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Tri-Agency Eligible and Ineligible Research Expenditures

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1. Equipment and Supplies

Eligible	Ineligible	Supporting Documentation/Procedure
<ul style="list-style-type: none"> • Research equipment and supplies • Travel to manufacturer • Shipping costs for purchased equipment • Brokerage and customs charges • Extended warranty • Staff training on use of equipment or specialized facility • Maintenance and operating costs for equipment/vehicles used for research <p><i>*Note: Purchasing Methods & Approval Levels*</i></p>	<ul style="list-style-type: none"> • Insurance • Space/facilities rental • Construction/renovation of facilities. • Security access card fee 	<ul style="list-style-type: none"> • Copies of invoices, contracts, and receipts • Justification for supplies expenses in terms of their need for the research project • Authorization of the grant holder or delegate. <p>Where payment is issued on credit, please enclose a copy of the credit card statement to support proof of payment, and/or rate of foreign exchange</p>

2. Compensation-Related Expenses

Eligible	Ineligible	Supporting Documentation/Procedure
<ul style="list-style-type: none"> Salaries, stipends and benefits for research personnel Subcontract costs Clerical Salaries directly related to dissemination activities 	<ul style="list-style-type: none"> Grant holders or persons eligible to apply for funding from Agencies Payments to practicing clinicians participating in the research on a part- time basis (CIHR) Payments to individuals participating in the research as an investigator and who receive remuneration for teaching or service work (CIHR) Students holding a master's or doctoral scholarship Administrative charges and fees Discretionary severance and separation packages. 	<ul style="list-style-type: none"> Name of Person Position or category of employment Salary or Stipend Duration of compensation Details of supplementary benefits, where applicable Authorization of grant holder or delegate. <p>Stipends and salaries paid to individuals and employees must be processed through Human Resources.</p> <p>**Ineligible for Reimbursement if Stipend/Salary/Honorarium Payments are personally issued out of pocket.</p>
<ul style="list-style-type: none"> Fees paid to research subjects 	<ul style="list-style-type: none"> Access fees related to gift cards Administrative/Bank charges and fees related to EFT (electronic fund transfer) payments 	<ul style="list-style-type: none"> Names, pseudonyms or participant numbers Signed receipt from research subjects Signed declaration of receipt from the principal investigator. (ref. Declaration of Receipt form) Date(s) of Participation Research Abstract where applicable <p>Backup documentation is to be kept, securely by the principal investigator with the exception of the declaration which is to be submitted in lieu of receipts with reimbursement request.</p> <p>If required, a cash advance can be obtained with supporting documentation (e.g. Research Abstract)</p>
<ul style="list-style-type: none"> Honoraria for guest lecturers 		<p>Honorariums must be paid via Human Resources to a maximum of \$500.</p>
<ul style="list-style-type: none"> Professional Services. <p><i>*Note: Purchasing Methods & Approval Levels*</i></p>		<ul style="list-style-type: none"> Signed invoice billed to Grant McEwan University Approval of the principal investigator <p>Suppliers may be paid via purchase requisition.</p> <p>Additional documentation is required when paying Independent Contractors.</p>

3. Hospitality Expenses

Eligible	Ineligible	Supporting Documentation/Procedure
<ul style="list-style-type: none"> • Non-alcoholic beverages • Meals <p><i>*Purpose of working lunch/dinner must be directed related to funded grant</i></p>	<ul style="list-style-type: none"> • Meetings: Research Personnel/Team • Alcoholic beverages • Entertainment • Gifts 	<ul style="list-style-type: none"> • Purpose of the event • Date(s) of the event • Number of participants/collaborators • Copies of detailed, itemized receipts • Authorization of the grant holder or delegate <p>Where payment is issued by credit card, please enclose a copy of the credit card statement to support proof of payment, and/or rate of foreign exchange</p>

4. Travel and Subsistence Expenses

Eligible	Ineligible	Supporting Documentation/Procedure
<ul style="list-style-type: none"> • Transportation • Accommodation • Travel cancellation insurance • Travel health insurance • Child care expenses as specified by the Agencies (for nursing mothers or single parents) • Entry visa fees • Safety related expenses for field work travel • Relocation costs. • Seat Selection/Upgrade within Economy Class (<i>Justification may be required & approved on case by case basis if fees exceed acceptable rates</i>) <p><i>*Note: Purchasing Methods & Approval Levels*</i></p>	<ul style="list-style-type: none"> • Commuting (home to/from work and between two workplaces) • Passport and immigration fees • Thesis examination and defense related travel • Reimbursement of airfare acquired with rewards points. • Fees for Additional Luggage <p>Upgrade Seat Selection Business and/or First Class</p>	<ul style="list-style-type: none"> • Separate claim for each claimant for each trip • Prospectus or program for conference related travel • Details of daily expenses • Details of vehicle usage (Google maps print out for mileage claims) • Itemized detailed meal receipts required • Rental car agreement and rental receipt • Copies of air travel ticket and boarding passes • Details of foreign exchange rates • Where payment is issued by credit card, please enclose a copy of the credit card statement to support proof of payment, and/or rate of foreign exchange <p>To following must be included on the Research Travel Form:</p> <ul style="list-style-type: none"> • Purpose of the trip & relevance to Research Project • Dates and destinations (for pro-longed visits, a daily itinerary is recommended & may be requested by audit) • If Traveler is other than Grantee, Traveler's affiliation to the grant holder's research project required • Signature of claimant and grant holder or delegate • Signature of department head or dean for grant holder's travel claim or claims for visiting researchers • Invitational Site Visits/Collaboration: Letter of Invitation Required <p>**The mileage rate will be .505 per km**</p>

5. Computers and Electronic Communications

Eligible	Ineligible	Supporting Documentation/Procedure
<ul style="list-style-type: none"> • Computers, hardware, and software for research • Cellular devices for research data collection and personal safety use only. ** <p><i>*Note: Purchasing Methods & Approval Levels*</i></p>	<ul style="list-style-type: none"> • 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 Ryerson community. • Home internet costs 	<ul style="list-style-type: none"> • Copies of invoices, contracts, and receipts • Justification for supplies expenses in terms of their need for the research project • Authorization of the grant holder or delegate. • Where payment is issued by credit card, please enclose a copy of the credit card statement to support proof of payment, and/or rate of foreign exchange

6. Services and Miscellaneous Expenses

Eligible	Ineligible	Supporting Documentation/Procedure
<ul style="list-style-type: none"> • Recruiting costs for research personnel • Safe disposal of waste • Federal employer compliance fee for engaging foreign nationals to work exclusively on research • *Books, periodicals, specialized office supplies, not provided by the Institution • Training/development in novel techniques necessary for the research • *Professional association or scientific society memberships necessary for the research • Monthly parking fee for a vehicle specifically required for field work, when used for that purpose. <p><i>*Note: Purchasing Methods & Approval Levels*</i></p>	<ul style="list-style-type: none"> • Education related costs such as thesis preparation, tuition fees • Cost for preparation of teaching materials • Regulatory compliance costs including ethical review, biohazards, environmental assessments • Professional training or development • Staff recognition and awards • Monthly parking unless specifically required for field work • Regular clothing • Patenting • Basic services & supplies for research labs (ie heat, distilled water etc) • Moving a lab • Insurance costs for buildings/equipment • Sales tax to which an exemption or rebate applies • Security Access Card Fee 	<ul style="list-style-type: none"> • Copies of invoices, contracts, and receipts • For internal acquisitions/services costs: • *Documentation describing the acquisition/service - if a shared acquisition/service, the method of calculating the allocation of the costs • Explanation to be included on how it relates to the research project. • Authorization of grant holder or delegate. • Where payment is issued by credit card, please enclose a copy of the credit card statement to support proof of payment, and/or rate of foreign exchange

7. Sabbatical and Leave Periods

Eligible	Ineligible	Supporting Documentation/Procedure
<ul style="list-style-type: none"> • Direct costs for research work • Travel to conferences • Vehicle required for field work • Equipment & materials transportation (to and from sabbatical location) <p>One round trip ticket between home institution and sabbatical location. (NSERC/CIHR grants only)</p>	<ul style="list-style-type: none"> • Transport of research personnel for supervisory or academic purposes • Travel to home institution for supervisory purposes • Living expenses 	<ul style="list-style-type: none"> • Copies of invoices, contracts, and receipts • Travel claim and supporting documents for travel (see travel and subsistence expenses supporting evidence slide) • Authorization of grant holder or delegate • Signature of Department Head or Dean for grant holder's travel claims. <p>Where payment is issued by credit card, please enclose a copy of the credit card statement to support proof of payment, and/or rate of foreign exchange</p>

8. Dissemination of Research Results

Eligible	Ineligible	Supporting Documentation/Procedure
<ul style="list-style-type: none"> • Development & maintenance of Web-based information • Dissemination of findings –via traditional & contemporary means • Page charges for published articles including open access costs • Manuscript preparation • Translation • Workshops, seminars directly related to the research. <p><i>*Note: Purchasing Methods & Approval Levels*</i></p>		<ul style="list-style-type: none"> • Original invoices, contracts, receipts • Authorization of grant holder or delegate. <p>Where payment is issued by credit card, please enclose a copy of the credit card statement to support proof of payment. and/or rate of foreign exchange</p>