

**ST. JEROME'S
UNIVERSITY**



Professional Development Plan (PDP)

Operations Manual

Approving Authority: President (Vice Chancellor)

Established: April 24, 2012

Date of Last Review/Revision: November 1, 2021 replaced July 28, 2015

Office of Accountability: Executive Director, Finance and Administration

Administrative Responsibility: Finance and Accounting

Policy Statement

The University is committed to supporting the on-going professional development of eligible employees through the provision of a Professional Development Plan (PDP). The University will make every effort to administer the Plan as a non-taxable benefit as determined by the Canada Revenue Agency (CRA).

The PDP is a reimbursement plan requiring the claimant to provide proof of purchase and payment for each item. PDP funds may not be overdrawn, advancements (e.g., prepayment of travel expenses) are not normally permitted, expenses may not be split between the PDP and another account (each expense claimed under the PDP must be allocated entirely to the PDP) and, with the exception noted below, funds may only be accessed in the year for which they are allocated. If unspent, academic staff are eligible to carry forward up to 50% of a year's PDP allocation into the next fiscal year provided the total PDP fund balance in any given year does not exceed \$5000. Staff are not permitted to carry forward unspent PDP funds.

All goods (valued in excess of \$250) purchased through the PDP are and shall remain the property of St. Jerome's University.

Scope (Eligibility)

This policy applies to all employees who are eligible for the PDP by virtue of their position, employment contract, or employment agreement (members of the academic staff should refer to the Collective Agreements between SJU and SJU-ASA). Contact Human Resources if you are unsure of your eligibility.

Allocation

Each fiscal year, a PDP allocation is made to eligible employees. For academic staff, allocation amounts are established via collective bargaining (see the Collective Agreements between SJU and SJU-ASA); for staff, allocation amounts are determined through the annual budget process. Contact Finance and Accounting if you are unsure of your allocation.

Eligible Expenses

Eligible expenses are those that are for business purposes only and adhere to all relevant expense policies. See Appendix A for examples of eligible and ineligible expenses.

Expenses originally paid for by the University are not eligible under this plan. Neither are out-of-pocket expenses reimbursed in whole or in part by any other program (e.g., SJU Expenses Policy).

The employee submitting the expense claim has an obligation to:

- verify sufficient resources are available, unless employee is responsible for the budget;
- gather all necessary support documentation; and
- submit an accurate and complete claim.

It is the approver's responsibility to ensure approved expenses and supporting documentation are in compliance with the policy.

Expenses submitted that do not align with the policy will not be processed by Finance and Accounting and will be brought to the attention of the approver.

The Finance and Accounting department, as part of its pre-audit due diligence process, will issue a report each term to the President and Vice President Academic and Dean to identify non-compliance or policy issues.

Appendix A Supplementary Information and Procedures

Expenses

The expense must be for business purposes only and excludes expenses that are personal in nature. In the case of faculty, business expenses must be directly related to the performance of teaching, research, and professional duties. In the case of staff, professional development business expenses must relate to the staff member's position.

Examples of Eligible Expenses

- (a) membership fees for professional associations and, for academic staff, discipline-related learned societies
- (b) fees for professional development, such as conferences or course registrations
- (c) books, journals, subscriptions or other similar professional publications
- (d) costs to prepare and complete scholarly manuscripts (e.g., page fees, print charges)
- (e) editing and translating costs; if service is provided by a business, it must be invoiced; if service is provided by an individual, all relevant Human Resources` hiring processes must be adhered to and individuals must be paid by using a properly executive timesheet (consult Human Resources)
- (f) computer and connectivity equipment used for business purposes; examples include, computers (personal computers, laptops, tablets, notebooks); smart phones (e.g., blackberry, iPhone); personal digital assistants; usage fee for cell phone; internet access or conferencing services where the usage is primarily for business purposes (if the usage is not primarily for business purposes or the usage plan is a family plan, only the portion related to University business is eligible; the maximum business portion for a family plan is 50%)*
- (g) supplies related to professional development activities, including office supplies, software, and business cards
- (h) travel to attend relevant conferences, conduct scholarly work or expenses related to business networking; travel by personal vehicle must be substantiated by detailed information including dates, destinations, distance and purpose; re: networking, expenses must be substantiated with original receipts, identification of attendees and the purpose of the networking event

*Note: Staff are afforded smartphones and other workplace technology on the basis of need and on the requirements of their position. As such, smartphones and other workplace technology are ineligible expenses for staff under the PDP. If required, the University, under its corporate account, will provide these devices.

Examples of Ineligible Expenses

- (a) furniture for University or home use
- (b) covering personal costs for third parties individuals; only fees for services as defined above in paragraph (e) allowed
- (c) dry cleaning of work clothing
- (d) additional costs for a partner to attend a conference/business trip
- (e) cost of a passport
- (f) vaccinations for travel

Proof of Purchase

The plan is a reimbursement plan requiring the claimant to provide proof of purchase and payment for each item. Normally, an original invoice/receipt provides the necessary documentation. Where the claimant requests reimbursement for travel costs based on kilometers or meal costs based on per diems, the Expense Policy must be followed.

Recurring expenses (e.g., monthly) require an invoice for each billing period. For example, for academic staff, a monthly cell phone bill will require each month's statement for the claim period.

For on-line purchases, print the electronic document that indicates the date, supplier, the nature and cost of the item(s), applicable taxes, GST Registration number, if applicable, and method of payment. If the method of payment is not noted on the receipt, attach documentation that indicates payment. For example, if paid by credit card, attach a copy of your credit card statement highlighting the specific transaction. You may obliterate any information on the credit card statement not relevant to the specific transaction.

Timing

Eligible expenses must be claimed in the period when the goods or services are received. For example, if an item is ordered in March but not received until June, the expense must be claimed in June. The nature of the program as a reimbursement for goods or services received is important from a tax perspective.

If unspent, academic staff are eligible to carry forward up to 50% of their annual PDP allocation into the next fiscal year provided the total PDP fund balance in any given year does not exceed \$5000. For example, an individual is provided with an annual PDP amount of \$3000 but uses only \$1400 by fiscal year end; \$1500 can be carried forward (balance is \$1600, but only 50% of the annual allocation can be carried forward). Assuming the amount provided the following year is the same (i.e., \$3000), this individual would have \$4500 (\$3000+\$1500) to spend in that fiscal year.

Reimbursement Process

- 1) The completed form with original invoices and receipts attached must be approved (see Expenses Policy, Authorized Approval Structure). Once approved, the form is submitted to Finance and Accounting for processing.
- 2) Original receipts must clearly indicate the amount paid and the nature of the expenditure. For example, a cash register tape from a supplier must be supplemented by a description of the item being purchased. For a recurring payment (e.g., monthly internet access, cell phone) submit an original receipt for each period claimed.
- 3) Properly executed claim forms received by Finance and Accounting will be processed within 15 business days of submission. Claim forms that are not properly completed and approved will be returned.
- 4) Finance and Accounting will retain all original receipts.

Method of Payment

For employees who receive their salary via electronic deposit, payment will be issued in the same manner and deposited into the claimant's bank account (pay statements will indicate the reimbursement).

For claimants who are retired or no longer employed by the University of Waterloo, payment will be issued by cheque and mailed to the claimant's home address.