Policies, Procedures and Guidelines

Complete Policy Title:
Professional Development Allowance, Clinical Faculty, Faculty of Health Sciences - Procedures

Policy Number (if applicable):

Approved by:
Board of Governors

Date of Most Recent Approval:
June 9, 2011

Date of Original Approval(s):

Supersedes/Amends Policy dated:

Responsible Executive:
Dean and Vice-President (Health Sciences)

Enquiries:
[University Secretariat]

DISCLAIMER: If there is a Discrepancy between this electronic policy and the written copy held by the policy owner, the written copy prevails

---

1. In view of the fact that the PDA is a non-taxable benefit to Clinical Faculty members, the University must exercise the same control over these funds as it does for all other expenditures to ensure that the conditions applicable to non-taxable benefits are met. Consequently, the procedures for handling these funds will be as follows:

a. Each department will, each year, submit to the Health Sciences Finance Department) a list of those Clinical Faculty members who will be eligible for a PDA during the upcoming fiscal year. Included on the list will be:

- Clinical Faculty member name, McMaster ID number and PDA account number and sub-code, source of funding
- balance of unspent PDA carried over from previous year.

The list will reconcile with the annual personnel agreements for each clinical faculty member and must be authorized by the department Director or Manager as a summary of the allocations approved by the department chair.

b. Eligible expenditures must be supported by original receipts or invoices in accordance with the University's expense reimbursement policies.

c. Signing authority will be in accordance with applicable University policies.

2. Each department shall inform the clinical faculty member of the balance of unspent PDA funds carried forward from the prior year and also ensure that the contribution from the clinical practice plan to the PDA account for the faculty member in the current fiscal year is agreed and codified on their annual personnel agreement. The signed annual personnel agreement will be retained in the departmental files.

3. Whenever there is a new Clinical Faculty member who is eligible for PDA, a notification form will be completed by the academic department and submitted to Financial Services for allocation of sub-code Process would be:

Health Sciences Department
↓
H.Sc. Finance
(for subcode & budget)

4. Effective July 1, 2011, the PDA charge card will be discontinued for Clinical Faculty.

5. Travel expenses to be charged against a PDA account will be processed in the same manner as travel charged to any other source of funds and in accordance with the University's current travel policy.

6. Purchases made through the University's purchasing system and interdepartmental charges will be processed in the normal manner.

7. In order to reimburse a Clinical Faculty member for out-of-pocket expenditures made via cash or personal credit cards, the following procedures will be followed:

a. Clinical Faculty are encouraged to make one claim per year so as to minimize processing costs. Individual claims of $200 or more will be accepted during the fiscal year, one claim for less than $200 will be accepted at the end of the fiscal year so as to clear any outstanding expenses incurred over the previous twelve-month period.

b. The completed form with original receipts for out-of-pocket expenditures will be submitted by the Clinical Faculty member to the department chair or their delegate as approved by Dean/VP Health Sciences.

c. The original receipts must indicate the amount paid and a description of the expenditure. For example, a cash register tape from a supplier must be supplemented by a description of the item being purchased.

d. The completed form and original receipts must then be forwarded directly to Accounts Payable for reimbursement. When proof of payment or a receipt is not issued by the vendor, a copy of the cheque/original credit card slip and payment notice/credit card statement for supporting documentation must be provided.

e. Only complete and properly authorized forms, normally covering charges no more than one year old, will be accepted for payment by Accounts Payable. Claim forms that are not properly completed will be returned directly to the originating department.

f. Accounts Payable will retain all original receipts for audit purposes.