

TAFAG Eligible Expenses, Ineligible Expenses & Supporting Evidence Required | 2016 (effective October 1, 2016)

USE OF GRANT FUNDS	ELIGIBLE ✓	INELIGIBLE ✗	SUPPORTING EVIDENCE REQUIRED ☐
Compensation-Related Expenses	<ul style="list-style-type: none"> ✓ Postdoctoral fellow salaries (as specified) ✓ Trainee stipends (e.g. undergraduate, graduate students, postdoctoral fellows) (as specified) ✓ Consulting fees ✓ Subject fees ✓ Subcontract costs ✓ Clerical salaries directly related to dissemination activities ✓ Honoraria for guest speakers ✓ Project coordinator salaries (SSHRC only) 	<ul style="list-style-type: none"> ✗ Salary or consulting fee paid to the grantee ✗ Any form of compensation to co-applicants and collaborators of the grant ✗ Administrative charges and fees ✗ Compensation-related benefits to recipients of stipends ✗ Discretionary severance and separation packages ✗ Payments to practicing clinicians who already receive remuneration for teaching or service work 	<ul style="list-style-type: none"> ☐ Signed records (i.e. offer letters) regarding personnel paid from grant funds, including names, categories, salary levels, affiliation to the grant ☐ Length of time supported in each case ☐ Authorization of grantee required for offer letters, retro FOAPAL adjustments and changes to labour distribution, and the Student Stipend Authorization Form. Delegation of signing authority is not accepted ☐ Authorization of grantee or delegate for POPS timesheets
Travel & Subsistence Expenses	<ul style="list-style-type: none"> ✓ Transportation at lowest rate ✓ Meals and accommodation ✓ Travel cancellation insurance and seat selection ✓ Travel health insurance for those who are not covered by university benefits ✓ Safety-related expenses for field work ✓ Entry visa fee when required for research ✓ Relocation costs for eligible research personnel and their immediate family members (as specified) ✓ Child care expenses 	<ul style="list-style-type: none"> ✗ Commuting costs ✗ Passport and immigration fees ✗ Thesis examination/defense related travel, including external examiner costs ✗ Reimbursement of airfare purchased with travel points 	<ul style="list-style-type: none"> ☐ One claim per trip, per traveler ☐ Claim signed by grantee or delegate ☐ If the traveler is a student or a visiting researcher, the grantee must authorize the claim. Delegation of signing authority is not accepted ☐ If the traveler is a visiting researcher, the grantee <u>and</u> one-up signatures (i.e. Chair, Dean or Department Head) are required ☐ If the traveler is the grantee, one-up signature is required ☐ Affiliation of the traveler to the grant must be included if the traveler is not the grantee ☐ Purpose of trip (how it relates to the research project) ☐ Dates and destinations (person or location visited) ☐ Travel for conference must include prospectus or program, indicating dates of conferences and workshops and/or agenda ☐ Original receipts (credit card slips or confirmation of reservation are not valid receipts) ☐ Original air travel ticket receipts ☐ Airfare quotation for itinerary purely related to University business if the airfare includes costs that are not a necessary

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Disclaimer: If there are any discrepancies between this table and the Tri-Agency Financial Administration Guide, the Tri-Agency Financial Administration Guide supersedes.

For the complete Tri-Agency Financial Administration Guide, please visit:

http://www.nserc-crsng.gc.ca/Professors-Professeurs/FinancialAdminGuide-GuideAdminFinancier/index_eng.asp.

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			consequence of travel on behalf of the University. The claimant will be reimbursed the lowest airfare
Sabbatical & Leave Expenses	<ul style="list-style-type: none"> ✓ Vehicle costs for field work ✓ Direct research expenses ✓ Moving costs to relocate research equipment to sabbatical location ✓ Travel costs to attend conferences ✓ One round trip airfare to sabbatical location (NSERC and CIHR only) 	<ul style="list-style-type: none"> ✗ Travel costs of research personnel for supervisory or academic purposes ✗ Travel from sabbatical location for supervisory or academic purposes ✗ Living expenses (subsistence and accommodation costs). 	<ul style="list-style-type: none"> ☐ Adequate justification provided at the time of purchase (how it relates to the research project) ☐ Original invoices, contracts, receipts ☐ Travel claim and supporting documents for travel ☐ Grantee's travel claims must include one-up signature
Equipment & Supplies	<ul style="list-style-type: none"> ✓ Research equipment and supplies ✓ Travel costs to manufacturers for major purchases ✓ Transportation costs for purchased equipment, including brokerage and custom charges ✓ Extended warranty for equipment ✓ Brokerage and custom charges to import equipment and supplies ✓ Costs of training staff to use equipment or a specialized facility ✓ Maintenance and operating costs of equipment and vehicles used for research 	<ul style="list-style-type: none"> ✗ Stationery and office supplies ✗ Equipment and supplies for teaching ✗ Insurance costs ✗ Construction and renovation costs ✗ Space and facility rentals ✗ Office furniture 	<ul style="list-style-type: none"> ☐ Authorization by grantee or delegate ☐ Adequate justification provided at the time of purchase (how it relates to the research project) ☐ Original invoices, contracts, receipts
Computers & Electronic Communications	<ul style="list-style-type: none"> ✓ Computers, tablets, modems, emerging technology and other hardware and/or specialized software required for research not normally provided by the institution, and with adequate justification establishing the need in relation to the funded research ✓ Cell phones, smartphone or other electronic devices when necessary for research purposes, and/or for personnel safety reasons with adequate justification ✓ Monthly plan fees for electronic devices when being used for research purposes, and/or for personal safety reasons only 	<ul style="list-style-type: none"> ✗ Computers, tablets, modems, emerging technology and other hardware and/or specialized software ✗ Home internet costs ✗ Cell phones, smartphone or other electronic devices ✗ Monthly plans for electronic devices ✗ Monthly phone connection/rental/voice mail ✗ Connection or installation of lines ✗ Library acquisitions 	<ul style="list-style-type: none"> ☐ Authorization by grantee or delegate ☐ Adequate justification provided at the time of purchase (how it relates to the research project) ☐ Original invoices, contracts, receipts ☐ Pro-rate cost of usage between research-related activities and personal use

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Dissemination of Research Results	<ul style="list-style-type: none"> ✓ Costs of developing Web-based information ✓ Costs associated with dissemination of findings ✓ Publication costs ✓ Manuscript preparation costs ✓ Translation costs ✓ Costs related to holding workshops and seminars directly related to the funded research (including meal costs) 		<ul style="list-style-type: none"> ☐ Authorization of grantee or delegate ☐ Original invoices, contracts, receipts
Services & Miscellaneous Expenses	<ul style="list-style-type: none"> ✓ Recruiting costs for research personnel ✓ Safe disposal of waste ✓ Books, periodicals, specialized office supplies, computing equipment and information services not supplied by the institution ✓ Training and/or development in novel techniques necessary for research ✓ Specialized courses with adequate justification ✓ Professional association or scientific society membership necessary for research project ✓ Monthly parking fees for vehicles specifically required for field work and only for month(s) field work was conducted 	<ul style="list-style-type: none"> ✗ Staff awards and recognition ✗ Education-related costs ✗ Professional training or development ✗ Teaching materials ✗ Basic services (i.e. heat, light, water, compressed air, distilled water, vacuums, janitorial services) ✗ Insurance costs ✗ Regulatory compliance costs ✗ Monthly parking fees ✗ Sales taxes to which an exemption or rebate applies ✗ Regular clothing ✗ Patenting expenses ✗ Costs of moving a lab 	<ul style="list-style-type: none"> ☐ Authorization of grantee or delegate ☐ Adequate justification provided at the time of purchase (how it relates to the research project) ☐ For internal sales, documentation describing the cost and if a shared cost, the method of calculating the allocation
Hospitality Expenses	<ul style="list-style-type: none"> ✓ Hospitality costs for networking purposes in the context of formal courtesy ✓ Hospitality costs in the context of assemblies that contribute to the achievement of research objectives ✓ Non-alcoholic beverages ✓ Meals 	<ul style="list-style-type: none"> ✗ Alcoholic beverages ✗ Entertainment ✗ Gifts 	<ul style="list-style-type: none"> ☐ Authorization of grantee or delegate ☐ Date(s) of event(s) ☐ Number of participants and/or list of names ☐ Purpose of the event (how it relates to the research project) ☐ One-up signature required for hospitality expenses claimed by grantee