

UNIVERSITY OF MANITOBA POLICY

Policy¹:	Presidential Expenses Policy
Effective Date:	May 31, 2023
Revised Date:	
Review Date:	May 31, 2033
Approving Body:	Board of Governors
Authority:	University of Manitoba Act
Responsible Executive Officer:	Vice-President (Administration)
Delegate: (If applicable)	Chief Financial Officer /Comptroller
Contact:	Chief Financial Officer / Comptroller
Application:	President, and Board of Governors

Part I Reason for Policy

- 1.1 The University of Manitoba has a fiduciary responsibility to the public, external sponsors, the Province of Manitoba, certain tax and regulatory bodies, private donors, and its students to ensure that funds entrusted to it are managed responsibly and subject to appropriate controls.
- 1.2 The President has a unique role within the University that includes an enhanced responsibility to develop and sustain positive and productive relationships with a variety of leaders, partners, organizations, and sectors. The President has discretion to fulfil these responsibilities as necessary and appropriate to further the University's objectives.
- 1.3 The President will be reimbursed by the University for reasonable and legitimate travel, hospitality, and other business expenses incurred in the performance of their responsibilities.

¹ If the Governing Document is a By-Law or Regulation use the applicable term in place of the "Policy" reference throughout the document.

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

Part II

Policy Content

2.1 Definitions

The following Terms are defined for the purpose of this Policy:

- (a) "Institutional Expenses" means general operating costs relating to the planning, organizing, and directing of the University, including expenses of the Office of the President. For the purpose of this Policy, Institutional Expenses are all expenses that are not Presidential Expenses.
- (b) "One-over-one" for the President, refers to an individual in a role that is at an organizational level above the President that provides approval for Presidential Expenses and will normally be the person to whom the President reports. The President's One-over-one would normally be the Chair of the Board of Governors . If Presidential Expenses create a benefit, or may be a real or potential conflict of interest, for the Chair, the One-over-one shall be the Vice-Chair of the Board of Governors. If the Vice-Chair is also remains in the same conflict of interest position, the Chair of the Audit and Risk Management Committee shall be deemed the One-over-one.
- (c) "President" means the President of the University of Manitoba.
- (d) "Presidential Expenses" means all expense types contemplated in the Travel and Business Policy incurred as part of University business by, or reimbursed to, the University President. In general, these types of expenses, while related to University business, could reasonably be perceived to convey a personal benefit to the President, and include but are not limited to:
 - (i) Travel and related expenses including airfare, accommodations, meals while traveling, transportation and other incidental travel related costs.
 - (ii) Expenses incurred for professional development and professional memberships, including in person meetings and conferences. Institutional memberships are not considered professional memberships.
 - (iii) Hospitality expenses where food, alcohol, beverages, social or recreational activities, events and functions and other related costs are provided as a matter of courtesy or to facilitate University business with non-University of Manitoba employees.
 - (iv) Employee functions where food, alcohol, beverages or social and recreational activities are provided.

- (v) Clothing, uniforms or other equipment (ex,convocation robes, safety equipment) required in the performance of the responsibilities of the President.
 - (vi) Books or other incidental equipment which are not typical office supplies and could be perceived to have a personal benefit.
- (e) Presidential Expenses do not include expenses related to:
- (i) Attendance at university meetings or functions organized or initiated outside of the President's Office. For example, Board of Governors meetings or events, departmental, faculty or University-wide events.
 - (ii) External events attended by the President as a representative of the University such as ceremonies, community events and dinners and any parking fees.
 - (iii) University events which are funded through and/or organized by the President's Office where more than 10 individuals are expected to attend.
 - (iv) Office supplies, equipment and institutional expenses claimed through the University's expense management tool that are not contemplated in the Travel and Business Policy. Examples include computers, office supplies, cell phones, etc.
 - (v) Staff working sessions of more than two people, or committee meetings during mealtimes where modest food or beverages are provided.
- (f) "Travel and Business Policy" means the University's Travel and Business Expense Claims Policy and its attendant Procedure, as may be amended from time to time.
- (g) "University" means the University of Manitoba.

2.2 **Scope**

This Policy and any related procedures and guidelines apply to all Presidential Expenses paid by, or for which reimbursement will be sought from the University directly, or from any funds administered by the University, regardless of the source of such funds.

2.3 **Permitted Presidential Expenses**

- (a) In incurring Presidential Expenses and seeking reimbursement, the President will follow the requirements applicable to all employees of the University, as set out in the Travel and Business Policy, as may be amended from time to time, except as otherwise set out in this Policy.
- (b) 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 avoid joint expenses and each incur and claim their own expenses whenever possible.

- (c) Airfare should be the most reasonable option for the University considering the full cost of the trip, including travel time, likelihood of rescheduling, or other relevant factors.
- (d) The cost of travel for the President's spouse may also be paid by the University with prior approval of the President's -One-over-one, if the travel of the spouse is of sufficient benefit to the University.
- (e) The University shall pay such reasonable fees and expenses for membership by the President in clubs and associations where membership is related to the performance of the duties of the President, provided such membership fees and expenses have been pre-approved by the President's One-over-one.
- (f) Amounts spent on hospitality should be reasonable in the circumstances. If hospitality costs are expected to be significantly higher than the guidance outlined in the Travel and Business Expense Policy, approval of the Chair should be obtained, in advance when possible.

2.4 Pre-Approval

- (a) As a general rule, pre-approval for most Presidential Expenses is not required, including flights within Canada. However, if there are unusual circumstances and/or where the President reasonably expects not to comply with the Travel and Business Expenses Policy, the President shall seek pre-approval of such Presidential Expenses from the President's One-over-one.
- (b) Business travel outside of Canada shall be pre-approved by the President's One-over-one, and payment of expenses related travel of this type will be pursuant to this Policy.

2.5 Vice-President (Administration) Review and Approval of Presidential Expenses

- (a) Both Institutional Expenses and Presidential Expenses will be processed in the manner required by University Policy.
- (b) When expenses of the President, regardless of type, are processed through the University's expense claim software, the following should apply:
 - (i) The processing of expenses should occur as soon as is reasonable.
 - (ii) Once expenses are uploaded into the University's expense claim software, the Vice-President (Administration) will review and provide approval of the expenses in the software or follow this policy regarding any concerns.

- (c) Approval of Presidential Expenses for payment by the Vice-President (Administration) certifies that review has occurred and the Vice-President (Administration) is satisfied that:
 - (i) The expenses are adequately supported by receipts, a documented business purpose and sufficient justification is in place for the expense.
 - (ii) The expenses are compliant with University policies and procedures.
 - (iii) Each line item in the expense claim is a reasonable, legitimate business expense of the University.
 - (iv) The Vice-President (Administration) is comfortable defending the Presidential Expense.
- (d) If the Vice-President (Administration) has any concerns about an expense, and the concerns cannot be addressed through conversation with the President, the Vice-President (Administration) should raise the concerns with the Chair of the Board of Governors in a timely manner and the Chair of Board of Governors will make a determination. If applicable the Chair of Board of Governors will consult with President's One-over-one. If it is determined that the expense is not a reasonable and legitimate business expense of the University, the President will be requested to reimburse the University for the expenses.

2.6 Post Approval and Reporting of Presidential Expenses

- (a) All Presidential Expenses, no matter how incurred or paid, require reporting, secondary review, and post-approval and acceptance as follows:
 - (i) Quarterly summaries of all Presidential Expenses will be compiled by the Comptroller and Chief Financial Officer, or their delegate. The quarterly summary will include all Presidential Expenses, regardless of the method of payment.
 - (ii) Within 60 days of the quarter end, the Comptroller and Chief Financial Officer or their delegate will provide the President's One-over-one with:
 - (a) The quarterly summary of Presidential Expenses, in a form approved by the Chair.
 - (b) Supporting documentation for all Presidential Expenses, including the business purpose and rationale for the expenses.
 - (c) Certification that the quarterly summary and supporting documentation is accurate, complete and in compliance with University Policy, or identify where it is not in line with Policy.

- (b) The President's One-over-one will then have an opportunity to ask questions of the President, or to receive training or clarification on their review and approval responsibilities from the Comptroller and Chief Financial Officer.
- (c) The President's One-over-one will provide post-approval and acceptance for the Presidential Expenses through their review of the quarterly summary and supporting documentation. Even though Presidential Expenses have already been reviewed and approved by the Vice- President (Administration) in the University's expense claim software, should the One-over-one not approve of a Presidential Expense, the President will be provided with the rationale for the non-approval and an opportunity to provide further justification. In the event that the One-over-one is not satisfied that the Presidential Expense is a reasonable and legitimate business expense of the University, the President will be requested to reimburse the University for the expenses that were denied.
- (d) When required or asked, the Comptroller and Chief Financial Officer or delegate, will provide orientation and training to the Chair of the Board of Governors or the President's One-over-one regarding their obligations under this Policy.
- (e) All Presidential Expenses will be disclosed in a quarterly report available to the public on the University website. The report shall include the date, nature and purpose of the expenses incurred. The report shall include all Presidential Expenses, regardless of the method of payment, except those paid from research funds.

Part III

Accountability

- 3.1 The Office of Legal Counsel is responsible for advising the Chair of the Board of Governors and/or the Vice-President (Administration) that a formal review of this Policy is required.
- 3.2 The Chair of the Board of Governors and/or the Vice-President (Administration) are responsible for the implementation, administration and review of this Policy.
- 3.3 The President and all University staff are responsible for complying with this Policy.

Part IV

Authority to Approve Procedures

- 4.1 The Board of Governors may approve Procedures, if applicable, which are secondary to and comply with this Policy.

Part V Review

- 5.1 Governing Document reviews shall be conducted every ten (10) years. The next scheduled review date for this Policy is May 31, 2033.
- 5.2 In the interim, this Policy may be revised or repealed if:
- (a) the Chair of the Board of Governors or the Approving Body deems it necessary or desirable to do so;
 - (b) the Policy is no longer legislatively or statutorily compliant; and/or
 - (c) the Policy is now in conflict with another Governing Document.
- 5.3 If this Policy is revised or repealed all Secondary Documents, if applicable, shall be reviewed as soon as possible in order that they:
- (a) comply with the revised Policy; or
 - (b) are in turn repealed.

Part VI Effect on Previous Statements

- 6.1 This Policy supersedes all of the following:
- (a) all previous Board of Governors/Senate Governing Documents on the subject matter contained herein; and
 - (b) all previous Administration Governing Documents on the subject matter contained herein.

Part VII Cross References

- 7.1 This Policy should be cross referenced to the following relevant Governing Documents, legislation and/or forms:
- (a) Travel and Business Expenses Claims Policy
 - (b) Travel and Business Expenses Claims Procedure