



Financial Guidelines and Prohibited Purchases

Reimbursement of Claims – General Rules and Prohibited Purchases

- All student groups must use and claim University funds in a responsible manner. Expenses incurred must be reasonable, appropriate, and necessary. If any spending or financial activity doesn't follow the rules, APSC finance team may report it to the APSC Professional Development team for further action.
- All student groups should visit the [Student Groups](#) and [Professional Activity Fund](#) websites regularly for the most updated guidelines.
- All travel expenses should be reasonable and appropriate in the circumstances, taking into consideration safety, practicality, and efficiency. Pre-approval from the APSC Professional Development team must be obtained along with completion of safety training for each trip.
- Detailed receipts from vendors must support all expense reimbursement claim items (items paid with out-of-pocket funds). The receipt must show the items or service description, date of purchase, and proof of payment.
- If a receipt is missing, the claimants must acknowledge the receipt is missing and certify that the receipt is unattainable, and the expense has not and will not be claimed from any other source.
- All reimbursement claims must be submitted **within 60 days** after the purchase date or invoice date.
- Student groups are **not permitted** to open and/or maintain external bank accounts at financial institutions to manage UBC or UBC affiliated funds (e.g., AMS, EUS funds). This includes funds from external sponsorships, AMS, EUS, and internal sponsorship from UBC units.
- Student Groups **are not allowed** to hire consultants. Any team that requires marketing, legal, risk, or health and safety advice should contact the APSC Professional Development Office for assistance.
- Student groups are **not permitted** to give team funds to other individuals or groups. Types of prohibited transfers include awards, donations, stipends, honorariums, and payments to another team or any team members.
- Student groups are responsible for developing a professional budget outlining all expected income and expenses for the team's projects/activities and financing their projects.
- Student groups will be responsible for any deficit in the account due to overspending.
- **Professional Activities Fund (PAF)**
 - Engineering Design Teams (EDTs) will receive any approved PAF funding directly into their team (sponsorship) account.
 - It is expected that spending of this funding is in compliance with the PAF mandate (e.g., No more than 50% of total prototyping expenses can be covered by PAF).



THE UNIVERSITY OF BRITISH COLUMBIA

Engineering Design Teams Faculty of Applied Science

- By Aug 31 (the end of the PAF cycle), any remaining funds will automatically return to the PAF pool. If the total costs for the project are less than the projected total costs, the approved PAF amount will be adjusted accordingly.

Special Rules

- **Administrative Purchases – Merchandise: Swag items, Team Clothing and Merchandise**
 - EDTs are allowed to spend \$30 per person for team clothing within the same academic year (September to August).
 - Allowed to spend up to \$1,500 on swag (pins, stickers, etc.) per academic year.
 - Design teams are prohibited from purchasing media advertisements (e.g., print, digital, radio, etc.) directly.
- **Social: Teambuilding events or Team Meetings**
 - EDTs are allowed to spend \$50 per person for social events per academic year.
 - Social costs examples: food and drinks, taxes, gratuities, transportation, etc.
 - ***Alcohol is not allowed to be purchased as part of the event catering or as a gift/prize.***
 - Gift purchases for the team members are not allowed.
- **Professional Development (PD)**
 - PD examples: Lunch N Learns, Industry Night, Networking, Technical Workshops, Seminar Series, etc.
 - Written pre-approval must be obtained by APSC Professional Development team for any PD events.
- **Events**
 - Written pre-approval must be obtained by APSC Professional Development team for any events.
 - Rentals for venue, table, equipment may not be eligible to claim from the team account.
- **Prototyping/Design Project**
 - Capital purchase requires written pre-approval from APSC Professional Development team. Please see the Capital Purchase form for more details.
 - Capital purchase examples: 3D printer, Soldering Stations, CNC Machines, Computing and Electronics, Testing Equipment, etc.



- **Final Deliverable (Competition/Conference) – Individual/People Costs**
 - All trips must be pre-approved by the APSC Professional Development team. Competition-related purchases and claims will be sent back if there is no pre-approval.
 - Safety training must be completed prior to the trip.
 - Examples of this include Meals, Air Fare, other transportation (taxi, train, Uber, car rental), Accommodation, individual competition entry fees
- **Final Deliverable (Competition/Conference) – Project/Prototype Costs**
 - All trips must be pre-approved by the APSC Professional Development team. Competition-related purchases and claims will be sent back if there is no pre-approval.
 - Safety training must be completed prior to the trip.
 - Examples include Mileage, Car Rental, Truck Rental, Trailer Rental, Customs/Brokerage Fees, Registration (group/competition entry), and Registration (individual entry).
- **Gift Cards**
 - EDTs may purchase gift cards for non-service payments. For example, a prize from a lucky draw at the event or a thank you gift for guest speakers.
 - Non-gift card options should be considered first as some gift card types are considered taxable income that required to collect SIN number from the recipients for Tax purposes.
 - The gift amount must be less than \$100.
 - Gift cards cannot be used as payment against invoices or in exchange for services provided by individuals (e.g., as a pre-arranged fee for a guest speaker or training fee).
 - Pre-paid credit cards (Visa, MasterCard, Amex cards with pre-load value), Amazon gift card, eBay gift card, and other gift cards from a similar distributor platform are considered taxable income that requires SIN number for T4A tracking purposes.
- **Monetary Payments to Individuals**
 - Cash or Interac e-transfer via email payments are **not permitted** to be paid by the students and then submit reimbursement claim. These are considered taxable income that require SIN number for T4A reporting and tracking purposes. Payment should be issued directly from UBC to the recipient.
 - Examples of payment to an individual:
 - Pre-arranged fee for invited speakers
 - Fee for independent contractors or individuals who provide services to design teams.
- **Prize Money from Competition or Conference for Team Activities**
 - All Engineering Design Team related prize money must be payable to **UBC or University of British Columbia** via Cheque or Electronic Funds Transfer (EFT).



THE UNIVERSITY OF BRITISH COLUMBIA

Engineering Design Teams

Faculty of Applied Science

- Prize money should not be issued to individual members' names for team activities.
- Consult with APSC Professional Development Team or Finance team for procedures before asking the external company to issue payment to a team member.



THE UNIVERSITY OF BRITISH COLUMBIA

Engineering Design Teams
Faculty of Applied Science

APSC Contacts

Sponsorship Inquiries – APSC Student Team Sponsorship: team.sponsorship@apsc.ubc.ca

Finance Inquiries – APSC Finance: finance@apsc.ubc.ca

All EDT Inquiries – APSC Student Groups: studentgroups@apsc.ubc.ca; Engineering Design Team Coordinators: team.engineering@ubc.ca

PAF Inquiries – APSC ESS PAF: paf@apsc.ubc.ca