approval shall be subject only to the principles stated hereinafter. In the event of a dispute between the President and the Executive Committee, the Board of Directors shall decide the issue at its fall meeting of that year.

5. Expense claims: Mileage, meal and *per diem*

FNBFA Board and Executive Committee members' charges for meals and mileage shall be made at the *per diem* rate set by the Canadian Association of University Teachers (CAUT). The CAUT itemized rates shall appear on the Federation's claim form and shall be updated on that form as required by the amendment of such rates by the CAUT.

If more than one person is covered by an expense submission the other person(s) must be named and the associated charges must be listed; those not paying for their meals shall not claim any reimbursement. Meals shared with persons who are being lobbied are exempt from the maximum *per diem* rate (while frugality is still expected).

With the exception of the routine payments of items mentioned in this policy, any expenditure over \$1,000 must be approved by the Executive Committee.

Travel advances for FNBFA sponsored events will not exceed the estimated travel and accommodation cost and will not be issued more than one month prior to the event.

There normally shall be no reimbursement for meal and accommodation expenses incurred the day prior to an FNBFA sponsored event which is set to begin after 12:00 P.M. (noon).

Reimbursement cheques shall not be issued on the premises of an FNBFA sponsored event. Reimbursement cheques will be issued as soon as possible following the reception of a proper claim form, duly completed, accompanied by all required expense receipts and detailed mileage.

When members share rides, only the longest distance is repayable to the owner/renter of the vehicle.

6. FNBFA reimbursement form and original receipts

Everyone making a claim must fill out an officially approved FNBFA claim form, attach all original receipts (along with an explanatory cover letter if necessary) and turn it in to the FNBFA treasurer for approval. The treasurer shall write the cheque number along with the date the cheque was issued on the claim form and file it in the appropriate location.

Proper receipts showing a breakdown of items and the HST thereof must be submitted with the claim for every expense. Copies of credit card statements (including the FNBFA credit card) are not acceptable to support claims as they do not show a breakdown of the HST per item purchased. The same applies to cash transactions.

Exceptions to the set *per diem* reimbursement amounts will be at the discretion of the Executive Committee with regards to FNBFA events where the whole Executive and/or Board is/are invited to that meal. Members lodging with relatives or friends while on FNBFA business can reimburse the latter at the rate of \$50.00 per night; that same amount can then be claimed to the FNBFA by the members.

Acceptable costs covered by FNBFA include: the member's preferred means of travel; reasonable hotel accommodation (the regular conference hotel in most cases, or a hotel of similar or lesser cost at the discretion of the member); conference fees; conference-related social events (including concerts or speakers, but not including meals or cocktails which should be covered by the *per diem*); meals (normally covered by the *per diem*); taxi or other ground transit as needed to move between hotel, transit centre, and event venues (including tips if these can be documented); reasonable telephone and/or internet communications. If the latter are necessary to conduct FNBFA business (this is especially important for the president), they shall always be fully reimbursed. Furthermore, FNBFA recognizes that personal communication (family or otherwise) carried out while on FNBFA business is a legitimate expense which would not be incurred if the member had not traveled. Any such expenses that can be reasonably documented (including hotel internet service) shall therefore be reimbursed. As a general guideline, such expenses should normally be no more than \$20 per day. In case of exception or confusion, the expense should be explained in a cover letter, kept on file with the original claim documentation.

Family members or others not specifically engaged in FNBFA business may travel with the member, at their own expense. Shared accommodations in such cases may be fully covered by the FNBFA; extra expense thus incurred should not be claimed. However, it is recognized by FNBFA that some members must travel with dependents; in such cases a cover letter may be submitted to explain any reasonable extra costs incurred and these should normally be reimbursed (for example, a parent traveling with a small child who might require additional considerations in terms of accommodation, food, and the assistance of another child-care provider, whether a traveling family member or a paid on-site babysitter).

7. Monetary contributions and gifts

The Federation welcomes applications from its member organizations and others for monetary contributions to events such as conferences, symposiums, and guest speakers when they relate to post-secondary education issues generally and to university faculty issues in particular.

In order to promote solidarity, the Federation also welcomes requests for donations from New Brunswick non-profit organizations in need of attaining objectives compatible with the interests and values of the FNBFA and that are not inconsistent with its objectives as outlined in article 3.1¹ of the FNBFA By-laws. It is therefore agreed that the FNBFA may make donations consistent with this policy.

Each year, the annual budget shall include a total amount for donations, which may vary from year to year, but shall not exceed \$1,500 in each fiscal year.

The Federation's Executive Committee examines the requests and decides whether to donate and how much to donate but no more than \$500 for any individual request.

Past decisions for a requested donation from the Federation may be relied upon to guide the Executive Committee in its deliberations on a request for a donation but there shall be no binding precedent.

The list of donations is appended to the annual financial statements provided to Board members at the Annual General Meeting.

Because individual member associations already donate to CAUT member associations' strike campaigns and the Federation's budget for donations is limited, a separate budget line item is included in the annual budget for the Federation for a one-time financial support contribution to member associations in the amount of \$1,000 each in the event of a strike and/or lock-out.

The Federation will, from time to time, purchase gifts to mark such occasions as a birth, marriage, funeral and convalescence, when pertaining to present or past members of the FNBFA Board or Executive Committee members.

Such monetary contributions and gifts shall be conditional to the fact that the FNBFA's approved annual budget includes an amount of money specifically dedicated to that purpose. It is understood that there may not be any money available for gifts or donations on any given year. The final decision with regards to donations and gifts rests with the Executive Committee.

¹ *The objectives of the Federation are to represent the interests of professors, contract academic staff, librarians, and researchers at six campuses of the province's four public universities. It advocates for the advancement of their profession, the protection of the institutional autonomy of universities and academic freedom and aims to improve the quality of post-secondary education and research in the province.*

8. Potential disputes and conflicts of interest.

In cases where there may be confusion or conflict over the reasonableness or legitimacy of a travel expense claim made by a member after conducting FNBFA business, the claimant should submit an explanatory cover letter along with the reimbursement form and original receipt(s). Final decisions in such cases normally rest with the treasurer, in consultation with the Federation's president and the member. If the claimant disagrees with the treasurer and president's decision, the claimant can appeal that decision to the Executive Committee; the decision of the Executive Committee is final. In the event that the claimant involved is the FNBFA's treasurer, or if there is any other potential perception of conflict of interest, then the explanatory letter and all other relevant documentation should generally be reviewed by the Executive Committee for approval; the decision of the Executive Committee is final.

9. Responsibilities of the FNBFA for keeping financial records

9.1 According to the Canada Revenue Agency, Financial Records need to be kept for seven years, three of which must be available at the office. The remaining may be archived.

9.2 A paper copy of the Financial Statements and corporate T2 information return will be kept indefinitely as will an on-site backup of electronic accounting records (year-to-date or YTD general ledger transactions).