



## Committee on Research and Publications

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### Important Budget Issues

#### Budget Management

The Committee on Research and Publications recognizes that research is a creative and fluid process, often providing shifts, needs, and opportunities to which researchers must have the ability to respond. Once awarded, research funds are to be managed and allocated in support of the proposed research at the researcher's discretion. There are **two firm exceptions** to this. Funds awarded in support of student salaries and benefits are non-transferable and are to be used only for the purposes proposed in the original application and specified in its budget. Also, research funds are **not** to be deployed in the purchase of non-disposable capital equipment (e.g., computers, sound equipment, cameras and so on), except in circumstances where the Committee on Research and Publications has approved such expenditures in its adjudication of the original research application and associated budget proposal. Expense claims must be supported by the required and appropriate documentation and receipts. spend

Important Notice: For grants that are longer than one year, researchers must spend a minimum of 50% of their grant award in year one as per Tri-Council stipulation.

#### Student Personnel Costs

- Undergraduate level (\$13.00 to \$17.00/hr + 11.75% benefits)
- Graduate level (\$17.00 to \$21.00/hr + 11.75% benefits)
- PhD level (\$21.00 to \$25.00/hr + 11.75% benefits)

#### Other Personnel Cost

- Professional transcribers and other professional services (reasonable market value + 11.75% benefits)

Since all anticipated budget costs need to be justified, applicants should carefully detail the level of training necessary for high quality completion of their projects. Personnel costs can vary from the above guidelines, depending on justification of needs. The amount charged to the grant is the hourly rate plus fringe benefits. The fringe benefits are composed of 4% vacation pay and the employer portions of CPP and EI. In the case of the Personnel Costs above, the fringe benefits are currently calculated to be 11.75% (subject to change). For example, if a research assistant is hired at \$12/hr, this means that approximately \$13.41/hr is charged to the grant. This calculation ( $\$12.00 + 11.75\%$ ) must appear on the budget requests in internal grant applications. In the case of the example above, the amount paid to a research assistant (in terms of take home pay) is NOT \$13.41/hr. The actual amount paid to a research assistant is \$12/hr plus 4%. The employer portions of CPP and EI are a cost to the grant. Research Assistants should be advised of the actual hourly rate of pay they should expect.

Note: Students will not be paid through an internal grant to conduct research for their own work (e.g., thesis, directed studies)

Hiring assistants requires paperwork to be submitted to Payroll (not the Research Office). All required forms are available through the Document Centre on the MSVU Intranet (forms are under Human Resources) These forms are required to ensure that research assistants will be paid accurately, and to clear up any additional questions about the hourly rate of pay as it is listed on the forms. All casual worksheets should include information about the hourly rate of pay.

Researchers must monitor their expenditures closely. The monthly account may not reflect all current charges to date. Researchers are responsible for budget management of research accounts, including any over-expenditures.

### **Travel and Subsistence**

When the Committee is considering requests for funds to do research that requires travel, the purpose of a research trip is paramount. The Committee's priority is to fund travel for which the explicit purpose is: a) to allow the researcher access to data or resources which are not or cannot practically be made available locally; b) to allow the researcher the opportunity for consultation or collaboration with colleagues. If a Mount Saint Vincent University faculty member wishes to collaborate with a colleague at another university, the Committee must be satisfied that the consultation cannot be reasonably achieved by making use of technology currently available at the university (e.g., email, teleconferencing, video-conferencing). Costs are always a consideration in decisions about research travel. Applicants should note that the Committee will be rigorous in considering travel requests. The onus is on the researcher to justify requests in support of research travel. Applicants are also reminded that faculty conference expenses are **not** eligible costs on an internal research grant. Please refer these applications to the Dean's Travel Committee in accordance with the procedures outlined in the Collective Agreement. The Committee on

Research and Publications supports initiatives to include student research assistant participation in the development of research outcomes for presentation at scholarly conferences and within other public venues. The Committee follows the Tri-Council policies on *Highly Qualified Personnel* (HQP), that is, student research assistant participation in these activities as contributory to their formation as researchers and scholars. To this end, the Committee encourages applicants to budget travel and subsistence support for student research assistants. Prevailing university guidelines for subsistence rates (e.g. hotel; per diem; and mileage) will apply.

Please note that per diems and mileage are specified by Financial Services. Information can be located in the *Research Handbook* on the intranet at intranet.msvu.ca – Documents> Financial Services> Reference Material.

### **Computer Hardware and Software**

The Committee funds requests for computer hardware and software purchases only in exceptional circumstances. Such purchases are allowed only when the Committee is convinced that the requested computer equipment is essential for the conduct of the proposed research. The fact that an expense is eligible and justifiable does not mean that approval is automatically granted, even if a grant is given to conduct the research.

### **Cost for Purchase or Rental of Other Non-Disposable Equipment**

Equipment purchases must be essential to the conduct of the research and not just a matter of convenience. **Note:** The Procurement Department must be consulted to obtain accurate quotes for non-disposable equipment and other appropriate items for any non-disposable capital items costing over \$100.00. Also note that items purchased on internal grant funds are the property of the university. Consequently, anticipated purchases of non-disposable equipment such as desktop PCs and laptops must be reviewed by IT&S for compatibility and for adherence to the MSVU Procurement Policy. All non-disposable capital equipment purchased must be registered with IT&S and receive an asset number.

### **Costs of Materials, Supplies, and Incidentals**

This category includes paper, printing, photocopying, data storage (e.g., CD, DVD, memory stick/cards) postage, long distance telephone charges and the like. Please check with SSHRC to confirm that these expenses are allowed ([http://www.sshrc-crsh.gc.ca/funding-financement/using-utiliser/grant\\_regulations-reglement\\_subventions/intro-eng.aspx](http://www.sshrc-crsh.gc.ca/funding-financement/using-utiliser/grant_regulations-reglement_subventions/intro-eng.aspx)). Individual types of expenses should be itemized when they are significant. Book or journal purchases are normally not allowed.