

BOARD OF GOVERNORS

SPECIAL PUBLIC SESSION AGENDA

Thursday, May 25, 2023

Senate Chamber Room 1079

11:30 AM – 12:15 AM

Members – Darlene McIntosh (Chancellor), Amanda Alexander, Allison Beswick, Dakota Den Duyf, Kyndra Farrell, Joyce Henley, Joel McKay, Trevor Morrison, Phil Mullins, Geoff Payne, Michael Reed – VICE-CHAIR, Gregory Stewart, Todd Whitcombe, Catherine Wishart – CHAIR

1. **Acknowledgement of Territory**

2. **Chair's Remarks**

- Declarations of Conflict
- Correspondence Received

3. **Approval of Agenda**

That the Agenda for the Public Session of the May 25, 2023 meeting of the Board of Governors be approved as presented.

4. **Approval of Minutes**

a. **Public Session Minutes of March 30, 2023 – page 3**

That, the Public Session Minutes of the March 30, 2023 meeting of the Board of Governors be approved as presented.

5. **Business Arising from Previous Public Session Minutes**

None

6. **Presentation** – No presentation

7. **Reports of Committees and Related Motions**

(i) **Audit and Risk Committee** – G. Stewart, Chair

a. **Presentation and Approval of Financial Statements** – R. Somani – **Materials to follow.**

That, on the recommendation of the Audit and Risk Committee, the Board of Governors approves the University of Northern British Columbia's Consolidated Financial Statements for the year ended March 31, 2023.

b. **Travel and Business Expenses Policy** – R. Somani – **Page 12**

That, on the recommendation of the Audit and Risk Committee, the Board of Governors approves of the Travel and Business Expenses Policy as presented.

c. **UNBC Enrollment Audit – Annualized FTE Audit Report - page 30**

(ii) **Finance and Investment Committee** – A. Beswick, Chair

a. **Contract Award Recommendation**

Trane Technologies – R. Somani – **page 35**

*That, on the recommendation of the Finance and Investment Committee, the Board of Governors approves to award a contract to **Trane Technologies** for a value not to exceed \$800,000 to supply and install Adaptive Frequency Drives on the existing chillers.*

b. **Contract Award Recommendation**

Prince Sheetmetal & Heating Ltd – R. Somani – **page 37**

That, on the recommendation of the Finance and Investment Committee, the Board of Governors approves to award a contract to Prince Sheetmetal & Heating Ltd for a value not to exceed \$975,000 to install new roofing systems in the Geoffrey R. Weller Library.

8. **Board Motions**

None

9. **Other Business**

a. Schedule of Upcoming UNBC Events

- First Nation Centre Ceremony - May 25, 2022 – 1:15 p.m.– Canfor theatre with Appetizer/socializing to follow, in the Gathering Place
- Convocation for the Class of 2023 – Friday, May 26, 2023 – Prince George Campus:
 - Ceremony 1 start time: 9:30 a.m.
 - Ceremony 2 start time: 2:30 p.m.
- Regional Campus Celebrations:
 - Northwest (Terrace) campus: Monday, May 29, 2023 – 1:00 p.m.
 - Wilp Wilxo'oskwhl Nisga'a Institute: Tuesday, May 30, 2023 at 1:00 p.m.
 - South-Central (Quesnel) campus: Thursday, June 1, 2023 – 1:00 p.m.
 - Northeast campus (Fort St. John): Friday, June 2, 2023 – 5:00 pm

Next Regular Quarterly Board Meeting – June 22, 2023

10. **Adjournment**

BOARD OF GOVERNORS – PUBLIC SESSION

Approved for Submission:



Catherine Wishart
UNBC Board Chair

**BOARD OF GOVERNORS –
PUBLIC SESSION**

Meeting Date:	May 25, 2023
Agenda Item:	4a. Approval of Minutes
Motion:	<i>That, the Public Session Minutes of the March 30, 2023 meeting of the Board of Governors be approved as presented.</i>
Material:	Public Session Minutes of March 30, 2023

**BOARD OF GOVERNORS –
PUBLIC SESSION**

Meeting Date:	May 25, 2023
Agenda Item:	7.i.a. Presentation and Approval of Financial Statements
Motion:	<i>That, on the recommendation of the Audit and Risk Committee, the Board of Governors approves the University of Northern British Columbia's Consolidated Financial Statements for the year ended March 31, 2023.</i>
Material:	Materials to follow.

**BOARD OF GOVERNORS –
PUBLIC SESSION**

Meeting Date:	May 25, 2023
Agenda Item:	7.i.b. Travel and Business Expenses Policy
Motion:	<i>That, on the recommendation of the Audit and Risk Committee, the Board of Governors approves the Travel and Business Expenses Policy as presented.</i>
Material:	<p>1. Travel and Business Expenses Policy</p> <p>For Information Only:</p> <p>2. Travel and Business Expenses Procedures</p> <p>3. Appendix – Travel Expenses Rates</p>

Policy

TRAVEL AND BUSINESS EXPENSES POLICY

Number: FM 2
Classification: Financial Management
Approving Authority: Board of Governors
Designated Executive Officer: Vice-President,
Finance and Administration
Effective Date:
Supersedes: April 2009
Date of Last Review/Revision: April 2023
Mandated Review Date: April 2027

Associated Procedures: Travel and Business Expenses Procedures

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1.0 PURPOSE

The purpose of this policy is to ensure that University-related travel and business expenditures are managed in a consistent and cost-effective manner that supports the University's mission.

2.0 PRINCIPLES

- 2.1 As a publicly funded institution, the University, through its governing bodies, employees, and volunteers, is accountable for the effective use of its resources and for ensuring those resources are deployed in the best possible way. University funds may be used for reasonable and appropriate expenditures incurred to conduct University business.
- 2.2 Travellers, and others arranging University travel, should make the most economical travel arrangements possible, consistent with the purpose of the travel, while also considering the effective use of a traveller's time.

3.0 SCOPE

- 3.1 This policy applies to all travel and business expenditures paid from University administered funds unless expressly indicated otherwise by the funding organization.
- 3.2 External funders may have specific restrictions or allowances that differ from the University's policies, in which case the policies and procedures of the funding agency apply.
- 3.3 Unless there are specific procedures established elsewhere, by contract or external agency, these procedures apply to all travel and business expenses incurred on behalf of the University.
- 3.4 Unless otherwise noted in these procedures, if an individual seeks exception to the policy or procedures, the individual must obtain prior approval of their supervisor/one-up and the Procedural Officer. The individual seeking exception must provide: a written description of the exception being sought, the rationale for seeking the exception, confirmation that the exception will be covered by the applicable Unit's budget, and any other documentation requested by the supervisor/one-up and the Procedural Officer.

4.0 DEFINITIONS

For the purpose of this policy and related procedures, the following definitions apply:

- 4.1 **Appropriate Documentation** includes receipts and other supporting documents, as well as a statement of the purpose of the expenditure.
- 4.2 **Budget (or Fund) Holder** authority for travel and business expenses may only be delegated one level down from the Budget Holder to a position in a direct reporting relationship.
- 4.3 **Business Expenses** include all expenses that advance the University's mission including hospitality, entertainment, food, beverages, and social or recreational activities.
- 4.4 **CRA** means Canada Revenue Agency.
- 4.5 **Expense/Expenditure** refers to the dollar amounts incurred for travel and/or business expenses.
- 4.6 **Hospitality** 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:
- 4.6.1 hosting an external individual – guest, visitor, prospective faculty, staff or student, benefactor, or stakeholder; or
 - 4.6.2 employee-only activities such as work meetings, social functions, gifts, and awards.
- 4.7 **Per Diem** A fixed allowance for which no receipts are required.
- 4.8 **Reasonable and Appropriate** expenses are deemed to be based on sound judgment and moderation.

The following questions should be considered when determining whether an expense is reasonable and appropriate:

- 4.8.1 Does the expense need to be incurred and is there value for UNBC?

- 4.8.2 Is there an alternative that is less expensive but still appropriate, safe and convenient?
- 4.8.3 Are there alternatives to travel that mitigate the production of greenhouse gas emissions?
- 4.8.4 Would this expense be considered excessive/unreasonable from the general public's view?
- 4.8.5 Is it an arm's length transaction (e.g., no conflict) that conforms to sound business practice?
- 4.8.6 In the case of research activities, does the expense contribute to the direct costs of the research/activities for which the funds were awarded? Is the expense effective and economical, not resulting in personal gain for members of the research team?
- 4.9 **Receipt** is a document indicating that a specified sum of money has been received as an exchange for specifically itemized goods or services showing date, item(s), cost, taxes if applicable, method of payment (for example, credit card, cash) and merchant name.
- 4.10 **Traveller** is the employee, student, or member of the Board of Governors who is travelling on behalf of the University and is the claimant.

5.0 POLICY

- 5.1 All employees and others incurring expenses on behalf of the University have a fiduciary responsibility to use UNBC funds in a responsible manner. All expenses must be incurred in accordance with this Policy and the *Travel and Business Expenses Procedures*.
- 5.2 University funds may be used for travel and business expenditures of members of the Board of Governors and Senate, employees, students, and others incurred on university business in support of the University's mission.
- 5.3 Travel and business expenditures incurred must be properly approved, reasonable and appropriately documented in accordance with the procedures issued by the Vice-President, Finance and Administration.

- 5.4 Expenses that are not directly related to a University activity, exceed reasonable amounts, or do not comply with this or other policies, are the responsibility of the individual who incurred them.
- 5.5 Travel and business expenditures should be paid for using the University's corporate purchasing card (except for meal per diem amounts), where possible, or by the individual traveller requesting reimbursement.
- 5.6 When booking travel, consideration is to be given to the potential risk and impact on University operations of several senior management members or members of one department travelling together on the same flight, vehicle or other mode of transportation. Travellers are expected to weigh the benefits of the travel against the environmental costs of travel.
- 5.7 Eligible expenses while on sabbatical leave must be pre-approved by an employee's supervisor/one-up.

6.0 AUTHORITIES AND OFFICERS

The authorities and officers for this policy are as follows:

Approving Authority: Board of Governors
Designated Executive Officer: Vice President, Finance and Administration
Procedural Authority: Vice President, Finance and Administration
Procedural Officer: Director, Financial Services

7.0 RELEVANT LEGISLATION

Income Tax Act of Canada

Canadian Revenue Agency [T4130 - Employers' Guide to Taxable Benefits and Allowances](#)

8.0 RELATED POLICIES AND OTHER ASSOCIATED DOCUMENTS

- 8.1 *Travel and Business Expense Procedures*

Procedures

TRAVEL AND BUSINESS EXPENSES PROCEDURES

Number: FM 2.1
Classification: Financial Management
Approving Authority: Board of Governors
Designated Executive Officer: Vice-President,
Finance and Administration
Effective Date:
Supersedes: April 2009
Date of Last Review/Revision: April 2023
Mandated Review Date: April 2027

Parent Policy: Travel and Business Expenses Policy

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1.0 PURPOSE

The purpose of these procedures is to provide guidance to individuals incurring or approving travel and business expenditures, to set the levels of expenditures that will be paid by the University of Northern British Columbia (UNBC) with respect to travel and business expenditures, and to describe the related procedures and approval processes.

2.0 PROCEDURES

2.1 Reimbursement of Claims - General

- 2.1.1 All claims for reimbursement of non-per diem expenses must be supported by detailed receipts from vendors. The University is moving to digital document management solutions; however, until such options are implemented and finalized, hard copies of documents are currently preferred.
- 2.1.2 All requests for reimbursement of allowable travel expenses (please see below) must be submitted to Financial Services on a Travel Claim Form within 30 calendar days of travel.
- 2.1.3 Purchases made on a UNBC Purchasing Card must comply to the Travel and Business Expense Policy and these procedures. If an employee has a UNBC Purchasing Card, they must use this card and not a personal card (unless they are claiming meal per diem amounts in which case for meal expenses only, their personal card should be used). Refer to the Purchasing Card Manual for details on submitting claims for expenses incurred on a UNBC Purchasing Card.
- 2.1.4 All requests for reimbursement must include appropriate approval and/or pre-approval as noted in the applicable sections below.
- 2.1.5 Unless otherwise noted below, all dollar amounts referenced in these procedures refer to Canadian dollars.
- 2.1.6 Reimbursement of expenses permitted to be claimed under these Procedures or the *Travel and Business Expenses Policy* is always subject to the applicable Unit having the necessary budget to cover the expense. Individuals must take the necessary steps to determine whether their Unit's budget has sufficient funds to cover the expense prior to incurring an expense.

- 2.1.7 No receipts are required for the per diem allowances. In exceptional circumstances, an appropriately approved Lost Receipt Declaration may be substituted for a lost receipt.

2.1 Reimbursement of Claims – Travel Expenses

2.2.1 General Travel

- i. Travellers must weigh the benefits of the travel against the environmental costs of travel and consider the use of available technology as a substitute for face-to-face meetings and conferences where possible.
- ii. All travel must be pre-approved using the Travel Authorization Form.

2.2.2 All requests for reimbursement of allowable travel expenses (please see below) must be submitted on a Travel Claim Form within 30 calendar days of travel. Unless the expenses were incurred on an employee's purchasing card, in which case the employee should refer to the Purchasing Card Manual as to how to submit the claim.

2.2.3 A signed Travel Authorization Form must be attached to all claim forms. When the amounts claimed do not exceed the budget submitted on the form, it is not necessary to also have the supervisor/one-up's signature on the travel claim.

2.2.4 All appropriately approved and documented travel claims are subject to a two-to-three-week turnaround from the date of receipt in Financial Services for reimbursement.

2.2.5 Travel Advances

- i. It is not the intent of the University that employees be required to personally finance their travel expenses while on approved University business.
- ii. A travel advance will be provided to an employee with approval from their supervisor/one-up when needed.
- iii. The request must be made on a cheque requisition and must have a copy of an approved Travel Authorization form attached.
- iv. Requests for advances may be made no sooner than three weeks prior to the commencement of the travel and a completed

Travel Claim, with all receipts, must be submitted within 30 days of the travel to account for the disposition of the advance.

- v. All future requests for reimbursement or travel advances will be held pending the submission of the Travel Claim.
- vi. Travel advances are not available for goods and services that can be arranged through Contracts & Supply Chain Management or paid using a University Purchasing Card (e.g., air fare, car rentals). Individuals who wish to pay for these types of purchases themselves must be prepared to cover the expenditures until travel is complete.
- vii. A person who is not a University employee cannot be granted a travel advance. Budget holders wishing to provide travel funds in advance to a non-UNBC employee must take the advance in their own name. The budget holder is solely responsible for this advance and must provide the receipts attached to an approved Travel Claim form in the same manner as if they were travelling.

2.2.6 Accommodations

- i. Travellers are expected to stay in standard accommodations considered reasonable in the circumstances. Normally, accommodation expenses will not exceed the rate of a single standard room, or equivalent, unless approved by the appropriate Vice President, the President or the Board Chair.
- ii. To the extent possible, Government or CAUBO rates should be requested for travel within Canada (contact purchasing@unbc.ca prior to travel).
- iii. Private accommodation such as lodging with friends, colleagues, or relatives is an allowable expense, which can take the form of a direct payment or a reasonable gift in lieu of payment. Reimbursement without receipts may be provided at the allowance rate per night set out in Appendix 1.

2.2.7 Transportation

- i. **Air:** Whenever possible, air travel should be booked well in advance to take advantage of lower rates. If a travel agent contract is active, employees are encouraged to use the travel agent for more complex travel arrangements and to ensure the most economical price. The University generally reimburses for economy class only. An employee may book a ticket at different levels of economy to take advantage of additional features such

as checked baggage and seat selection. An employee may book premium economy only if they can prove that the fare is cheaper than the economy class fare. Business Class airfare may be allowable, with prior approval of the appropriate Vice-President, the President or the Board Chair, in any of the following circumstances:

- a. The flight is over eight hours in duration and the traveller is expected to conduct business within a few hours upon arrival;
 - b. The traveller is accompanying a donor, sponsor, or similar senior official on the trip; or
 - c. The traveller provides appropriate documentation supporting medical reasons for the higher class of airfare.
- ii. **Rail:** Travel by rail taken by the most direct route is reimbursable, keeping in mind that the cost is reasonable and comparable to booking economy airfare.
- iii. **Personal Automobile:** When an employee's personal vehicle is used in the performance of University business, mileage may be claimed at the rate indicated in Appendix 1. This allowance is intended to cover all operating costs of the vehicle, including fuel, insurance, and maintenance. Employees are responsible for ensuring that any use of personal vehicle for business purposes complies with their personal insurance requirements. However, where air service to the destination is also available, the total allowance claimed may not be in excess of the equivalent advance booking economy airfare.
- iv. **Rental Vehicles:** For reasons of economy or efficiency, employees travelling out of town may rent a small to mid-size vehicle. If a group is travelling together an upgrade is acceptable to accommodate the increased passengers. An upgrade may also be permitted depending on the purpose or geography of the trip. Government or CAUBO rates should be requested whenever possible (contact purchasing@unbc.ca prior to travel). Please note that the mileage allowance noted in Appendix 1 is available only when a personal vehicle is used.

- v. **Other Transportation Expenses:** Other transportation expenses incurred while travelling on University business, such as parking fees (away from normal work location), bridge and highway tolls, taxis, public transportation, and ferry charges are allowable upon submission of receipts.

2.2.8 Meals

- i. Reasonable meal expenses while travelling on University business are allowable when not otherwise provided (e.g. conferences, hosts, carriers). To claim meals, travel must normally begin before 7 a.m. on the date of departure to claim breakfast, begin before 12:00 noon on date of departure to claim lunch, and end after 6 p.m. on the date of return to claim dinner.
- ii. Travellers should claim meal per diem allowances without receipts, at the rates set out in Appendix 1; in limited situations, an employee may choose to submit receipts for actual meal costs instead of claiming per diem amounts. In these cases the meal amounts are capped at the per diem amounts and this request must be pre-approved by the employee's supervisor/one-up.

2.2.9 Other Travel Expenses

- i. Registration and/or conference fees paid by an employee can be claimed.
- ii. Reasonable costs of phone calls or internet fees allowing the traveller to stay in touch with their immediate family are allowable while on University business.
- iii. Dry cleaning and laundry expenses after seven days of University business travel upon submission of receipts.
- iv. Immunization costs incurred for approved foreign business travel, as recommended by the Public Health Agency of Canada.
- v. Costs of obtaining visas and other necessary travel documents (excluding passport) required for approved foreign business travel.
- vi. Additional dependent care expenses (child and elder care) incurred as a result of University travel, if unpaid alternatives are

not available, with written approval in advance from an employee's supervisor/one-up and upon submission of receipts.

- vii. Spousal/partner travel costs are allowable if it can be shown that their presence is essential and directly contributes to the accomplishment of the University's mission. In these limited circumstances, with written approval in advance of the appropriate Vice President, the President, or the Chair of the Board of Governors, these expenses are allowed.

2.2.10 Minor reimbursable items

Travellers may claim the per diem for incidental expenses without receipts when travelling for a full day (more than 10 hours), at the rate noted in Appendix 1.

2.3 Hospitality and Entertainment

- 2.3.1 Normally hospitality involves an external individual (e.g., guest, visitor, prospective faculty, staff or student, benefactor, or stakeholder) who supports the educational, research or service activities of the University. Hospitality may also be provided to employees and paid by the University for such activities.

- 2.3.2 Expenses may include, but are not limited to, food, beverages, social or recreational activities, and gifts. The most common categories of hospitality include:

- i. Meals and social functions
- ii. Work meetings
- iii. Departmental social functions
- iv. University-wide functions

- 2.3.3 **Meals and social functions:** Must be supported by detailed receipts, a written statement of the purpose of the social function, and the number of attendees. Names of the attendees may be requested for clarification of expense claims and reporting purposes.

- 2.3.4 **Work Meetings:** Meals or refreshments provided at work meetings attended solely by University faculty and staff are permitted if the purpose of the meeting is work related (such as planning, education, collaboration, etc.) and the cost per individual is

reasonable. Consumption of alcohol is not permitted. Individuals scheduling work meetings and arranging meals or refreshments must consider the business purpose, frequency, and regularity of incurring such expenses.

- 2.3.5 **Departmental Social Functions:** Generally, departments may incur reasonable costs of up to two employee social events per calendar year. Examples of social events include holiday receptions, employee picnics, BBQs, etc., but exclude retirement functions and University-wide functions which are addressed separately below. Alcohol, if available, must be paid for personally and University funds must not be used for this purpose.
- i. To ensure a social function is not considered a taxable benefit, events must be open to all employees in a department and the primary purpose cannot be team building, recognition for completing a task or project, or thanks for a job well done, as these reasons are considered by CRA to be employment related compensation.
 - ii. In the event that an employee hospitality function is not open to all employees in a department or the primary purpose is to enable team building or celebrate the completion of a task/project or thanks for a job well done, the cost per employee is considered a taxable benefit and must be included in the employee's taxable earnings.
- 2.3.6 **Retirement Functions:** Departments may use University funds to subsidize retirement functions for faculty and staff over and above the limit of two employee social events as described above, provided costs are reasonable. Alcohol, if available, must be paid for personally and University funds must not be used for this purpose.
- 2.3.7 **University-Wide Functions:** The University may sponsor a variety of social functions where the University is considered to be the primary beneficiary. Examples include, but are not limited to, Employee Recognition Awards, Convocation Luncheons, and retirement functions. These events are generally organized by Human Resources, the Office of the President, or other central group. A modest amount of alcohol may be provided in appropriate circumstances

2.4 Expenses while on Sabbatical Leave

2.4.1 Eligible expenses while on sabbatical leave must be pre-approved by an employee's supervisor/one-up.

2.5 Donations

2.5.1 Generally, University funds are not used for donations to other charitable organizations or to UNBC.

2.5.2 In limited circumstances, a donation may be permitted. As a registered charity, UNBC can only make donations to qualified donees. Generally, a qualified donee is a registered charity; organizations such as registered Canadian amateur athletic associations, registered Canadian municipalities, the United Nations, and other various registered organizations may also be considered qualified donees.

2.6 Gifts, Awards, and Recognition

2.6.1 The following sections provide general guidance regarding gifts, awards, and recognition. The taxable status of gifts is ultimately subject to acceptance by CRA. Guidance regarding the taxable status of gifts and awards is provided in the CRA publication T4130 Employers' Guide to Taxable Benefits and Allowances and additional information may be found [here](#). If you have questions regarding gifts, awards, and recognition, please contact Financial Services at finance@unbc.ca prior to making an expenditure.

2.6.2 Gifts, awards, and recognition to non-employees

- i. Modest gifts given to external individuals as a result of the normal exchange between persons doing business together are acceptable provided that ethical and proper business practices are not compromised.
- ii. Cash and near-cash (gift certificates/gift cards) gifts are considered taxable income by the CRA and therefore should not be used.

2.6.3 Gifts, awards, and recognition to employees

- i. This section is not intended to discourage the use of personal funds to contribute to the cost of gifts to employees if that is part of the culture within a department.

- ii. For employees, cash or near-cash (gift certificates/gift cards) received is treated as taxable earnings from employment, regardless of the value and must be reported to Payroll by December 1 in the calendar year in which the gift is provided.
- iii. In certain circumstances and special occasions, non-cash gifts or awards may be purchased from University funds. University funds cannot be used for gifts of alcohol. The following occasions are examples of when a non-cash gift may be acceptable:
 - a. a wedding or birth of a child
 - b. retirements
 - c. long service awards

2.7 Cell phone and other mobile device plans

- 2.7.1. Employees requiring a mobile device for their work must generally enroll in a UNBC plan, which is paid directly by the employee's unit or other appropriate University funding source.
- 2.7.2. With written approval in advance from the appropriate Vice-President or higher level of authority, employees may be reimbursed for the use of a personal plan. If approved, the University reimburses up to a maximum of the lowest negotiated voice, data and long-distance rate plans, upon submission of receipts, on a quarterly basis.

2.8. Non-allowable Expenses

- 2.8.1. Non-allowable expenses include, but are not limited to:
 - i. interest charges on overdue personal credit card balances;
 - ii. fines, e.g., library, parking, traffic;
 - iii. personal entertainment including, but not limited to, movies, mini-bar charges, and sightseeing trips;
 - iv. airport lounge access fees;
 - v. alcohol, when not included as part of a meal;
 - vi. extra costs incurred when accompanied by family/friend;
 - vii. passport expenses;
 - viii. penalties from failure to cancel reservations, except in circumstances where timely cancellation was not possible; and

- ix. political donations, including donations to any federal or provincially registered party or to any candidate standing for federal, provincial, or municipal election.

DRAFT

Appendix I

TRAVEL EXPENSE RATES

Associated Procedures: Travel and Business Expenses Procedures

Travel Expense Rates

(Rates effective xxxxxxxx xx, 2023)

		Travel within Canada	Travel to continental US	Travel outside of Canada & continental US (International)
Meal per diems	Breakfast	\$18 CAD	\$18 USD	75% of the Federal Treasury Board rates for the country visited as described in the National Joint Council Travel Directive, Appendix D – Allowances*
	Lunch	\$20 CAD	\$20 USD	
	Dinner	\$42 CAD	\$42 USD	
	Total	\$80 CAD	\$80 USD	
Private vehicle usage (no receipts required; see section xx.xx)		\$0.62 per km		
Private accommodations (no receipts required; see section xx.xx)		\$40 (CDN) per night		
Incidental expenses (no receipts required; see section xx.xx)		\$10 CAD	\$10 USD	

*Link as of xxxxx, 2023:

https://www.njc-cnm.gc.ca/directive/app_d.php?lang=eng%22%20/%20%22s140-tc-tm

This appendix will be reviewed annually on March 31 or sooner as required.

BOARD OF GOVERNORS – SPECIAL PUBLIC SESSION

Meeting Date:	May 25, 2023
Agenda Item:	7.ii.a. FTE Audit Report to March 31, 2023
Material:	UNBC Enrollment Audit – Annualized FTE Audit Report

Student Full Time Equivalent (FTE) Enrollment Report of

**UNIVERSITY OF NORTHERN
BRITISH COLUMBIA**

And independent Auditor's Report thereon

Year ended March 31, 2023



KPMG LLP
177 Victoria Street, Suite 400
Prince George BC V2L 5R8
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Telephone (250) 563-7151
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INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT

To the Board of Governors of the University of Northern British Columbia and the Minister of the Ministry of Advanced Education, Skills and Training, Province of British Columbia

We have undertaken a reasonable assurance engagement of the accompanying Student Full-Time Equivalent (FTE) Enrollment Report ("subject matter information") of the University of Northern British Columbia ("the Entity") for the year ended March 31, 2023.

Management's Responsibility

Management is responsible for the preparation and presentation of the subject matter information in accordance with the requirements of the Ministry of Advanced Education, Skills and Training as set out in its *Student FTE Enrolment Reporting Manual for Institutions in the BC Post-Secondary Central Data Warehouse* effective April 1, 2005 and as last modified in April 2023 ("applicable criteria").

Management is also responsible for such internal control as management determines necessary to enable the preparation and presentation of the subject matter information that is free from material misstatement, whether due to fraud or error.

Practitioner's Responsibilities

Our responsibility is to express a reasonable assurance opinion on the subject matter information based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standards on Assurance Engagements (CSAE) 3000, *Attestation Engagements Other than Audits or Reviews of Historical Financial Information*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the subject matter information is free from material misstatement.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material misstatement when it exists.



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Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report.

The nature, timing and extent of procedures performed depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the subject matter information.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

Practitioner's Independence and Quality Control

We have complied with the relevant rules of professional conduct/code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The Firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Opinion

In our opinion, the subject matter information of the University of Northern British Columbia for the year ended March 31, 2023 is prepared, in all material respects, in accordance with the applicable criteria.

Specific Purpose of Subject Matter Information

The subject matter information has been prepared in accordance with the applicable criteria referred to above.

As a result, the subject matter information may not be suitable for another purpose.

Restriction on Use and Distribution

Our report is intended solely for the Board of Governors of the University of Northern British Columbia and the Minister of the Ministry of Advanced Education, Skills and Training, and should not be used by, or distributed to, other parties.

Chartered Professional Accountants

Prince George, Canada
May 15, 2023

Section 1 Program Level Details

Graduate	PROGRAM	Ministry Code	CIP Code	FTE Target	FTE Actuals	Utilization	Comments
	Bachelor of Science in Nursing	NURS	51.3801	278	286	103%	
	Bachelor of Science in Nursing (Northern Baccalaureate Nursing Program)	NURS	51.3801	38	19	50%	
G	Nurse Practitioner	NURS	51.3805	40	49	122%	
G	Masters in Nursing	NURS	51.3801	10	7	73%	
	Rural Nursing with Remote Certification	NURS	51.3811	24	13	54%	
G	Other Graduate Level Health Sciences	HLTH	51.0000	21	37	174%	
	Civil and Environmental Engineering (Degrees)	AVED	14.08	280	93	33%	
G	AVED graduate level (Masters or Doctoral) balance	AVED	Multiple	414	406	98%	
	AVED all other programs	AVED	Multiple	2,647	1,595	60%	
	Total Ministry			3,752	2,504	66.7%	includes 29.07 FTE continuing studies for credit and 36.1FTE existing delivery engineering (unbc/ubc joint EVEN)

Section 2 Skilled Trades BC Trades Training

Section 3 International Not Reported in Section 1 Above

Graduate	PROGRAM	FTE Actuals	Comments
G	International graduate level (Masters or Doctoral)	49	includes undeclared GR 1.11FTE
	International all other (e.g. Baccalaureate, certificate)	253	
	Total International	301	

Section 4 Total Enrolment

PROGRAM	Ministry Code	CIP Code	FTE Target	FTE Actuals	Utilization	Comments
Total Ministry			3,752	2,504	67%	
Total STBC			0	0		
Total Domestic			3,752	2,504		
Total International				301		
Total Domestic and International				2,806		

Section 5 Supplementary Information

Graduate	SUPPLEMENTARY INFORMATION	Ministry Code	CIP Code	FTE Target	FTE Actuals	Utilization	Comments
G	Total graduate level (Masters or Doctoral) included in section 1	Multiple	Multiple	485	499	103%	
	Health Externally Funded Domestic sources	Multiple	51.0000		0		funding support from sources other than the Ministry
	Health Externally Funded International sources	Multiple	51.0000		7		funding support from sources other than the Ministry (international tuition FTEs)
G	International Reported in Section 1 Above (Domestic Tuition) graduate level (Masters or Doctoral)	Multiple	Multiple		141		
	International Reported in Section 1 Above (Domestic Tuition) all other (e.g. baccalaureate, certificate)	Multiple	Multiple		22		
	Online Delivery Domestic All programs	Multiple	Multiple		725		
	Online Delivery International All programs	Multiple	Multiple		58		
	Official Languages Education French Language Programs (1) French language/literature courses or (2) courses offered in French by the Faculty of Education or French language/literature courses offered through the Faculty of Arts in collaboration with the Faculty of Education for students planning to be teachers of Core French, French Immersion or Francophone Programs.	AVED	05.0124 13.1325 13.1402 55		0		

Section 6 <To combine components of Sections 1,3 and 5 for RRU, SFU, UBC, UNBC and UVIC>

Graduate	Combined	FTE Target	FTE Actuals	Utilization	Comments
	International Reported in Section 5 Above		162		
	International Reported in Section 3 Above		301		
	Total International		464		
G	AVED graduate level (Masters or Doctoral)	485	499	103%	
	AVED all other programs	3,267	2,005	61%	

Section 7 Summary by Program Grouping

Program Grouping	FTE Target	FTE Actuals	Utilization
Total Health	411	410	99.8%
Tech Expansion	280	93	33.1%
Total AVED All Other Programs	3,061	2,001	65.4%
Total Ministry	3,752	2,504	66.7%

**BOARD OF GOVERNORS –
PUBLIC SESSION**

Meeting Date:	May 25, 2023
Agenda Item:	7.iii.a. Contract Award Recommendation
Motion:	<i>That, on the recommendation of the Finance and Investment Committee, the Board of Governors approves to award a contract to Trane Technologies for a value not to exceed \$800,000, to supply and install Adaptive Frequency Drives on the existing chillers.</i>
Material:	Contract Award Recommendation

CONTRACT AWARD RECOMMENDATION

Vendor: Trane Technologies
 Term: May 15, 2023 to May 31, 2024
 Value: Total not to exceed \$800,000
 Funding: Routine Capital funding from the Ministry of Post-Secondary Education and Future Skills, and UNBC Energy Conservation Revolving Loan Fund

Background

The Ministry of Post-Secondary Education and Future Skills has approved additional funding for a number of Routine Capital projects, including a project to install a new Adaptive Frequency Drive (AFD) on each of the two existing centrifugal refrigeration chillers that provide cooling for the main Prince George campus via the district cooling system.

The two existing chillers have fixed speed motors that do not allow for a gradual ramp-up in power during start-up (“soft start”) or variability during operation. This project would install variable speed drives (known as Adaptive Frequency Drives) on each of the chillers to permit soft start of the motors and to vary the speed to increase efficiency. These chiller units represent the largest single electrical energy use on site, and the project is expected to save at least 75,000 kWh of electricity per year. The new AFDs will also prolong the life of these critical assets and reduce staff hazard exposure (due to large power draw on start-up).

Specific Motion

UNBC Facilities is requesting board approval to award a contract to **Trane Technologies**, for a value not to exceed \$800,000, to supply and install Adaptive Frequency Drives on the existing chillers.

Funding

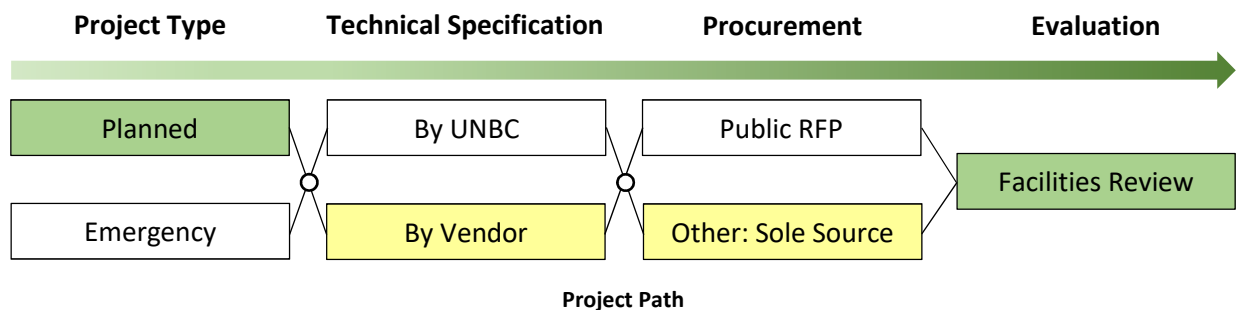
Primary funding (minimum \$600,000) will be provided through approved Routine Capital project funding from the Ministry of Post-Secondary Education and Future Skills. Any balance remaining will be funded through an energy savings project loan from the UNBC Energy Conservation Revolving Loan Fund.

Procurement

The existing chillers are Trane products and only the Trane Adaptive Frequency Drive is compatible with this equipment. As a result, this upgrade will be done through sole sourcing from Trane.

Start date: May 2023

Completion by: May 2024



**BOARD OF GOVERNORS –
PUBLIC SESSION**

Meeting Date:	May 25, 2023
Agenda Item:	7.iii.b. Prince Sheetmetal & Heating Ltd
Motion:	<i>That, on the recommendation of the Finance and Investment Committee, the Board of Governors approves to award a contract to Prince Sheetmetal & Heating Ltd for a value not to exceed \$975,000 to install new roofing systems in the above-mentioned areas.</i>
Material:	Contract Award Recommendation

CONTRACT AWARD RECOMMENDATION

Vendor: Prince Sheetmetal & Heating Ltd
 Term: May 10, 2023 to Oct 31, 2023
 Value: Total not to exceed \$975,000
 Funding: Routine Capital funding from the Ministry of Post-Secondary Education and Future Skills

Background

The Ministry of Post-Secondary Education and Future Skills has approved additional funding for several Routine Capital projects, including a project to replace roof systems on the Geoffrey R. Weller Library building.

The library building includes multiple distinct roof areas at different elevations, all of which are now 29 years old and have reached their life expectancy. UNBC commissioned a roof condition assessment in 2022 that provided design, priority, and costing information for all campus roofs. Areas 1,3,4 and 12A of the library are among the top priorities. A significant portion of the project budget is for access (crane and scaffolding) so combining several roofs into one project will achieve efficiencies in cost.

Specific Motion

UNBC Facilities is requesting board approval to award a contract to Prince Sheetmetal & Heating Ltd, for a value not to exceed \$975,000, to install new roofing systems in the above mentioned areas.

Funding

Funding will be provided through approved Routine Capital project funding from the Ministry of Post-Secondary Education and Future Skills.

Procurement

Utilizing the design specifications provided by the roof condition assessment consultant a public RFP was conducted. All of the qualified local firms responded.

Start date: May 2023

Completion by: October 2023

