

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><u>Employment and Compensation – Eligible</u></p> <ul style="list-style-type: none"> ✓ 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 | <p><u>Employment and Compensation - Ineligible</u></p> <ul style="list-style-type: none"> ✗ Payments to grant recipients, or those who can hold Tri-Agency funding ✗ Management and Administrative charges and fees |
| <p><u>Goods and Services – Eligible</u></p> <ul style="list-style-type: none"> ✓ 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 | <p><u>Goods and Services - Ineligible</u></p> <ul style="list-style-type: none"> ✗ 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 (exceptions may apply, e.g. SSHRC Connection grants) ✗ Insurance costs for equipment and research vehicles ✗ Regulatory compliance costs (e.g. ethical review, biohazard, radiation safety) ✗ Patent costs ✗ Indirect costs ✗ Late fees |
| <p><u>Travel and Travel-Related Subsistence - Eligible</u></p> <ul style="list-style-type: none"> ✓ 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) | <p><u>Travel and Travel-Related Subsistence - Ineligible</u></p> <ul style="list-style-type: none"> ✗ 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 |
| <p><u>Hospitality - Eligible</u></p> <ul style="list-style-type: none"> ✓ Hospitality costs for meetings involving grantee and external attendees for networking purposes ✓ Gratuities (not to exceed 20%) | <p><u>Hospitality - Ineligible</u></p> <ul style="list-style-type: none"> ✗ Food/drink purchases for meetings with Queen's faculty, staff or students ✗ Alcohol and entertainment costs ✗ Staff awards, recognition, retreats |
| <p><u>Gifts, Honoraria and Incentives - Eligible</u></p> <ul style="list-style-type: none"> ✓ Payments/gifts to Research Study Participants ✓ Honoraria paid to guest speakers | <p><u>Gifts, Honoraria and Incentives - Ineligible</u></p> <ul style="list-style-type: none"> ✗ Gifts to Queen's faculty, staff or students |