

Complete Policy Title:
Faculty Professional Development Allowance Plan (PDA) Policy and Procedures

Policy Number (if applicable):

Approved by:
Board of Governors

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Responsible Executives:
**Provost and Vice-President (Academic)
Vice-President (Administration)**

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POLICY

McMaster University is committed to promoting the professional development activities of its faculty members. In support of these activities, an annual professional development allowance is provided to each eligible faculty member. For paid research leaves beyond the first awarded to them, faculty members will be provided with a supplement to the annual allowance. This plan and its implementation will conform to Revenue Canada's regulations pertaining to taxable benefits to individuals.

1. Eligibility:

- a. Faculty member must participate in the University's Career Progress/Merit Plan to be eligible under this policy.
 - i. In the case of the Faculty of Health Sciences, a professional development allowance may be provided to Clinical Faculty (by the Faculty of Health Sciences) without the prerequisite of participation in the University's Career Progress/Merit Plan according to the FHS Clinical Faculty PDA policy.
- b. Continuing faculty on reduced workload will receive a pro-rated PDA.

- c. New faculty appointed on July 1 will receive the full PDA for the fiscal year. Deans may pro-rate the PDA for faculty appointed after July 1.
- d. For paid research leaves beyond the first awarded, faculty members who take a 12-month leave will be entitled to an Enhanced PDA equal to 200% of the PDA in effect for the fiscal year in which the leave begins. Faculty members who take a leave of less than 12-months will be entitled to an Enhanced PDA equal to 150% of the PDA in effect for the fiscal year in which the leave begins.
- e. Professional development expenditures funded by external agencies will comply with the regulations of the funder and will be administered outside of this policy. If the external agency has no regulations or provides limited direction, the expenditures will be administered in a manner consistent with this policy.

2. Annual PDA Amount

- a. The annual PDA amount is specified in the current Joint Committee Agreement.
3. The funds are designated strictly for use by the individual faculty member.
4. Expenses covered by this allowance must be related to the faculty member's professional development and may include:
- a. annual or lifetime professional dues and membership fees for learned societies;
 - b. manuscripts, subscriptions to professional and/or learned journals and other similar professional publications;
 - c. computer software and supplies used or consumed in the performance of the faculty member's duties in teaching and/or research;
 - d. travel including transportation, food and accommodation for the member to attend scholarly conferences, field trips, research visits, or workshops, in accordance with the Travel Policy and Procedures (AP-010);
 - e. hosting meals which include networking as a formal courtesy with guest researchers or other visitors to the University, or cover University related activities that contribute to the achievement of academic objectives. The attendees may include graduate students or lab staff. In order to be eligible under the PDA policy, these hospitality expenditures must contribute to the professional development of the faculty member either

through the provision of a forum to exchange new ideas or further discuss ongoing research activities with students or staff or to provide networking opportunities with off campus partners or stakeholders. In all cases, the reimbursement of this type of expenditure must be accompanied by a description of the specific professional development purpose of the expenditure and a complete list of attendees;

- f. expenses incurred in the preparation and completion of scholarly manuscripts, and page or reprint charges;
- g. equipment, including computers used or consumed in the performance of the faculty member's duties in teaching and/or research;
- h. usage fee for cell phone, internet access or conferencing services is eligible where usage is primarily for business purposes. If the usage is not primarily for business purposes only the portion related to University business is eligible;
- i. non-emergency health and dental insurance premiums that are incurred at the sole and exclusive discretion of the faculty member for the period of time that they are travelling internationally while on University business.

All goods purchased under this plan are the property of McMaster University but are available for the use of the individual faculty member for professional development activities while the faculty member is associated with the University. Disposal of such goods is at the discretion of the Dean upon recommendation of the Department Chair; the procedures of the federal funding councils serving as guidelines for such decisions.

Ineligible expenses include interest charged on overdue charge accounts and other personal expenses that, under current tax legislation, would be considered a taxable benefit to the individual. These personal expenses include but are not restricted to gifts, personal meals, social club (e.g. University Club) membership fees and personal living expenses.

- 5. It is the individual faculty member's responsibility to ensure that the expenses charged against their PDA account are legitimate costs incurred for their professional development and supported by the required documentation.
- 6. In the event that the faculty member is unable to account for the charges to the Department Chair's satisfaction, the Chair, after consultation with their Faculty Dean, will refuse payment, or request reimbursement if the claim has already been paid. If such action has previously been taken against the faculty member in respect of an ineligible claim, and if the Chair, after consultation with their Faculty Dean, determines that sanctions are appropriate they will initiate proceedings under the Code of Conduct for Faculty. If the Chair or the Dean determines that

the charges may constitute theft or fraud, the Chair or Dean will inform the Provost who will consult with the Chief Internal Auditor.

7. The Department Chair, or the delegate on record, shall determine whether a claimed expense qualifies as an eligible expense as described in section 4 (above). Where there is a disagreement with respect to the eligibility of an expense, the matter shall be referred to the appropriate Faculty Dean. The decision of the Dean shall be final and binding on all parties and there shall be no further appeal.
8. PDA accounts will be adjusted to budget at April 30. If a faculty member does not spend all of their PDA in a given fiscal year (May 1 to April 30), the unspent balance will be made available to that member in the following two years. In addition, faculty members are allowed to borrow against future PDA's for up to two years. Thus, in a given year, the carry-forward plus the borrowing provisions allow a faculty member to spend a maximum of five years' PDA, plus any Enhanced PDA awarded. Deficits are to be the first charge against future PDA's and unspent balances in excess of the maximum carry-forward revert to the Department Chair or Dean as savings to the Department and may be allocated, saved or spent at the discretion of the Department Chair or Dean. Any unspent balance of a PDA or Enhanced PDA for a faculty member whose position becomes vacant during the year will also revert to the Department Chair or Dean for similar purposes.
9. Over-expenditures require the approval of the Department Chair and must be recovered from the faculty member or be carried forward against that individual's next-year's PDA. Over-expenditure incurred by a faculty member who subsequently leaves the University must be recovered directly from the individual faculty member or be charged to an account identified by the Department.
10. A faculty member who retires or leaves the University during the academic year will be entitled to at least a pro-rated amount of Professional Development Allowance using the appointment year of July 1 to June 30. In no cases will the unspent balance in the PDA account of a faculty member who retires or leaves the University be paid out to the faculty member or their estate. Any unspent balances will accrue as savings to the Department and may be allocated, saved or spent at the discretion of the Department Chair or Dean.