



Financial Services Handbook

Other Internally Restricted Funds

Research Financial Services
November 2018



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Conference/Workshop Funds

Conference/workshop funds are used for tracking revenue and expenses related to a one-time or recurring event. Examples include workshops, seminars, or events.

Types of funding deposited to conference/workshop funds include department/faculty support, external sponsorship, and/or registration fees.

Collection of HST may be required. Please contact your Financial Administrator for the proper tax treatment and all invoicing.

Overhead may be charged.

Residual balances will be allocated to the beneficiary named on the request for enterprise fund form.

Enterprise Funds

Enterprise funds are used for tracking revenue and expenses related to entrepreneurial activities. Examples include laboratory services, space or equipment rental, non-credit course delivery.

Types of funding deposited to enterprise funds include user fees, external revenue, and/or registration fees.

Collection of HST may be required. Please contact your Financial Administrator for the proper tax treatment and all invoicing.

User fee rates must be justified in writing. These must be kept on file by your Financial Administrator.

Overhead may be charged.

Expenses that are necessary, appropriate and useful for the operation of the enterprise are eligible.

Residual balances will be allocated to the beneficiary named on the request for enterprise fund form.

CU Research Centres and Faculty Research Centres

Carleton University Research Centres (CURC) and Faculty Research Centres (FRC) are formally structured organizations that do not comprise a department.

Types of funding deposited to Research Centres are typically department/faculty support, residual balances from agreements, and overhead distributions.

Expenses that are necessary, appropriate and useful for the operation of the Research Centre are eligible.

Achievement Awards

Research and Teaching Achievement Awards are part of the CUASA collective agreement and as such are considered a taxable benefit as per Canadian tax legislation. A T4A tax information slip is issued annually, equal to the amount spent during the calendar year. A letter is also issued by Research Financial Services attesting that the amount was spent on research expenses.

Teaching

Teaching funds are used to track revenue and expenses for credit-course activities which are not funded by the departmental operating budget.

Types of funding deposited to teaching funds include external sponsorship, and/or expense recovery.

Residual balances will be allocated to the beneficiary named on the request for teaching fund form.

Roles and Responsibilities

The fund holder or their delegate is responsible for:

- Ensuring that expenditures are in support of the project being charged
- Complying with all applicable University policies
- Ensuring expenses represent the most effective and economical use of funds

General Principles

- Equipment purchased against an internally restricted fund is the property of the University
- The University's Conflict of Interest Policy ensures accountable and responsible use of funds
- The University may withhold payment of expenses approved by fund holders that contravene University policies

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

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

The following pages list the most common expenses charged. Note that this list of examples is not exhaustive and generally does not include operating expenses, which may be eligible on some of these funds.

Compensation

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required/Method of Payment
<ul style="list-style-type: none"> ✓ Salaries and benefits for personnel ✓ Stipends to visitors ✓ Honoraria⁽ⁱ⁾ ✓ Independent contractor⁽ⁱⁱ⁾ fees 	<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 ▪ Any other salary paid with Payroll Profile Form, submitted to Research Financial Services ▪ Independent contractors⁽ⁱⁱ⁾ must be approved with the Independent Contractor Questionnaire and Indemnification Form ▪ Independent contractors are paid with a cheque requisition, with an invoice⁽ⁱⁱⁱ⁾

- (i) Honoraria must be less than \$500.00 and not be required or expected by the payee, in accordance with Canada Revenue Agency regulations.
- (ii) An individual or business entity's status as an independent contractor in accordance with Canada Revenue Agency regulations must be verified prior to engagement. The [Independent Contractor Questionnaire](#) and [Indemnification Form](#) must be renewed annually.
- (iii) 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.

Travel and Subsistence

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required/Method of Payment
<ul style="list-style-type: none"> ✓ Economy class airfare ✓ Cancellation Insurance ✓ Seat reservation charges ✓ Economy class rail fare (first class permitted in the Ottawa-Toronto-Montreal corridor) ✓ Vehicle Rental ✓ Mileage as per the National Joint Council rates for the province in which the vehicle is registered ✓ Local transportation and parking for research related events ✓ Meal costs or per diems as per the National Joint Council rates ✓ Per diems for incidental costs as per the National Joint Council rates ✓ Hotels and other accommodations ✓ Gifts to host for personal accommodation, to a maximum of \$50.00 per day ✓ Travel health insurance if not otherwise provided -refer to Carleton's HR website for information about benefits ✓ Entry visa fees ✓ Safety-related expenses (e.g. vaccines, protective gear, special clothing) ✓ Overnight child care for nursing mothers or single parents 	<ul style="list-style-type: none"> ✗ Commuting to/from home or between two places of employment ✗ Thesis defense or thesis examination related travel (allowed on Teaching) ✗ Airfare purchased with frequent flyer points ✗ Passport and immigration fees ✗ Mileage costs above the cost of economy airfare if chosen for personal convenience ✗ Personal expenses incurred while travelling ✗ Child care payments made to a spouse ✗ Pet care or lodging 	<ul style="list-style-type: none"> ▪ Separate travel claim for each trip ▪ Original receipts and boarding passes where available ▪ Dates and destination(s) ▪ Statement explaining the purpose of the trip and how it relates to the research project ▪ Prospectus or program for conference travel ▪ Details of vehicle usage if claiming mileage, including reason for opting to drive ▪ Traveller's affiliation to the research project ▪ One-up approval is required

Hospitality

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
<ul style="list-style-type: none"> ✓ Hospitality for networking with guests or visitors to the University 	<ul style="list-style-type: none"> ✗ Entertainment and gifts other than for networking purposes ✗ Regular interactions with colleagues from the institution, and personnel meetings ✗ Staff awards and/or recognition 	<ul style="list-style-type: none"> ▪ Date of the event ▪ Detailed purpose of the event ▪ Names of participants and affiliation to the research fund ▪ Detailed original receipts

Computer and Electronic Communications

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
<ul style="list-style-type: none"> ✓ Hardware and software ✓ Cloud based storage charges ✓ Monthly charges for internet from home when required ✓ Cellular phones and monthly plans, with adequate justification 	<ul style="list-style-type: none"> ✗ Standard monthly connection or rental costs of telephones ✗ Installation of communication lines ✗ Voice mail 	<ul style="list-style-type: none"> ▪ Original invoices or receipts

Equipment and Supplies

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
<ul style="list-style-type: none"> ✓ Equipment ✓ Shipping and brokerage fees ✓ Extended warranty ✓ Training on use of specialized equipment ✓ Maintenance and operating costs ✓ Lab supplies ✓ Stationary and office supplies 	<ul style="list-style-type: none"> ✗ Construction/renovation ✗ Office furniture (except on CURC) 	<ul style="list-style-type: none"> ▪ Original invoices or receipts

Services and Miscellaneous Expenses

Eligible Expenses	Ineligible Expenses	Supporting Evidence Required
<ul style="list-style-type: none"> ✓ Recruiting costs ✓ Training personnel in novel techniques ✓ Membership in professional societies ✓ Specialized courses, with adequate justification ✓ Safe disposal of waste ✓ Books and reference materials ✓ Specialized clothing ✓ Business cards ✓ Photocopying and printing ✓ Editing and translation ✓ Web-site development and maintenance ✓ Page charges and publishing costs 	<ul style="list-style-type: none"> ✗ Education-related costs, such as thesis preparation (Except on Teaching) ✗ Teaching-related costs (Except on Teaching) ✗ Personal interest courses ✗ Basic services, such as water, compressed air, distilled water, etc. ✗ Regular clothing 	<ul style="list-style-type: none"> ▪ Original invoices or receipts

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.

Contact Us

Research Financial Services:

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

Email: accounting@carleton.ca