

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> <p>✓ Payments to eligible Research Personnel</p> <p>✓ Student Salaries/Stipends (related to research)</p> <p>✓ Payments to Post-Doctoral Fellows</p> <p>✓ Payments to Visiting Researchers</p> <p>✓ Recruitment costs for research personnel</p> <p>✓ Federal employer compliance fees</p>	<p><b><u>Employment and Compensation - Non-Eligible</u></b></p> <p>✗ Payments to grant recipients, or those who can hold Tri-Agency funding</p> <p>✗ Management and Administrative charges and fees</p>
<p><b><u>Goods and Services – Eligible</u></b></p> <p>✓ Consulting/Subcontracting/Professional fees</p> <p>✓ Computers/Tablets/Printers required for research</p> <p>✓ Specialized software for research</p> <p>✓ Lab supplies</p> <p>✓ Office supplies required for research</p> <p>✓ Research equipment, freight and brokerage costs</p> <p>✓ Maintenance, operating, warranty costs for research equipment</p> <p>✓ Staff training to utilize specialized research equipment</p> <p>✓ Cell phones/smartphones/devices required for research</p> <p>✓ Research dissemination costs</p> <p>✓ Books and periodicals required for research (not provided by institution)</p> <p>✓ Membership fees for professional associations or scientific societies</p> <p>✓ Safe disposal of waste</p>	<p><b><u>Goods and Services - Non-Eligible</u></b></p> <p>✗ Construction, renovation or rental of laboratories</p> <p>✗ Telephone connection, rental costs or voice mail</p> <p>✗ Office furniture</p> <p>✗ Home internet costs</p> <p>✗ Regular clothing</p> <p>✗ Education-related costs (e.g. tuition or thesis related)</p> <p>✗ Costs of moving a lab</p> <p>✗ Space rentals</p> <p>✗ Insurance costs for equipment and research vehicles</p> <p>✗ Regulatory compliance costs (e.g. ethical review, biohazard, radiation safety)</p> <p>✗ Patent costs</p> <p>✗ Indirect costs</p> <p>✗ Late fees</p>
<p><b><u>Travel and Travel-Related Subsistence - Eligible</u></b></p> <p>✓ Travel costs (most economical)</p> <p>✓ Meals and non-alcoholic beverages</p> <p>✓ Seat selection charge (with adequate justification)</p> <p>✓ Travel cancellation insurance</p> <p>✓ Entry visa fees, immunizations, baggage fees</p> <p>✓ Collaborators’ travel and subsistence expenses (must relate to research planning or dissemination)</p> <p>✓ Relocation costs for eligible research personnel</p> <p>✓ One round trip ticket between home and sabbatical location</p> <p>✓ Transportation costs to move research equipment/materials to/from sabbatical location</p> <p>✓ Direct research expenses related to field work</p> <p>✓ Travel costs to attend research conferences</p> <p>✓ Dependent care (specific criteria must be met)</p>	<p><b><u>Travel and Travel-Related Subsistence - Non-Eligible</u></b></p> <p>✗ Commuting costs between residence and place of employment, or between two places of employment</p> <p>✗ Passports and immigration fees</p> <p>✗ Costs associated with thesis examination/defence</p> <p>✗ Reimbursement for airfare purchased with frequent flyer points</p> <p>✗ Cost of transporting personnel to/from a grantee’s sabbatical location for supervisory or academic purposes</p> <p>✗ Living expenses for research leaves (subsistence and accommodation costs)</p> <p>✗ Alcoholic beverages</p>
<p><b><u>Hospitality - Eligible</u></b></p> <p>✓ Hospitality costs for meetings involving grantee and external attendees for networking purposes</p> <p>✓ Gratuities (not to exceed 20%)</p>	<p><b><u>Hospitality - Non-Eligible</u></b></p> <p>✗ Food/drink purchases for meetings with Queen’s faculty, staff or students</p> <p>✗ Alcohol and entertainment costs</p> <p>✗ Staff awards, recognition, retreats</p>
<p><b><u>Gifts, Honoraria and Incentives - Eligible</u></b></p> <p>✓ Payments/gifts to Research Study Participants</p> <p>✓ Honoraria paid to guest speakers</p>	<p><b><u>Gifts, Honoraria and Incentives - Non-Eligible</u></b></p> <p>✗ Gifts to Queen’s faculty, staff or students</p>