



### Tri-Council Financial Compliance Summary

The following applies to all internal and external research grants.

#### General principles:

- Grant funds must contribute towards the direct costs of the research for which the funds were awarded, and the benefits should be directly attributable to the grant.
- The funds must be used effectively and economically, and the expenses must be essential for the research for which the funds were awarded.
- Expenses that occur prior to the award of a grant are typically not eligible for reimbursement.
- Expenses that occur following the expiration of a grant are not eligible for reimbursement.

Relevant eligible expenses	Relevant non-eligible expenses
<p><b>Compensation</b></p> <ul style="list-style-type: none"> <li>• Research assistants and clerical salaries for dissemination.</li> <li>• Consulting fees.</li> <li>• Fees paid for the purpose of participant recruitment, approved by the Research Ethics Board.</li> <li>• Subcontract costs.</li> <li>• Honoraria for guest lecturers.</li> </ul> <p><b>Travel and subsistence</b></p> <ul style="list-style-type: none"> <li>• Travel and subsistence costs (meals and accommodation) for the research team.</li> <li>• Air travel must be claimed at the lowest rate available, not to exceed full economy fare.</li> <li>• Travel cancellation insurance and seat reservation charges.</li> <li>• Safety-related expenses for fieldwork, such as protective gear, immunizations, etc.</li> <li>• Entry visa fee (for grantees and/or research personnel) when required for the purpose of research.</li> </ul>	<ul style="list-style-type: none"> <li>• Any part of the salary, or consulting fee, to the grantee or to other persons whose status would make them eligible to apply for grants from the Agency (for Tri-Council grants).</li> <li>• Administrative (or management) charges and fees.</li> <li>• Commuting costs of grantees and associated research personnel between their residence and place of employment, or between two places of employment.</li> <li>• Passport and immigration fees.</li> <li>• Reimbursement for airfare purchased with personal frequent flyer points programs.</li> </ul>

**Computers and electronics**

- Computers, tablets, and other hardware and/or software required for the research not normally provided by the institution.
- Cellular phones, smartphone or other electronic devices and plan fees when they are necessary for research purposes (e.g. data collection), and/or for personnel safety reasons with adequate justification.

**Dissemination**

- Costs of developing Web-based information.
- Costs associated with the dissemination of findings.
- Page charges for articles published and costs of preparing a research manuscript for publication, including translation.
- Costs of holding a workshop or seminar, the activities of which relate directly to the funded research (including non-alcoholic refreshments or meal costs, paper documents, posters and pamphlets for distribution at event).

**Miscellaneous**

- 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).
- Costs of alcohol.
- Costs of entertainment, hospitality and gifts, other than those previously specified such as regular interactions with colleagues from the institution and personnel meetings.
- Costs related to staff awards and recognition.
- Costs involved in the preparation of teaching materials.
- Costs related to professional training or development, such as computer and language training.

## Providing adequate supporting evidence for claims

All claims must have the grantee or delegate's signature. Signatures certify that:

- all expenditures on the claim are for the purpose for which the grant was awarded;
- all expenditures on the claim are eligible expenses;
- all goods and/or services have been received;
- the charges included have not been claimed for reimbursement from other sources; and
- reimbursements for expenditures received from other sources must be disclosed.

Grantees must be able to provide “supporting documentation” for all expenditures charged to their grant accounts. Such documentation includes:

- *salaries* or stipends paid to research personnel:
  - signed records regarding personnel paid from grant funds, including names, categories, salary levels, affiliation to the grant;
  - length of time supported in each case;
  - details of employee benefits charged and relevant calculations.
- *equipment and supplies*:
  - supplier invoices indicating details of purchases;
  - prices paid.
  - internal expense allocations or shared expenditures:
    - documentation indicating the exact charge made;
    - the method of calculation or attribution;
- *hospitality* for networking and research-related activities:
  - the date(s) of the event(s);
  - number of participants;
  - purpose of the event;
- *travel* claims must include the following information:
  - purpose of trip;
  - dates and destinations (person or location visited);
  - official supporting documentation (e.g. prospectus or program, indicating the dates of conferences and workshops);
  - details of daily claims for expenditures relating to those visits;
  - details of any vehicle used;
  - original receipts, such as hotel invoices and car rental agreements (credit cards slips are not valid receipts); and
  - original air travel ticket receipts and boarding passes (if available) or any other evidence that supports travel expenses claimed (e.g. a written attestation from the grant holder).

All expense claims must be submitted on the current forms with adequate supporting documentation and are subject to scrutiny and approval by the Dean of Research and Faculty Development. More detailed information on regulations and the submission process, along with current claim forms, can be found here:

<http://research.concordia.ab.ca/expense-claims/>