<table>
<thead>
<tr>
<th>Expense Category</th>
<th>Sub-Category</th>
<th>Supporting Documentation</th>
<th>General Details</th>
</tr>
</thead>
</table>
| Travel           | Accommodation      | ✓                        | • Lowest price of standard available room in business class hotel  
                  |                    |                          |     Exceptions:  
                  |                    |                          |   - 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          |                    | ✓                        | • Lowest available on shortest route  
                  |                    |                          |     Exception:  
                  |                    |                          |   - Pre-approval from Dean/VP or President with justification  
                  |                    |                          |   - Screenshot that the lowest airfare is not available  
                  |                    |                          |     • Preferred seating eligible if University work is to be completed during flight and duration is ≥ 3 hrs.  
                  |                    |                          |     • E-ticket receipt  
                  |                    |                          |     • Exceptions to preferred seating or regular economy airfare:  
                  |                    |                          |   - Pre-approval from Dean/VP or President with justification  
                  |                    |                          |     • Medical certificate or flight segments > 6 hrs  
| Automobile & Other Transportation | ✓ |                          | • Vehicle rental & car sharing:  
                  |                    |                          |   - Out of town travel  
                  |                    |                          |   - Out of town guests if most economical  
                  |                    |                          | • Parking fees, ride sharing, public transportation and taxi: Allowed  
| Mileage          |                    | ✓                        | • Mileage = $ 0.49/km  
                  |                    |                          |     Screenshot of map tool or app to show km driven  
| Conference Registration | ✓ | ✓                        | Conference agenda or prospectus  
| Per diem         |                    | ✓                        | • 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      |                    | ✓                        | • Roaming charges reimbursement ≤ lowest cost travel data plan offered by preferred vendors  
                  |                    |                          |     • Travel data plan allowed  
| Incidentals      |                    |                          | • $ 10/day, max of $ 50/week  
                  |                    |                          |     • Indicate incidental expense on separate line in travel claim  

*• Affiliation of claimants (other than grantee) must be specified  
  • Grantee’s supervisor must countersign visiting researchers’ claim, verifying relevance of expense to funded research
<table>
<thead>
<tr>
<th>Expense Category</th>
<th>Sub-Category</th>
<th>Supporting Documentation</th>
<th>General Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computer Purchases and Hardware</td>
<td></td>
<td>✓</td>
<td>• Consult with unit IT or Advance Research Computing to assess compatibility, support and security before purchase</td>
</tr>
</tbody>
</table>
| Gifts                              |              | ✓                        | • Alcohol not eligible as gift  
Non-Employee  
- If non-employee accumulates ≥ $500 per year (near cash) issue T4A  
- ≤ $100 unless pre-approved by Unit Head |
| Hospitality and Entertainment      | Non-UBC guests | ✓ ✓                      | **Tri-Agency Directive**  
• 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                  |              | ✓ ✓                      | **Tri-Agency Directive**  
• Not eligible:  
  - Business hospitality and meeting expenses between participants involved in day-to-day funded research/activities  
  - Staff recognition events  
  - Alcoholic beverages  
  
• Eligible if:  
  - 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  
  Grantee’s supervisor must countersign if grantee is a participant, verifying relevance of expense to funded research  
  Detail of business purpose, name of attendees and associated organizations  
• Meeting ≥ 2 hrs  
• B = $14; L = $16; D = $30/person  
• Exceptions:  
  • Pre-approval from Unit Head and documented through an email or memo |
## Additional directives from the Tri-Agency

<table>
<thead>
<tr>
<th>Expense Category</th>
<th>Sub-Category</th>
<th>Suggested Supporting Document</th>
<th>Suggested details to be added to UBC Expenditure Guideline</th>
</tr>
</thead>
</table>
| Employment and Compensation | Salaries and benefits | Invoice | • Eligible:  
  - 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:  
  - 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  
  - Release time allowance/stipend including teaching buyout is not eligible, unless provided for in the program literature  

|                        | Employees of another entity | Original Detailed Receipt | Others | • Compensation for employees of another entity must be in the form of a reimbursement to that entity  

|                        | International researchers | Original Detailed Receipt | Others | • International researchers can be compensated if the individual’s employer provides a letter stating that the researcher is not being compensated for the time spent working on the grant  

| Honoraria               |                        | Original Detailed Receipt | Others | • 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              |                        | Original Detailed Receipt | Others | • 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.  

| Authorization of Delegates | Grantee holds authorization on funded grant and may delegate authorization on the condition that delegates:  
  - 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.*
## Additional Guidance

<table>
<thead>
<tr>
<th>Expense Category</th>
<th>Supporting Documentation</th>
<th>Suggested details to be added to UBC Expenditure Guideline</th>
</tr>
</thead>
<tbody>
<tr>
<td>Child care expenses</td>
<td>Invoice</td>
<td>Eligible if incurred to enable the grantee to travel for research project. TR# should be referenced on the child care claim</td>
</tr>
</tbody>
</table>

**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.