



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



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



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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
		Invoice	Original Detailed Receipt	Others	
Employment and Compensation	Salaries and benefits				<ul style="list-style-type: none"> <li>• <b>Eligible:</b> <ul style="list-style-type: none"> <li>- <b>Compensation benefits</b>, if part of employment</li> <li>- <b>Severance</b> pay, if approved by funding agency on case to case basis</li> </ul> </li> <li>• <b>Not eligible to receive compensation:</b> <ul style="list-style-type: none"> <li>- <b>Grant recipients</b></li> <li>- <b>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)</b></li> <li>- <b>Individuals who are supposed to work free of charge in collaboration per program specific literature</b></li> </ul> </li> <li>• <b>Not eligible</b> <ul style="list-style-type: none"> <li>- <b>Release time allowance/stipend including teaching buyout is not eligible, unless provided for in the program literature</b></li> </ul> </li> </ul>
	Employees of another entity	✓			<ul style="list-style-type: none"> <li>• Compensation for <b>employees of another entity</b> must be in the form of a <b>reimbursement</b> to that entity</li> </ul>
	International researchers			✓	<ul style="list-style-type: none"> <li>• <b>International researchers</b> 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</li> </ul>
Honoraria				✓	<ul style="list-style-type: none"> <li>• Honoraria are non-routine payment given as a token of appreciation for a service. It should be of modest value such that it does not negate the voluntariness of the service.</li> </ul>
Incentives				✓	<ul style="list-style-type: none"> <li>• Incentives are cash or in-kind items offered to human participants in research projects. They should be of modest value such that it does not negate the voluntariness of the service.</li> <li>• REB <b>pre-approval</b> is required.</li> </ul>
Authorization of Delegates	<ul style="list-style-type: none"> <li>• Grantee holds authorization on funded grant and may delegate authorization on the condition that delegates: <ul style="list-style-type: none"> <li>- have knowledge and skill necessary to exercise role effectively</li> <li>- must not be both a reviewer and approver of fund usage</li> </ul> </li> <li>• Delegation must be formally documented and these documents accessible to relevant institutional staff</li> </ul>				

\*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 Financial Administration Guide](#) 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. <b>TR# should be referenced on the child care claim</b>

**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.