



Condensed Version of the UBC Expenditure Guidelines for Tri-Agency Grant Spending*

Expense Category	Sub-Category	Supporting Documentation			General Details
		Invoice	Original Detailed Receipt	Others	
Travel	Accommodation		✓		<ul style="list-style-type: none"> • Lowest price of standard available room in business class hotel <u>Exceptions:</u> <ul style="list-style-type: none"> - Pre-approval from one admin level higher with justification • Bookings at conference hotel is appropriate • Private lodgings are acceptable if rate and terms are competitive with hotel option • \$ 50/day, max of \$ 150 reimbursement for duration of stay in a short term, no cost lodging
	Airfare			✓	<ul style="list-style-type: none"> • Lowest available on shortest route <u>Exception:</u> <ul style="list-style-type: none"> - Pre-approval from Dean/VP or President with justification Screenshot that the lowest airfare is not available <ul style="list-style-type: none"> • Preferred seating eligible if University work is to be completed during flight and duration is ≥ 3 hrs. E-ticket receipt <ul style="list-style-type: none"> • <u>Exceptions to preferred seating or regular economy airfare:</u> <ul style="list-style-type: none"> - Pre-approval from Dean/VP or President with justification Medical certificate or flight segments > 6 hrs
	Automobile & Other Transportation		✓		<ul style="list-style-type: none"> • Vehicle rental & car sharing: <ul style="list-style-type: none"> - Out of town travel - Out of town guests if most economical • Parking fees, ride sharing, public transportation and taxi: Allowed
	Mileage			✓	<ul style="list-style-type: none"> • Mileage = \$ 0.49/km Screenshot of map tool or app to show km driven
	Conference Registration	✓		✓	<ul style="list-style-type: none"> • Conference agenda or prospectus
	Per diem			✓	<ul style="list-style-type: none"> • B = \$ 14; L = \$ 16; D = \$ 30/person • CAD for travel within Canada; USD for travel within US; USD or EURO for international Indicate date and meals being claimed
	Mobile data		✓		<ul style="list-style-type: none"> • Roaming charges reimbursement ≤ lowest cost travel data plan offered by preferred vendors • Travel data plan allowed
	Incidentals				<ul style="list-style-type: none"> • \$ 10/day, max of \$ 50/week • Indicate incidental expense on separate line in travel claim
	<ul style="list-style-type: none"> • Affiliation of claimants (other than grantee) must be specified • Grantee's supervisor must countersign visiting researchers' claim, verifying relevance of expense to funded research 				



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Computer Purchases and Hardware		✓			<ul style="list-style-type: none"> Consult with unit IT or Advance Research Computing to assess compatibility, support and security before purchase
Gifts			✓		<ul style="list-style-type: none"> Alcohol not eligible as gift <u>Non-Employee</u> <ul style="list-style-type: none"> If non-employee accumulates ≥ \$500 per year (near cash) issue T4A ≤ \$100 unless pre-approved by Unit Head
Hospitality and Entertainment	Non-UBC guests		✓	✓	<p>Tri-Agency Directive</p> <ul style="list-style-type: none"> Alcoholic beverages are not eligible Day event (up to 6:00pm) = \$ 40/person Evening event = \$ 80/person Total expenses in excess of the maximum expense per person must be pre-approved by Dean/VP or President Detail of business purpose, name of attendees and associated organizations
	Business Meetings		✓	✓	<p>Tri-Agency Directive</p> <ul style="list-style-type: none"> Not eligible: <ul style="list-style-type: none"> Business hospitality and meeting expenses between participants involved in day-to-day funded research/activities Staff recognition events Alcoholic beverages Eligible if: <ul style="list-style-type: none"> One or more participant in attendance, who is not a member of the research team and not involved in the day-to-day funded research/activities; and Facilitate and contribute to research objective <p>Grantee's supervisor must countersign if grantee is a participant, verifying relevance of expense to funded research</p> <p>Detail of business purpose, name of attendees and associated organizations</p> <ul style="list-style-type: none"> Meeting ≥ 2 hrs B = \$ 14; L = \$ 16; D = \$ 30/person <u>Exceptions:</u> <ul style="list-style-type: none"> Pre-approval from Unit Head and documented through an email or memo



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Additional directives from the Tri-Agency

Expense Category	Sub-Category	Suggested Supporting Document			Suggested details to be added to UBC Expenditure Guideline
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Employment and Compensation	Salaries and benefits				<ul style="list-style-type: none"> • Eligible: <ul style="list-style-type: none"> - Compensation benefits, if part of employment - Mandated severance may be charged to grant funds for the period of time the individual worked on the current grant. • Not eligible to receive compensation: <ul style="list-style-type: none"> - Grant recipients - Individuals conducting research independently as part of terms and condition of employment (such as a researcher paid by another institution, collaborating on a UBC project) - Individuals who are supposed to work free of charge in collaboration per program specific literature • Not eligible <ul style="list-style-type: none"> - Release time allowance/stipend including teaching buyout is not eligible, unless provided for in the program literature
	Employees of another entity	✓			<ul style="list-style-type: none"> • Compensation for employees of another entity must be in the form of a reimbursement to that entity
	International researchers				✓
Honoraria				✓	<ul style="list-style-type: none"> • Honoraria are non-routine payment given as a token of appreciation for a service. Amounts should be effective and economical such that it does not negate the voluntariness of the service.
Incentives				✓	<ul style="list-style-type: none"> • Incentives are cash or in-kind items offered to human participants in research projects. Amounts should be effective and economical such that it does not negate the voluntariness of the service. • REB pre-approval is required.
Authorization of Delegates	<ul style="list-style-type: none"> • Grantee holds authorization on funded grant and may delegate authorization on the condition that delegates: <ul style="list-style-type: none"> - have knowledge and skill necessary to exercise role effectively - must not be both a reviewer and approver of fund usage • Delegation must be formally documented and these documents accessible to relevant institutional staff 				

*This is a condensed version of the UBC Expenditure Guidelines applicable for Tri-Agency grant funds expenses, updated to reflect policy changes by UBC and Tri-Agency. Please refer to the detailed version of the [Expenditure Guidelines](#) and the new [Tri-Agency Guide on Financial Administration](#) for details.



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Additional Guidance

Expense Category	Supporting Documentation			Suggested details to be added to UBC Expenditure Guideline
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Child care expenses	✓			Eligible if incurred to enable the grantee to travel for research project. TR# should be referenced on the child care claim

Legend

RED items are ineligible expenses as per the Tri-Agency Directive

GREEN items denote an example of the backup documentation required

BLUE items highlight expenses that are eligible if pre-approved.