



# Tri-Council Research Expense Eligibility and Documentation Guide

January 2011

## 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.

The following information is accurate as of January 2011. However, please 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>.

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

- **Research Accounting**  
<http://www.queensu.ca/financialservices/researchresources.html>
- **Office of Research Services**  
<http://www.queensu.ca/ors/contact.html>

## 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/contracts/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 benefits for research personnel
- Annual minimum and maximum salary ranges for the following must be adhered to, as per agency guidelines:
  - Master's students
  - Doctoral students
  - Postdoctoral fellows
  - Visiting researchers
- Each agency's annual minimum and maximum salary ranges are slightly different. Please consult their website for these specific details
- Consulting fees
- Fees paid to research subjects
- Subcontract costs
- Clerical salaries directly related to dissemination activities
- Honoraria for guest lecturers

### Ineligible Expenses

- Salaries for grant holders or persons eligible to apply for Tri-Council funding
- Payments to students holding a master's scholarship, doctoral award or postdoctoral fellowship from an agency
- 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)

## Travel and Subsistence Expenses

The following allowable costs include reasonable expenses for field work, research conferences, collaborative trips, archival work and historical research, for the grantee, research personnel, students and colleagues working with the grantee and visiting researchers.

### Eligible Expenses

- Transportation (must be at the most economical rate available)
- Meals and accommodation
- Travel cancellation insurance
- 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
- Entry visa fees
- Safety-related expenses for field work travel

### 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
- Gratuities of any kind

### 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 (credit card slips 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, the Department Head or Dean must approve the travel claim

## Sabbatical and Leave Periods

### Eligible Expenses

- Direct costs for research work
- Travel to conferences
- Vehicle required for field work
- 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

### 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, the Department Head or Dean must approve the travel claim

## Equipment and Supplies Expenses

### Eligible Expenses

- Research equipment and supplies (i.e. lab notebooks and paper used in research)
- 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

### Ineligible Expenses

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

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

- Original invoices, contracts, and receipts
- Justification for supplies expenses (the need for supplies in relation to the research project)
- Signature of Principal Investigator or delegate. If claimant is the Principal Investigator, the Department Head or Dean must approve the travel claim

## Computers & Electronic Communication Expenses

### Eligible Expenses

- Computers, modems, hardware and specialized software required for research
- Internet service at home or at institution, to be used for conducting research (if not normally provided by the institution)
- 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
- Cellular phones and smartphone devices (i.e. BlackBerry, iPhone, Pocket PC) rental or purchase, including service plans, long distance or local charges, unless necessary for research data collection, and with adequate justification.

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

- Original invoices, contracts, and receipts
- Written justification for cellular phones and smartphone devices
- 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

### Ineligible Expenses

- Alcoholic beverages
- Entertainment costs
- Gifts
- Gratuities of any kind

### Supporting Documentation Requirements for Hospitality Expenses:

- Purpose of the event
- Date(s) of the event
- Number of participants
- Original receipts (no credit card slips)
- Signature of Principal Investigator or delegate. If claimant is the Principal Investigator, the Department Head or Dean must approve the travel claim

## Services and Miscellaneous Expenses

### Eligible Expenses

- Recruiting costs for research personnel (i.e. advertising and airfare)
- 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, the Department Head or Dean must approve the travel claim

## 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
- 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, the Department Head or Dean must approve the travel claim

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