

USE OF GRANT FUNDS	2015 Tri-Agency Financial Administration Guide Changes
<p><b>GENERAL PRINCIPLES</b></p> <p>Relocation of existing text from Services and Miscellaneous Expenses regarding adjunct professors.</p> <div data-bbox="205 639 619 1045" style="border: 1px solid blue; padding: 5px; margin-top: 10px;"> <p>This caveat applies only when an adjunct professor holds an NSERC grant at McGill but has a primary employment in a non-academic sector, e.g. industry. If the adjunct professor holds a primary academic appointment at another university, then this caveat does not apply.</p> </div>	<p>Grant funds must contribute towards the direct costs of the research for which the funds were awarded, and the benefits should be directly attributable to the grant. The institution 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 and fax machines. Indirect or overhead costs refer to the ongoing expenses of operating an institution but cannot be associated with the direct costs of the research grant/award for which the funds were awarded.</p> <p>The funds must be used effectively and economically, and the expenses must be essential for the research for which the funds were awarded.</p> <p>Contributions to shared expenses must be directly attributable to the funded research program or project, and agreed to and authorized by the grantee.</p> <p><u>Adjunct professors whose primary place of employment is outside the university sector can only use their funds for direct support of students (salaries or stipends and student travel costs). All other costs must be covered through other sources of funding (NSERC only).</u></p> <p>Additional eligible and non-eligible expenses specific to a program are detailed in the Agency’s program literature.</p> <p>In the absence of a written Agency policy, the institutional policy, (e.g., per diem rates for travel), is to be applied. In the presence of both an Agency policy and an institutional policy, the Agencies require compliance with the involved Agency policy, recognizing that grantees may also have to comply with institutional policies.</p> <p>The institution has the right and responsibility to withhold payment of expenses submitted for reimbursement by the grantee that contravene Agency requirements or institutional policies.</p>

USE OF GRANT FUNDS

2015 Tri-Agency Financial Administration Guide Changes

**COMPENSATION-RELATED EXPENSES – NON-ELIGIBLE EXPENSES**

Bullet point added relating to co-applicants and collaborators.

Things to be mindful regarding this new limitation:

- Collaborators cannot be paid as consultants.
- Salary support can no longer be included in sub-grants for US-based co-applicants/collaborator (most applicable to CIHR grants).
- Caveat for CIHR grants only: Trainees and research associates may receive a salary and/or stipend even if they are listed as co-applicants.

**Non-Eligible Compensation-Related 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 grants from the Agency.
- Any form of compensation to co-applicants and collaborators of the grant regardless of their eligibility to apply for grants. (NSERC and SSHRC only).
- Administrative (or management) charges and fees.
- Compensation-related benefits to recipients of stipends.
- Discretionary severance and separation packages.
- Payments to practicing 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, except when deemed eligible in a particular funding opportunity(CIHR only).
- Release time allowance requests will not be considered for the following(CIHR only):
  - Individuals with salaried academic research appointments.
  - The cost of teaching time to allow the individual to engage in research.
  - Supplementing or replacing part of the salary of a researcher on sabbatical from their main appointment.

CHECKLISTS

2015 Tri-Agency Financial Administration Guide Changes

**LIST OF ELIGIBLE AND NON-ELIGIBLE EXPENSES FOR STATIONERY AND OFFICE SUPPLIES**

Clarification provided on stationery for use on data collection and others.

<b>Equipment and Supplies</b>	<b>Examples of Eligible Expenses</b>
Expenditures on research equipment and supplies, as well as costs of training staff who will use the specialized instruments or facilities, are eligible.	Laboratory notebooks
	Paper used for laboratory operations in the context of a funded research project (correspondence with clients, printing of results)
	<i>Stationery used for data collection, questionnaires, workshops and seminars</i>
	Printing of an equipment user manual for a new researcher or assistant working on the funded research project
	Printing of e-journal articles relevant to the research project
	<b>Examples of Ineligible Expenses</b> Office accessories for laboratory employees, researchers and students (paper clips, pens, file folders, writing pads, ring binders, day planners, wastebaskets)