

## **Tri-Agency Projects: Quick Reference Guide to Expense Eligibility**

This one-page reference guide is a tool for Principal Investigators and Grant Administrators to assist in determining the eligibility of research expenses charged to Tri-Agency funded grants (**NSERC, SSHRC and CIHR**) under the new [Tri-Agency Guide on Financial Administration \(TAGFA\)](#). Expenses listed are not exhaustive and have been provided for general guidance.

### **Grant expenditures must:**

- Contribute to the direct costs of research activities for which the funds were awarded, with benefits directly attributable to the grant
- Not be provided by the administering institution to their research personnel
- Be effective and economical
- Not result in personal gain for members of the research team
- Comply with applicable policies and procedures (in the absence of a Tri-Agency policy, Queen's University policies should be applied)
- Be authorized by grant recipients or authorized delegates and represent one over one approvals

<p><b><u>Employment and Compensation – Eligible</u></b></p> <ul style="list-style-type: none"> <li>✓ Payments to eligible Research Personnel</li> <li>✓ Student Salaries/Stipends (related to research)</li> <li>✓ Payments to Post-Doctoral Fellows</li> <li>✓ Payments to Visiting Researchers</li> <li>✓ Recruitment costs for research personnel</li> <li>✓ Federal employer compliance fees</li> </ul>	<p><b><u>Employment and Compensation - Non-Eligible</u></b></p> <ul style="list-style-type: none"> <li>✗ Payments to grant recipients, or those who can hold Tri-Agency funding</li> <li>✗ Management and Administrative charges and fees</li> </ul>
<p><b><u>Goods and Services – Eligible</u></b></p> <ul style="list-style-type: none"> <li>✓ Consulting/Subcontracting/Professional fees</li> <li>✓ Computers/Tablets/Printers required for research</li> <li>✓ Specialized software for research</li> <li>✓ Lab supplies</li> <li>✓ Office supplies required for research</li> <li>✓ Research equipment, freight and brokerage costs</li> <li>✓ Maintenance, operating, warranty costs for research equipment</li> <li>✓ Staff training to utilize specialized research equipment</li> <li>✓ Cell phones/smartphones/devices required for research</li> <li>✓ Research dissemination costs</li> <li>✓ Books and periodicals required for research (not provided by institution)</li> <li>✓ Membership fees for professional associations or scientific societies</li> <li>✓ Safe disposal of waste</li> </ul>	<p><b><u>Goods and Services - Non-Eligible</u></b></p> <ul style="list-style-type: none"> <li>✗ Construction, renovation or rental of laboratories</li> <li>✗ Telephone connection, rental costs or voice mail</li> <li>✗ Office furniture</li> <li>✗ Home internet costs</li> <li>✗ Regular clothing</li> <li>✗ Education-related costs (e.g. tuition or thesis related)</li> <li>✗ Costs of moving a lab</li> <li>✗ Space rentals</li> <li>✗ Insurance costs for equipment and research vehicles</li> <li>✗ Regulatory compliance costs (e.g. ethical review, biohazard, radiation safety)</li> <li>✗ Patent costs</li> <li>✗ Indirect costs</li> <li>✗ Late fees</li> </ul>
<p><b><u>Travel and Travel-Related Subsistence - Eligible</u></b></p> <ul style="list-style-type: none"> <li>✓ Travel costs (most economical)</li> <li>✓ Meals and non-alcoholic beverages</li> <li>✓ Seat selection charge (with adequate justification)</li> <li>✓ Travel cancellation insurance</li> <li>✓ Entry visa fees, immunizations, baggage fees</li> <li>✓ Collaborators' travel and subsistence expenses (must relate to research planning or dissemination)</li> <li>✓ Relocation costs for eligible research personnel</li> <li>✓ One round trip ticket between home and sabbatical location</li> <li>✓ Transportation costs to move research equipment/materials to/from sabbatical location</li> <li>✓ Direct research expenses related to field work</li> <li>✓ Travel costs to attend research conferences</li> <li>✓ Dependent care (specific criteria must be met)</li> </ul>	<p><b><u>Travel and Travel-Related Subsistence - Non-Eligible</u></b></p> <ul style="list-style-type: none"> <li>✗ Commuting costs between residence and place of employment, or between two places of employment</li> <li>✗ Passports and immigration fees</li> <li>✗ Costs associated with thesis examination/defence</li> <li>✗ Reimbursement for airfare purchased with frequent flyer points</li> <li>✗ Cost of transporting personnel to/from a grantee's sabbatical location for supervisory or academic purposes</li> <li>✗ Living expenses for research leaves (subsistence and accommodation costs)</li> <li>✗ Alcoholic beverages</li> </ul>
<p><b><u>Hospitality - Eligible</u></b></p> <ul style="list-style-type: none"> <li>✓ Hospitality costs for meetings involving grantee and external attendees for networking purposes</li> <li>✓ Gratuities (not to exceed 20%)</li> </ul>	<p><b><u>Hospitality - Non-Eligible</u></b></p> <ul style="list-style-type: none"> <li>✗ Food/drink purchases for meetings with Queen's faculty, staff or students</li> <li>✗ Alcohol and entertainment costs</li> <li>✗ Staff awards, recognition, retreats</li> </ul>
<p><b><u>Gifts, Honoraria and Incentives - Eligible</u></b></p> <ul style="list-style-type: none"> <li>✓ Payments/gifts to Research Study Participants (e.g. subject payments)</li> <li>✓ Honoraria paid to guest speakers</li> </ul>	<p><b><u>Gifts, Honoraria and Incentives - Non-Eligible</u></b></p> <ul style="list-style-type: none"> <li>✗ Gifts to Queen's faculty, staff or students</li> </ul>