



PROFESSIONAL EXPENSE REIMBURSEMENT HANDBOOK (PER)

Procedures and Guidelines

Last Updated: March 2015

Please refer to <http://www.ucalgary.ca/hr/system/files/PERHandbook.pdf> for the most current information on PER.

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PER Program Contact Information

Telephone: (403) 220-5932

Fax: (403) 284-5753

Email: hracadem@ucalgary.ca

Address: Human Resources
MacKimmie Tower, 4th Floor
2500 University Dr NW
Calgary, Alberta
T2N 1N4

Hours of Operation: 8:30 am to 4:30 pm Monday to Friday

Purpose of Professional Expense Reimbursement (PER) Program

- The Professional Expense Reimbursement (PER) program is designed to enable eligible Academic Staff of the University of Calgary to access, in a tax efficient manner, funding for expenditures that relate to the staff member's present responsibilities for teaching, research, professional or general University duties.

Who is Eligible for PER?

Academic staff holding 'Initial Term', 'Contingent Term' and 'Limited Term' appointments; Academic staff holding 'Term Certain' appointments are eligible for the PER program according to the amounts in the following:

Academic Staff Members – Initial Term, Contingent Term and Limited Term (Full Time):

Amount of Eligibility: To a maximum of \$1,500 per academic year (July 1 – June 30).

Annual PER allocations are loaded into the PER accounts by the end of August each year. Purchases made in July and August may still be submitted for reimbursement even though the PER account does not reflect the new year balance. The new year PER balance will be adjusted to reflect the processed claims.

Benefit Year: July 1 to June 30 of the following year

Exceptions:

- Where eligibility exists for a portion of the academic year, PER credits will be prorated on the number of months worked.
- Staff members on an approved Leave Without Pay are not eligible during the period of leave, but will received a pro-rated PER allocation upon their return to work.
- Staff members holding less than a .8 FTE will be eligible for a pro-rated PER allocation based on FTE
- Persons who are on Research and Scholarship Leaves, Professional Fellowship, or Assisted Study Leave remain eligible.

Sessional Instructor:

Amount of Eligibility: \$150 per half course equivalent of duties, to a maximum of \$1,500 for per academic year (July 1 – June 30).

Benefit Year: Expense reports must be submitted within two months following the termination of the Sessional appointment.

- **Expenses must be incurred during the period of the Sessional appointment.**

Rules on Submission of Claim

Academic Staff members – Initial Term, Contingent Term and Limited Term (Full Time):

Accounting String to Use on Claim:

If your PER Account starts with “PE” – use Fund 10, Dept 63040

If your PER Accounts starts with “1” – use Fund 12, Dept 63040

- The expenditures must have been **purchased in, and related to, the current academic year involved. You cannot carry receipts forward from year to year.**
- You must have a current Canadian bank account and an e-mail address for an Electronic Funds Transfer payment to be made.
- Claims may be submitted at any time during the academic year but staff is encouraged to submit claims as the expenses are incurred. This will ensure claims are received and eligible for reimbursement during the allowable claiming period.
- **Claims for the current academic year must be submitted and received in Human Resources no later than August 31 (two months following the end of the academic year).**
- **For staff members returning from leave the deadline for claims submission is September 30).**

Sessional Instructor:

Accounting String to Use on Claim:

If your PER Account starts with “PE” – use Fund 10, Dept 63060

If your PER Accounts starts with “1” – use Fund 12, Dept 63060

- The expenditure(s) must have been **purchased in, and related to, the current sessional appointment period involved. You cannot carry receipts forward from year to year.**
- Claims must be submitted within two month of termination of Term Certain appointment.

Rules on Carry Forward and Pooling Funds

Academic Staff Members – Initial Term, Contingent Term and Limited Term (Full Time):

Carry Forward

- A Staff Member may carry forward from the current year an unspent balance to the first and second succeeding years.
- Splitting an expenditure for an event or purchase over two separate claims is not permitted unless the following exception applies:

If a staff member spends in excess of the maximum allowance 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 staff member is responsible to resubmit a PER claim form for excess in subsequent years until reimbursement for the capital equipment is complete.

Pooling Funds

- Two or more 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.

Eligible and Ineligible Expenses for PER Program

Important Rules:

- Expenditures that may be **reimbursed must have been paid in the first instance by the staff member** and not have been previously reimbursed by the University.
- All travel must comply with the Travel and Expense Handbook Guidelines <http://www.ucalgary.ca/finance/files/finance/TravelExpenseReimbursementHandbook.pdf>
- Expenditures must be in the name of the claimant. **Expenses in the names of other people will not be reimbursed.**
- Expenditures must relate to the staff member's present responsibilities for teaching, research, professional or general University duties.

- Eligible expenditures are purchased on the express understanding that items of a physical nature with a continuing value greater than \$1,000 are being purchased on behalf of the University and are the property of the University.

Eligible Expenses:

- Books and manuscripts
- Subscriptions
- Equipment
- Furnishings
- Computers and instruments
- Internet and phone charges (receipts must be in staff member's name)
- Materials or supplies
- 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, but no travel advances will be issued out of Professional Expense funds.
- Daily meal Per Diem as outlined in the Travel and Expense Handbook Guidelines
- 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.

Ineligible Expenses:

- Gift Cards, greeting cards, flowers
- Items not supported by a valid proof of payment
- Items previously reimbursed by the University
- Services provided to the staff member by a 3rd party (e.g. editing, writing, marking, etc.)

- Items or services provided to or for people who are not employees or students of the University
- University parking fees
- Alcohol
- Immigration fees and/or citizenship costs
- 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 (e.g. students, spouses, dependents, honorarium etc.)
- Subject Fees

What is Valid Proof of Payment?

Each claim must be supported by the evidence of payment.

Documentation acceptable as evidence of payment:

- Original itemized cash receipt or original invoice showing payment in full.
- Staff member's 'original' 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.
- Documentation from the supplier verifying the items ordered and the costs, e.g. a copy of the internet order, dues assessment notice, priced packing slip that accompanied the shipment etc. should accompany the credit card statement.

Documentation **NOT acceptable as evidence of payment:**

- Copies of receipts or cancelled cheques.

- Debit 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, reimbursement will be disallowed.
- Documents will not be returned, please retain copies if required for your personal records.

Tax Rules

As these expenditures are not being reported by the University as income of the individuals, they are not valid deductions from the staff member's income for tax purposes.

Professional Expense Reimbursement is subject to Canada Revenue Agency regulations and approval. As *Non-taxable Benefits*, items with a useful life of more than a year and continuing value **remain the property of the University.**

When a staff member retires or leaves their employment from the University they should ensure these items are returned to their department or faculty.

If the faculty member wishes to retain any of these items, they should contact Financial Services - Asset Management to transfer ownership from the University to themselves.

Expiring Allocations

In accordance with the Carry Forward rules, expired allocations will be deleted from PER accounts.

This process occurs annually shortly after the submission deadline (August 31) and will show as forfeited funds within your PER balance. To calculate your funds at risk:

Add your annual allocation for two years. If your current balance is less than the total of the two years, then you have no funds at risk of expiring. If your current balance exceeds the total of the two years, then you have funds at risk of expiring.

In order to avoid loss of allocations you must make a claim prior to August 31 in the current year. Once allocations have expired, the funds are no longer available.

How to find your PER Balance

Prior to purchases being made using your PER, you are required to check your balance and unique PE# by going to: www.ucalgary.ca

- Go to My UOFC Page
- Enter your Employee ID and Password
- Once logged into the Portal, mouse over to “My Work” tab
- Under “Finance and Supply Change” click on PER Statement
- Once the PER page is displayed, scroll to the bottom of the page
- Click “Continue to Search Page”

Select the PER year you wish to review

How to Grant Access

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

- Go to My UOFC Page
- Enter your Employee ID and Password
- Once logged into the Portal, mouse over to “My Work” tab
- Under “Access and Delegation” click on “Expense Entry”
- Click on the + sign to add an additional line
- Enter the Employee ID of the individual you are delegating access to or use the look up magnifier (enter last name of delegate and look up)
- Click on either Description or User ID, then click Save

How to Submit a PER Claim

If funds are available and you have a claim you must enter your PER Expense Report in PeopleSoft by going to: www.ucalgary.ca

- Go to My UOFC Page
- Enter you Employee ID and Password
- Once logged into the Portal, mouse over to “My Work” tab
- Under “Finance and Supply Chain” click on “Create Expense Report”
- Select “A Blank Report” and continue
- Complete the requested fields
- Select “PER Expense” as the business purpose
- Select “Alberta, Canada” as default location
- Enter comment field if applicable
- “No” for reference 10
- Continue with action prompts and proceed accordingly
- Enter expense type and value
- Once completed click “Save”
- Check for errors, if errors are indicated, make necessary corrections
- Click “Printable View” and print your PER claim
- Once Saved, click “Submit”
- Sign your expense report and attach all original receipts. Mail your claim and supporting documents to Human Resources – 4th floor MacKimmie Tower
- Please note that original receipts will not be returned so please keep copies for your reference.

Special Notes:

- Account details are automatically in the system - no need to add individual's PER number
- If accounting does not default add applicable accounting string:
 - PER Accounts starting with "PE" – use Fund 10, Dept 63040
 - PER Accounts starting with "1" – use Fund 12, Dept 63040
- The comment field is optional, but comments are recommended

You will need to sign the expense report and attach all the original receipts. Then mail your claim and supporting documentation to **Human Resources – 4th floor MacKimmie Tower**. Please note that original receipts will not be returned so we recommend you keep copies for your reference.

Helpful Contacts for PER Enquiries

Integrated Service Desk – (403) 220-5932