

University Council for Research Awards Policy - Revised (Approved October, 2017)

The function of the University Council for Research (UCR) is to encourage and to support original research, creative work reflective inquiry and knowledge translation by members of the faculty. Revenue for the University Council for Research comes from general University operating funds, as well as a portion of indirect costs charged by the University on research contracts and contribution agreements with industry and government agencies (with the exception of Tri-Agency awards). The University is an institution in which the discovery, transmission and application of knowledge are highly valued. St. Francis Xavier University (StFX) is committed to excellence in undergraduate and graduate education, and is committed to scholarship by its faculty. Scholarship includes research, creative work in literature and the arts and intellectual work in one's field. An important component of scholarly activity is its dissemination in appropriate forms and activities. Scholarship drives excellence in all our activities, including the education of our students. Scholarship is also at the foundation of our outreach and service to the community. Consequently, scholarly activity is a basic requirement of all faculty and the UCR encourages faculty to address the elements such as undergraduate student involvement in research in UCR funding applications.

The UCR oversees three types of research awards; the guidelines for each are outlined below:

- UCR Standard Research Grants
- Salary-based Research Grants (only for faculty on sabbatical leave)
- Undergraduate Student Research Awards (for students)

UCR Standard Research Grants

The UCR distributes resources for Standard Research Grants in two open competitions (Fall and Winter) under three categories. These categories are based upon the career stage and research history of each faculty applicant and reflect the policy of the Council whose function is:

- a. to initiate research,
 - b. to complement other granting agencies and
 - c. to supplement research funds already awarded from other sources.
1. **Eligibility:** The applicant must normally be a full-time faculty member, holding a probationary contract or a tenured appointment, at the rank of Assistant Professor or above. A faculty member on leave, other than sabbatical leave, is not eligible for these awards during the period of leave. Applicants whose eligibility is in doubt may apply, noting on the application why they consider themselves eligible for support.
 2. **Categories of Grant Requests:** Council recognizes three categories of applicants:

Category A. This category is restricted to faculty who hold probationary and/or tenure track appointments. Applications will be judged on both the merit of the proposal and the research promise of the applicant. Category A individuals may apply for a grant of up to \$7,000, which can

be held for up to 2 years. Normally, these grants can only be held only once every two years. Only two Category A awards in total may be awarded to the same faculty member. Priority for funding will be made for those researchers who clearly demonstrate how the UCR grant will support plans to apply for external research funding applications. If a significant external research funding award is received, a faculty member is no longer eligible for Category A, and must apply to category C.

Category B. This category includes faculty members who do not hold significant awards as a Principal Investigator or equivalent from external funding sources at the time of the UCR application. Applicants in this category will be required to explain why support for the proposed project has not been obtained elsewhere or provide reports of external adjudication where support has been denied. Disciplinary differences and success rates of external agencies will be taken into account. The maximum award in this category is \$7,000 and may be held for a period of up to two years. UCR support in this category shall not exceed a total of \$7,000 in three consecutive years. Funding received from other internal sources (e.g. endowments) will be factored into decisions.

Category C. This category includes faculty members who hold external funding awards. Funds can be used to initiate new projects and/or provide supplementary support to an external award. The maximum award in this category is \$6,000 over a two year period and UCR support shall not exceed a total of \$6,000 in three consecutive years. Funding for the support of students is given highest priority in this category. Priority will also be placed upon applications which are proposing new areas of study rather than those already funded, or for projects for which faculty have received very modest amounts of external funding.

NOTE: Council reserves the right to make the final determination on category of eligibility and amounts of funding awarded.

3. **Priority of Award Consideration:** Up to 40% of the available UCR funds can be awarded in the Fall competition. Council priority in making awards will be given first to those in Category A, secondly to those in Category B, and thirdly to those in Category C.
4. **Joint Projects:** Council will accept applications from two or more researchers. One of these should be designated as the principal researcher who will be responsible to the Council.
5. **External Approval:** If the proposed project requires approval of another University committee (e.g., Research Ethics Board or Animal Care Committee) or an external body (e.g., School Board), such approval must be obtained before funds can be released. If the required approvals have not been obtained by August 1st for grants awarded the previous Fall and February 1st for grants awarded the previous Winter, the funds will revert to Council. The Council may, in exceptional cases, approve a final one year extension upon written request (with justification) by August 1st (for Fall grants) or February 1 (for Winter grants). At the end of the approved grant period any residual unspent funds that have not received an extension by the required date, shall revert to the UCR.

6. **Items Eligible for Support by Council:**

Faculty members are responsible for providing appropriate justifications and explanations for all budget line items included on UCR applications. Items eligible for UCR support include:

- The purchase of operating equipment and expendables required by a researcher.
- Assistance in the purchase of major equipment required by a researcher.
- Periodicals or other library resources required by a research project.
- Travel and subsistence (to the extent of net incremental out-of-pocket expenses) necessary for conducting research. All travel policies and rates must comply with the University Travel Policy. Rather than use travel funds to visit original authors, applicants are encouraged to use funds to bring authors to campus. NOTE: Travel to conferences is funded as faculty travel through the Faculty Conference Travel Awards and should not to be requested as part of a UCR grant application.
- Salaries for undergraduate or graduate students serving as research assistants (including Employment Insurance, Canada Pension and other employer contributions required by statute). The UCR has set the hourly salary rate for undergraduate students at \$13.00/hr plus applicable benefits. An applicant requesting funds to employ a student assistant shall include in the grant application a brief statement of the duties to be performed by the student. Once a UCR grant has been received, the applicant should also prepare a Letter of Appointment for Hiring a Research Assistant at StFX and a Payroll Request Form for Casual and Student Employees. When a research assistant, other than a student, is employed using Council funds, the grantee shall inform the assistant in writing that the hiring does not constitute a commitment by the University to provide a position after the expiration of the grant.
- Material (but not labour) expended on a research project by the University electronic and machine shops.
- Photocopying and typing costs. Wherever possible campus facilities shall be used.
- Page charges for the publications of research results will only be eligible for support with appropriate justification and explanation of why other funding sources (including URPTA and professional funds) were not utilized.
- Subventions for publishing of books will only be eligible for support with appropriate justification and explanation of why other funding sources (including URPTA and professional funds) were not utilized.

7. Items NOT Eligible for Council Support:

- Research Assistant relocation or travel expenses other than field trips.
- A grantee shall not use any part of a UCR grant as a personal salary.
- Research being undertaken for the purpose of upgrading the applicant's formal academic credentials (e.g., research to complete a Ph.D. thesis).
- Service contracts for major equipment.

8. Ownership of Items Purchased with Council Funds: Equipment, books, periodicals, and expendable supplies purchased with a Council award are University property. For the duration of the research project for which they are bought they remain under the control of the person conducting the project; afterwards they revert to the University. Co-operation is expected at all times in getting the greatest possible use out of all equipment, books, and periodicals.

9. General Regulations:

- i. Within whatever restrictions the Council imposes on an award, the recipient holds ultimate authority for decisions regarding its expenditure and must authorize all charges to it.

However, if a grantee ceases to be a member of the University Faculty, the award terminates forthwith and any unspent balance reverts to the Council.

- ii. A grant may be used only for the project for which it was awarded. Money may not be transferred to another investigator. If a recipient wishes to change a proposal or an investigator, prior Council approval must be obtained.
- iii. All decisions of the Council on grant applications are final.
- iv. The Council reserves the right to defer, amend, or reduce the amount of any application or award, and to require any applicant to appear before it to answer questions about his/her proposal. The Council also reserves the right to refer any application to an external adjudicator whose identity shall not be divulged.
- v. The researcher, or in the case of joint projects, the principal researcher shall be responsible for any over-expenditure in their account, and shall make every effort with the University to cover such shortfalls.

10. **Applications:** A form-fillable PDF application form is used for UCR applications. The UCR application including all supporting documentation must be submitted as a single file in PDF format. After obtaining all signatures (the applicant, Departmental Chair and Dean), the applicant forwards the signed application file to UCR@stfx.ca prior to the posted submission deadline. The application will be stored in the ROMEO database system of the university.

11. **Reports:** By August 1st for grants awarded the previous Fall and February 1st for grants awarded the previous Winter, every grantee is required to email to the Secretary of the Council (UCR@stfx.ca), with a copy to their Dean, a report on the approved forms giving an outline of work accomplished over the preceding year. The report should be in general terms of not more than 500 words and must include a financial statement indicating how the funds were used.

12. **Extensions:** The Council may, in exceptional cases, approve a final one year extension upon written request (with justification) by August 1st (for Fall grants) or February 1 (for Winter grants). At the end of the approved grant period, any residual unspent funds that have not received an extension by the required date, shall revert to the UCR. The Secretary of Council shall have the right to approve or disapprove any application for an extension to carry over balance of grants. In the event of any approved extension, a final report or a request for an additional extension is required by the following August 1st or February 1st. If a grantee fails to submit an interim or final report by the required date, the secretary shall remind him/her to submit the outstanding report. If after a period of six weeks, a report is still not received, the outstanding balances revert to the Council irrevocably. Reports may be reviewed as a part of the adjudication process for subsequent applications.

13. **Acknowledgment:** In any publication arising out of research supported by a Council grant, an acknowledgement of the Council's support is required.

14. **Institutional Record Keeping:** All applications and decision letters, as well as associated approval documents (e.g. REB, animal care committee, biosafety) will be stored on the ROMEO database system of the University.

UCR Undergraduate Student Research Awards

The support of undergraduate students to do research with a member of faculty is a core objective of the University. Therefore, the UCR provides funds to employ summer students as follows:

Normally up to five students can be considered for a UCR undergraduate student research award, each of which is valued at \$4500 and must be paid as a research assistant at the established hourly rate for undergraduate students. The UCR student research awards can be held by international or domestic students, and may be awarded either to 1) student applicants whose area of proposed research does not fit with the criteria of other internally or externally funded undergraduate student research awards, or 2) highly ranked, but unsuccessful student applicants for any undergraduate student research awards such as the:

- NSERC Undergraduate Student Research Awards (USRA)
- Irving Research Mentorship Awards
- NSHRF Scotia Scholar Undergraduate Awards

The value of these UCR Undergraduate Student Research Award shall be a maximum of \$4500 paid by UCR, and any top-up of salary will be paid from the supervisor's funds. Normally it is expected that supervisors will top-up these awards wherever possible to extend the research experience of the student.

Salary-Based Research Grants (only for faculty on approved sabbatical leave)

Please Note: The Council will only approve Salary-Based Research Grants (SBRG) to applicants who have applied for, and are eligible for, a sabbatical during which time the SBRG will be utilized. The UCR may also make SBRG awards conditional upon successful awarding of sabbatical leave in order to meet the requirements of the Canada Revenue Agency. Applications for Salary-Based Research Grants must be made to the University Council on Research (UCR) using the form provided for this purpose. Applications may be submitted for either the Fall or Winter term consideration of applications to UCR, in accordance with the deadlines as announced by the Secretary to UCR.

Purpose: Researchers who hold tenured or probationary appointments at the rank of assistant professor, associate professor or professor at St. Francis Xavier University may apply to receive a Salary-Based Research Grant (SBRG) (grant in-lieu of salary) to support a program of research. Applications are subject to approval by the UCR. All expenditures from the grant are subject to UCR policies and the research related policies of the University.

On approval by UCR the funds are considered to be a grant and are not considered to be a part of salary. The researcher is solely responsible for the administration of the grant. Grants made under this program are considered to be income for tax purposes and the researcher will receive a T4A form. Therefore, the University does not deduct income tax but the researcher is responsible for declaring the grant as income and declaring eligible expenditures against it to Canada Revenue Agency.

Eligible expenses are outlined in Canada Revenue Agency Income Tax Folio S1-F2-C3: Scholarships, Research Grants and Other Education Assistance (<http://www.cra-arc.gc.ca/tx/tchncl/ncmtx/fls/s1/f2/s1-f2-c3-eng.html>). Of particular importance is the requirement for recipients of salary-based research grants to be to meet CRA requirement for research grants awarded to employees, as outlined in section 3.62 and 3.63 of this Tax Folio.

3.62 If the recipient is an employee of the grantor and is retained on part salary while undertaking a specific research project that is unrelated to the recipient's normal employment duties, the part salary is included in the recipient's employment income under subsection 5(1). Any amount received as a research grant (net of allowable expenses) is included in income under paragraph 56(1)(o). This would arise, for instance, where a university faculty member has been granted sabbatical leave by his or her employer to carry out research. Under such arrangements, an employee usually receives a full or partial continuation of salary throughout the leave period that is taxable as employment income under subsection 5(1). The employee is usually not under the direction of the employer during the sabbatical leave period despite the fact that the employee continues to receive such salary. Amounts received during the sabbatical leave period to enable the employee to carry on the research (for example, payments that have been approved by the university as approved expenses under the employee's research program) will generally be considered research grants for purposes of paragraph 56(1)(o). See [Ghali](#), wherein the Federal Court of Appeal considered the taxability of amounts received by a University professor from his employer while on a sabbatical leave.

3.63 Individuals (such as university faculty members) whose duties of employment include research responsibilities are not entitled to treat a portion of their regular salaries as a research

grant when they engage in the type of research work ordinarily expected of them under their terms of employment. For example, an individual employed by a university to teach a course as well as conduct research, will be considered to receive employment income in respect of both activities as each fall within his or her normal employment duties.

As a result, the UCR will only approve salary-based research grants to applicants who have applied for and are eligible for a sabbatical during which time the SBRG will be utilized. The UCR may also make SBRG awards conditional upon successful awarding of sabbatical leave in order to meet the requirements of the CRA.

Grant Period: The grant period is normally the calendar year in which the award is made and research related expenses must normally be incurred in this period to be claimed against the grant. In some cases, research expenses incurred in the year immediately before or immediately after the year of the award may be eligible. Please see Canada Revenue Agency Income Tax Folio S1-F2-C3: Scholarships, Research Grants and Other Education Assistance for further information.

The University will not adjust salary payments already made to the researcher at the time of approval of the award by UCR.

Maximum Grant: The amount of the grant applied for must be reasonably consistent with the research program and with the fraction of the applicant's workload assigned to research.

Eligible Expenses: Only direct costs of the research program that are eligible under the UCR Awards Policy may be charged against a Salary-Based Research Grant (SBRG), with the exception that Conference travel directly related to the research program may also be considered eligible.

Indirect costs such as heat and light, office furniture, library purchases and regular telephone costs, are not eligible

A grantee may not use any part of the grant as a personal salary for the researcher or others.

Budget Justification: In addition to providing an adequate project description to allow assessment by the UCR, applicants must provide a budget and budget justification indicating how each budget item contributes to fulfilling the aims of the project.

When a researcher expects to receive funds from other sources for a project, the total budget should be described, the other funds to be used (specify if received or expected), and the use of the SBRG funds.

Application Review: Applications for SBRGs received by the appropriate deadline will be reviewed by the UCR at its regular meeting.

Adjudication of each application will be based on the proposal, its description and justification, and the budget justification, as assessed by the UCR. At its discretion, the UCR may consult on eligibility and other matters with appropriate university officers.

At its discretion, the UCR may approve part of the funds applied for as a SBRG.

The Secretary of the UCR will inform the applicant of the Committee's decision by letter. When the Committee has denied an application or approved a smaller grant than that applied for, the letter shall clearly state the reason for the denial or reduction.

Release of Grant Funds: On approval of a SBRG by UCR, the Secretary of UCR will inform the applicant by letter of the award with copies of the letter to researcher's Department Chair or Dean as appropriate, to Human Resources.

The amount of the research grant will be reported on a T4A income tax slip. The researcher's salary will be reduced by a corresponding amount.

When a research program requires Research Ethics Board, Animal Care Committee, Biosafety Committee, or other approval no grant funds will be released to the researcher until written confirmation of such approval is received from the appropriate committee or agency.

Eligibility of Expenses for Tax Purposes: Although the University approves a research grant, the eligibility of expenses for income tax purposes must be in accordance with Canada Revenue Agency regulations and any questions regarding eligibility of expense deductions must be resolved between the Researcher and Canada Revenue Agency. The researcher when filing a personal tax return claims deductions for eligible expenses. The researcher is solely responsible for any additional taxes or charges resulting from expenses that are deemed ineligible by Canada Revenue Agency.

The University cannot offer tax advice beyond that contained in the Canada Revenue Agency Income Tax Folio S1-F2-C3 and cannot assist researchers with the presentation of a case to Canada Revenue Agency. Any questions related to taxation should be referred to Canada Revenue Agency or to an external taxation advisor.

Grant Termination: If the researcher ceases to be employed by the University or otherwise becomes ineligible to hold a SBRG during the term of the SBRG, the grant arrangement will terminate immediately. The researcher and the University will reconcile the salary and grant amounts.