**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

### Employment and Compensation — Eligible

- Payments to eligible Research Personnel
- Student Salaries/Stipends (related to research)
- Payments to Post-Doctoral Fellows
- Payments to Visiting Researchers
- Recruitment costs for research personnel
- Federal employer compliance fees

### Employment and Compensation — Non-Eligible

- Payments to grant recipients, or those who can hold Tri-Agency funding
- Management and Administrative charges and fees

### Goods and Services — Eligible

- Consulting/Subcontracting/Professional fees
- Computers/Tablets/Printers required for research
- Specialized software for research
- Lab supplies
- Office supplies required for research
- Research equipment, freight and brokerage costs
- Maintenance, operating, warranty costs for research equipment
- Staff training to utilize specialized research equipment
- Cell phones/smartphones/devices required for research
- Research dissemination costs
- Books and periodicals required for research (not provided by institution)
- Membership fees for professional associations or scientific societies
- Safe disposal of waste

### Goods and Services — Non-Eligible

- Construction, renovation or rental of laboratories
- Telephone connection, rental costs or voice mail
- Office furniture
- Home internet costs
- Regular clothing
- Education-related costs (e.g. tuition or thesis related)
- Costs of moving a lab
- Space rentals
- Insurance costs for equipment and research vehicles
- Regulatory compliance costs (e.g. ethical review, biohazard, radiation safety)
- Patent costs
- Indirect costs
- Late fees

### Travel and Travel-Related Subsistence — Eligible

- Travel costs (most economical)
- Meals and non-alcoholic beverages
- Seat selection charge (with adequate justification)
- Travel cancellation insurance
- Entry visa fees, immunizations, baggage fees
- Collaborators’ travel and subsistence expenses (must relate to research planning or dissemination)
- Relocation costs for eligible research personnel
- One round trip ticket between home and sabbatical location
- Transportation costs to move research equipment/materials to/from sabbatical location
- Direct research expenses related to field work
- Travel costs to attend research conferences
- Dependent care (specific criteria must be met)

### Travel and Travel-Related Subsistence — Non-Eligible

- Commuting costs between residence and place of employment, or between two places of employment
- Passports and immigration fees
- Costs associated with thesis examination/defence
- Reimbursement for airfare purchased with frequent flyer points
- Cost of transporting personnel to/from a grantee’s sabbatical location for supervisory or academic purposes
- Living expenses for research leaves (subsistence and accommodation costs)
- Alcoholic beverages

### Hospitality — Eligible

- Hospitality costs for meetings involving grantee and external attendees for networking purposes
- Gratuities (not to exceed 20%)

### Hospitality — Non-Eligible

- Food/drink purchases for meetings with Queen’s faculty, staff or students
- Alcohol and entertainment costs
- Staff awards, recognition, retreats

### Gifts, Honoraria and Incentives — Eligible

- Payments/gifts to Research Study Participants (e.g. subject payments)
- Honoraria paid to guest speakers

### Gifts, Honoraria and Incentives — Non-Eligible

- Gifts to Queen’s faculty, staff or students