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FOREWORD

The information contained in this document supersedes parts of the NSERC *Researcher's Guide*, SSHRC *Grant Holder's Guide* and CIHR *Grants and Awards Guides*. Specifically, it addresses the literature pertaining to eligible and non-eligible expenses.

We are pleased to enclose copies of our new document entitled "Eligibility of Expenses," which culminates Phase I of the Harmonization Project undertaken by the three federal granting agencies – the Canadian Institutes of Health Research (CIHR), the Natural Sciences and Engineering Research Council (NSERC) and the Social Sciences and Humanities Research Council (SSHRC).

As you are no doubt aware, the project was initiated two years ago at the request of the research community. Its goal was to harmonize and simplify the policies and regulations governing the use of funds awarded by the three agencies. Phase I of the project dealt with the rules on eligible expenses. Phase II, which has a target date of November 2001, will cover administrative policies, e.g., transfers, terminations, etc.

Much work went into this project in order to harmonize the guidelines and at the same time respect the cultural differences of the three communities. We wish to thank those of you who attended the harmonization meetings and who provided feedback. Your participation was key to the success of this project.

We are confident that you will find that this document responds to your needs and is an excellent working tool.

We have also enclosed copies of an addendum for each granting agency. These are intended to facilitate the transition from the respective Guides to the new document.

Should you have any questions or comments, please do not hesitate to contact staff at CIHR by e-mail at nmanseau@cihr.ca and staff at NSERC and SSHRC by e-mail at casdfin@NSERC.ca or casdfin@SSHRC.ca.



Alan Bernstein
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PREAMBLE

The following are guidelines to assist researchers and university administrators in their interpretation of the acceptable use of public funds. The list of examples is not exhaustive. Researchers are encouraged to communicate with their relevant university contact, e.g., business officer, research grants officer. In the absence of a clear understanding of a federal granting agency's policy, the university is to seek a ruling from that agency's Finance Division.

Unless otherwise indicated, these guidelines apply to the three federal granting agencies (CIHR, NSERC, and SSHRC).

Note: For the purposes of this document, "agency" refers to one of the three federal granting agencies—CIHR, NSERC, or SSHRC.

1) GENERAL PRINCIPLES

Agency funds must contribute towards the **direct** costs of the research program or project for which the funds were awarded. The university provides for indirect or overhead costs, such as the costs associated with facilities and basic utilities, the purchase and repair of office equipment, administration fees, insurance for equipment and research vehicles, and basic communication devices such as telephones, fax machines, etc.

The funds must be used effectively and economically, and the expenses must be essential for the research supported by the award.

Contributions to shared expenses must be directly attributable to the funded research program or project, and agreed to and authorized by the grantee.

Additional eligible and non-eligible expenses specific to a program will be detailed in the program description. Specific program guidelines may complete this list.

In the absence of an explicit agency policy regarding eligible expenses, the university policy, e.g., per diem rates (travel), is to be applied. In the presence of both an agency policy and a university policy, the agency's policies override the university's policies.

The agency relies on universities' research integrity and conflict of interest policies to ensure the accountable and responsible use of public funds.

The university has the right and responsibility to withhold approval of expenses proposed by a grantee that contravene agency regulations or university policies.

2) COMPENSATION-RELATED EXPENSES

Notes: Persons paid from agency grants are not considered agency employees, scholars or fellows.

Institutional non-discretionary benefits normally include long- and short-term disability insurance; life insurance; pension benefits; medical, vision and dental care benefits; and maternity leave.

Eligible Expenses

NSERC only

- Salaries,* stipends,* and related federal, provincial and institutional non-discretionary benefits for research work performed by research personnel (i.e., students, research associates, technicians).
- A maximum salary/stipend for graduate students of \$16,500 per year from agency funds, not including non-discretionary benefits.
- A minimum salary/stipend for a postdoctoral fellow of \$25,000 per year from agency funds, not including non-discretionary benefits.
- Salaries to postdoctoral fellows are limited to two years' support from the agency. Three years' support is acceptable, when justified, to attract exceptional foreign candidates. The three-year appointment must be offered up front and reported to the agency with the written justification within one month of an offer being accepted.
- Visiting researchers' stipends are limited to a maximum of \$2,000 per month for up to 125 days per year.

SSHRC only

- Salaries* and related federal, provincial and institutional non-discretionary benefits for work performed by research personnel, support staff and other personnel (i.e., administrative personnel, summer students, research associates, technicians).

CIHR only (effective date from April 1, 2001 to March 31, 2002)

- Stipends* and related federal, provincial and institutional non-discretionary benefits for work performed by research assistants and technicians.
- A minimum stipend of \$16,000 for a graduate student paid from a CIHR grant. Such students may, with the approval of their supervisor(s), earn an additional amount from other sources not exceeding the value of their academic fees or 35% of this minimum stipend level.
- A minimum salary/stipend for a postdoctoral fellow of \$35,000 per year from agency funds, not including non-discretionary benefits.
- Fellows with a health professional degree in medicine, dentistry, pharmacy, optometry, veterinary medicine, nursing or rehabilitative science, with or without licensure in Canada, may be supported during the first four years of research training. Registration for a Master's or PhD degree is not a requirement. Those who are neither Canadian citizens nor permanent residents of Canada will not be eligible for such support beyond the eighth year following receipt of their health professional degree. The minimum stipend levels for those with a health professional degree and holding licensure in Canada are dependent upon the number of years of academic experience since obtaining the health professional degree:

* Granting agencies defer to Canada Customs and Revenue Agency regulations.

Years of postgraduate academic experience	Stipend per annum
0-2	\$35,000
3 or more	\$45,000

- Those with a health professional degree who do not hold licensure in Canada may be paid between \$16,000 and \$35,000 depending on the policies of the institution.
- Those with a health professional degree and a PhD may be supported during the first three years following receipt of the PhD. (See the previous paragraph for stipend levels.) If a PhD degree was obtained prior to studies for the health professional degree, CIHR will accept this as being equivalent to one extra year of experience. Each year of post-PhD training completed before the health professional or allied health professional degree will also be recognized as additional experience.
- Salaries to postdoctoral fellows are limited to three years' support from the agency.

Other types of eligible compensation-related expenses

- Consulting fees.
- Fees paid to research subjects, such as modest incentives for participation, where ethically acceptable.
- Subcontract costs.

NSERC and CIHR only

- Clerical salaries directly related to dissemination activities, including manuscript preparation.
- Honoraria for guest lecturers.
- Scholarships to graduate students and postdoctoral fellows.

SSHRC only

- Research time stipends.

Non-Eligible Expenses

- Any part of the salary, or consulting fee, to the grantee or to other persons whose status would make them eligible to apply for agency grants.
- Administrative (or management) charges and fees.
- Discretionary severance and separation packages.

CIHR only

- Payments under grants to practising clinicians who wish to participate in the research on a part-time basis, or to individuals who wish to participate in the research as an investigator and who at the same time receive remuneration for teaching or service work.

3) TRAVEL AND SUBSISTENCE COSTS

Eligible Expenses

- Travel and subsistence costs include reasonable, out-of-pocket expenses for field work, research conferences, collaborative trips, archival work and historical research, for the grantee, research personnel, students and colleagues working with the grantee and visiting researchers.
- Air travel must be claimed at the lowest rate available, not to exceed full economy fare.

NSERC and SSHRC only

- Trips are limited to 125 days per person per year.

Other types of eligible travel expenses

- Child care or babysitting expenses while a nursing mother or single parent is travelling. The eligible cost for a single parent is limited to overnight child-care costs incurred while travelling.
- Safety-related expenses for field work, such as protective gear, immunizations, etc.

NSERC and CIHR only

- Relocation costs for eligible research personnel and their immediate family members; travel costs up to economy airfare.

Non-Eligible Expenses

- Commuting costs between the residence and place of employment or between two places of employment.
- Passport and immigration fees.
- Costs associated with thesis examination/defence, including external examiner costs.

4) SABBATICAL AND LEAVE PERIODS

Eligible Expenses

- Costs related to a vehicle necessary for field work (with prior university approval; the vehicle must be licensed and insured during the sabbatical period).
- Direct research expenses, including research assistance, bench fees, and field work expenses, when supported by appropriate documentation.
- Transportation costs to move research equipment or material to and from the sabbatical location.

NSERC and CIHR only

- During a sabbatical or other leave period, the costs of travel between the home university and the sabbatical location, limited to one return trip ticket, **except in unusual circumstances**.

NSERC and SSHRC only

- Travel costs to attend a conference during a sabbatical leave.

Non-Eligible Expenses

- Costs of transporting research personnel to and from a grantee's sabbatical or leave location for supervisory or academic purposes.
- Costs of transporting the grantee to the home institution for supervisory purposes during a sabbatical leave.
- Living expenses during a sabbatical leave.

NSERC and CIHR only

- Costs of relocation and subsistence associated with sabbaticals and other leaves, except where these have been explicitly identified in the application for the grant and approved by the agency.

5) DISSEMINATION OF RESEARCH RESULTS

Eligible Expenses

- Costs of developing Web-based information, including Web maintenance fees.
- Costs associated with the circulation of findings, i.e., through traditional venues as well as videos, CD-ROMs, etc.
- Page charges for articles published.
- Costs of preparing a research manuscript for publication.
- Translation costs.
- Costs of holding a workshop or seminar, the activities of which relate directly to the funded research (including non-alcoholic refreshments or meal costs).

6) EQUIPMENT AND SUPPLIES

Eligible Expenses

- Research equipment and supplies.
- Travel costs to visit manufacturers to select major equipment purchases.
- Brokerage fees for research equipment.
- Transportation costs for purchased equipment.
- Extended warranty for equipment.
- Brokerage and customs charges for the importation of equipment and supplies.
- The costs of training staff to use equipment or a specialized facility.
- Maintenance and operating costs of equipment and vehicles used for agency-supported research.

Non-Eligible Expenses

- Insurance costs for equipment, research vehicles.
- Costs of the construction, renovation or rental of laboratories or supporting facilities.

7) COMPUTERS AND ELECTRONIC COMMUNICATIONS

Eligible Expenses

- Computers, modems, and other hardware and software required for the research.
- Monthly charges for the use of the Internet from the university or the home.

CIHR only

- Cellular phones will be permitted only in cases where it is necessary for data collection.

Non-Eligible Expenses

- Standard monthly connection or rental costs of telephones.
- Connection or installation of lines (telephone or other links).
- Voice mail, cellular phone rental or purchase.
- Library acquisitions, computer and other information services provided to all members of an institution.

8) SERVICES AND MISCELLANEOUS EXPENSES

Eligible Expenses

- Recruiting costs for research personnel, such as advertising and airfare for candidates, etc.
- Safety waste disposal costs.
- Costs for the purchase of books or periodicals, specialized office supplies, computing equipment and information services not formally provided by the institution to all its academic and research staff.
- Costs involved in providing personnel with training and/or development in novel techniques required for the conduct of the research project.

NSERC and SSHRC only

- Hospitality costs (non-alcoholic refreshments or meals) for networking purposes and for research-related activities.

CIHR only

- Costs associated with the submission of a renewal operating grant, where these would not be covered by the normal supplies and services provided to all investigators within the institution.

Non-Eligible Expenses

- Costs of alcohol.
- Costs of entertainment, hospitality and gifts, other than those specified above.
- Costs of membership in professional associations or scientific societies.
- Education-related costs such as thesis preparation, tuition and course fees.
- Costs related to professional training or development, such as computer and language training.
- Costs involved in the preparation of teaching materials.
- Costs of basic services such as heat, light, water, compressed air, distilled water, vacuums, and janitorial services supplied to all laboratories in a research facility.
- Insurance costs for buildings or equipment.
- Costs associated with regulatory compliance, including ethical review, biohazard or radiation safety, environmental assessments or provincial or municipal regulations and by-laws.
- Monthly parking fees for vehicles, unless specifically required for field work.
- Sales taxes to which an exemption or rebate applies.
- Costs of regular clothing.
- Patenting expenses.
- Costs of moving a lab.

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