



# Tri-Agency Research Expense Eligibility and Documentation Guide

Last Revised: February 5 , 2019



## Roles and Responsibilities

Tri-Agency grants are awarded to eligible researchers and are administered through the General Ledger .

Researchers must spend these funds in compliance with Tri-Agency guidelines, as well as university policies.

Research expenditures must be authorized by the Principal Investigator or their authorized delegate(s) . If the claimant is the Principal Investigator, the Department Head or Dean must approve the expense claim, as approval signatures must be provided by someone at a higher level in the organization than the claimant.

The university establishes appropriate systems and controls to ensure that agency policies are followed.

## Use of Grant Funds - General Principles

Expenses must be for the direct costs of research.

Principal Investigators must ensure grant funds are spent effectively and economically.

Equipment purchased using research grant funding.

If an agency policy does not exist for a specific purchase, the university policy will apply. Policies can be viewed at the following locations:

<http://www.queensu.ca/secretariat/policies>

<https://www.queensu.ca/financialservices/policies-procedures>

<http://www.queensu.ca/urs/policies-and-forms>

Agencies defer to the institution's conflict of interest policies to ensure accountable and responsible use of grant funds.

Expenses must be approved by Principal Investigators, if the spending contravenes with agency or university policies.

Eligible and non-eligible expenses specific to a program are outlined in the program literature prevails over this guide.

## Compensation Related Expenses

### Eligible Expenses

Salaries, stipends and non-discretionary benefits for research personnel (salaries to postdoctoral fellows limited to 2 years of support for NSERC and SSHRC, or 3 years if

## Travel and Subsistence Expenses

### Eligible Expenses

Air travel must be at the most economical rate available, unless a medical note exists and agency has granted pre-approval

Meals and accommodation

Travel cancellation insurance and seat reservation charges

Travel health insurance (if not provided by employer or from other sources)

Child care expenses as specified by the agencies (applicable to traveling nursing mothers or single parents)

Relocation expenses for eligible research personnel and their immediate family members (economy airfare or cost of land travel up to the equivalent of economy airfare)

Collaborators' travel and subsistence expenses related to research planning and exchange of information with grantee or for dissemination of research results

Entry visa fees if required for research

Gratuities (cannot exceed **20%**)

### Ineligible Expenses

Commuting costs between a residence and place of employment, or between two places of employment

Passport and immigration fees

Costs associated with thesis examination or defense, including external examiner costs

Reimbursement for airfare purchased with personal frequent flyer points programs

Alcoholic beverages

### **Supporting Documentation Requirements for Travel and Subsistence Expenses:**

Purpose of trip

Dates and destination details

Prospectus or program for conference related travel

Details of daily expenses

Details of vehicle usage

Original receipts/invoices (credit card slips and accommodation reservation confirmations alone are not acceptable)

Boarding passes, if available

Separate claim for each claimant per trip

Traveler's affiliation to the Principal Investigator's research project

Signature of claimant

Signature of Principal Investigator or delegate

If claimant is the Principal Investigator, a one-up approval must be provided (Department Head or Dean)

If claim is submitted by visiting researcher, the Department Head must approve the claim



## Equipment and Supplies Expenses

### Eligible Expenses

Research equipment and specific research supplies (general office supplies are deemed ineligible by the agencies)

Travel to manufacturers (for major equipment purchases)

Transportation costs for purchased equipment (e.g. shipping, brokerage and customs charges)

Extended warranty for equipment

Staff training on use of equipment or specialized facility

Maintenance and operating costs for equipment/vehicles used for research (vehicle repair costs require pre-approval)

### Ineligible Expenses

Insurance costs for equipment and research vehicles

Space/facilities rentals



## Computers & Electronic Communication Expenses

### Eligible Expenses

Computers, tablets, modems, hardware and specialized software required for research (software cannot be purchased "off the shelf")

Cellular phones and smartphone

## Hospitality Expenses

Hospitality costs are deemed eligible expenses if they are for networking purposes in the context of formal courtesy between the grantee and guest researchers and for research-related activities in the context of assemblies that facilitate and contribute to the achievement of the research objectives ( e.g. grantee meetings with partners and stakeholders ).

### Eligible Expenses

Non-alcoholic beverages

Meals

Gratuities (cannot exceed 20%)

### Ineligible Expenses

Alcoholic beverages

Entertainment costs

### Supporting Documentation Requirements for Hospitality Expenses:

Purpose of the event

Date(s) of the event

Names of participants

Original receipts

Signature of Principal Investigator or delegate

If claimant is the Principal Investigator, a one-up approval must be provided (Department Head or Dean)

Services and Miscellaneous Expenses

Eligible

## Services and Miscellaneous Expenses Continued

### Ineligible Expenses

Education related costs such as thesis preparation, tuition and course fees, leading up to a degree

Costs for preparation of teaching materials

Regulatory compliance costs (e.g. ethical review, biohazard or radiation safety, environmental assessments)

Professional training or development (e.g. computer or language training)

Costs related to staff recognition and awards

Monthly parking fees for vehicles, unless specifically required for field work

Regular clothing

Patenting expenses

Indirect costs/overhead (e.g. utilities, insurance, etc.)

Costs of moving a lab

Sales taxes to which an exemption or rebate applies

## Dissemination of Research Results Expenses

### Supporting Documentation Requirements for Dissemination of Research Results Expenses:

Original invoices, contracts and receipts

Signature of Principal Investigator or delegate

If claimant is the Principal Investigator, a one-up approval is required (Department Head or Dean)

If you have questions regarding your research project, you may access Research Accounting staff contact details:

<http://www.queensu.ca/financialservices/contact-us/research-accounting>

or

Email: [research.accounting@queensu.ca](mailto:research.accounting@queensu.ca)

University Research Services contact details are available at:

<http://www.queensu.ca/urs/contact-us>

Tri-Agency contact details are available at:

<http://www.queensu.ca/financialservices/researchers/tri-council-grants>