

Tri-Council Financial Administration Guide on the Use of Grant Funds - quick reference

Preamble

The following are guidelines to assist grantees and the administrators in their interpretation of the acceptable use of grant funds. The list of examples is not exhaustive.

General Principles

Grant funds must contribute towards the direct costs of the research for which the funds were awarded

The funds must be used effectively and economically, the expenses must be essential for the research for which the funds were awarded

Additional eligible and non-eligible expenses specific to a program are detailed in the Agency's program literature

In the absence of a written agency policy, the institutional policy is to be applied

The institution has the right and responsibility to withhold payment of expenses submitted for reimbursement by the grantee that contravene Agency requirements or institutional policies

Personnel Compensation	Eligible	Ineligible	Notes
Grantee		X	
Faculty		X	
Research Personnel	U		Salary and non-discretionary benefits for work performed on research
Undergraduate Students	U		
Master's Students	U		
Doctoral Students	U		
Post-Doctoral Fellows	U		NSERC / SSHRC: Limited to 2 years support (some exceptions may apply), CIHR: Maximum of 3 years support
Visiting Researchers	U		NSERC restriction: up to \$2,000 per month - 125 day maximum (not including travel and subsistence costs)
Consulting Fees / Subcontracting Fees	U		
Professional Services	U		
Technical Services	U		
Research Participants (subject fees)	U		as modest incentives for participation and where ethically acceptable
Clerical Assistance/Administrative Support		X	Eligible if directly related to research dissemination activities
Guest Lecturers	U		
Research Time Stipends	U	X	Eligible on SSHRC only when awarded. Any funds allocated to RTS that it unspent at end of the award must be returned

Travel and Subsistence	Eligible	Ineligible	Notes
Please note that a separate claim per trip is required by the tri-council. If more than one claim is needed you must reference the original claim number on any subsequent claims.			
Airfare	U		Must be claimed at lowest rate available up to full economy fare, no reimbursement for frequent flyer points programs
Travel Cancellation Insurance	U		
Passport Fees		X	
Immigration Fees		X	
Entry Visa Fee	U		if required for the purpose of research
Relocation Expenses for research personnel	U	X	for eligible research personnel and their immediate family members for economy airfare or cost of land travel up to the equivalent of economy airfare. Not eligible for the grantee.
Immunization	U		
Childcare		X	Eligible only for single parent and is limited to overnight child care costs incurred while travelling. Eligible cost for nursing mother travelling with caregiver and limited to customary cost of child care, or (CIHR only) limited to travel and accommodation costs up to \$1,000 for the travelling care giver
Thesis Examination / Defense		X	printing of a thesis also non eligible
Commuting		X	

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Equipment and Supplies	Eligible	Ineligible	Notes
Construction		X	
Renovation		X	
Renting Space		X	
Telephones (installation or rental charges)		X	Conference calls and long distance charges related to research are eligible
Cellular and Smart Phones		X	Only if necessary for data collection and/or personnel safety and with adequate justification (must be approved in advance)
Voicemail		X	
Computers		X	Unless required for research and if not normally provided by the institution and with adequate justification
Equipment	U		Must be owned by Western, includes brokerage and customs charges
Warranties	U		
Office Furniture		X	
Insurance		X	
Monthly Internet Fees	U		At home only if service required for the purpose of research and not normally provided by the institution. Justification to be provided to Research Accounting prior to reimbursement
Operating Costs of research equipment	U		For equipment used for research
Office Supplies		X	Only if directly related to research, general office supplies are not eligible
Training Staff	U		To use equipment or a specialized facility - computer and language training is not eligible

Sabbatical Leave	Eligible	Ineligible	Notes
Transportation		X	To move research equipment or material to/from sabbatical location only
Travel	U		To attend conferences and to travel between institution and sabbatical location (max: one return trip) for NSERC and CIHR only
Travel		X	Cannot be used to relocated family or research personnel from sabbatical location for supervisory or academic purposes. Cannot be used to transport grantee to home institution for supervisory or academic purposes
Living Expenses		X	
Vehicle	U		If necessary for field, requires prior approval
Direct Research Expenses	U		Research assistance, bench fees and field work expenses incl travel and accommodations, when supported by appropriate documentation

Dissemination of Research Results	Eligible	Ineligible	Notes
Web Development	U		
Dissemination of Findings	U		
Fees Related to Publication for Dissemination	U		
Preparing Research Manuscript for Dissemination	U		
Translation of Findings for Dissemination	U		
Workshops or Seminars	U		Relating directly to the funded research

Hospitality	Eligible	Ineligible	Notes
Alcohol		X	Not eligible under any circumstances
Non-alcoholic refreshments and Meals	U		For networking purposes as formal courtesy between the grantee and guest researcher and research-related activities and contributing to the achievement of research objectives. Not for colleagues or personnel meetings
Entertainment		X	
Gifts		X	

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Miscellaneous	Eligible	Ineligible	Notes
Administrative Fees		X	
Research Personnel Recruitment Costs	U		Such as advertising and airfare
Safe Disposal of Waste	U		
Books, Periodicals, Specialized Office Supplies, Computing Equipment, Information Services		X	If not formally provided by the institution
Membership Fees for Professional Associations or Scientific Societies		X	If necessary for the research program/project
Parking Fees		X	unless for vehicles specifically required for field work and only for the period when field work was conducted
Staff Awards / Recognition		X	
Education		X	Not for thesis preparation, tuition and course fees
Professional Training or Development		X	
Patenting Costs		X	
Clothing		X	
Costs of Regulatory Compliance		X	Including ethical review, biohazard or radiation safety, environmental assessments
Indirect Costs		X	
Lab Relocation		X	