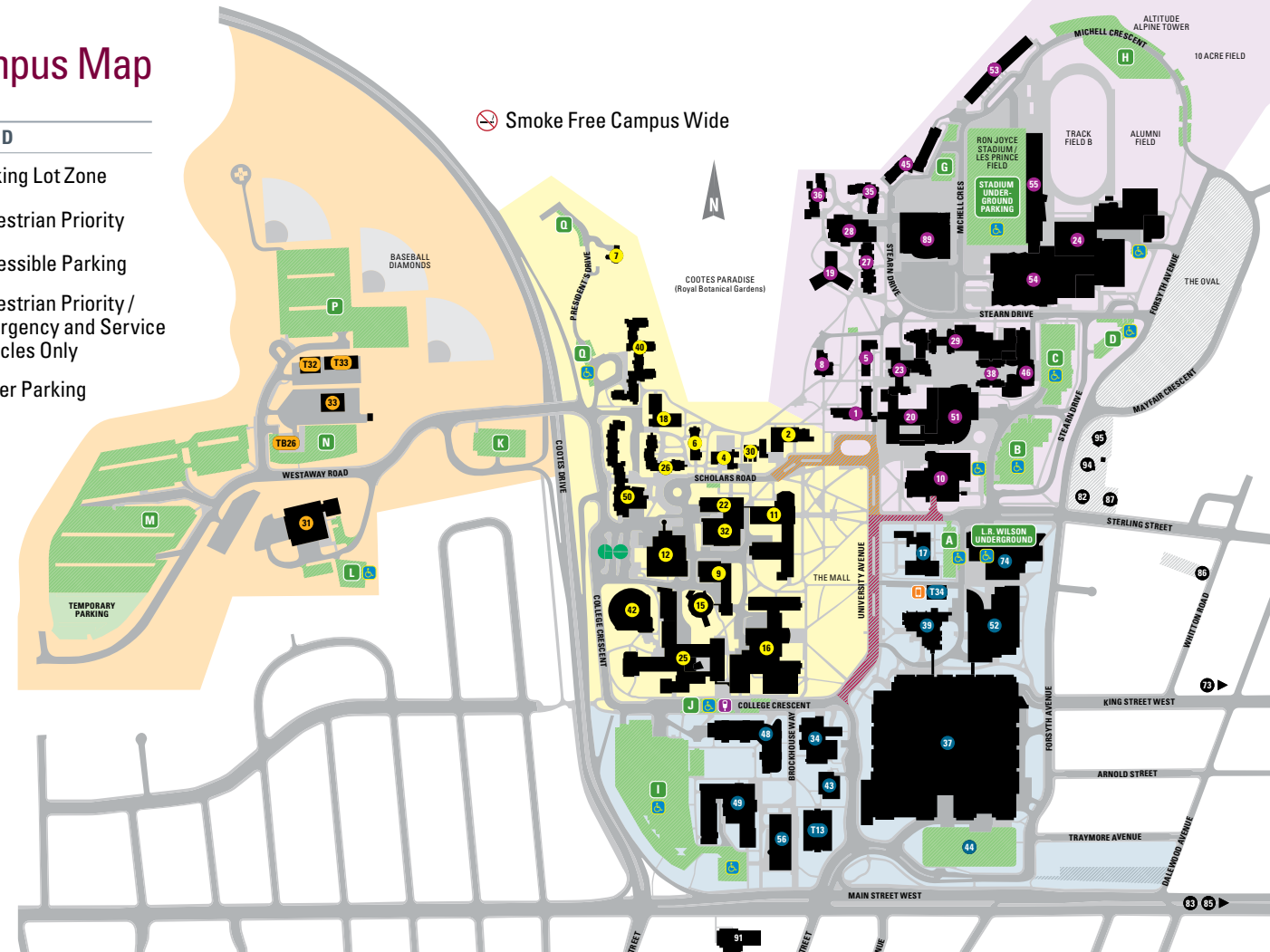


## Common Accounts

EXPENSE	
PDA	590000
MPDA	590010
LPDA	590020
Clinical PDA	590050
Materials & Supplies	600001
Office Supplies	600005
Lab & Shop Supplies	600008
Postage	600012
Printing Duplicating	600100
Communication Expense	600200
Communication Equipment Lease	610050
Equipment Lease	630000
Equipment Maintenance	630010
Externally Contracted Services	640000
Travel - General	650000
Meals and Entertainment	650050
Training & Development	655000
Recruiting Expense	655090
Rent Expense	660300
Other Professional Services	670000
Consulting	670004
Bank Charges	750002
Special Projects	750007
Special Events	750009
Membership Fees	750011
Freight & Brokerage	750012
Study Participants	750070
Student Recruiting Expense	750108
EXTERNAL REVENUE/RECOVERY	
Non-Degree Tuition Fees	410010
Application Fees	410100
Co-op Fees	410109
Sales Revenue	420040
Other Revenue	460000
External Recoveries	490000
INTERNAL REVENUE/RECOVERY	
Int Revenue	470000
Int User Fees	470001
Int Registration Fees	470002
INT Recoveries	808000
INT Recoveries - User Fees	808016

## Campus Map

- LEGEND**
- Parking Lot Zone
  - Pedestrian Priority
  - Accessible Parking
  - Pedestrian Priority / Emergency and Service Vehicles Only
  - Meter Parking



BUILDINGS					
Alumni House	7	H.G. Thode Library of Science and Engineering	42	Nuclear Reactor	15
Alumni Memorial Hall (University Club)	8	Hamilton Hall (HH)	2	Nuclear Research Building (NRB)	9
Applied Dynamics Laboratory (ADL)	33	Health Sciences Centre (HSC/MUMC)	37	One James North (OJN)	85
Arthur N. Bourns Building (ABB)	25	Health Sciences Complex Parking Structure	44	Parking Services	T32
Bates Residence Building	40	Hedden Hall	45	Peter George Centre for Living and Learning (PGCLL)	89
Bertrand Russell Archives & Research Centre	82	Information Technology Building (ITB)	49	Preliminary Laboratory	T13
Biology Greenhouse	30	Institute for Applied Health Sciences (IAHS)	48	Psychology Building (PC)	34
Brandon Hall	36	Ivor Wynne Centre (IWC - Athletic Centre)	24	Refectory (The Phoenix / Bridges)	4
Burke Science Building (BSB)	11	John Hodgins Engineering Building (JHE)	16	Ron Joyce Stadium / Les Prince Field	55
Campus Services Building (CSB)	31	Kenneth Taylor Hall (KTH)	38	St. Paul's Anglican Church	73
Canadian Martyrs CES Testing/Exam Centre (Licensed Space)	91	L.R. Wilson Hall (LRW)	74	Tandem Accelerator Building	32
Chester New Hall (CNH)	23	Les Prince Hall	53	Temporary Building, Multi-Use	TB26
Commons Building	28	Life Sciences Building (LSB)	39	Temporary Lecture Theatre	T34
Communications Research Laboratory (CRL)	43	Mary E. Keyes Residence	50	Togo Salmon Hall (TSH)	29
David Braley Athletic Centre (DBAC)	54	Matthews Hall	26	University Hall (UH)	1
David Braley Health Sciences Centre (DBHSC)	83	McKay Hall	27	Whidden Hall	6
DeGroote School of Business (DSB)	46	McMaster Children's Centre	T33	Woodstock Hall	35
E.T. Clarke Centre (Security)	12	McMaster Divinity College (MDC)	17	47 Whitton Road	86
Edwards Hall	5	McMaster University Student Centre (MUSC)	51	96 Forsyth Avenue North	94
Engineering Technology Building (ETB)	56	Michael DeGroote Centre for Learning and Discovery (MDCL)	52	106 Forsyth Avenue North	95
General Sciences Building (GSB)	22	Mills Memorial Library / Alvin A. Lee Building / Museum of Art (MML)	10	182 Sterling Street	87
Gilmour Hall (GH)	20	Moulton Hall	18		



## Where to Find Help

MOSAIC HOME PAGE

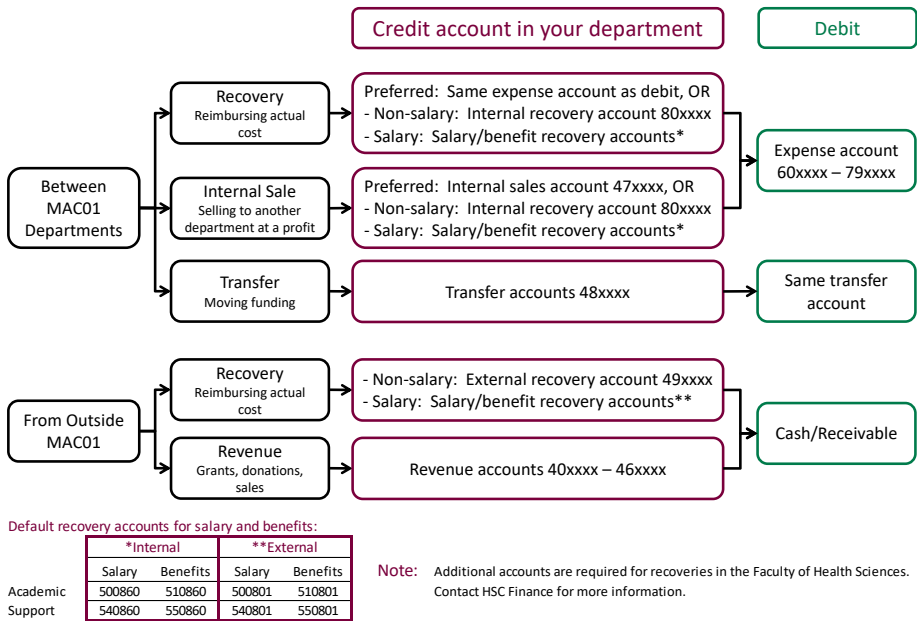
FINANCE TASKS

FINANCIAL REPORTING HUB

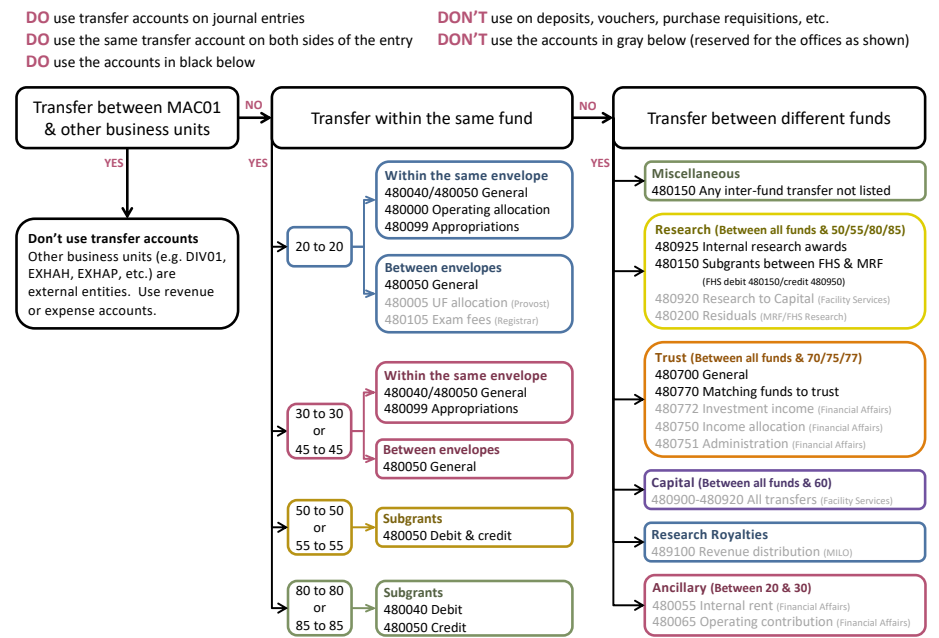
## More Help

- |  |   |
|--|---|
| Accounts Payable<br>✉ <a href="mailto:aphelp@mcmaster.ca">aphelp@mcmaster.ca</a>                           | Health Sciences Finance<br>🌐 <a href="https://fhs.mcmaster.ca/finance/operating_contacts.html">fhs.mcmaster.ca/finance/operating_contacts.html</a>        |
| Mac Buy<br>✉ <a href="mailto:MacBuyHelp@mcmaster.ca">MacBuyHelp@mcmaster.ca</a>                            | Health Sciences Research Finance<br>🌐 <a href="https://fhs.mcmaster.ca/finance/research_contacts.html">fhs.mcmaster.ca/finance/research_contacts.html</a> |
| Purchase orders<br>✉ <a href="mailto:spreqbox@mcmaster.ca">spreqbox@mcmaster.ca</a>                        | Workflow<br>✉ <a href="mailto:finworkflow@mcmaster.ca">finworkflow@mcmaster.ca</a>  |
| Mac Bill (non-student accounts receivable)<br>✉ <a href="mailto:macpay@mcmaster.ca">macpay@mcmaster.ca</a> | HST inquiries<br>✉ <a href="mailto:hst@mcmaster.ca">hst@mcmaster.ca</a>   |
| Student accounts<br>✉ <a href="mailto:student.accounts@mcmaster.ca">student.accounts@mcmaster.ca</a>       | Budgeting<br>✉ <a href="mailto:bsinfo@mcmaster.ca">bsinfo@mcmaster.ca</a>   |
| Financial Affairs general inquiries<br>✉ <a href="mailto:finserve@mcmaster.ca">finserve@mcmaster.ca</a>    | Suggestions for Improving Mosaic<br>✉ <a href="mailto:d-mosaicideas@mcmaster.ca">d-mosaicideas@mcmaster.ca</a>  |
| McMaster Research Finance<br>✉ <a href="mailto:resfin@mcmaster.ca">resfin@mcmaster.ca</a>                  | Labour Distribution<br>✉ <a href="mailto:labrdist@mcmaster.ca">labrdist@mcmaster.ca</a>   |

# Revenue, Recovery and Transfer Accounts



# Transfer Account Decision Tree



# Is it Capital?

Assets valued above the thresholds below are capitalized for financial reporting.

EQUIPMENT & COMPUTER HARDWARE		Assets with a useful life of greater than one year
Equipment Over \$5,000	610000	
Equipment Under \$5,000	610001	
Vehicles Over \$5,000	610010	
Vehicles Under \$5,000	610011	
Furniture & Fixtures Over \$5,000	610015	
Furniture & Fixtures Under \$5,000	610016	
Computer Hardware Over \$5,000	610030	
Computer Hardware Under \$5,000	610031	
COMPUTER SOFTWARE		
One-time Software License Over \$5,000	610040	
One-time Software License Under \$5,000	610041	
Software Fees (other than one-time)	610045	
FACILITIES PROJECTS		Generally projects less than \$200,000 do not extend the useful life of the asset
Renovations & Alterations Under \$200,000	620000	
Renovations & Alterations Over \$200,000	620100	

# HST/GST Tips & Accounts

Help is always available at [hst@mcmaster.ca](mailto:hst@mcmaster.ca)

PURCHASES OF GOODS & SERVICES		SALES OF GOODS & SERVICES	
HST rebate on purchases (73.77%)	240200	HST collected on taxable sales	240000
Self-Assess 13% HST on imports	240300		
<b>HST rate</b>		<b>External</b>	
	Tax rate    Rebate    Net cost	Not all goods or services provided by the University to external entities are exempt from HST. Common examples where HST may apply include:	
Federal	5%        67%        1.65%	• Running a conference or workshop	
Ontario	8%        78%        1.76%	• Goods acquired for the purpose of resale	
Total	13%        3.41%	• Use of real property/physical space	
For example, a \$100 purchase with \$13 of HST will cost your department \$103.41.		• Certain recreational or athletic events	
<b>Self assessing HST</b>		<b>Internal</b>	
Most goods and services imported into Ontario will need to be self-assessed with HST. If unsure, please contact <a href="mailto:aphelp@mcmaster.ca">aphelp@mcmaster.ca</a> .		HST generally should not be added to interdepartmental charges within the university.	

# Salary & Benefit Accounts by Group

APPOINTMENT	SALARY	BENEFITS	EMPLOYEE GROUP
<b>ACADEMIC</b>			
Full-time	500001	510001	MUFA Faculty (MFF) Clinical Faculty (CFA) Senior Academic Officers (SAA)
Part-time/overload	501012	511011	Sessional Faculty CUPE Unit 2 (CP2)
	501001	511009	Sessional Music Faculty CUPE Unit 2 (CPM) Conversational Assistants (CVA) Non-CUPE part-time teaching (ESA)
Administrative Stipend	500111	510001	MUFA Faculty (MFF) Clinical Faculty (CFA)
Limited Term	500121	510121	
Teaching Track	500131	510131	
CAWAR	500141	510141	
FHS Stipend	500002	510002	
Ceiling Guarantee	500005	510005	
Post-doctoral fellows			
Canadian	501007	511003	
Foreign	501011	511007	
Clinical Scholars	501016	511009	Clinical Scholars (CLS)
Teaching Assistants	522001	532001	Teaching Assistants CUPE Unit 1 (CP1)
Graduate Over Time	522002	532002	
Undergraduate	522011	532011	
<b>STAFF</b>			
Permanent	540001	550001	The Management Group (TMG) Unifor Unit 1 (UF1) MUFA Librarians (MFL) MUALA (MUL) Senior Administrative Officers (SAO) Research Associate Academic (RAA) Interim (ESA) - Limited Term only
Limited Term	541001	551001	
McWork/Work Study	541008	551008	Interim (ESA)
Hourly	570001	571001	Operations & Maintenance Unifor Unit 5 (BUC) Hospitality SEIU Local 2 (HSP) Machinists SEIU Local 2 (MCH) IUOE Operating Engineers (OPE) Parking Unifor Unit 3 (UF3) Security Unifor Unit 4 (UF4)*
<b>RESEARCH</b>			
Canadian Undergrad	501004	511001	Interim (ESA)
Canadian Masters	501005	511002	
Canadian PhD	501006	511004	
Foreign Undergrad	501008	511005	
Foreign Masters	501009	511006	
Foreign PhD	501010	511008	

# Research Funds

What are the Research Funds?

	"INTERNALLY RESTRICTED"	"EXTERNALLY RESTRICTED"
Non-Health Sciences	50	55
Health Sciences	80	85

Financial Information about a Research Project

**Dashboards**

- My Dashboard
- Custom
- HR Payroll Dashboard
- Principal Investigator Dashboard
- Research Project Statement

[bi.mcmaster.ca](http://bi.mcmaster.ca)

- Research Project Statements
- Researcher's Portfolio
- Salary details and adjusting entries
- Transaction review

## Tri-Agency Expense Eligibility Principles

- Directly related to research
- Not normally provided by the institution
- Economical
- Not for personal gain

## Tri-Agency Rules Supercede Institutional Policies for:

- Alcohol
- Rules specific to programs, e.g. specific equipment awarded in the NSERC Research Tools and Instrument Program

## Helpful Points

The Tri-Agencies understand that different expenditures are appropriate for different institutions. In addition to the above, the Tri-Agencies rely on the judgement of institutions and their policies and controls. It is appropriate to review transactions using a sample-based approach.

- Research projects are created specific to each research agreement, identifying the award amount and terms.
- Research Finance Offices submit financial claims and reports specific to each agreement to obtain funding from the sponsor.
- Please ensure relevant documentation is submitted with claims for reimbursement, e.g. payment verification.