

York University

Division of Finance and Administration

Professional Expense Reimbursement - Guidelines

Background

York University is committed to promoting the professional development of its faculty. Professional Expense Reimbursements are made available to members for the direct pursuit of the member's professional responsibilities. In order to retain the non-taxable status of these reimbursements the following guidelines must be strictly adhered to in order to satisfy the requirements of the Canada Revenue Agency (CRA).

Guidelines

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

Eligibility

In support of professional development, the University provides Professional Expense Reimbursements for members of York University Faculty Association (hereinafter, "YUFA"), Osgoode Hall Faculty Association (hereinafter, "OHFA"), and CUPE 3903 Unit 2 in accordance with applicable Collective Agreements.

Purpose & Use

The funds provided to each member of YUFA, OHFA, and CUPE 3903 Unit 2 are strictly for use by the individual member for the direct pursuit of their professional responsibilities related to their employment at York.

PER funds are generally available for expense reimbursement purposes and for purchases made through the University. Internal transfers of expenses will be permitted in limited circumstances (such as internal charges, or for expenses deemed ineligible on internal and external research grants).

Eligible Reimbursable Expenditures

All expenditures charged to Professional Expense Reimbursement must comply with the University's procurement policy, a copy of which is available at:

<http://secretariat-policies.info.yorku.ca/policies/procurement-of-goods-and-services-procedure/>

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

- i. Professional dues and membership fees in learned societies.
- ii. Books, manuscripts, and subscriptions to professional and/or learned journals and other similar professional publications.
- iii. Computer software and supplies used in the performance of the member's duties.

- iv. Travel expenditures (including transportation, food & accommodation) for the member to attend scholarly conferences, field trips, research visits, or workshops.
- 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. 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 continuing charges.)
- viii. Expenditures related to hosting individuals from other institutions, whose work is related to the Faculty member's professional responsibilities.
- ix. Other expenditures directly related to the Faculty member's professional responsibilities.

Ineligible Expenditures

Some expenditures, which are not eligible for reimbursement, include:

- i. Expenditures of a personal nature, such as childcare expenses, luggage, flowers, and passport costs.
- ii. Parking fines and speeding tickets and other similar charges.
- iii. Home office furnishings and home office renovations.
- iv. On-campus parking, or parking at a location where the University has an established operation (including Keele, Glendon, SEEC, OPD) that is the employee's normal workplace.
- v. Lamps, carpets, and pictures.
- vi. Library fines.
- vii. Food and beverage charges of the faculty member where there is no travel involved to attend scholarly conferences, field trips, research visits, or workshops.
- viii. Expenditures that would ordinarily be ineligible for reimbursement under University policies and procedures.

(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 faculty member's entitlement to Professional Expense Reimbursements. Further, any unspent funds revert to the University at the conclusion of the faculty member's Professional Expense Reimbursement entitlement (but see paragraph below concerning CUPE 3903 Unit 2 members).

For members of the full-time faculty, entitlement to Professional Expense Reimbursement concludes on severance of full-time employment or, in the event that a faculty member elects the designation of senior scholar on retirement, entitlement to Professional Reimbursement ends April 30 of the academic year in which the final allocation is made to the faculty member's Professional Reimbursement account pursuant to the YUFA and OHFA collective agreements.

For members of CUPE 3903 Unit 2, entitlement to Professional Expense Reimbursement concludes on the termination of the member's employment contract(s) with the University in a given academic session. The foregoing notwithstanding, unspent funds associated with employees in CUPE 3903 who have applied for, and can reasonably expect to be given, an appointment in the subsequent

academic session, may be carried forward to the next academic session, as set out below in the section Carry Forward and Unspent Amount

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 receipts.
- 2) Purpose of trip or identification of items purchased must be evident or documented.
- 3) The applicable GST/HST 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. Faculty members may claim reimbursement of professional expenses and allocate the expense to more than one cost centre.

Carry forward and Unspent Amounts

(a) YUFA and OHFA

Any unspent amounts at the end of the University's fiscal year attributable to a YUFA or OHFA member will be carried forward to the next fiscal year, and will be available to the member subject to the following:

YUFA

The carry-forward balance in existing PER cost centre as of May 1, 2019 will remain available for expense reimbursement until April 30, 2026. Any funds remaining after April 30, 2026 will be allocated equally between the Conference Travel Fund (Article 19.29(c)) and the Faculty/Library Research Grants Fund (Article 19.29).

For new PER cost centres created on or after May 1, 2019 any unspent funds may be carried forward for a period of up to five years to a maximum of \$9000. Any unused funds in excess of the carry-forward maximum will be allocated equally between the between the Conference Travel Fund (Article 19.29(c)) and the Faculty/Library Research Grants Fund (Article 19.29(a)).

OHFA

The carry-forward balance in existing PER cost centre as of May 1, 2020 will remain available for expense reimbursement until April 30, 2027. Any funds remaining after April 30, 2027 will be allocated to the Conference Travel Fund (Article 18.17).

For new PER cost centres created on or after May 1, 2020 any unspent funds may be carried forward for a period of up to five years to a maximum of \$9000. Any unused funds in excess of the carry-forward maximum will be reallocated to the Conference Travel Fund (Article 18.17).

(b) CUPE 3903 Unit 2

The University, in accordance with the collective agreement between the University and CUPE 3903 Unit 2, will absorb any Professional Expense Reimbursement allocations that remain unspent after three years from the initial allocation. In the event that a member is interested in accumulating Professional Expense Reimbursements beyond three years to expedite a larger purchase (i.e. a computer), advance approval must be obtained through Academic Employee Relations.

Approval Process

All requests by full-time and contract faculty for reimbursement from Professional Expense Reimbursement accounts must be approved by the claimant's immediate supervisor which would be one of the following: Department Chair or Department Head, Dean or designated Associate Dean, Principal, University Librarian or designated Associate University Librarian, or Vice-President Academic. The approver will confirm the appropriateness of the expenditure in respect of the direct pursuit of the member's professional responsibilities. For full-time faculty who are cross-appointed, PER claims should be submitted to their home department or Faculty. Contract faculty with courses in more than one unit in a given academic year should submit their PER claims to the unit in which they are assigned the highest number of course credits in that year.

Faculty members can only charge expenditures to their PER Cost Centres provided sufficient funds are available. Deficit balances are not permitted, and Faculty members are responsible for deficit balances. Faculty members may monitor their balances in their PER Cost Centres through the University's e-Reporting system. Additional information on how to obtain access to eReports can be obtained by forwarding an email to askit@yorku.ca.

In instances where a Claim includes charges to Cost Centres other than the faculty's Professional Expense Reimbursement, the Claim requires an approval signature from the person to whom the Claimant reports, in accordance with the University's Policy on Reimbursement of Expenses.

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

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