



Western
UNIVERSITY • CANADA

Professional Expense and Travel Reimbursement:

A Primer for Librarians and Archivists

March 1, 2017

12:30 – 1:30pm, UCC 65

Panelists: Kathleen Wilson-Ward & Rose Markovic

Moderator: John Sadler

Professional Expense and Travel

Reimbursement:

**Navigating the Process Successfully from Start to
Finish: A Primer for Librarians and Archivists**

Sponsored by the Librarians and
Archivists Stewards Committee

Professional Expense Reimbursement (PER)

Professional Expense Reimbursement (PER) – Collective Agreement

Effective January 1, 2017, Members will be allocated \$1200 in flexible benefit credits that they may elect to allocate to either the Professional Expense Reimbursement (PER), a taxable Wellness Spending Account (WSA) or the HCSA in \$100 increments by November 30 of the prior year.

Newly-hired Full-Time Members shall have access to 100% of the allocations for the calendar year referred to in Clause 24.3, provided their appointment commences on or before July 1 of that calendar year. Full-time Members whose appointment commences after July 1 shall have access to 50% of the allocations for that calendar year.

1. Each Member holding a full-time Appointment may claim Reimbursable Expenses. The dollar value of the PER shall be determined based upon allocation of flexible benefits credits as described in Clause 24.1 of the article Compensation and Benefits.
2. Each Member holding a part-time Appointment may claim Reimbursable Expenses up to a base value of \$450 for each Calendar Year.
3. Reimbursable Expenses include professional expenses such as:
 - a) membership fees for professional associations and/or learned societies related to the Member's professional role;
 - b) subscriptions to professional, learned or industry-related periodicals;
 - c) books, instruments, supplies, materials, computer software and hardware, the purchase or lease of equipment and services;
 - d) page and reprint charges or costs incurred in the course of the Member's Responsibilities;
 - e) registration fees for the Member to attend professional or scholarly conferences, institutes, meetings, seminars or workshops;

Professional Expense Reimbursement (PER) – Collective Agreement

f) transportation, food and accommodation, according to the University travel policies, for the Member for professionally related activities; and

g) academic regalia.

4. The University retains title to all materials and equipment purchased.

5. Members who are required by the Employer to travel to conferences or meetings shall be fully reimbursed for all approved expenses eligible under University travel policy. The reimbursement for required travel under this Clause shall not count as a Reimbursable Expense for Professional Expense Reimbursement.

6. Members shall apply for reimbursement through the University's on-line system and shall submit receipts for expenditures covered under Clauses 1 and 2 of this Article to the Chief Librarian or Dean for approval each year during the period from February 1 to March 31. Claims for eligible expenses exceeding \$500 may be made at any time of the calendar year. Reimbursement shall occur within one (1) month of submission to Financial Services.

7. Any unclaimed portion of the amounts allocated for the calendar years 2015, 2016, 2017 or 2018 may be utilized for eligible Reimbursable Expenses incurred *Professional Expense Reimbursement* in a subsequent year provided the claim has been submitted for approval by March 31, 2019.

8. If a Member's Reimbursable Expenses exceed the amount allocated for the calendar years 2015, 2016, 2017 or 2018, the non-reimbursed portion of such excess may be claimed in a subsequent calendar year, provided the claim has been submitted for approval by March 31, 2019.

9. The provisions of this Article are subject to the relevant provisions of the *Income Tax Act* and any interpretations made by the Canada Revenue Agency (CRA); the Member accepts responsibility for any subsequent adverse judgment by CRA.

Professional Expense Reimbursement (PER) – Additional info.

To see your current balance in your PER, click here or go to the Finance website at <http://finance.uwo.ca> and choose the "Western Financials Login" button. Your regular Western user ID and password work here. Choose "Employee Self-Service", then "PER Entitlement and Past Claims". You will see any carry forward from the previous year, your entitlement this year, any claims you have made in the current year, as well as the current balance in the account.

If your banking information is on file in the Human Resources system, your PER will be paid by direct deposit to your payroll bank account.

The claim form, with original receipts attached, must be signed by the Member, then reviewed and signed by the University Librarian or Dean each year during the period from February 1 to March 31. Claims exceeding \$500 may be submitted any time during the calendar year. Reimbursement must be for expenses incurred during the course of employment at Western and assist Members in their professional work.

Original receipts should indicate clearly 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. In the case of Internet access, submission of receipts from the start of the service in that calendar year and two subsequent receipts showing continuation of the service throughout the year is required.

To be eligible, equipment must be used primarily for work purposes. Furniture and upgrades to personal computers are not eligible. Upgrades to Western-owned computers are acceptable. Personal use of equipment should be incidental - less than 10%. The reimbursement must purchase the equipment outright without contribution from the Member. Equipment receipts can only be submitted when there are sufficient funds in the Member's PER account to cover the full cost of the equipment. All equipment and materials purchased remain the property of Western. Equipment is not eligible within 12 months of retirement.

Professional Expense Reimbursement (PER) – Paper form

PROFESSIONAL EXPENSE REIMBURSEMENT
(LIBRARIANS AND ARCHIVISTS)
JAN 1, 2017 – DEC 31, 2017
SEE INSTRUCTIONS ON REVERSE



THE UNIVERSITY OF WESTERN ONTARIO
FINANCIAL SERVICES
TRAVEL SECTION, EXT. 85499
SUITE 6100, SUPPORT SERVICES BLDG.
travel@uwo.ca

PER claims may be submitted online. For assistance, please see the [step by step instructions](#) or view a [how to video](#).
(Do not use this form if you will be submitting your claim online)

CONTROL# LA17	VENDOR # 9	Y Y M M D D 	UWO EMPLOYEE NUMBER
SURNAME (Please Print) _____		GIVEN NAME _____	
FACULTY/SCHOOL/DEPARTMENT (or off-campus address) 		PHONE NUMBER 	EXTENSION
ROOM NUMBER - BUILDING (or off-campus address) 		E-MAIL _____	
CITY 	POSTAL CODE 	MAXIMUM REIMBURSEMENT (See Note 2 over)	

Expense Category	Name of Professional Association/Supplier	Receipt Total	Deduct Personal/ Previously Claimed	Currency & Exchange	Claim Amount
Membership/ Registration Fees					
Equipment (See Note 10 over)					
Computer Software					
Travel Expenses (State purpose)					
Supplies (including – subscriptions, reprints, Internet and books)					

ORIGINAL receipts must be attached.
Send completed form to Financial Services, Suite 6100,
Support Services Building. **FILING DEADLINE IS MARCH 31, 2018.**

DO NOT WRITE IN
SHADED AREAS

Total \$

	SPEED CODE	ACCOUNT	TOTAL	PST	GST
Membership/ Registration Fees	PBM9	631400			
Equipment	PBM9	605400			
Computer Software	PBM9	621250			
Travel Expenses	PBM9	645000			
Supplies	PBM9	622000			
TOTAL			\$		

SIGNATURES: CLAIMANT _____ SUPERVISOR _____ UNIVERSITY LIBRARIAN/DEAN _____

Online PER Claim Demo

- http://www.uwo.ca/finance/training_reference/content/accounting/creating_per_claim/story.html

Notes:

- When submitting claim online always choose the Vice-Provost & Chief Librarian as the “supervisor”
- After completing an online or paper PER submit the PER with receipts attached to Administrative Services, WL 201

Professional Development and Travel

Professional Development:

Professional development and participation in the profession are the joint responsibility of the individual staff member and Western Libraries. Recognizing this, Western Libraries encourages professional development by providing paid release time for approved travel along with some financial support in the form of annual allocations to each Division/Library/Department to assist staff members in pursuing opportunities.

Sources of Support

- Provided in accordance with Collective Agreements, Employee Group Agreements (UWOFA LA, PMA, SAGE, UWOSA) or University policy (e.g. educational assistance)
- Allocations made by Western Libraries Senior Leadership Team (SLT) to Division/Library/Department
- Paid release time granted by Western Libraries provides additional support for individuals to attend specified activities.
- Individual Self-funding: Individuals are encouraged to consider self-funding a portion of costs in order to take advantage of opportunities that cannot be fully funded and therefore would otherwise not be available.

The UWOFA Librarians and Archivists Collective Agreement provided an individual Professional Expense Reimbursement (PER) allocation to each Librarian/ Archivist member. PER are administered through the Office of the Vice-Provost & Chief Librarian. Accounting for these allocations will be separate from the Division/Library/Department allocation.

Librarians and Archivists normally are encouraged to use PER allocations before and/or in conjunction with Professional Development Expense Requests from the Division/Library/Department allocation.

Approval of any Professional Development Expense Requests will be subject to available funding.

PMA staff normally are expected to use the allocated Professional Development Plan allocation in a similar fashion.

Department/Library leaders are expected to exercise local discretion when allocating departmental travel funds, while ensuring that an equitable distribution of funding occurs among their staff where appropriate.

Approval of Professional Development Expense Requests will be subject to available funding at the time of the request.

Applications for Division/Library/Department **support will be open to all staff groups**, i.e. Librarian/Archivist, PMA, SAGE and UWOSA and **must be submitted well in advance of the development opportunity** using the Professional Development Expense Request form and **approved in advance** by the Vice-Provost & Chief Librarian, ACL, University Archivist, Library Director or Department Head as appropriate.

The Professional Development Expense Request form must be completed and have received final confirmation of available funds by the Director of Administrative Services prior to any arrangements or commitments being made. Any claim for expenses exceeding the requested and approved amounts must be authorized by the appropriate ACL/Director and, subject to available funds, may not be reimbursed in full.

All Division/Library/Department approved allocations should be fairly distributed, i.e., available to all staff on a rotating basis and funds available. Criteria to assist in approving travel requests in conjunction with availability of Division/Library/Department funds:

- Priority will be given to librarians/archivists/staff that have presentations, posters, etc. accepted for conferences over those who are not on the program.
- Opportunities for professional and career development within Western Libraries, at Western, other locally located events may be preferred to workshops at distant locations, etc.
- Importance of and significance (size and prominence) of the event/committee.

Sponsored Expenses by Western Libraries (Funded Centrally)

Individuals who are sponsored by Western Libraries SLT to participate at workshops, meetings, etc. will be fully reimbursed for all **preapproved** expenditures for this category of Expense Request and may include but are not restricted to:

- Western Libraries official representatives to external organizations, e.g. OCUL, CARL, IUG, etc.
- Individuals invited by Western Libraries SLT to participate in events identified as requiring Western Libraries participation; and
- Librarians/archivists/staff identified for participation in irregularly scheduled leadership and other special opportunities approved by the SLT.

Expense Requests will be approved in advance by the SLT using the special Sponsored Expense Request form that will be distributed to the sponsored individuals by a member of Western Libraries SLT or Administrative Services.

TRAVEL GUIDE

THE PURPOSE OF THIS GUIDELINE IS:

- To provide efficient, reasonable and accountable guidelines for dealing with travel expenses;
- To delineate those expenses that are eligible for reimbursement and to specify any financial limits;
- To explain the procedures and responsibilities for dealing with travel expenses.

BEFORE YOU TRAVEL

A [Professional Development Expense Request](#) form must be approved by your AUL/Director and have been submitted to Administrative Services and receive final approval from Administrative Services prior to travel. Failure to do so may result in non-reimbursement. Please allow a reasonable amount of time between submitting your expense request, receiving final approval and the date of the event. If traveling out of country, exchange rates will be calculated on the date they were incurred. Exchange rates can be found on the [Financial Services](#) homepage. Reimbursements will be in Canadian Funds.

REGISTRATION/COURSE FEES

To avoid out of pocket expenses, the payment of Registration and Course Fees can be arranged through Administrative Services. If registration is prepaid by Administrative Services these costs should not be included on the Travel Expense Report. Opportunities for reducing registration costs e.g. 'Early Bird' rates should be used when available. Costs for tours, excursions, banquets, etc. are not eligible for reimbursement if they are included in the total cost for registration, e.g. these expenses cannot be claimed twice.

TRANSPORTATION EXPENSES

Train Travel:

Information for travel by train is available on the [Financial Services Preparing to Travel](#) webpage. The VIA corporate discount file number is 707009. Tickets can be purchased directly from the [Western VIA Rail](#) website. Please book as early as possible to receive the best rate. Reimbursement for train travel will not exceed "comfort" fares. Any claim exceeding this standard must be explained by the claimant, stating the reasons for the exception. Please note in many cases it will be more economical to travel by Greyhound bus instead of VIA Rail.

Air Travel:

FCm Travel Solutions is the University's preferred travel agency. They can assist you in all of your travel arrangements and will provide you with costs of your proposed air travel. Please book as early as possible to receive the best rate. Reimbursement for air travel will not exceed economy fare.

FCm Travel Solutions
Monday – Friday 8:30am – 5:00pm EST
TF: (855) 329-3104
T: (416) 813-4795
E: western@fcmtravel.ca

Once your Expense Request has received final approval you can book through FCm and your airfare will be charged directly to the appropriate speedcode, which will be provided to you through Administrative Services.

When booking through FCm Travel Solutions you can either use their web-portal, Concur, or call an agent directly. The link for Concur can be found on the [Financial Services](#) homepage. FCm charges a fee of \$8.00 for each transaction through Concur and \$26 per transaction through an agent (\$28 for international bookings).

When you receive confirmation of your flight please forward a copy of the itinerary/e-ticket to wlbussuff@uwo.ca indicating that the flight was charged to a speed code.

Note: A speedcode cannot be used to pay for hotels or rental vehicles when booked through Concur or a Travel Agent. These reservations can be secured through Concur or an agent but a personal credit card will be required when you check out of the hotel or pick up the rental vehicle.

Taxi and Shuttle Services:

Reasonable charges for taxi and shuttle services are reimbursable when a receipt is provided. Shuttle services (usually less expensive or free) should be utilized whenever possible.

For travel within London an agreement is in place with Checker Limousine. To have Western Libraries charged directly provide your name and Western Libraries account number to the dispatch operator. Western Libraries account number is 302621 and the phone number for Checker Limousine is (519) 659-0400. When the taxi arrives inform the driver that you require a receipt with the date,

your name, pick up and drop off location, and the drivers' signature. **Please forward the receipt to Administrative Services.**

Vehicle Rentals:

In many cases it will be more economical to rent a vehicle than to use public transportation or a personal vehicle if more than one person is attending the same event. Refer to the Financial Services [Preparing to Travel](#) webpage to obtain information about vehicle rentals and insurance requirements. Enterprise rent-a-car is the University's preferred rental agency. Once your Expense Request has been approved you can book through Enterprise rent-a-car. Enterprise will require a personal credit card to secure your booking. Prior to booking your vehicle rental, it is important to **register the rental with the Corporate Insurance office for the vehicle rental to be covered under the University's Non-Owned Auto Insurance policy.** This is required for each vehicle rental. The steps on registering the vehicle rental, along with other important information, can be found on Human Resources [Vehicle Rental](#) webpage.

Personal Vehicle:

Use of a personal vehicle should be limited to those trips where no suitable public transportation is available or where a personal vehicle is more economical and effective considering such factors as costs, time constraints, itinerary, etc. [Carpooling is encouraged.](#) **If an employee chooses to use a personal vehicle in lieu of public transportation, reimbursement will be a flat rate based on regular public transportation costs.**

ACCOMMODATION EXPENSES

Information about preferred hotel rates is available on the [Financial Services Preparing to Travel](#) webpage. Reimbursement for hotels and other lodging will be limited to reasonable amounts and normally will not exceed the single occupancy rate.

It is expected that claimants will always request the most favourable rates such as corporate and/or conference rates and if feasible consider booking accommodations at another hotel instead of the conferences headquarter hotel. [Sharing of rooms is encouraged.](#)

Claims for accommodation with colleagues, friends or relatives must state the name and address of such individuals. The maximum rate is \$50.00 per night. No receipts are required.

MEAL EXPENSES

Expenses for the claimant's meals while travelling on University business require an itemized receipt from the vendor in order to be reimbursed. Financial Services will not accept a credit/debit slip only as proof of payment. The meal guidelines adopted by Western can be found on the [Treasury Board](#) website and are updated every April and October.

ONLINE SUBMISSION OF TRAVEL EXPENSES

Please submit your travel expenses through [Western Financials](#) **no later than 60 days after the date of completion of travel.** All supporting documents (i.e.: receipts and boarding passes) and claim confirmation (this can be printed off once the claim is completed) must be submitted to Administrative Services as soon as the online claim is submitted. Please refer to Financial Services' [Creating a Travel or Expense Claim](#) video for an overview on how to submit an online expense claim.

QUESTIONS?

If you have any questions on these guidelines, University Policies, filling out either the Expense Request form or submitting your expenses online please contact Administrative Services at ext. 84808 or visit us in The D.B. Weldon Library, Room 201.

BENEFITS ACCRUING FROM TRAVEL INDUCEMENTS

The university does not require formal reporting of these inducements or credits but expects that:

- a) Employees will apply credits earned and accumulated on University business against the acquisition of future related University business.
- b) Benefits or credits generated from University business are taxable in the hands of the employee except when such credits or benefits have been applied to University business.

Last updated: November 5, 2015

PROCEDURES FOR POLICY 2.16 – Travel & Expenses

Reimbursement - Highlights

5.0 Timeline of Reporting Requirements

5.01 Expense Reports must be completed and submitted no later than sixty (60) days after the date of completion of the travel.

6.0 Receipts

6.01 Original, itemized receipts are required for all expenses except for mileage claims, parking meters, valet parking, tolls and reasonable gratuities paid in cash. Credit card sales slips, credit card statements, cancelled cheques and travel agency statements are not acceptable receipts.

6.02 Electronic receipts, such as those provided by airlines, are acceptable receipts. Where possible, original receipts such as boarding passes are preferred but electronic receipts will be accepted.

6.03 If the University is reimbursing the Claimant for only a portion of the total costs of the travel and the Claimant wants to use a portion of an original receipt for some other purpose, Financial Services will enter the amount paid by the University on the original receipt or ticket stub and return the defaced original to the Claimant.

6.04 Generally, with the exception of mileage, metered and valet parking, tolls and gratuities, reimbursement will not be made without the original receipt. If original receipts for major costs are lost, destroyed or stolen, a written explanation of the circumstances must be provided by the Claimant and approved by the Dean, AVP, Vice-Provost, Vice-President, Budget Unit Head or President before the claim will be processed.

PROCEDURES FOR POLICY 2.16 – Travel & Expenses

Reimbursement - Highlights

7.0 Personal Expenses

7.01 In most instances, personal expenses incurred on behalf of the Claimant, or the Claimant's colleagues, family, friends or relatives will not be reimbursed. All such expenses of a personal nature incurred on behalf of any individual, including clients or customers, must be clearly identified and either eliminated on the Expense Report. Examples of personal expenses include, but are not limited to: flowers, in-room movie rentals, hotel health club fees, double occupancy room rates and meals when the second person is not on University business.

11.0 Preferred Travel Agencies and Vendors

11.01 Western has formed vendor partnerships with certain travel agencies, hotels and car rental companies. It is recommended that Western's travellers book all travel arrangements through the University's preferred providers. A list of vendor partnerships can be found at: <http://www.uwo.ca/finance/purchasing/suppliers.html>

14.0 Daily Meal Reimbursement

14.01 Per diems are not permitted under the Broader Public Sector (BPS) Accountability Act. Guidelines have been established to assist individuals with the meal reimbursement process.

14.02 As per the BPS Accountability Act, original, itemized receipts are a mandatory requirement for all expenses. Original, itemized receipts must be provided for all travel related expenses, including meals.

14.03 Employees will be reimbursed for the actual meal expenses as per the itemized receipts. Employees should look to the Treasury Board of Canada Meal Allowance guidelines (Appendix C, Section 1.2) for the range of what is normally considered acceptable. These guidelines include gratuities and taxes.

PROCEDURES FOR POLICY 2.16 – Travel & Expenses

Reimbursement - Highlights

14.05 Meal costs that are not substantiated with a business purpose will not be reimbursed.

14.06 Where an individual is claiming three meals per day, the traveler will be reimbursed up to the daily guideline. If only one meal is being claimed, the traveler will only be reimbursed the amount stipulated under the Treasury Board of Canada Meal Allowance guidelines for that particular meal.

14.08 Meals must not be claimed if they are included in the price of prepaid transportation or conference tariffs (e.g. VIA 1 or Business Class airfare, registration fees).

15.0 Alcohol

15.01 Alcoholic beverages are considered acceptable expenditures by faculty and staff where consumption is nominal or moderate. Any claims for reimbursement of alcoholic beverages must be submitted through an Expense Report.

19.0 Accommodations

19.04 Claims for accommodation with colleagues, friends or relatives, in lieu of hotel accommodations, must state the name and address of such individuals. As per the Treasury Board of Canada Travel Directive. No receipts are required.

20.0 Transportation Expenses

20.01 Air Travel

It is recommended that Western travelers book airline tickets through one of the University's preferred travel agencies <http://www.uwo.ca/finance/purchasing/suppliers.html>.

PROCEDURES FOR POLICY 2.16 – Travel & Expenses

Reimbursement - Highlights

Travelers are expected to book the lowest-priced, non-stop economy airfare available when booking domestic air travel. Business-class domestic air travel is not allowed.

20.02 Baggage Fees and Lost or Damaged Baggage

Airlines often charge fees for checking baggage. Employees will be reimbursed for such fees when they are reasonable and necessary.

20.06 Private Vehicle

The kilometric reimbursement rates are in accordance with the Treasury Board of Canada Travel Directive and are reviewed and adjusted quarterly (January, April, July and October).

Use of private vehicle should be limited to travel where no suitable public transportation is available or where a private vehicle is more economical. NOTE: When a private vehicle is used strictly for personal reasons or convenience, and such expenses exceed the equivalent cost of available public transportation, only the cost of such public transportation will be reimbursed.

Where members of the University community travel together in one vehicle, only one person may submit a claim for reimbursement. If a traveler claims mileage, fuel costs cannot be reimbursed.

20.07 Vehicle Rentals

In many cases, it will be more economical to rent a vehicle than to use public transportation or a private automobile for one day of travel. The University has negotiated rates for rental cars both locally and nationally.

PROCEDURES FOR POLICY 2.16 – Travel & Expenses

Reimbursement - Highlights

20.09 Other Transportation Costs

Taxi fares are allowable expenses. A receipt is required.

Off-campus parking expenses are allowable expenses. A receipt is required for lot parking but not for metered parking.

Tolls for roads, bridges and tunnels are allowable. No receipts required.

Parking and traffic fines are not allowable expenses.

22.0 Spousal/Family Member Travel

22.01 Expenses related to an employee's spouse or other family members are not reimbursable unless there is a bona fide business purpose for their presence. These expenses must be approved by the employee's Vice-President or above

24.0 Combining Personal with Business Travel

24.01 Travelling expenses to and from a destination are reimbursable only if the travel is related primarily to business. If the travel combines both personal travel days and business travel days, the University will only reimburse the traveller for accommodation and meal expenses incurred on business days. These travel arrangements must be preapproved by the Claimant's supervisor.

Online Travel Claim Demo

- http://www.uwo.ca/finance/training_reference/content/accounting/creating_travel_expense_claim/story.html

Notes:

- After completing an online travel claim submit a copy of the claim with receipts attached to Administrative Services, WL 201

John's PER tips and reflections

- Establish your priorities.
 - Health / Wellness / Professional Development
- Plan early
 - Start in the fall for the following year
- Safeguard your receipts
 - Even ones you think you may not use

PER tips and reflections (cont'd)

- Minimize reimbursement duration
 - How long you are out of pocket
- Watch out for limitation periods
 - After travel and at end of Collective Agreement
- Track your spending over the course of the year
 - Reassess mid-year
- Spend it all.

Questions?

- Western Libraries' resources:
<https://staff.lib.uwo.ca/adminservices/professionaldevelopment.html>
- Corporate Accounting resources:
http://www.uwo.ca/finance/accounting/travel_expense_reimbursement.html
<http://www.uwo.ca/finance/accounting/faqs.html>
<http://uwo.ca/finance/forms/index.html>
- Procurement Services' resources:
http://www.uwo.ca/finance/procurement/preparing_to_travel/index.html



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