

Ineligible Expense List

This list of ineligible expenses is not intended to be all-inclusive. Unless expenses are specifically disallowed by Policy and/or by the Broader Public Sector Directives, exceptions considered require approval by a Dean, Associate Vice President, Vice President or the President.

General:

- Any expenditure for personal purposes. This would include (but not limited to) supplies, photocopying, long distance calls, charges for personal cell phones and PDAs (Personal Digital Assistants) (e.g. BlackBerry, iPhone), courier & postal services.
- Personal gifts (e.g. flowers, chocolates, books, cards, food baskets, alcohol) to faculty and/or staff.
- Expenses reimbursed by another institute, university or organization (may only recover 100% of the expense).
- Donations to charitable organizations or political parties/fundraisers (unless approved by the President).
- Decorations for non-public spaces (e.g. Offices) such as framed art and plants.
- University parking permits.
- Tips should be kept at or below 20%.

Travel Related:

- Additional airline costs, such as movies or alcohol, while on the plane.
- Movies or fitness club or other personal items while in a hotel.
- Sight-seeing trips that are not part of packaged conference itinerary.
- Surcharges and expenses related to spouses or any individual who is not on University business (i.e. whose presence is not requested by the University) and accompanies, meets, joins the University employee.
- Personal cost of accommodation, meals etc... when an individual combines personal and business travel (e.g. combining personal vacation with a professional conference).
- Items lost or stolen in transit.
- Passport fees.
- Flight cancellation insurance for travel cost < \$500.
- Medical insurance for out of town travel, where employee has benefits under the University.

Fines & Penalties:

- Tickets and fines for traffic & parking violations.
- Interest charges and late charges/penalties levied on professional fees, dues, exams or associations.
- Service charges, interest charges, or annual fees associated with personal credit cards. It is the responsibility of the claimant to file expense forms on a timely basis to avoid these charges.

Off-Site Communication:

- Installation costs associated with home internet services.
- Monthly home service costs for the use of phone/fax, cable, satellite or other methods of home services.
- Acquisition cost of mobile devices including accessories that are acquired personally and not through the University.

Meals, Entertainment & Social:

- Expenses for personal entertainment or recreational purposes.
- Holiday (i.e. Christmas) lunches/dinners for faculty and staff are kept to a reasonable level and should not exceed on average \$50/person (including food and beverage costs).
- Beverages (coffee, tea, fruit juices, soft drinks) and refreshments for the general personal or purely social use by faculty, staff and students (this does not include seminars, meetings or special approved events).
- Meals or ticket costs to social or private departmental events (e.g. seasonal, retirement, departure parties) involving "University only" employees (and/or spouses) where attendance is not a requirement of University business. Reasonable exceptions would require Dean, Associate Vice President, Vice President or President approval.
- Dinner or event tickets for all staff, faculty and guests to Brock social, gala or other special events whose presence is not required by virtue of position within the University or a demonstrated business purpose.
- To avoid duplication of effort, contact with the offices of the President or Vice-Presidents is required prior to the purchase of corporate table tickets for an external organization fundraising/sponsor.
- Excessive and unreasonable food and alcohol consumption.
- Alcoholic beverage costs for all research funding agency grants.
- Rental of formal wear (tuxedos and gowns) regardless of the event.

Employee Personal Celebrations/Bereavement:

- When there is a reason to share happiness (birthdays, weddings, births) or sorrow (bereavement, sickness) with staff, faculty and external family or friends, individuals or groups should express themselves personally, without using University funds.
- Human Resources procedures will be followed with respect to awards of service, merit, bereavement and other extenuating circumstances.
- The President's Office and/or Human Resources will respond to these events, as appropriate, on behalf of the University.

Broader Public Sector Directive:

The following are perquisites or expenses that are specifically not permitted under any circumstance:

- Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs.
- Seasons tickets to cultural or sporting events.
- Clothing allowances 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 employer'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.

Approved by Brock University Senior Administrators' Council - June 25, 2012