

Professional Expense Reimbursement (PER) Handbook

Procedures and Guidelines

Academic Staff Members with Continuing, Contingent Term and Limited Term Appointments

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Academic Staff Members with Sessional Appointments

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1. Purpose of Professional Expense Reimbursement (PER) Program

This handbook outlines the guidelines for two separate PER programs:

1. PER for academic staff members with Continuing, Contingent Term, and Limited Term appointments.
2. PER for academic staff members with Sessional appointments.

The Professional Expense Reimbursement (PER) programs are designed to enable eligible academic staff members of the University of Calgary to access funding for expenditures that relate to the academic staff member's present responsibilities for teaching, research, professional or general University duties.

This document was created in conjunction with the TUCFA Agreement struck in 2019, based on sections:

- Schedule A, 2.11.1
- Schedule B, Article 4.2.7
- Schedule B, Article 7

2. PER for Academic Staff Members with Continuing, Contingent Term and Limited Term Appointments

Academic staff members holding Continuing, Contingent Term, and Limited Term appointments are eligible to submit reimbursement for professional expenses.

2.1 Benefit/Academic Year

The Benefit/Academic Year is July 1 to June 30 of the following year.

2.2 Amount of Eligibility

Each eligible academic staff member is entitled to receive Professional Expense Reimbursement to a maximum of \$1750 per year. The amount of the allocation is dependent on the Academic Staff Member's status on July 1.

Where eligibility exists for a portion of the academic year, the allocation will be pro-rated on the basis of the number of months served. Staff Members holding less than a 0.8 FTE will be eligible for a pro-rated allocation based on FTE. Staff Members on an approved Leave Without Pay are not eligible during the period of leave, but will receive a pro-rated allocation upon their return to work. Staff Members on Research and Scholarship Leaves, Professional Fellowships, or Assisted Study Leave remain eligible.

Annual PER allocations are loaded into PER accounts by the end of August each year. Once the allocations have been loaded, the balance will be adjusted to reflect the new allocation and any processed claims.

2.3 Submissions of Claim

- The expenditures must have been purchased in, and related to, the current academic year. Claims for the current academic year must be submitted online no later than two months by following the end of the academic year (by August 31st) or September 30th for a Staff Member returning from leave.
- Claims may be submitted at any time during the academic year and Staff Members are encouraged to submit claims in compliance with the Collective Agreement:

Collective Agreement: 2.11.1 (b)

An eligible staff member may submit a maximum of four claims within any one academic year. Such claims may be submitted at any time during the academic year but none of the claims may be for an amount less than \$250

- You must have a current Canadian bank account and an e-mail address for an Electronic Funds Transfer reimbursement payment to be made.
- Splitting an expenditure for an event or purchase over two separate claims is not permitted unless the following exception applies:
 - If an Academic Staff Member spends in excess of their current PER balance for the year on a single large purchase of capital equipment, he/she may claim the excess over the next five years, subject to the limit available for each year.
 - The Academic Staff Member is responsible to resubmit a PER claim form for excess in subsequent years until reimbursement for the capital equipment is complete.

2.4 Carry Forward and Expiring Allocations

A Staff Member may carry forward from the current year an unspent balance to the first and second succeeding years. The maximum carry forward is \$3500 (\$1750 per year * 2). The maximum balance is \$5250 (two years of allocations plus the allocation from the new academic year). Carry-forward may go beyond two years if such further extension is approved by the Vice President (Finance and Services).

Claims for the current academic year must be submitted online no later than two months following the end of the academic year (by August 31st or September 30th for a Staff Member returning from leave)

2.5 Retirement or Termination of Appointment

PER claims should be submitted while a Staff Member is an active Continuing, Contingent Term, and Limited Term Appointment.

As a non-taxable benefit, all tangible items purchased with Professional Expense Reimbursement funds are considered property of the university. When an Academic Staff Member retires or leaves their employment from the University they should follow university disposal guidelines and for simplicities can be returned to their department or faculty.

If you have any questions, please contact User Service: finance@ucalgary.ca or 403.210.9300

2.6 Pooling Funds

Two or more Academic Staff Members may pool their respective allowances for the purpose of purchasing capital equipment only.

Such claims should be submitted at the same time with one person submitting the original invoice and the other(s) referring their claim to the "lead" claimant and attaching their own evidence of payment.

3. PER for Academic Staff Members with Sessional Appointments

3.1 Benefit/Academic Year

The Benefit/Academic Year is July 1 to June 30 of the following year.

3.2 Amount of Eligibility

The Governors shall provide reimbursement of eligible expenses to a maximum of \$175 per half course equivalent of duties, not to exceed \$1750 per academic year, to all Sessional appointees.

Sessional PER allocations are loaded into PER accounts retroactively on a monthly basis. Once the allocations have been loaded, the balance will be adjusted to reflect the new allocation and any processed claims.

3.3 Submissions of Claim

- Sessional appointees are encouraged to submit their claims during an active sessional appointment. However, they are permitted to submit PER claims up to two months after the termination of their sessional appointment.
- Ensure that funds have been loaded into the PER account before submitting a PER claim.
- PER Claims will only be accepted where the expense was incurred during the sessional appointment.
- You must have a current Canadian bank account and an e-mail address for an Electronic Funds Transfer payment to be made.

Assistance with creating or submitting a PER expense claim, can be provided by UService:
finance@ucalgary.ca or 403.210.9300

3.4 Carry Forward and Expiring Allocations

Academic Staff Members with Sessional Appointments may carry forward unspent PER funds in accordance to the terms set out in the Collective Agreement.

Collective Agreement: Schedule B, Article 7:

- *Unspent PER from one contract can be carried forward to any Sessional appointment in the same academic year.*
- *Unspent PER from the current academic year may be carried forward into the next academic year if the Sessional Appointee receives a subsequent appointment in that year*

4. Important Rules for PER

- Expenditures that may be reimbursed must have been paid in the first instance by the Academic Staff Member and not have been previously reimbursed by the University.
- All travel must comply with the Travel and Expense Handbook Guidelines: Finance website >> Quick Links >> Procedures, Guidelines and Handbooks >> Accounts Payable >> Travel and expense reimbursement Handbook
- Expenditures (example: account invoices, transportation tickets, receipts) must be in the name of the claimant.
- Expenditures must relate to the Academic Staff Member's present responsibilities for teaching, research, professional or general University duties.
- **Travel and Expense (T&E) cards** – PER expenses may be reconciled against T&E cards provided the expenses are eligible and adhere to this handbook.
- **Purchasing Cards (PCards)** – PER expenses are not permitted to be reconciled against PCards.

5. Eligible and Ineligible Expenses for PER

All expenses, documentation requirements, especially for travel, must comply with the Travel and Expense Handbook Guidelines. Some examples of eligible and ineligible expenses for PER specifically include:

5.1 Eligible Expenses

- Books, textbooks and manuscripts
- Subscriptions
- Office equipment to assist with professional duties
- Computers and instruments (examples: iPad, laptops, tablets, Apple Watch, Kindle etc.)
- Internet and phone charges (receipts must be in Academic Staff Member's name and must show a payment)
- Materials or supplies relating to professional duties, including software. Please note however, that software purchases on managed devices must follow IT protocol.)
- Mandatory fees related to professional duties (e.g. Police checks)
- Fees for professional training courses
- Travel or local expenses related to meetings or research activities not covered by normal travel grants in accordance with the University travel policy (e.g. Internet on flights), but no travel advances will be issued out of Professional Expense Funds
- Membership dues in professional associations or learned societies (but not the University of

Calgary Campus Recreation dues or those of other health / recreation facilities)

- Business meeting expenses
- Business meeting expenses including the purchase of food must include an agenda as well as a list of attendees (See Appendix A: Quick Reference Guide for Meals, Hospitality and Travel Expenses in the Travel and Expense Handbook Guide for more details)

5.2 Ineligible Expenses

- Gifts of any kind (examples: gift cards, flowers, household items, clothing, etc.)
- Items not supported by a valid proof of payment
- Items previously reimbursed by the University
- Services provided to the Academic Staff Member by a third party (e.g. editing, writing, marking, etc.)
- Items or services provided to or for people, employees, or students of the University
- University parking fees
- Parking any of the University of Calgary campuses (Foothills, Downtown, Main Campus, etc.)
- Alcohol
- Immigration fees and/or citizenship costs, including vehicle and license registration
- Food and beverages not directly associated with a professional seminar, training program or meeting or the travel associated with such events
 - (Celebratory events may be reimbursed under a department or faculty policy)
- Interest or other finance or administrative charges associated with a purchase
- Fees for training courses of a general interest or non-professional nature
- University of Calgary Campus Recreation dues or other health / recreation facilities.
- Payment to / payment for hiring any individual (example: students, spouses, dependents, honorarium, etc.)
- Subject Fees
 - For description of subject fees refer to Travel and Expense Handbook section 9.3

6. Valid Proof of Payment

Each claim must be supported by the evidence of payment. Please see the Travel Handbook Reimbursement Guide (Section 1.3) for more details.

Documentation acceptable as evidence of payment

- Scanned copy of itemized receipt or invoice uploaded.
- Academic Staff Member's scanned copy of cancelled cheque and copy of related invoice if available.
- Credit card statements will be accepted as proof of payment where the goods or services were purchased via the internet or phone and no original paid invoice was issued by the supplier.
- The credit card statement along with documentation from the supplier verifying the items ordered and the costs, for example, a copy of the internet order, dues assessment notice, priced packing slip that accompanied the shipment.

Documentation not acceptable as evidence of payment

- Debit/Credit card receipts by themselves will not be reimbursed. They must be accompanied by an itemized cash register receipt or paid invoice.
- In the event that evidence of payment is not available for expenses over \$100 CAD, reimbursement will not be authorized. For expenses \$100 CAD or less refer to the Travel and Expense Handbook, section 1.3.

7. Tax Implications

Professional Expense Reimbursement is subject to Canada Revenue Agency regulations and approval.

As PER expenditures are not reported by the University as income of the individuals, they are not valid deductions from the Academic Staff Member's income for tax purposes.

8. PER Submission Process

8.1 How to Find Your PER Available Funds Balance

Prior to purchases being made using your PER, you are required to check your balance and unique project number by going to: my.ucalgary.ca

1. Go to My UOFC Portal
2. Click **My Work**
3. Under the **Finance & Supply Chain** header, click **PER Statement**
 - Alternately, click '**Create an Expense Report**', select Business Purpose: 'PER Expense' and the **PER Statement** link will generate beside it.






4. Next, scroll to the bottom and click on "**Continue to Search Page**"
5. **Enter your project number and click Search**
6. Then select the academic year
 - *****Ensure that you are selecting the correct academic year, as well as the correct department for your current active appointment. It is possible that you have multiple types of PER accounts in different departments**
 - Continuing, contingent term and limited term appointments should be sitting in department 63040
 - Sessional appointments should be in department **63060**
 - If sitting in the incorrect department, please contact UService: finance@ucalgary.ca

Project begins with 
 Department begins with 
 Academic Year begins with 



Search Results

View AllFirst  1-23 of 23  Last

Project	Department	Academic Year
	63040	2020~2021
	63040	2019~2020
	63040	2018~2019
	63040	2017~2018
	63040	2016~2017
	63040	2015~2016
	63060	2020~2021
	63060	2019~2020
	63060	2018~2019

8.2 How to Grant Access to Another Person

If you wish to grant access to another employee to view your PER Statement and to enter PER Expenses on your behalf.

1. Go to My UOFC Portal
2. Click **My Work**
3. Under the **Access & delegation** header, click **Expense entry delegation**
4. Click on the + sign to add a person/an additional line, click on the - to remove a person/line
5. Enter the Individual's UCID number whom you are delegating access to or use the look up magnifier, change Search by to Description, enter last name of delegate and Look Up.
6. Click on either Description or User ID, click **Save**

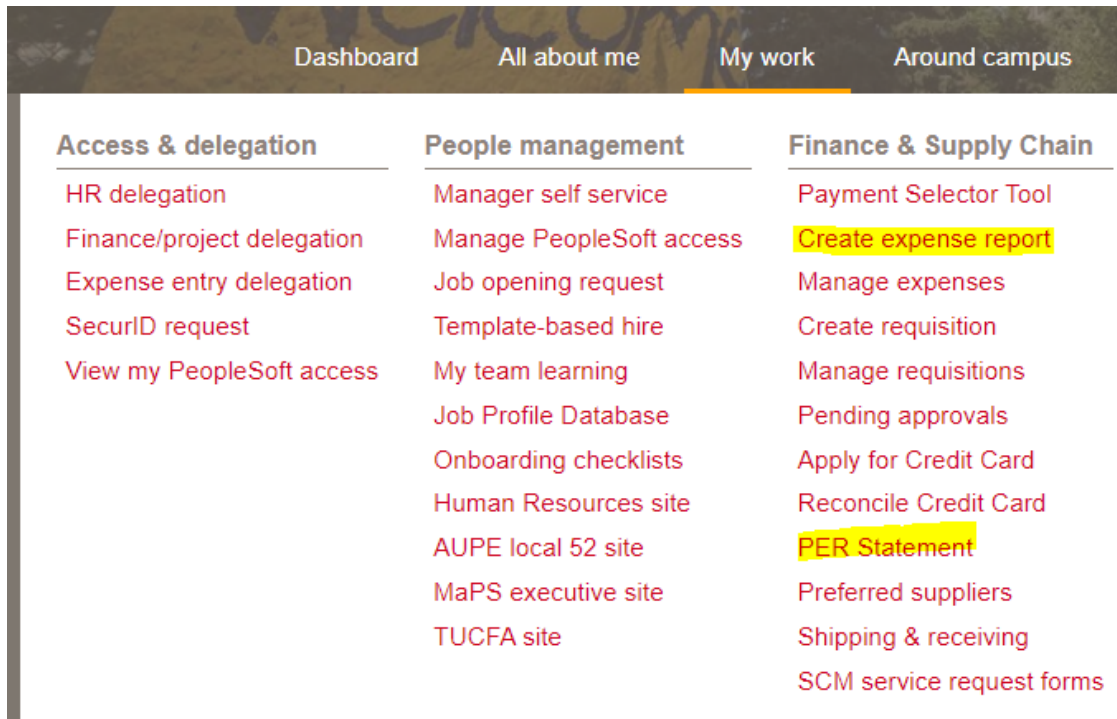
8.3 How to Submit a PER Claim

If funds are available and you have a claim you must enter your PER Expense Report in PeopleSoft.

NOTE: When submitting a PER, please ensure that the total amount of your claim is not over your current PER Balance. For example, if the expenses submitted are for \$120 and the available balance is \$100, the claim amount must be \$100, regardless of what the full cost of the expense. In the case that your account is overdrawn, you will be responsible for paying back the overdrawn amount.

Go to my.ucalgary.ca

Under the Finance & Supply Chain header, click **Create Expense Report**.



Select Business Purpose: **PER Expense** (Select **PER Statement** Link to confirm balance)


If you are a delegate and/or need to use an alternate employee ID to submit your expense claim, click the Look up Empl ID button (magnifying glass) next to the Empl ID field.


PER Statement


Enter any information you have and click Search. Leave fields blank for a list of all values.


Find an Existing Value

▼ Search Criteria

Project begins with 

Department begins with 


Academic Year begins with 

Search Clear Basic Search  Save Search Criteria

From the Look Up Empl ID pop-up window that appears, click the employee ID you will be using to submit this claim.

Look Up Project

Project



Project Manager UCID 

Name

[Basic Lookup](#)

Search Results

Only the first 300 results can be displayed.

View 100 First  1-300 of 300  Last

Project	Project Manager UCID	Name
00000	(blank)	Per

When you are returned to the Expense Report screen, the ID you selected will appear in the Empl ID field. Click Add to complete this step and move on to the Create Expense Report page.

Expense Report


Empl ID 

3.

Click Add Attachments.

*Business Purpose

*Report Description

*Default Location 

 [Attachments](#)

Enter brief description of your attachment

Use the **Choose a Date button (calendar icon)** next to the Date field to select the date of the transaction you wish to claim.

From the Expense Type dropdown, select an expense type that aligns most closely to your PER Claim (example: PER – Prof Dues & Memberships, PER Equipment <1000, PER Equipment 1000 – 4999, PER Equipment >5000).

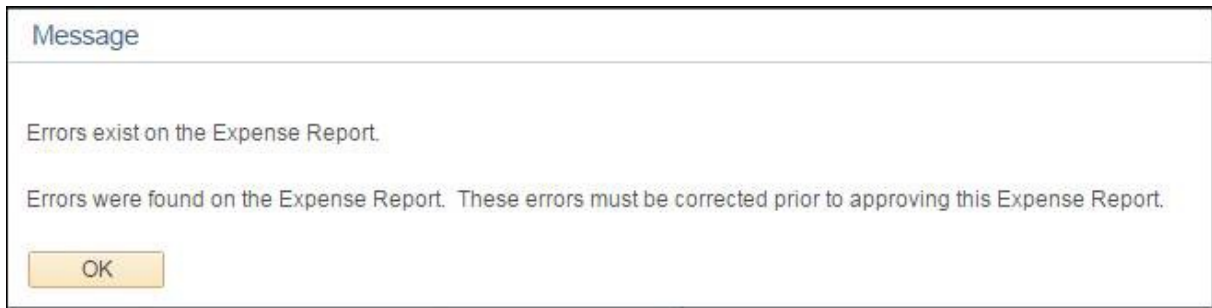
In the Description field, write a description of the business purpose for the purchase being claimed. This can also be noted on the receipt for ease of reconciliation.

The Payment Type field defaults to Employee Paid Expense. As you are making a general claim for expenses you paid for, leave this field on the default.

Enter the amount for the claim including taxes in the Amount field.

Confirm that all default information in the Accounting Details section is correct.

Note: *If you get an error like the screen shot below, it is because the chartfield combination is invalid. Change the Fund from 10 to 12 to correct this error.*



To add additional line items to your expense report, click the + button at the end of an expense line item.

Click the Summary and Submit link in the top right corner of your expense report.

Once saved click "Submit".

9. Contact Us

For additional information and FAQs regarding PER visit the [HR website](#).

For assistance creating, editing, or submitting a claim, contact UService Phone: 403-210-9300

Email: finance@ucalgary.ca

Main Campus Walk-in: Math Science 773

Foothills Campus Walk-in: Health Sciences Centre - G204

Hours: 8:30 a.m. to 4:30 p.m. Monday to Friday

Website: <http://ucalgary.ca/UService>