

Complete Policy Title:
**Librarian Professional Development
Allowance Plan (LPDA) 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)**

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.*

POLICY

McMaster University is committed to promoting the professional development activities of its librarians. In support of these activities, an annual professional development allowance is provided to each eligible librarian. The normal budget year for the LPDA will be May 1 to April 30 (the University fiscal year). This plan and its implementation will conform to Revenue Canada's regulations pertaining to taxable benefits to individuals.

1. Eligibility:

- a. All librarians with a continuing appointment as a professional librarian in the McMaster University Library system¹ will be eligible for an LPDA.
- b. Librarians with a continuing appointment that is less than full-time will receive a pro-rated LPDA.
- c. Librarians appointed to a continuing position between May 1 and July 1 will receive the full LPDA. Librarians appointed between July 2 and April 30 will receive a pro-rated LPDA in their first year.

¹ Except the University Librarian, the Associate University Librarian, and the Director of the Health Sciences Library.

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- d. Librarians appointed to a contract position will not be eligible for an LPDA.
2. The funds are designated strictly for use by the individual librarian.
3. Expenses covered by this allowance will be related to the librarian's professional development and will include:
 - a. dues and membership fees for professional associations and 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 librarian's professional development. When software is intended for use on library equipment, the appropriate library's Microcomputing Policy must be observed;
 - d. travel including registration, transportation, food and accommodation for the member to attend scholarly conferences, field trips, research visits, or workshops;
 - e. expenses incurred in the preparation and completion of scholarly manuscripts, and page or reprint charges;
 - f. equipment, including computers.

All goods purchased under this plan are the property of McMaster University but are available for the use of the individual librarian for professional development activities while the librarian is employed by the University. Disposal of such goods is at the discretion of the University Librarian or the Director of the Health Sciences Library; the procedures of the federal funding councils serving as guidelines for such decisions.

Ineligible expenses will not be processed for payment. 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, social club membership fees² and personal living expenses.

4. LPDA accounts will be adjusted to budget at April 30. If a librarian does not spend all of his/her LPDA 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 on the understanding that no more than two times the current level of LPDA will be carried forward in any one year for a librarian. In addition, librarians are allowed to borrow against future LPDAs for up to two years. Thus, in a given year, the carry-forward plus the borrowing provisions allow a librarian to spend a maximum

² Faculty Club membership fees shall not be paid from the LPDA.

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of five years' LPDA. Deficits are to be the first charge against future LPDAs and unspent balances in excess of the maximum carry-forward revert to the University Librarian or the Director of the Health Sciences Library to use for the purpose of staff development. Any unspent balance of a LPDA for a librarian whose position becomes vacant during the year will also revert to the University Librarian or the Director of the Health Sciences Library for similar purposes.

5. Over-expenditures require the approval of the University Librarian or the Director of the Health Sciences Library and must be recovered from the librarian or be carried forward against that individual's next-year's LPDA. Over-expenditure incurred by a librarian who subsequently leaves the University must be recovered directly from the individual librarian, through payroll adjustment, or be charged to an account identified by the University Librarian or the Director of the Health Sciences Library.
6. Any LPDA funds budgeted for a position which remains unfilled during the year will accrue as savings to the library. A librarian who retires during the academic year will be entitled to at least a pro-rated LPDA using the appointment year of July 1 to June 30.
7. **IMPLEMENTATION:**
 - (a) The LPDA will be implemented September 1, 1997, for fiscal year 1997/98.
 - (b) Amounts expended or committed between May 1, 1997 and September 1, 1997 which are eligible for the LPDA will be charged against individual LPDA accounts.

PROCEDURES

In view of the fact that the LPDA is a non-taxable benefit to librarians, 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:

1. Each year, University Librarian or the Director of the Health Sciences Library will generate a list of those librarians who will be eligible for a LPDA during the upcoming fiscal year. Included on the list will be:
 - librarian name, McMaster ID number and LPDA account number
 - balance of unspent LPDA carried over from previous year.
2. Eligible expenditures must be supported by original receipts or invoices in accordance with the University's cheque requisition policy.
3. It is the individual librarian's responsibility to ensure that the expenses charged against his/her LPDA account are legitimate costs incurred for his/her professional development.

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4. In the case of travel expenses charged against the LPDA, the policies and procedures in the document entitled *McMaster University Travel Expenses Policy and Procedures* will be in effect. In the case of expenditures for other than travel purposes, signing authority will be in accordance with other applicable University policies.
5. The University Librarian or the Director of the Health Sciences Library (or delegate) is responsible for confirming that there are sufficient funds to cover the expenditure. He/she will review the claim and ensure that the expenses claimed are reasonable and, in the case of travel, in accordance with the McMaster University travel expense policy prior to approving the payment. If the University Librarian or the Director of the Health Sciences Library (or delegate) has concerns about the validity of any individual claim he/she will contact the librarian in order to resolve the concern.
6. Financial Services will provide to the University Library and/or the Health Sciences Library, where required, the means to obtain a listing of all expenses processed against each individual librarian's LPDA account.
7. Whenever there is a new librarian who is eligible for LPDA, a notification form will be completed by the University Library or the Health Sciences Library and submitted to Financial Services for allocation of subcode and LPDA charge card. Process would be:

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| University Library Budgeting Services Financial Services (for budget) (for subcode & card) | OR | Health Sciences Library Health Sciences Finance (for subcode & budget) Financial Services (for card) |
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8. Financial Services will absorb the cost of providing the librarian with the original LPDA charge card. There will be a charge of \$20 for any replacement card.
9. It is the responsibility of the University Librarian or the Director of the Health Sciences Library (or delegate) to ensure that a librarian's LPDA card is collected and destroyed when the librarian is no longer eligible for LPDA because of termination of employment or other reasons.

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PROCESSING

1. Travel expenses to be charged against the LPDA 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.
2. Purchases made through the University's purchasing system, interdepartmental charges and other on-campus purchases will be processed in the normal manner. When making LPDA purchases at the University Bookstore, the LPDA charge card must be used.
3. In order to reimburse a librarian for out-of-pocket expenditures made via cash or personal credit cards, the following procedures will be followed:
 - a. Librarians are encouraged to make one claim per year so as to minimize processing costs. Individual claims of \$150 or more will be accepted during the fiscal year, one claim for less than \$150 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 librarian to the University Librarian or the Director of the Health Sciences Library (or delegate) for approval.
 - 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.

*Approved by Joint Administration/Faculty Association Librarians Negotiating Committee,
July 22, 1997*