



# Tri-Council Research Expense Eligibility and Documentation Guide

Last Revised: March 2014

## Administration of Tri-Council Grants

This guide contains details regarding expense eligibility guidelines for research projects funded by NSERC, SSHRC and CIHR, collectively known as the Tri-Council agencies. This documentation has been prepared to assist Principal Investigators and their delegates in the administration of these federal research funds. It is important to note the following:

- The funding agencies amend their guidelines periodically.
- There are many different types of research grants and various funding agencies. The details contained in this guide are specifically for Tri-Council projects. Eligibility requirements for other research projects may differ from those shown here.
- Expenditures listed are not exhaustive and have been provided for general guidance. Additional details may be found at the Tri-Council website located at <http://www.nserc-crsng.gc.ca>.

## Roles and Responsibilities

- Tri-Council grants are awarded to eligible researchers and are administered through Queen's University's General Ledger.
- Researchers must spend these funds in compliance with Tri-Council 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.
- Queen's University retains ownership of equipment purchased using research grant funding.
- If an agency policy does not exist for a specific purchase, the Institution's policy will apply. Queen's University policies can be viewed at <http://www.queensu.ca/financialservices/policy.html> and <http://www.queensu.ca/ors/researchgrantsanddevelopment/policies.html>
- Agencies defer to the institution's conflict of interest policies to ensure accountable and responsible use of grant funds.
- Queen's University may deny approval of expenditures approved by Principal Investigators, if the spending contravenes with agency or University policies.

## Compensation Related Expenses

### Eligible Expenses

- Salaries, stipends and non-discretionary benefits for research personnel
- Consulting fees
- Fees paid to research participants
- Subcontract costs
- Clerical salaries directly related to dissemination activities
- Honoraria for guest lecturers
- Grant funds may be used to supplement salaries or stipends paid from other sources, such as other Agency grants and individual training awards.

### Ineligible Expenses

- Salaries for grant holders or persons eligible to apply for Tri-Council funding
- Administrative or management charges and fees
- Discretionary severance and separation packages
- Payments to practicing clinicians who wish to participate in the research on a part-time basis, or to individuals who wish to participate in the research as an investigator and who at the same time receive remuneration for teaching or service work, except when deemed eligible in a particular funding opportunity (CIHR only)

### Supporting Documentation Requirements for Compensation Related Expenses:

- Name of payee and position of employment
- Total salary or stipend amount
- Duration of compensation
- Details of supplementary benefits
- Authorization of grant holder or delegate

# Travel and Subsistence Expenses

<u>Eligible Expenses</u>	<u>Ineligible Expenses</u>
<ul style="list-style-type: none"> <li>• Transportation (must be at the most economical rate available), unless medical note exists and agency has granted pre-approval. For VIA rail travel, business class may only be used if travelling over a meal hour and the cost of business class is more economical than the cost of economy travel plus a meal (requires supporting quote for economy fare)</li> <li>• Meals and accommodation</li> <li>• Travel cancellation insurance and seat reservation charges</li> <li>• Travel health insurance (if not provided by employer or from other sources)</li> <li>• Child care expenses as specified by the agencies (applicable to traveling nursing mothers or single parents)</li> <li>• Relocation expenses for eligible research personnel and their immediate family members</li> <li>• Entry visa fees</li> <li>• Gratuities for trips taken Dec. 21/12 or later (must be receipted or justified and cannot exceed 20%)</li> </ul>	<ul style="list-style-type: none"> <li>• Commuting costs between a residence and place of employment, or between two places of employment</li> <li>• Passport and immigration fees</li> <li>• Costs associated with thesis examination or defense, including external examiner costs</li> <li>• Reimbursement for airfare purchased with personal frequent flyer points programs</li> <li>• Alcoholic beverages</li> </ul>

## 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)
- Original air travel ticket & boarding passes
- 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

## Sabbatical and Leave Periods

### Eligible Expenses

- Travel costs for research field work, unless incurred in sabbatical location
- Travel to research related conferences
- Equipment & materials transportation (to and from sabbatical location)
- One round trip ticket between home institution and sabbatical location (NSERC/CIHR grants only)

### Ineligible Expenses

- Travel costs to transport the grantee to the home institution for supervisory or academic purposes
- Travel costs to transport research personnel to and from a grantee's sabbatical location for supervisory or academic purposes
- Living expenses (includes accommodation and meal expenses incurred in sabbatical location)

### Supporting Documentation Requirements for Sabbatical and Leave Period Expenses:

- Original invoices, contracts, and receipts
- Travel claims and supporting documents for travel
- Signature of claimant
- Signature of Principal Investigator or delegate. If claimant is the Principal Investigator, a one-up approval must be provided (the Department Head or Dean)

## 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 (i.e. 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 if vehicle is not owned by institution)

### Ineligible Expenses

- Insurance costs for equipment and research vehicles
- Space/facilities rentals
- Construction/renovation and related repair costs

### Supporting Documentation Requirements for Equipment and Supplies Expenses:

- Original invoices, contracts, and receipts
- Detailed justification for eligible supplies expenses (the need for supplies in relation to the research project)
- Proof of vehicle ownership for vehicle repair costs
- Signature of Principal Investigator or delegate. If claimant is the Principal Investigator, a one-up approval must be provided (the Department Head or Dean)



## Computers & Electronic Communication Expenses

### Eligible Expenses

- Computers, tablets, modems, hardware and specialized software required for research (software cannot be purchased “off the shelf”)
- Internet service at home only if used for conducting research. Home internet charges must be supported by a detailed justification, explaining why the expense is necessary and how it relates to a particular project. If home internet service is for both personal and business use, a reasonable allocation must be used to support the portion charged to agency grants
- Cellular phones and smartphone devices (i.e. BlackBerry, iPhone, Pocket PC), when necessary for research data collection, and with adequate justification

### Ineligible Expenses

- Monthly connection or rental costs of telephones
- Connection or installation of communication lines
- Voice mail
- Library acquisitions, computer and other information services provided to all members of the institution

### Supporting Documentation Requirements for Computers and Electronic Communication Expenses:

- Original invoices, contracts, and receipts
- Written justification for cellular phones, smartphone devices and for all software purchases
- Signature of Principal Investigator or delegate

## 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 (i.e. grantee meetings with partners and stakeholders).

### Eligible Expenses

- Non-alcoholic beverages
- Meals
- Gratuities for trips taken Dec. 21/12 or later (must be receipted or justified and cannot exceed 20%)

### Ineligible Expenses

- Alcoholic beverages
- Entertainment costs
- Gifts

### Supporting Documentation Requirements for Hospitality Expenses:

- Purpose of the event
- Date(s) of the event
- Names of participants
- Original receipts (no credit card slips)
- Signature of Principal Investigator or delegate. If claimant is the Principal Investigator, a one-up approval must be provided (the Department Head or Dean)

## Services and Miscellaneous Expenses

### Eligible Expenses

- Recruiting costs for research personnel (i.e. advertising and airfare)
- Costs for safe disposal of waste
- Books, periodicals, specialized office supplies, computing equipment and information services not provided by the institution
- Training/development in novel techniques required for research
- Professional association or scientific society memberships if necessary for research
- Monthly parking fees for vehicles specifically required for field work

### **Supporting Documentation Requirements for Services and Miscellaneous Expenses:**

- Original invoices, contracts and receipts
- Signature of Principal Investigator or delegate. If claimant is the Principal Investigator, a one-up approval is required (the Department Head or Dean)

## 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 including ethical review, biohazards, environmental assessments, etc.
- Professional training or development (i.e. 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
- Basic services such as heat, light, water, compressed air, distilled water, vacuums and janitorial services supplied to all laboratories in a research facility
- Costs of moving a lab
- Insurance costs for buildings or equipment
- Sales taxes to which an exemption or rebate applies

## Dissemination of Research Results Expenses

### Eligible Expenses

- Development & maintenance of web based information
- Dissemination of findings using traditional & contemporary venues (i.e. videos, CD-ROMs, etc.)
- Page charges for published articles, including costs associated with ensuring open access to findings (i.e. costs of publishing in an open access journal or making a journal article open access)
- Manuscript preparation costs, including paper and ink cartridges for printing different manuscript versions
- Translation costs
- Costs of holding workshops or seminars directly related to the funded research

### 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 (the Department Head or Dean)

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

Research Accounting

<http://www.queensu.ca/financialservices/researchresources/contacts.html>

University Research Services

<http://www.queensu.ca/ors/contact.html>

For specific Tri-Council agency contacts please refer to the following details:

NSERC & SSHRC:

Jonathan Cyr, Awards Administration

[Jonathan.Cyr@NSERC-CRSNG.GC.CA](mailto:Jonathan.Cyr@NSERC-CRSNG.GC.CA)

CIHR:

[expense-eligibility@cihr-irsc.gc.ca](mailto:expense-eligibility@cihr-irsc.gc.ca)