University Council for Research
Faculty Research Grants Policy

The function of the University Council for Research (UCR) is to encourage and support original research, creative work, and reflective inquiry by faculty members. St. Francis Xavier University (StFX) is committed to supporting all forms of research and creative scholarship by its faculty. The UCR encourages faculty applicants to incorporate student researchers in their UCR funding applications wherever possible.

Revenue for the University Council for Research comes from StFX operating funds.

The UCR oversees three types of research awards:

- UCR Standard Research Grants (for tenure track and tenured faculty members)
- Undergraduate Student Research Awards (for students)
- Salary-based Research Grants (only for faculty on sabbatical leave)

UCR Standard Research Grants (for tenure track and tenured faculty members)

UCR funding for faculty Standard Research Grants is intended to:

a. Provide a foundation to initiate new research activities; and/or
b. Support faculty projects for which external funding has not been secured; and/or
c. Supplement research funds awarded from external sources.

The UCR holds two open competitions (Fall and Winter) for faculty Standard Research Grants. Applicants may apply under one of three categories, as outlined below, based on their respective career stages and research histories. Applications are evaluated on the eligibility of the applicant and proposed research activities, the feasibility of the proposal, and the appropriateness of the budget and budget justification.

1. **Eligibility:** Applicants must be a full-time faculty member, holding a tenure-track or tenured appointment. A faculty member on leave, other than sabbatical leave, is not eligible for these awards during the period of leave.
2. **Categories of Applicants:**

   Category A. This category is restricted to faculty members who hold tenure-track appointments. Category A applications must be made within the first five (5) years of appointment to StFX.

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Individuals may apply for a grant of up to $7,000. Awards are made for a 2-year period, unless the applicant specifically requests a 1-year award. Upon completion of a UCR project award, applicants must wait a minimum of one annual cycle before they may re-apply for funding support (e.g., if an award ends March 31, the applicant must wait until the following Winter application deadline before they may re-apply). An eligible Category A applicant may hold a maximum of two Category A awards in total, the latter of which may be awarded in their final year of eligibility. Applicants must clearly demonstrate how the UCR grant will support plans to apply for external research funding applications. If an applicant holds a significant external research funding award as Principal Investigator (operating grant or contract for 2 or more years valued at $20,000 or more in total) they are no longer eligible for Category A, and must apply to Category C.

Category B. This category is restricted to tenured faculty members who do not hold significant external research awards (as outlined in Category A) as a Principal Investigator or Co-Applicant at the time of the UCR application. Applicants may apply for a grant of up to $7,000. Awards are made for a 2-year period unless the applicant specifically requests a 1-year award. Upon completion of a UCR project award, applicants must wait a minimum of one annual cycle before they may re-apply for funding support (e.g., if an award ends March 31, the applicant must wait until the following Winter application deadline before they may re-apply).

Category C. This category includes tenured or tenure-track faculty members who hold significant external funding awards (as described in Category A). Funds may be used to initiate new projects and/or provide supplementary support to an external award. Individuals may apply for a grant of up to $6,000. Awards are made for a 2-year period unless the applicant specifically requests a 1-year award. Upon completion of a UCR project award, applicants must wait a minimum of one annual cycle before they may re-apply for funding support (e.g., if an award ends March 31, the applicant must wait until the following Fall application deadline before they may re-apply).

3. **Priority of Award Consideration:** Normally, a maximum of 50% of the available UCR funds will be awarded in the Spring competition. Unsuccessful applicants from any competition must re-submit their application in order to be considered for subsequent competitions. In circumstances where the volume of applications exceeds the available resources, the Council will normally give priority to Category A applications, followed by those in Category B, and thirdly to those in Category C. Category C applications will only be considered once per year, and must be submitted for the Fall competition.

4. **Joint Projects:** Council will accept joint applications from two or more applicants. One applicant should be designated as the principal researcher (the "grantee") who will be responsible for the project. The individuals named as co-applicants or collaborators do not necessarily have to be eligible applicants themselves; however, no funds may be transferred from the grantee to other researchers. The same project may not be submitted twice with different lead applicants.

5. **Certifications:** If an approved application also requires certification approval of a university certification committee (i.e., Research Ethics Board, Animal Care Committee, or Biosafety) or an external body (e.g., Mi'kwaw Ethics Watch, an education centre, etc.,), such approval must be obtained before funds can be released. If the required approvals have not been obtained by October 1stth for grants awarded the previous Fall or by February 28th for grants awarded the previous Winter, the project shall be closed by the Secretary of Council and the funds will revert to Council.

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:

- Operating equipment and associated consumables.
- Assistance towards the purchase of equipment.
- Periodicals or other library resources.
- Artistic supplies and studio rental time for creative works.
- Honoraria for Indigenous partners and elders involved in research, as well as other research participants.
- Travel and subsistence (for the grantee, co-researchers, and any student research assistants) necessary for conducting research. Budgeted amounts must comply with the university's Travel Policy.
- Computing and information communications hardware and software or peripherals – all purchases must comply with university policies and involve consultation with ITS and Procurement.
- Student research conference fees and travel (if the student is presenting research results).
- Wages for StFX undergraduate or graduate students serving as research assistants (including Employment Insurance, Canada Pension and other employer contributions required by statute). The Associate Vice-President Research, in consultation with People and Culture will set hourly pay rates for student research assistants that will be posted on the StFX website and updated annually. An applicant requesting funds to employ a student assistant must provide a brief statement of the duties to be performed by the student in the Budget Justification. The applicant must adhere to university policies and procedures for hiring student assistants. Specific justification must be provided if students from outside StFX will be hired as research assistants on UCR project grants.
- Material costs (but not labour) expended on a research project by the university's electronic and machine shops.
- Photocopying and transcription costs, simultaneous interpretation, editorial, indexing, or bibliographic services.
- Costs to acquire photographs or other copyrighted material for research or creative scholarship.
- Page charges and/or open access fees for the publication of research results and subventions for publishing of books (open access publishing as well as deposition of all publications in the StFX Scholar institutional repository is encouraged).

7. **Items NOT Eligible for Council Support:**
   - Relocation (moving) expenses for a research assistant.
   - Personal salary or income for the applicant.
   - Faculty travel to conferences and conference fees.
   - Any costs associated with research 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. **General Regulations:**
   i. All decisions of the Council on grant applications are final.

ii. The Council reserves the right to make the final determination on category of eligibility of applicants.
iii. The Council reserves the right to defer or reduce the amount of any application or award.
iv. The UCR may request amendments to proposals before it will decide and/or make an award conditional upon the grantee accepting Council's request for amendments to the application.
v. The Council reserves the right to refer any application to external adjudicators if necessary.
vi. Within whatever restrictions the Council imposes on an award, the grantee holds authority for decisions regarding its expenditure and authorizes all charges to it.
vii. If a grantee ceases to be a member of the University Faculty, the award terminates immediately, and any unspent balance reverts to the Council.
viii. A grant may be used only for the project for which it was awarded. If a grantee wishes to change the purpose and objectives of an approved application or wishes to add / delete / change a co-investigator, the grantee must write to the Secretary of Council explaining such requested changes; the Secretary of Council shall have the authority to approve or disapprove such requests.
ix. Funds may not be transferred to another researcher or co-applicant or collaborator.
x. The grantee, or in the case of joint projects, the principal grantee, shall be responsible for any over-expenditure in their account, and shall make every effort with the university to cover such shortfalls.

9. **Applications:** Faculty are encouraged to discuss their applications with their Chair or Program Coordinator and Dean in advance of submission. The deadline for submission of applications is 12:00pm (noon) on each of February 1 and October 1, unless otherwise specified by the Council. Applications are submitted electronically via the university's online researcher portal ROMEO. Budgets require a justification of all expenses. Proposals including technology-related purchases are expected to have needs assessed in advance by ITS and/or Procurement Services.

10. **Reports:** End-of-grant reports are required by November 30th for grants awarded in the Fall competition, and by April 30th for grants awarded in the Winter competition. The report should outline the work accomplished in general terms and should not exceed 500 words in length. Reports are submitted electronically via the university's online researcher portal ROMEO.

11. **Extensions:** The Council may, in exceptional cases, approve a one-year extension upon written request (with justification) to the Secretary of Council by August 31st for grants awarded in the Fall competition, and by February 28th for grants awarded in the Winter competition. 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 authority to approve or disapprove any application for an extension to carry over balance of grants.

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

13. **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 students to conduct their own research projects under the supervision of a faculty supervisor as follows:

- Normally up to four students will be offered a UCR undergraduate student research award, subject to available funds.
- Applications shall be made to the university's general undergraduate student research awards program.
- The value of each award shall be consistent with similar awards offered from other internal and external sources (including, but not limited to Scotia Scholars, NSERC USRA, Irving Research Mentorships, RBC Research Internships, etc), as determined from time to time by the Associate Vice-President, Research, Professional and Graduate Studies.
- Awards shall be administered through the university's payroll system.
- UCR student research awards may be held by international or domestic students.

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

Applications: The deadline for submission of applications is 12:00pm (noon) on each of February 1 and October 1, unless otherwise specified by the committee. Applications for Salary-Based Research Grants (SBRGs) are submitted electronically via the university's online researcher portal ROMEO.

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 SBRG (grant in-lieu of salary) to support a program of research. Applications are subject to approval by the UCR.

Restriction: The Council will only approve SBRGs to applicants who have applied for, and are eligible for, a sabbatical during which time the SBRG will be utilized. The UCR makes SBRG awards conditional upon successful awarding of sabbatical leave in order to meet the requirements of the Canada Revenue Agency.

Grant: On approval by UCR the funds are 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 income for tax purposes and the researcher will receive a T4A form. Therefore, the university does not deduct income tax from the award, but the researcher is responsible for declaring the grant as income and declaring eligible expenditures against it to Canada Revenue Agency.

Eligible Expenses: 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.*
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> ***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.

Only direct costs of the research program that are eligible under the UCR Faculty Research Grants 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 and regular telephone costs, are not eligible.

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

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, clearly documenting the other funds to be used (specify if received or expected), and the use of the SBRG funds.

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.

Grant Period: The grant period is normally the calendar year in which the award is made, and research related expenses must 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.

Application Review: Applications for SBRGs received by the appropriate deadline will be reviewed by the UCR at its regular meetings. 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 all or part of the funds applied for as a SBRG.

Applicants will be informed of the Committee's decision (with a copy to the Department Chair and Dean) 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:

The researcher's salary will be reduced by an amount corresponding to the awarded SBRG, which will be paid to the researcher by the StFX Business Office either by direct deposit or cheque. The amount of the research grant will be reported on a T4A income tax slip issued by the StFX Business Office.

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.