



Policy

POLICY TITLE: Accountable Professional Expense Accounts
RESPONSIBILITY: Finance and Operations
APPROVED BY: Board of Governors
APPROVED DATE: November 25, 2023
LAST REVIEWED: NEW

Introduction

This policy provides a coordinated approach for the distribution, use, and management of Accountable Professional Expense Accounts (APEAs).

Employees who are members of the Administrative, Professional and Technical (APT) or members of the University of Regina Faculty Association (URFA) bargaining unit receive an APEA.

Associate Deans are entitled to an accountable Professional Expense Account as a result of their appointment or because of their employment contract. These funds are allocated each fiscal year beginning April 1 and ending March 31.

Definitions:

Senior Leadership: refers to the President, Vice-Presidents, Associate Deans, and Administrative Directors

President refers to the president of the First Nations University of Canada or his/her designate.

Vice-President refers to any of the vice-presidents of the university or his/her designates.

University refers to the First Nations University of Canada.

Fiscal Year is defined as the period April 1 to March 31.

Purpose

FNUniv recognizes that URFA and APT, employees are often required to incur expenses associated with the performance of their roles at the University and so has established an Accountable Professional Expense Fund for this purpose. 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.

Scope

This policy applies to

- Employees who are eligible to receive an APEA through employment contracts or collective bargaining agreements. The entitlements are awarded based on the employment agreements for each group of FNUniv employee: Administrative, Professional and Technical (APT) or University of Regina Faculty Association (URFA).
- CUPE employees are not entitled to APEA funds.

This policy also applies to those individuals who approve expenditures charged to an APEA fund which are consistent with other FNUniv policies and operation procedures.

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.

Policy Statements

The policy states the following:

1. All applicable employees are eligible.
2. Expenditures may be charged against the Accountable Professional Expense Account if the following general conditions are met:
 - Expenditures must be incurred in the performance of professional, teaching or research activities at the FNUniv.
 - Expenditures must be for valid university business purposes and are to benefit the FNUniv.
 - Expenditures must be approved as per the FNUniv policies and appropriate procedures.
 - If an individual terminates their employment with the university, any unspent balance is returned to the original funding source, unless the applicable collective agreement states otherwise.

Use of APEA Funds

APEA funds are to be used for expenditures related to the pursuit of:

- Teaching
- Research
- Professional activities, or
- General University activities such as attending conferences and seminars, professional membership fees, consumables, furniture, equipment, etc.

Expenses Allowed

- membership fees in professional bodies where they clearly relate to the employee's teaching, research, professional or general University activities.
- books related to the employee's teaching, research, or professional activities.
 - the titles purchased must be listed or written on the receipt.
 - the University retains ownership of all goods purchased with an APEA, and may be used at the employee's discretion while in the employ of the University.
- professional travel related expenses.
- office furniture and equipment (including computer systems as outlined below)

- printers (and related consumables, repairs, maintenance, parts, accessories) for home use only.
- communications charges (limitations outlined below)

Communications Charges

- Charges for services such as internet, cell phones etc. are allowable expenses to the extent that they were incurred for business purposes. Charges for personal use are not allowable.
- Original receipts are attached to a reimbursement claim form and submitted to Finance department or reimbursement.
- Claims should not be submitted more frequently than four times per year.

Office Furniture and Equipment

- Equipment or furniture purchased with APEA funds remains the property of the University, even if the employee contributed personal money towards the purchase.
- It is strongly recommended that computer equipment be purchased in accordance with University purchasing policy.

Expenses Not Allowed.

Expenses that may result in a taxable benefit to the employee are not allowable, as they would jeopardize the APEA program at the University by violating Canada Revenue Agency regulations.

NOTE: These are not allowable from any University funds.

Some examples are:

- tuition fees for personal interest courses
- tuition fees for someone other than the employee - this could include undergraduate or graduate students as well as visiting scholars.
- books for personal interest courses or courses taken by family members.
- clothing for personal wear (excluding items required by Occupational Health & Safety)
- parking on campus for yourself or for others visiting in a non-work-related capacity.
- transportation costs of getting to and from work (gas, bus, etc.)
- printers (and related consumables, repairs, maintenance, parts, accessories) to be used on campus.
- tickets to a fundraising event held by a political party.
- donations made to organizations outside the University.
- gift certificates for faculty or staff since such items are taxable benefits according to the rules of the Canada Revenue Agency ([CRA](#)) as identified on the web at:
 - [CRA – Rules for gifts and awards](#)
 - [CRA – Gifts and awards outside our policy](#)

Income Tax Implications

- Expenses paid from an employee's APEA account are not allowable as a deduction on the employee's personal tax return.
- It is the employee's responsibility to ensure that all requirements of income tax legislation are met.
- In signing a claim for reimbursement, the employee is agreeing that the University will not incur any tax liability and that the employee will pay any tax that may be assessed.

Eligibility

Special circumstances which either entitle employees to APEA amounts or disallow them from receiving an entitlement are as follows:

- **Employees on Leave**
Employees on maternity leave, administrative leave, short-term disability, and sabbatical receive their entire APEA entitlement for the period that they are on leave. Employees on unpaid leave or long-term disability are not entitled to new APEA amounts while on leave but keep the balance currently in their account.
- **FNUUniv Employees on Secondment to Other Institutions**
Employees seconded to another institution continue to receive benefits pursuant to the relevant employment agreement, including APEA entitlements.
- **Employees of Other Institutions on Secondment to the FNUUniv**
Individuals who have been seconded to the University from other institutions are not entitled to receive an APEA, as those individuals receive their compensation and benefit packages from their employer institutions.
- **Sessional Academic Staff Members**
Sessional Academic Staff Members are not entitled to an APEA. However, they are entitled to receive reimbursement of pre-approved work-related expenses from their academic unit in accordance with the Sessional Academic Staff Members Collective Agreement - Appendix A – Compensation; 4. Professional Development; 4.1

APEA Carry Forward

APEA account holders may carry forward unspent funds to the extent that their annual budget, plus carry forward budget, does not exceed the allowable amount carried forward as outlined in the collective bargaining agreement.

The University ensures the annual APEA carry forward amount is supported by a carry forward pool of money to eliminate the risks to the General Operating Fund financial position should large amounts of APEA carry forward be spent in one fiscal year.

APEA Effective Date

The APEA accounts will begin to accrue each fiscal year.

Consequences for Noncompliance

If an APEA account is overspent, the account holder may be required to personally repay the University. Employees in noncompliance may be subject to disciplinary action.