

# Tri-Agency Expenses Eligibility & Supporting Evidence Checklist

## Worksheet link

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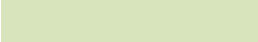

[Equipment and Computer](#)

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## Color Legend:

	Ineligible expenses
	Eligible expenses
	Eligible expenses, adequate justification required

## TRI-AGENCY EXPENSES SUPPORTING DOCUMENT CHECKLIST

Category	Required Information and Supporting Evidence
<b>COMPENSATION</b>	<ul style="list-style-type: none"> <li>◆ Signed records regarding the personnel (e.g. name, position/job title, nature of work, period, salary level, affiliation to the funded grant,...etc.)</li> <li>◆ Duration of compensation</li> <li>◆ Details of supplementary benefits</li> <li>◆ Authorization of grant holder or delegate</li> <li>◆ Hospital authorities reimbursement should include proof of payment as posted on general ledger and formula/calculation how salary or benefit charged based on proof of payment</li> </ul>
<b>TRAVEL &amp; SUBSISTENCE</b> <a href="#">UBC Policy # 83 Travel</a>	<ul style="list-style-type: none"> <li>◆ Purpose of trip including the link to the funded research</li> <li>◆ Affiliation of the traveller to the funded grant</li> <li>◆ Dates &amp; destinations (person or location visited)</li> <li>◆ Official supporting documentation (e.g. prospectus or program, indicating the dates and agenda of conferences and workshops)</li> <li>◆ Original air travel ticket and boarding passes (if available) or any other evidence that supports travel expenses claimed (e.g. a written attestation from the grant holder)</li> <li>◆ Original receipts, such as hotel invoices and car rental agreements (credit cards slips or confirmation of reservation are not valid receipts)</li> <li>◆ Separate claim per trip for each claimant</li> <li>◆ Details of daily claims for expenditures relating to those visits</li> <li>◆ Per diem calculation, only if meals are not provided by the conference or otherwise paid for by another party</li> <li>◆ Details of any vehicle used</li> <li>◆ Original signature of the traveller</li> <li>◆ Original signature of the grantee or delegate</li> <li>◆ Counter signature by the department head or dean In the event that the traveler is the grantee or a visiting researcher</li> <li>◆ All the required informaton and all of the above supporting evidence requirements also apply to hospital authorities reimbursements</li> </ul> <p><a href="#">Review Hospital Authorities Reimbursement</a></p>
<b>HOSPITALITY</b> <i>(non-alcoholic beverages)</i> <i>(only for networking or research related meeetings involving outsiders)</i>	<ul style="list-style-type: none"> <li>◆ Purpose and relevance of the event to the funded grant</li> <li>◆ Date(s) of the event</li> <li>◆ List of all participants' names and head count, along with university or organization affiliation</li> <li>◆ Original itemized meal receipts (credit card slip alone is not valid)</li> <li>◆ Counter signature by the department head or dean for hospitality expenses claimed by the grantee.</li> <li>◆ Details of claims indicating required information</li> <li>◆ Authorization of grant holder or delegate</li> </ul>
<b>EQUIPMENT &amp; SUPPLIES, COMPUTER &amp; ELECTRONIC COMMUNICATIONS</b>	<ul style="list-style-type: none"> <li>◆ Original invoices indicating details of purchases, contracts, receipts &amp; prices paid</li> <li>◆ Adequate justification for office &amp; stationery supplies and common use items (e.g. batteries, cell phones, etc.)</li> <li>◆ Authorization of grantee or delegate</li> </ul>

Category	Required Information and Supporting Evidence
<b>INCENTIVES PAID FOR RESEARCH RECRUITMENT AND PARTICIPATION</b>	<ul style="list-style-type: none"> <li>◆ Supplier invoices indicating details of incentive purchases</li> <li>◆ Application to a Research Ethics Board (REB) Sec.6.5 Approved Method of Payment detailing incentive plan (method of distribution, value of incentives, number of people receiving incentive)</li> <li>◆ REB approval of the incentive</li> <li>◆ Proof of payment of incentives (e.g. signed receipts, coded list of recipients, attestation of researcher and/or others involved in incentive payment)</li> </ul>
<b>PROFESSIONAL/TECHNICAL SERVICES</b>	<ul style="list-style-type: none"> <li>◆ Description of service or work done and period covered as it relates to the funded grant</li> <li>◆ Agreement or purchase order according to UBC guidelines</li> <li>◆ Invoice/receipt with required information</li> <li>◆ Authorization of grantee or delegate</li> <li>◆ For hospital authorities reimbursement, all of the above and also include formula or calculation of fees</li> </ul>
<b>INTERNAL EXPENSE ALLOCATIONS OR SHARED EXPENSES</b>	<ul style="list-style-type: none"> <li>◆ Documentation indicating the exact charge made</li> <li>◆ Method of calculation or attribution</li> <li>◆ Authorization of grantee or delegate</li> <li>◆ All of applicable requirements of the above categories</li> </ul>
<b>PCARD TRANSACTION</b>  Review Pcard guidelines under the Procure to Pay section of our website at: <a href="https://finance.ubc.ca/procure-pay">https://finance.ubc.ca/procure-pay</a>	<ul style="list-style-type: none"> <li>◆ PCard statement signed by the cardholder and authorized by the grantee or delegate with receipt or invoice indicating details of purchases &amp; card transaction slip from merchant</li> <li>◆ Packing slip with signed confirmation of goods received</li> <li>◆ Order confirmation receipt (eg. for dues, subscription, registrations)</li> <li>◆ Adequate justification for office &amp; stationery supplies and common use items (e.g. batteries, cell phones, etc.)</li> <li>◆ Other requirements might apply depending on the expense category</li> </ul>
<b>BOOKSTORE TRANSACTIONS</b>	<ul style="list-style-type: none"> <li>◆ Original bookstore receipts</li> <li>◆ Authorization of grantee or delegate</li> <li>◆ Adequate justification for office &amp; stationery supplies and common use items (e.g. batteries, cell phones, etc.)</li> <li>◆ Other requirements might apply depending on the expense category</li> </ul>

\*\*\* Grantees must be able to provide supporting documentation for all expenditures charged to their grant accounts. Where the link to the research is not evident from the supporting documentation, additional information or explanation should be documented which demonstrates that the expenditure is a direct cost of the funded research.

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Compensation and Services	Eligible?	Suggested Account Code
Salary or consulting fee to grantee or any person eligible to apply for grants from the Agency (see exception below regarding Postdoctoral researchers SSHRC only)	✘	n/a
Any form of compensation to co-applicants and collaborators of the grant regardless of their eligibility to apply for grants (NSERC and SSHRC only)		
Administrative (or management) charges and fees		
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)		
Salary research allowances (SSHRC only) or release time allowance (CIHR only), only when included in a particular funding opportunity		
Release time allowance requests will not be considered for the following (CIHR only): >Individual with salaried academic appointments >The cost of teaching time to allow the individual to engage in research >Supplementing or replacing part of the salary of a researcher on sabbatical from their main appointment		
Compensation related benefits to recipient of stipend		
Consulting fees paid to a co-applicant or collaborator's consulting company		
Discretionary severance and separation packages		
Salaries of research personnel (research assts, technicians)	✔	531000 (Salaries-Students(Instruc&Res); 541000 (Salaries-Staff); 543000 (Salaries-Hourly staff) 545000 (Salaries-Hrly stud non-instruc);
Grant funds may be used to supplement salaries or stipends paid from other sources, such as other Agency grants and individual training awards		
Clerical salaries directly related to dissemination activities, including manuscript preparation		
Trainees and research associates may receive a salary and/or stipend on grants including those on which they are co-applicants (CIHR only)		
Postdoctoral researchers holding a fellowship or receiving a stipend or salary from another researcher's grant may apply for and hold their own research grant (SSHRC only)		
Salary to project coordinators (SSHRC only)		

Compensation and Services	Eligible?	Suggested Account Code
Salary or stipend support to postdoctoral fellows (NSERC and SSHRC) - limited to 2 years. 3-year is acceptable, when justified and reported up front to the funding agency, with written justification within one month of an offer being accepted (NSERC only).	✓	521000 (Salaries-Sessional)
Non-discretionary benefits of research personnel	✓	598000 (Employee benefits-Main); 598300 (Employee benefits-insurance)- Postdoct
Stipends to visiting researchers, max \$2,000/month for up to 125 days/year, plus travel and subsistence costs (NSERC only)	✓	512000 (Salaries-Faculty bargaining)
Research time stipends only when awarded (SSHRC only)		
Salary research allowances (SSHRC only) or release time allowances (CIHR only) only when included in a particular funding opportunity		
Stipend for those with a PhD degree (or equivalent) - max period of support is 3 years and eligible for support only until the end of their 5th year of post-PhD training (CIHR only)	✓	531000 (Salaries-Students(Instruc&Res); 545000 (Salaries-Hrly stud non-instruc);
Stipend for those with a health professional degree - NOT enrolled in a graduate degree program, max 4 yr (CIHR only)		
Stipend for those with a health professional degree - enrolled in a graduate degree program, max 5 yr to complete the degree (CIHR only)		
Consulting fees (except to a co-applicant or collaborator's consulting company)	✓	713000 (Prof fees- corp/NR outside CAN); 713001 (Prof fees-IndividualsT4A); 713005 (Prof fees-NR contractor in CAN)
Subcontract costs		
Fees paid for the purpose of participant recruitment, such as modest incentives to consider participation (ie, to establish a potential participant pool), where approved by a Research Ethics Board	✓	712100 (Participation services) < \$500 per calendar year 656220 (Token of Apprecation-T4A) >\$500 or more per calendar year
Fees paid to research participants, such as modest incentives for participation, where approved by a Research Ethics Board		
Honoraria for guest speakers (subject to compensation restrictions per above)	✓	522000 (Honoraria/ServicesRendered-T4A) - UBC Employees; 656220 (Token of Apprecation-T4A) - NON UBC

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Travel	Eligible?	Purpose	Suggested Account Code	Example of Valid Purpose
Costs associated with thesis examination/defence, including external examiner costs	x	x	n/a	
Commuting costs of grantees and associated research personnel between their residence and place of employment, or between two places of employment				
Reimbursement for airfare purchased with personal frequent flyer points programs				
Passport and immigration fees				
Airfare (lowest available rate), not exceeding full economy fare	✓	✓	621000 (Conferences-Pub carrier transp); 611000 (Field trips&Other-Public carr)	To attend National Health Leadership Conference to present findings on health care priority settings for CIHR Grant# MOP-12345 or PG#20R12345
Travel cancellation insurance and seat reservation charges	✓	✓	622000 (Conferences-Other transport)	Oral and poster presentation on hlow exercise plays an important role on Eating Disorders at the International Society of Behavioral Nutrition and Physial Activity conference which was held in Edinburgh from Jun 3 - 6, 2015 for Project Title "(Quesnel) International Society of Behavioural Nutrition and Physical Activity Conference (ISBNPA) or PG#20R12345
Entry visa fee (for grantees and/or research personnel) when required for the purpose of research				
Travel health insurance for research personnel who do not receive any such benefits from their institution and/or other sources				
Eligible child care expenses for a single parent, limited to overnight child care costs incurred while the grantee is travelling				
Eligible child care expenses for a nursing mother who is travelling with a child is limited to the customary cost of child care and airfare if applicable If travelling with a caregiver, travel and accommodation cost can be claimed in lieu of and up to the equivalent of child care costs.				
Safety-related expenses for field work, such as protective gear, immunizations, etc	✓	✓	612000 (Field trips&Other-Other transp)	The funded research (16R12345) is investigating the social and environmental impact of deforestation and evictions by agribusiness in northern Argentina, as a result of the "soy boom" in the past decade. Most of my fieldwork takes place in rural areas, some of them with little infrastructure, hence the importance of proper gear and research supplies.
Travel and subsistence costs (meals and accommodation) include reasonable out-of-pocket expenses for field work, research conferences, collaborative trips, archival work and historical research, for the grantee, research personnel and students working with the grantee, and visiting researchers	✓	✓	623000 (Conferences-Meals); 613000 (Field trips&Other-Meals); 624000 (Conferences-Accomodation); 614000(Field trips&Other-Accomodation); 627000 (Conferences-Registration)	For field work on study of Biological Ion Exchange Resin Filters - NOM-Removal for Project Title "Biological regeneration of single use resins used to remove perchorate and nitrate from potable water"
Collaborators' travel and subsistence expenses related to research planning and exchange of information with the grantee or for the dissemination of research results; unless this is not permitted according to their formal participation in certain programs, as described in NSERC's Eligibility Criteria for Faculty (NSERC only)				

Travel	Eligible?	Purpose	Suggested Account Code	Example of Valid Purpose
Relocation costs for eligible research personnel and their immediate family members: economy airfare or cost of land travel, up to the equivalent of economy airfare	✓	✓	634000 (Relocation & moving); 634001 (Relocation-taxable benefits)	Relocation costs of Gordon Barter ,a Postdoctoral fellow, to attract highly qualified Postdoctoral fellow for NSERC RGPIN 512345-17

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Sabbatical Leave	Eligible?	Suggested Account Code	Adequate Justification?	Example of Adequate Justification
Research personnel's or grantee's transportation costs between home institution and sabbatical location for supervisory or academic purposes	x	n/a	x	n/a
Living expenses (subsistence and accommodation costs)				
Costs related to a vehicle necessary for field work (with prior institutional approval; the vehicle must be licensed and insured during the sabbatical period)	✓	611000 (Field trips&Other-Public carr); 612000 (Field trips&Other-Other transp); 613000 (Field trips&Other-Meals); 614000 (Field trips&Other-Accomodation)	✓	For field work on study of Biological Ion Exchange Resin Filters - NOM-Removal while on sabbatical leave for PG#20R12111
Direct research expenses, including research assistance, bench fees and field work expenses, including travel and accommodations, when supported by appropriate documentation				
Transportation costs to move research equipment or material to and from the sabbatical location				
Travel costs to attend conferences				
Trip between the home institution and the sabbatical location, limited to one return trip ticket, except in unusual circumstances (NSERC and CIHR only)				

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Supplies	Eligible?	Suggested Account Code	Adequate Justification?	Example of Adequate Justification
Office accessories for laboratory employees, researchers, and students (paper clips, pens, file folders, writing pads, ring binders, day planners, wastebaskets)	x	n/a	x	n/a
Paper (or any costs) used by students to print different versions of their dissertation or thesis			x	n/a
Paper (or any costs) used to prepare course notes or teaching materials			x	n/a
Filing cabinet and hanging files			x	n/a
Special purpose supplies used only for funded research project (e.g. reagents, chemicals, antibodies, bdlg materials,...etc.)	✓	651100 (Technical supplies); 651400 (Laboratory supplies)	x	n/a
Laboratory notebooks	✓	640000 (Operational supplies); 653000 (Computer supplies); 641600 (Printing and copying)	✓	Laboratory notebooks to record data collections of biological research project for CIHR MOP 12355
Printing costs or paper used to print correspondence with clients or for printing results, equipment user manual, e-journal articles			✓	Paper and envelopes for mailing out consent forms to research subjects for IVF project for Project Title "Success Rate of IVF" or PG#20R12345
Paper or printing costs of different manuscript versions			✓	Papers are necessary for printing different research manuscript versions for publication of Plant Immune System research project for Grant# CIHR BPF-188881
Research related paper documents distributed to conference, workshop and focus group participants			✓	Poster printing for Genome Canada Power and Promise Conference to present research findings for the Power Saver Project for PG#20R12345
Specialized office supplies (e.g. special paper or writing tools)			✓	Sharpie for labelling test tubes for the Biomass Carbon project for PG#20R12345
Special binders to archive research data			✓	Special binder are necessary for archiving research data on the study of neurodegeneration for Grant # CIHR MOP 12345

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Equipment, Computer and Other Electronics	Eligible?	Suggested Account Code	Adequate Justification?	Example of Adequate Justification
Costs of the construction, renovation or rental of laboratories or supporting facilities	x	n/a	x	n/a
Insurance costs for equipment and research vehicles				
Library acquisitions, computer and other information services provided to all members of an institution				
Home internet costs				
Telephone - standard monthly connection or rental costs, connection or installation of lines & voice mail				
Research equipment per approved budget	✓	820000 (Equipment)	x	n/a
Travel costs to visit manufacturers to select major equipment purchases				
Transportation costs for purchased equipment				
Extended warranty for equipment				
Computing equipment - when required for research and not normally provided by the institution				
Brokerage and customs charges for the importation of equipment and supplies	✓	641400 (Custom & freight)	x	n/a
The costs of training staff to use equipment or a specialized facility	✓	654001 (Training & development)	x	n/a
Maintenance and operating costs of equipment and vehicles used for Agency-supported research	✓	661300 (Maintenance-Equipment); 661600 (Maintenance-Vehicles)	x	n/a
Computers, tablets, modems, emerging technology and other hardware and/or specialized software - when required for research and not normally provided by the institution and with adequate justification establishing the need in relation to the funded research.	✓	830000 (Desktop computer & printer);	✓	Laptop is necessary for running the new OS w/c would allow John Doe, a Postdoc trainee, to collect and analyze data on research participants with dymentia during field work for Grant# CIHR MOP 12345
Cellular phones, smartphone or other electronic devices - when necessary for research purposes (e.g. data collection), and/or for personnel safety reasons	✓	658501 (Cellular & telecommunications)	✓	Satellite phone necessary for data collection related to the study of metamorphic rocks and personnel safety in isolated regions with no cell phone coverage. There are two phones, one is a integral part of the safety and recovery system in an autonomous robot, the other is used by the operator. The phone in the robot is used exclusively for data transfer. The operator phone doubles as a receiver for data transmitted by the robot's phone, and for the personal safety of the operator in remote locations for PG#20R12345
Monthly plan of Electronic devices - when being used for the research purposes (e.g. data collection), and/or for personal safety reasons only				

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Other Miscellaneous Expenses	Eligible?	Suggested Account Code	Adequate Justification?	Example of Adequate Justification	Example of Inadequate Justification
Alcohol	x	n/a	x		
Gifts					
Entertainment					
Hospitality expenses (meals and refreshments) for personnel meetings and regular interactions with colleagues from the institution					
Staff awards and recognition					
Thesis preparation, tuition and course fees					
Professional training and development (e.g. computer and language training)					
Teaching materials					
Basic services such as heat, light, water, compressed air, distilled water, vacuums and janitorial services - supplied to all laboratories in a research facility					
Insurance costs for buildings or equipment					
Regulatory compliance costs (e.g. ethical review, biohazard or radiation safety, environmental assessments, or provincial or municipal regulations and by-laws)					
Sales taxes to which an exemption or rebate applies					
Regular clothing					
Patenting expenses					
Cost of moving a lab					
Books or periodicals - not provided to all staff	✓	641531 (Books and periodicals); 640000 (Operational supplies)	x		
Membership in professional associations or scientific societies - if necessary for the research program/project	✓	684000 (Membership fees)	x		
Monthly parking fees - required for field work and only for month(s) when field work was conducted	✓	648100 (Parking passes)	x		
Recruiting costs for research personnel (e.g. advertising and airfare for candidates, etc.)	✓	655001 (Advertising-Recruitment)	x		
Safe waste disposal	✓	658303 (Waste disposal)	x		
Training and/or development in novel techniques - required for research project	✓	654001 (Training & development)	x		
Specialized courses with adequate justification	✓	642230 (Course fees)	✓	Diagnostic Medical Sonographers course for the echocardiography research technician to keep up to date information on performing echocardiography-Doppler measurements and analysis for grant # CIHR MOP 12345	Imaging course for technician
Employers compliance fees	✓	659907 (Research)	✓	Visa fee for Ms. Ellen Castor to enter Canada under the International Experience Canada program and volunteered in the lab from March 29 to Aug 15, 2015 working exclusively for the funded project to meet a requirement for a work placement in a foreign laboratory for her university program at AGROSUP Dijon, France for PG#20R12345	Entry visa fee
Hospitality costs (non-alcoholic refreshments or meals) for networking purposes in the context of formal courtesy between the grantee and guest researchers and research-related activities in the context of assemblies that facilitate and contribute to the achievement of the research objectives (e.g., grantee meeting with partners, stakeholders, guest researchers)	✓	646106 (Food and beverages)	✓	Research and work meeting in Shanghai on May 5, 2015 in China with Dr. Lee of University of Shanghai as part of "Reading and Writing Chinese Dream" project	Walk the talk meeting (too vague)

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Meals	Suggested Account Code	Description	Purpose	Example of Valid Purpose
Not recommended	656000	Meals & entertainment	n/a	n/a
Not recommended	646100	Catering	n/a	n/a
Not recommended	656203	Banquets & festivals	n/a	n/a
Per diem or original meal receipt(s) for field trip directly related to the research project	613000	Field trips&Other-Meals	✓	Lunch during field work on study of Biological Ion Exchange Resin Filters NOM-Removal for Grant # CIHR MOP 12345
Per diem or original meal receipt, if meal is not provided in the conference as evident by supporting prospectus or agenda	623000	Conferences-Meals	✓	To present research findings and networking for the study of Punjabi literature on Apr 29 - 20, 2015 Art of Punjabi Conference in Delhi for PG#20R12345
Hospitality costs (non-alcoholic refreshments or meals) for networking purposes in the context of formal courtesy between the grantee and guest researchers and research-related activities in the context of assemblies that facilitate and contribute to the achievement of the research objectives (e.g., grantee meeting with partners, stakeholders, guest researchers)	646106	Food & beverage	✓	Networking lunch with visiting scientist from University of Melbourne, Dr. John Doe, to discuss iFocuss project for Grant #NSERC RGPIN-2016-08888

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## CRC (Canada Research Chair) & CERC (Canada Excellence Research Chairs) - Expense Eligibility Guidelines

Category	Eligible?	Suggested Account Code	Adequate justification?	Example of Adequate Justification
<b>COMPENSATION AND PAYMENT FOR SERVICES</b>				
Salary or consulting fee to any persons whose status would make them eligible to apply for grants from the Tri-Agency (excluding the Awarded Chairholder)	✘	n/a		
Research time stipend for a member of the Chair's research team	✘			
Salary of a faculty member other than the chairholder	✘			
Salary of anyone who is not a member of the chairholder's research team	✘			
Teaching replacement while the chairholder is on leave	✘			
Technical services from a company owned by a faculty member who is eligible to apply for funding from any one of the three federal Agencies	✘			
Death benefits, and any other discretionary benefit	✘			
Discretionary severance and separation packages	✘			
Chairholder's salary and non-discretionary benefits	✔	512000 (Salaries-Faculty bargaining); 521000 (Salaries-Other Term Faculty); 531000 (Salaries-Students(Instruc&Res)); 541000 (Salaries-Staff); 543000 (Salaries-Hourly staff); 545000 (Salaries-Hrly stud non-instruc); 598000 (Employee benefits-Main); 598300 (Employee benefits-insurance)		
Salaries and non-discretionary benefits of members of the chairholder's team	✔			
Teaching replacement of chairholder	✔			
Clerical salaries directly related to dissemination activities, including manuscript preparation	✔			
Professional and technical services	✔	651200 (Technical services); 651201 (Laboratory services); 713000 (Prof fees- corp/NR outside CAN); 713001 (Prof fees-IndividualsT4A); 713005 (Prof fees-NR contractor in CAN)		
Consulting fees	✔			
Subcontract costs;	✔			
Honoraria for guest lecturers	✔			
<b>TRAVEL</b>				
Commuting costs of chairholders and associated research personnel between their residence and place of employment, or between two places of employment	✘	n/a		
Reimbursement for airfare purchased with personal frequent flyer points programs	✘			
Passport and immigration fees	✘			
Travel and subsistence costs (meals and accommodation) for the chairholder and any members of the research team	✔	621000 (Conferences-Pub carrier transp); 623000 (Conferences-Meals); 613000 (Field trips&Other-Meals); 624000 (Conferences-Accommodation); 614000(Field trips&Other-Accommodation); 627000 (Conferences-Registration)	✔	To attend National Health Leadership Conference to present findings on health care priority settings for PG#11R12345
Travel and accommodation expenses for speakers invited to conferences and workshops	✔		✔	To attend international Society of Behavioral Nutrition and Physical Activity held in Edinburgh from June 3 - 6, 2015 for oral and poster presentation about secondary students impact of nutrition and physical activity on growth and learning for Grant # CIHR MOP12345
Airfare (lowest available rate), not exceeding full economy fare	✔		✔	
Travel cancellation insurance and seat reservation charges	✔	622000 (Conferences-Other transport)	✔	
Travel health insurance (chairholder and members) , if not provided by the host institution	✔		✔	
Safety-related expenses for field work, such as protective gear, immunizations, etc	✔		✔	
Entry visa fee (for grantees and/or research personnel) when required for the purpose of research	✔		✔	
Child care expenses while a chairholder who is a nursing mother or single parent is travelling, subject to limitation	✔		✔	
<b>SABBATICAL/RESEARCH LEAVE</b>				
Costs of transporting research personnel to and from a chairholder's sabbatical location for supervisory or academic purposes	✘	n/a		
Costs of transporting the chairholder to the home institution for supervisory or academic purposes	✘			
Living expenses (subsistence and accommodation costs)	✘			
Travel costs of a chairholder's family member or research team member from the chairholder's home institution to the sabbatical location	✘			
Costs related to a vehicle necessary for field work (with prior institutional approval; the vehicle must be licensed and insured during the sabbatical period)	✔	612000 (Field trips&Other-Other transp)	✔	For field work on study of Biological Ion Exchange Resin Filters - NOM-Removal for Project Title "Biological regeneration of single use resins used to remove perchlorate and nitrate from potable water"
Travel between the home institution and the sabbatical location, limited to one return trip ticket, except in unusual circumstances	✔			

Category	Eligible?	Suggested Account Code	Adequate justification?	Example of Adequate Justification
Direct research expenses, including research assistance, bench fees and field work expenses, including travel and accommodations, when supported by appropriate documentation	✓	613000 (Field trips&Other-Meals); 614000(Field trips&Other-Accommodation);		
Transportation costs to move research equipment or material to and from the sabbatical location	✓	665000 (Rentals-Vehicles)		
Travel costs to attend conferences	✓	621000 (Conferences-Pub carrier transp); 622000 (Conferences-Other transport) 623000 (Conferences-Meals); 624000 (Conferences-Accommodation); 627000 (Conferences-Registration)		
Monthly parking fees for vehicles specifically required for field work, and only for months when field work was conducted	✓	648100 (Parking passes)	✓	Parking fees for field work on study of Biological Ion Exchange Resin Filters - NOM-Removal from Feb 1, 2016 to March 31, 2016 for PG#20R12345
<b>RETROACTIVE EXPENSES</b>				
Relocations cost for chairholders	✓	634000 (Relocation & moving)		
Recruitment costs for chairholders	✓	655001 (Advertising-Recruitment)		
<b>RECRUITMENT AND RELOCATION EXPENSES</b>				
Recruitment costs, but only for funded chairholders, and, in the case of Canada Excellence Research Chairs only, members of their research team	✓	634000 (Relocation & moving)		
Relocation expenses, including travel costs up to the value of economy airfare for the chairholder and their immediate family, members of the research team and their immediate families, as well as the cost of transporting the families' household effects	✓	634000 (Relocation & moving)		
Travel and subsistence (food, lodging) costs for the chairholder and one accompanying individual for a four-day trip to arrange accommodations (rental or purchase) in advance of moving	✓			
Travel and subsistence (food, lodging) costs for members of the chairholder's research team and one accompanying individual per member, for a four-day trip to arrange accommodations (rental or purchase) in advance of moving	✓			
Food and lodging costs for the chairholder, members of the research team and their families during their travel to the city of the host institution, if they drive instead of fly	✓			
<b>EQUIPMENT AND SUPPLIES</b>				
Insurance premiums on equipment and research vehicles	✗	n/a		
Construction, renovation or rental of laboratories or supporting facilities (renovations would be eligible under the Canada Excellence Research Chairs Program as an indirect cost of research)	✗			
Supplies from a company owned by a faculty member who is eligible to apply for funding from any one of the three federal Agencies	✗			
Cost of acquiring, operating and maintaining small research equipment, research vehicles and other resources required for research (not including costs covered by funds received from the Canada Foundation for Innovation)	✓	820000 (Equipment)		
Travel costs to visit manufacturers to make major equipment purchases	✓			
Transportation costs for purchased equipment	✓			
Extended warranties for equipment	✓			
Brokerage and customs charges for the importation of equipment and supplies	✓			
Computing equipment not formally provided by the institution to all its academic and research staff	✓			
Costs of training staff to use equipment or a specialized facility	✓	654001 (Training & development)		
Specialized office supplies not formally provided by the institution to all its academic and research staff	✓	640001 (Office supplies)	✓	Echocardiogram supplies including optical discs to be used to collect data for Project Title "Does an Echocardiography Report Card alter ICD Referral Patterns"
<b>COMPUTERS AND ELECTRONIC COMMUNICATIONS</b>				
Standard monthly connection or rental costs of telephones	✗	n/a		
Connection or installation of lines (telephone or other links)	✗			
Voice mail	✗			
Library acquisitions, computer and other information services provided to all members of an institution	✗			
Home internet	✗			
Computers, tablets, modems, emerging technology and other hardware and/or specialized software required for the research not normally provided by the institution, and with adequate justification establishing the need in relation to the funded research	✓	830000 (Desktop computer & printer)	✓	Laptop is necessary for running the new OS w/c would allow John Doe, a Postdoc trainee, to collect and analyze data on research participants with dementia during field work for PG#20R12345
Cellular phones, smartphone or other electronic devices when they are necessary for research purposes (e.g., data collection), and/or for personnel safety reasons with adequate justification	✓	658501 (Cellular & telecommunications)	✓	Satellite phone necessary for data collection related to the study of metamorphic rocks and personnel safety in isolated regions with no cell phone coverage for PG#11R12345. There are two phones, one is an integral part of the safety and recovery system in an autonomous robot, the other is used by the operator. The phone in the robot is used exclusively for data transfer. The operator phone doubles as a receiver for data transmitted by the robot's phone, and for the personal safety of the operator in remote locations.
Monthly plan fees for electronic devices when being used for the research purposes (e.g., data collection), and/or for personal safety reasons only	✓		✓	
<b>DISSEMINATION OF RESEARCH RESULTS</b>				
Costs of developing Web-based information, including website maintenance fees	✓	653003 (Computer support)		

Category	Eligible?	Suggested Account Code	Adequate justification?	Example of Adequate Justification
Costs associated with the dissemination of research findings (through traditional venues as well as videos or CD-ROMs)	✓	651530 (Subscriptions & publications)		
Page charges for articles published, including costs associated with ensuring open access to the findings (e.g., costs of publishing in an open access journal or of making a journal article open access)	✓			
Costs of preparing a research manuscript for publication	✓			
Translation costs associated dissemination of findings	✓			
Costs of holding a workshop or seminar, the activities of which relate directly to the funded research (including non-alcoholic refreshments and meal costs)	✓	646106 (Food & beverage)	✓	First Nation Outreach Workshop for the study of String Theory for PG#15R12345
<b>INDIRECT COSTS</b>				
Indirect costs related to the specific chairholder of CRC, some exception may apply	✓	714100 (Overhead)		
Indirect costs up to 25% of direct costs (excluding Chairholder's salary and benefits) may be used to pay for the indirect costs of research related to the specific chairholder of <b>CERC</b>	✓			
<b>RESEARCH SUBJECT</b>				
Fees paid for the purpose of participant recruitment, such as modest incentives to consider participation (i.e. to establish a potential participant pool), where approved by a Research Ethics Board;	✓	712100 (Participation services)		
Fees paid to research participants, such as modest incentives for participation, where approved by a Research Ethics Board	✓			
<b>SERVICES AND MISCELLANEOUS EXPENSES</b>				
Alcohol	✗	n/a		
Construction, renovation or rental of laboratories or supporting facilities (except CERC)	✗			
Costs associated with thesis examination/defence, including external examiner costs	✗			
Staff award and recognition	✗			
Education-related costs such as thesis preparation, tuition and course fees, leading up to a degree	✗			
Professional training or development, such as computer and language training	✗			
Costs involved in the preparation of teaching materials	✗			
Insurance costs for buildings and equipment	✗			
Costs associated with regulatory compliance, including ethical review, biohazard or radiation safety, environmental assessments, or provincial or municipal regulations and by-laws	✗			
Monthly parking fees for vehicles, unless specifically required for field work	✗			
Sales taxes to which an exemption or rebate applies	✗			
Costs of regular clothing	✗			
Patenting expenses	✗			
Costs of moving a laboratory	✗			
Entertainment, hospitality and gifts, other than those specified below such as regular interactions with colleagues from the institution and personnel meetings	✗			
Hospitality costs (non-alcoholic refreshments or meals) for networking purposes in the context of formal courtesy between the chairholder and guest researchers and research-related activities in the context of assemblies that facilitate and contribute to the achievement of the research objectives (e.g., chairholder meetings with partners, stakeholders, guest researchers)	✓	646106 (Food & beverage)	✓	Lunch during field work on study of Biological Ion Exchange Resin Filters NOM-Removal for Grant # CIHR MOP 12345
Specialized courses with adequate justification	✓	654001 (Training & development)	✓	Diagnostic Medical Sonographers course for the echocardiography research technician to keep up to date information on performing echocardiography-Doppler measurements and analysis for grant # CIHR MOP 12345
Books or periodicals not formally provided by the institution to all its academic and research staff	✓	641531 (Books and periodicals)		
Membership fees in professional associations or scientific societies, if necessary for the research program/project	✓	684000 (Membership fees)		
Professional training and/or development in novel techniques required for the conduct of the research	✓	654001 (Training & development)		
Recruiting costs for research personnel, such as advertising and airfare for candidates	✓	655001 (Advertising-Recruitment)		
Safe waste disposal	✓	658303 (Waste Disposal)		

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