



Financial Services Handbook – Professional Expense Reimbursement

Research Financial Services
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Introduction to the Administration of Professional Expense Reimbursement (PER) Funds

- The Professional Expense Reimbursement (PER) fund is an annual allocation in accordance with the CUASA collective agreement.
- The annual entitlement shall be pro-rated if a leave of absence without pay is taken of 180 days or more during the 12 month period commencing May 1st and ending April 30th.
- At May 1st, unspent portion will be carried over provided the total does not exceed 5 years' allocation. At May 1st, unspent portion in excess of the past five years' entitlement will be transferred to the CUASA Scholarship Fund.
- Amounts transferred into a PER fund from a Professional Achievement Award is not counted toward the maximum entitlement carried forward.
- If a member of the bargaining unit retires or leaves the University, they have three months to claim expenses incurred up to their last date of employment.

General Principles

- Purchases must be directly related to the performance of their professional and or teaching duties at Carleton.
- Purchases must be reasonable, and represent a good allocation of University resources.
- Equipment purchased with PER funds remain the property of the University.

Related Policies

The following policies are available on the [University Secretariat website](#), listed in alphabetical order:

- Approval and Delegation of Authority Policy
- Conflict of Interest and Commitment
- Equipment Inventory
- Payments to Individuals and Business Entities Policy
- Purchasing Policy
- Travel and Related Expenses Policy

Common Expenses

This handbook provides general information to assist fund holders and administrators in determining the eligibility of expenses. A description of the supporting documents required for each type of expenditure category is included.

Expenses may be submitted any time during the year. More than one claim per year is allowed.

Expenses reimbursed to an individual must be claimed using the SAP Concur travel and expense reimbursement system at <http://carleton.ca/concur>.

All other purchases and payment requests must be submitted using “eShop” at <http://carleton.ca/eshop/>.

Supplies and Miscellaneous Expenses

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
<ul style="list-style-type: none"> ✓ Books, Journals, Subscriptions related to field of study ✓ Membership in professional societies ✓ Specialized clothing and academic regalia ✓ Specialized courses, with adequate justification ✓ Business Cards ✓ Photocopying and printing ✓ Page charges and publishing costs ✓ Editing and translation ✓ Furniture for home office (i.e. desk, chair, bookshelf, filing cabinet) 	<ul style="list-style-type: none"> ✗ Education-related costs, such as thesis preparation ✗ Membership to social or sports clubs ✗ Regular clothing, eye glasses ✗ Personal interest courses not related to field of study ✗ Small appliances and décor (i.e. sofa, coffee maker, microwave, rugs, lamps) 	<ul style="list-style-type: none"> ▪ Original invoices or receipts

Computer and Electronic Communications

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
<ul style="list-style-type: none"> ✓ Computers, printers, tablets etc. ✓ Shipping and brokerage fees ✓ Extended warranty ✓ Training on use of specialized equipment or software ✓ Maintenance and operating costs ✓ Hardware and specialized software ✓ Web-site development and maintenance ✓ Dissemination media (traditional or electronic) ✓ Cloud based storage ✓ Monthly charges for internet from home when required ✓ Cellular phones and monthly plans when necessary for professional purposes or personal safety, with adequate justification 	<ul style="list-style-type: none"> ✗ Insurance for equipment ✗ Installation of communication lines ✗ Voice mail 	<ul style="list-style-type: none"> ▪ Original invoices or receipts ▪ Written justification indicating how it is being used to directly support the fund owner's professional duties

Travel and Subsistence

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required/Method of Payment
Applies to all Claims		
		<ul style="list-style-type: none"> ▪ Separate travel claims for each trip ▪ Written description of how the trip is related to the fund owner's professional duties ▪ Prospectus or program for conference travel

		<ul style="list-style-type: none"> ▪ Proof of approval of the immediate supervisor prior to the trip for any infrequent travellers (2 trips or less during the previous fiscal year)
Transportation		
<ul style="list-style-type: none"> ✓ Airfare not to exceed full economy fare ✓ First class and business class airfare outside of Continental North America with pre-approval by the Vice-President (Finance and Administration) or for medical reasons ✓ Cancellation and travel protection insurance ✓ Seat reservation charges ✓ Economy class rail fare (first class permitted in the Ottawa-Toronto-Montreal corridor) ✓ Vehicle Rental (Carleton University must be named as the renter in order to be covered by the University's insurance policy) ✓ Mileage as per the National Joint Council rates for the province in which the vehicle is registered ✓ Local transportation and parking for professional events 	<ul style="list-style-type: none"> ✗ First class and business class airfare inside of Continental North America except for medical reasons ✗ Commuting to/from home or between two places of employment ✗ Airfare purchased with frequent flyer points ✗ Passport and immigration fees ✗ Mileage costs above the equivalent of economy airfare, if chosen for personal convenience ✗ Travel allowance 	<ul style="list-style-type: none"> ▪ Proof of approval by the Vice-President (Finance and Administration) for first class and business class airfare outside of Continental North America or medical note. ▪ Proof that first class or business class airfare did not exceed full economy fare ▪ Original receipts and boarding passes or secondary proof of travel ▪ Dates and destination(s) ▪ Details of vehicle usage if claiming mileage, including reason for opting to drive
Accommodations		

<ul style="list-style-type: none"> ✓ Hotels, motels and other lodging ✓ Accommodation for one night before and after an event is acceptable if the start and end times warrant it ✓ Gift to host, other than cash for personal accommodation, to a maximum of \$50.00 per day ✓ For accommodations in excess of 30 consecutive days in a single location, appropriate arrangements for suitable rental or board and lodging at weekly or monthly rates 	<ul style="list-style-type: none"> ✗ Hotels, motels and lodging exceeding single occupancy rate ✗ Living allowance 	<ul style="list-style-type: none"> ■ Original receipts ■ For travel in excess of 30 consecutive days in a single location, proof that living expenses are economical ■ For travel in excess of 30 consecutive days in a single location, written documentation of how the travel is related to the fund owner’s professional duties
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Meals, Incidentals and Other

<ul style="list-style-type: none"> ✓ Up to the per diem for meal costs as per the National Joint Council rates ✓ Per diems for incidental costs as per the National Joint Council rates ✓ Travel health insurance if not otherwise provided -refer to Carleton’s HR website ✓ Entry visa fees ✓ Safety-related expenses (e.g. vaccines, protective gear, special clothing) ✓ Overnight care for children or dependent adults ✓ For travel in excess of 30 consecutive days in a single location, per diem for meal costs for the duration of the trip at 50% of the National Joint Council rates 	<ul style="list-style-type: none"> ✗ Per diems when meals are included in the price of transportation fare, conference fee, accommodation charge or other ✗ Alcohol and cannabis ✗ Personal expenses incurred while travelling ✗ Overnight care for children or dependent adults paid to a parent or guardian ✗ Pet care or lodging 	<ul style="list-style-type: none"> ■ Documentation detailing the lower meal allowance to the traveller ■ For travel in excess of 30 consecutive days in a single location, proof that meal expenses are economical ■ For travel in excess of 30 consecutive days in a single location, written documentation of how the travel is related to fund owner’s professional duties
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Hospitality

Hospitality is defined as: costs for networking purposes with external attendees, when the networking contributes to the achievement of the fund owner’s professional duties, or as a formal courtesy or a form of cultural respect (e.g., grantee meeting with partners, stakeholders, guest researchers).

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
<ul style="list-style-type: none"> ✓ Hospitality for networking purposes ✓ Non-alcoholic beverages 	<ul style="list-style-type: none"> ✗ Alcohol and cannabis ✗ Hospitality other than for networking purposes ✗ Regular interactions with colleagues from the institution, and personnel meetings, staff recognition events 	<ul style="list-style-type: none"> ▪ Date of the event ▪ Written documentation of the purpose of the event ▪ Names of participants and affiliation to the fund owner’s professional duties ▪ Detailed original receipts

Gifts, Honoraria and Incentives

Gifts are defined as cash, near-cash (e.g. gift cards), or in-kind items, provided freely as a token of appreciation, respect, or goodwill.

Honoraria are defined as payments made as a token of appreciation for a service for which fees are not traditionally paid. Honoraria should not be required or expected by the payee.

Incentives are defined as cash, near-cash (e.g. gift cards), or in-kind items provided as a means to acknowledge an individual’s participation in the professional activity.

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
Applies to All Funds		
<ul style="list-style-type: none"> ✓ Gifts to non-employees given to establish or facilitate relationships, when prescribed by cultural heritage or as a formal courtesy⁽ⁱ⁾ ✓ Honoraria⁽ⁱⁱ⁾ ✓ Incentives to human participants in a research study⁽ⁱⁱⁱ⁾ 	<ul style="list-style-type: none"> ✗ Gifts to employees ✗ Staff awards and/or recognition ✗ Honoraria to employees ✗ Incentives other than to human participants in a research study ✗ Donations 	<ul style="list-style-type: none"> ▪ Original receipts ▪ Written documentation of how the expense is directly related to the research ▪ Literature documenting the occasion for an honorarium ▪ Study name, date of payment, and name of payee for human participants in a research study, retained by the department

(i) Gifts over \$200 require prior approval from the Vice-President.

(ii) If the payee is a Canadian resident, the Social Insurance Number, full name and address must be provided to Accounts Payable by telephone.

(iii) Documentation of fees paid to human participants in a research study must be kept for a period of at least seven years.

Employment and Compensation

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required/Method of Payment
<ul style="list-style-type: none"> ✓ Salaries and benefits for grant funded employees ✓ Salaries and benefits for postdoctoral fellows ✓ Termination/severance for the period of time worked on the fund 	<ul style="list-style-type: none"> ✗ Salaries to the fund holder's family members or other non-arms-length individuals, unless approved in accordance with the conflict of interest and conflict of commitment policy 	<ul style="list-style-type: none"> ▪ Undergraduate students' salary paid with Payroll Profile Form, submitted to Research Financial Services ▪ Graduate students' salary/stipend paid with the Graduate Research Job Requisition system, through Carleton Central ▪ Postdoctoral fellows' payment established based on letter of offer set up through FGPA ▪ Any other salary paid with Payroll Profile Form, submitted to Research Financial Services

Services

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required/Method of Payment
<ul style="list-style-type: none"> ✓ Independent contractor⁽ⁱ⁾ fees for services 	<ul style="list-style-type: none"> ✗ Fees to collaborators or co-investigators who are paid to do research by their primary employer 	<ul style="list-style-type: none"> ▪ Independent contractors must be approved using the Independent Contractor Questionnaire and Indemnification Forms, available in eShop ▪ Independent contractors are paid using a cheque requisition, supported by an invoice⁽ⁱⁱ⁾

(i) An individual or business entity's status as an independent contractor in accordance with Canada Revenue Agency regulations must be verified prior to engagement.

(ii) An independent contractor invoice must include a description of the work, the country in which the work was performed, the time period covered by the invoice, taxes if applicable, and the contractor's business number or social insurance number.

Other Activities

Advances for Payments to Participants

Advances of cash, or payment for gift cards, to be given to study participants may be requested. In order to clear these advances a list must be kept indicating when and how much remuneration was given to the participants. For confidentiality purposes the names are not required to be submitted and the list may be kept by the researcher but must be made available in the event of an audit. Inform your Financial Administrator when the funds have been given out so the expense may be recorded and the advance cleared.

Advances for Bulk Purchases (Pre-paid Expenses)

If items such as parking passes or taxi chits are purchased in bulk to be given out as needed the expense is considered an advance. In order to clear the advance a list must be submitted to your Financial Administrator which includes the name of the person who incurred the expense, the date it was incurred, and the reason it was incurred. Using parking passes as an example this would be who the pass was given to, the date it was given, and the reason they required parking that day.

Disposition of Equipment

Equipment purchased with PER funds belongs to the institution and not to the individual. The Department Head must approve in advance the disposition of equipment for any reason.

A faculty member who is moving to another institution and wishes to take equipment with them, requires a letter of agreement between the two institutions confirming ownership of the equipment and the associated responsibilities, how the equipment will be used and what access others from each institution will have.

Contact Us

Research Financial Services:

Website: <http://carleton.ca/financialservices/research-accounting/>

Email: accounting@carleton.ca