

# Division of Finance and Administration

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## Professional Expense Reimbursement for Senior Scholars

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### Background

Professional Expense Reimbursements are made available to Senior Scholars to reimburse Senior Scholars for the expenses they incur in the pursuit of scholarly activities on behalf of the University. It is not intended to reimburse Senior Scholars for any personal expenses. As such, the following guidelines are intended to assist Senior Scholars in determining whether an expense being incurred qualifies for reimbursement under this program.

Reimbursements under this program are not intended to result in a taxable benefit to Senior Scholars. The foregoing notwithstanding, in the event of a determination by CRA that any individual reimbursement is to be treated as a taxable benefit, the University will act in accordance with CRA's requirements.

### Guidelines:

These guidelines provide overall guidance on the use of funds designated as Senior Scholar Professional Expense Reimbursements.

### Eligibility

The University provides Professional Expense Reimbursements for Senior Scholars in accordance with the provisions of Article 14.04 of the YUFA Collective Agreement.

### Purpose & Use

The funds provided to each Senior Scholar are strictly for use by individual Senior Scholars for the direct pursuit of their scholarly activities. Senior Scholars are expected to acknowledge their affiliation with the University in the dissemination of the results of their scholarly work supported by Senior Scholar PER.

### Eligible Reimbursable Expenditures

Eligible expenditures for Professional Expense Reimbursement are **limited** to the following:

- i. Books, Manuscripts, and subscriptions to professional and/or learned journals and other similar professional publications.
- ii. Computer software and supplies used in the performance of the member's scholarly activities.
- iii. Travel expenditures (including transportation, food & accommodation) for the member to attend scholarly conferences, field trips, research visits, or workshops. For conference-related expenses to be eligible for reimbursement, a Senior Scholar must be engaged in one or more of the same relevant activities as expected of a full-time faculty member, i.e., be engaged in teaching and/or graduate supervision at the time of the travel or, in the absence of a teaching contract or graduate supervision, must be engaged in research collaborations or other activities for which the Senior Scholar can be seen to be representing the University.
- iv. Professional dues and membership fees in learned societies. For professional dues and membership fees to be eligible for reimbursement, a Senior Scholar must be engaged in one or more of the same relevant activities as expected of a full-time faculty member, i.e., be engaged in teaching and/or graduate supervision at the time of the travel or, in the absence of a teaching contract or graduate supervision, must be engaged in research collaborations or other activities for which the Senior Scholar can be seen to be representing the University.
- v. Expenses incurred in the preparation and completion of scholarly manuscripts, and page or reprint charges.
- vi. Equipment, including computer hardware, and required computer related furniture for offices at York University.
- vii. Expenditures that would normally be eligible expenditures within Research Grants and Contracts
- viii. Remuneration for services such as research support, provided that the remuneration is processed through Payroll. (Note that these would typically be charges for one time only and not for recurring charges.)
- ix. Other expenditures directly related to the Faculty member's scholarly activities

### **Ineligible Expenditures**

Some expenditures which are **NOT** eligible for reimbursement include:

- i. Expenditures of a personal nature, such as childcare expenses, luggage, and passport costs.
- ii. Parking fines, speeding tickets and other like charges.
- iii. Home office furnishings and related home office renovations
- iv. Parking fees at York University
- v. Conference-related expenses not meeting the eligibility requirements outlined in paragraph iii found under the section titled Eligible Expenses.
- vi. Professional dues and membership fees not meeting the eligibility requirements outlined in paragraph iv found under the section titled Eligible Expenses.

(Please note that this is not an exhaustive list.)

### **Ownership of Items Reimbursed**

All goods and equipment reimbursed from Professional Expense Reimbursement accounts remain the property of the University at the conclusion of the Senior Scholar's entitlement to Professional Expense Reimbursements. Further, any unspent funds revert to the University at the conclusion of the Senior Scholar's Professional Expense Reimbursement entitlement.

A Senior Scholar's entitlement to Professional Reimbursement ends April 30 following the final allocation to his/her Professional Reimbursement account pursuant to the YUFA collective agreement. This provision also applies to Law faculty who elect the Senior Scholar designation.

### **Documentation Standards**

Adequate documentation must be provided to meet the requirements of any review by Canada Revenue Agency. The standards include:

- 1) All reimbursements must be supported by **original** receipts
- 2) Purpose of trip or identification of items purchased must be evident or documented (please see additional documentation requirement for conference-related expenses in item iii under Eligible Expenses above).
- 3) The applicable GST registration number of the vendor must be included where applicable (Canadian purchases).
- 4) Credit card slips or statements are not considered appropriate supporting documentation.

### **Separation of Funds**

Professional Expense Reimbursement accounts cannot be supplemented or mixed with other internal or external research grants or awards. In the event that a member is awarded incremental research funds, these funds must be allocated to a separate grant, which will be administered in accordance with the normal policies and practices of the Office of Research Services and Research Accounting.

### **Approval Process**

All requests by Senior Scholars for reimbursement from Professional Expense Reimbursement accounts must be approved by the Office of the Comptroller.

In those cases where expenditures are charged directly to a Cost Centre (for example Telecom, Payroll, CNS, Science Stores or Bookstore charges), the Senior Scholar is responsible in ensuring the expenditures are eligible for reimbursement, consistent with this document.