

DISBURSEMENT OF RESEARCH FUNDS POLICY

Responsibility of	Dean's Council
Recommended by	Faculty Senate (May 2012)
Approved by	Cabinet (June 2012)
Revision History	December 2014 (by Dean's Council), April 1, 2021
Next Review	April 2024

POLICY OVERVIEW

The Disbursement of Research Funds Policy outlines the ways in which various sources of funding for research will be disbursed at BCS.

PRINCIPLES

This policy is guided by the principles of transparency, fairness, and equality.

SCOPE

This policy applies to all individuals at BCS with an academic appointment (faculty, emeriti, adjuncts, part-time faculty).

POLICY STATEMENT

1. Overview

- a) All funds, including grants and contracts, for support of research at Briercrest College and Seminary (BCS) are held by the College and Seminary and are not the property of individual researchers, unless otherwise stated in the terms and conditions of the grant or contract. Any assets or equipment purchased from research funds will be vested in the College and Seminary, and not with the individual researcher.

- b) All applications for grant awards must be authorized by the delegated signing officer(s) of the College and Seminary. The Office of the Dean of the College is given the responsibility and authority to ensure that the terms and conditions of the grant award are met.
- c) Briercrest College and Seminary (BCS) must be named as the contract holder in research contracts that involve the College and Seminary and any persons holding an academic appointment therein. For a contract to be binding on the College and Seminary, contracts must be signed by the Chair and the Secretary of the Board of Directors, or by those specifically authorized by the Board of Directors to sign on their behalf.
- d) The Deans Council is authorized and bears responsibility to coordinate and participate on behalf of the College and Seminary in all negotiations for contract-supported research.
- e) Only individuals with an academic appointment (faculty, emeriti, adjuncts, part-time faculty) can be a principal investigator on a research grant or contract held by the College and Seminary. Exceptions may be granted by the Dean of the College, subject to appropriate conditions. Individuals who are eligible to be Principal Investigators of approved research projects can be granted the role of Financial Manager of research funds.
- f) No expenditures may be made until the opening of a research fund has been authorized by the Deans Council. It is the responsibility of the Deans Council to ensure that the terms and conditions of research projects conform to College and Seminary policies (see below for links to related policies). Over-expenditures are not permitted on research funds.
- g) All research grants and contracts held by the College and Seminary, unless otherwise exempted, must provide an allowance for overhead (5%). Exemptions from overhead or variations in standard rates require prior approval of the Office of the Dean of the College.
- h) Grant and contract research involving graduate students must adhere to the policies and procedures of the College and Seminary.
- i) All research conducted using funds from grants and contracts must adhere to College and Seminary policies and procedures.
- j) The Deans Council is mandated to oversee and disburse Research funds of the College and Seminary as well as SSHRC's Institutional Grant (SIG). This document represents the policies that the Deans Council will use in disbursing such funds.

2. Categories of Funding

a. Professional Development Funds

- i. Funds awarded on the basis of professional development plans.
- ii. Disbursements are allocated by July 31 of each year.
- iii. Funds should normally be spent by the end of the fiscal year (June 30). If all approved funds are not spent by this date, the recipient may request an extension of up to six months. The request should include a rationale for the extension.
- iv. Allocated funds that are not used in the research project are re-allocated to "Designated Research Funds."

b. Designated Research Funds

- i. Funds are awarded in the form of research grants on a competitive basis by Deans Council evaluation. In the event that the Deans Council feels that it does not have the expertise to review a project, it reserves the right to seek expert opinion elsewhere.
- ii. Disbursements are allocated in conjunction with competitions announced at least 60 days in advance of the awarding date.
- iii. Applications must be submitted in writing by the deadlines established by the Committee and should include the following:
 1. Name of the applicants
 2. Date of application
 3. Title of project
 4. Abstract
 5. Project description (include a concluding paragraph that summarizes the project in plain language)
 6. Plans for dissemination of results
 7. Plans for submission of external grant application

8. A detailed budget including a justification for the budget items and a time frame over which the funds are to be spent. The applicant should also specify whether all of the funds requested are needed to conduct the proposed research or whether some, or all of the research could be conducted with a portion of the requested funds.
9. Funding history and research results (if applicable). For the previous three academic years supply the following information in table format:
 - a. Date of application
 - b. Project title
 - c. Amount requested
 - d. Amount awarded
 - e. Research results, including a listing of presentations, publications, etc.
 - f. The amount of detail in a project description should depend on the amount of money requested.

c. Institutional Grants and Contracts (SSHRC, PEW, etc.).

- i. Grants awarded using SSHRC funds are subject to SSHRC regulations and guidelines as well as to the following policies:
- ii. Identifying grants and contracts
 1. Grants are those awards that typically have the following provisions:
 - a. Payment is made by the Sponsor to the College and Seminary in advance
 - b. The Investigator has control of the research project or program.
 - c. Publication rights of the Investigator are not restricted.
 - d. Ownership of all intellectual property rights is relinquished by the Sponsor.
 - e. All assets purchased for conducting the research are owned by the College and Seminary.

2. Contracts are those agreements (awards) that differ from grants in some or all of the following:
 - a. The scope of the work is defined in the agreement.
 - b. The timeframe for completion is specified in the agreement.
 - c. The agreement specifies performance obligations on the part of the College and Seminary and Investigator (e.g. specific deliverables or reports).
 - d. Payments are made in arrears (based on actual expenditures). Some portion of each payment may be withheld until a milestone is reached, or a deliverable is completed and a report is submitted and accepted.
 - e. The College and Seminary requires that contributions be made to the indirect costs of carrying out the research (overhead allocation).
 - f. There is an allowance for either party to terminate the agreement.
 - g. The agreement specifies terms for confidentiality of information.
 - h. The agreement makes provision for the payment of a stipend, fee or honorarium to Principal or Co- Investigator(s).
 - i. The agreement specifies restrictions or limited time delays on the publication of research results.
 - j. The assignment of intellectual property rights or copyright are made to the sponsor. The sponsor may be given the rights to use results for non-commercial purposes or they may be given the option to acquire a license to use a newly developed technology.
 - k. The agreement requires indemnification and insurance provisions for the protection of one or more parties.
 - l. The ownership of equipment remains with the sponsor.

- m. The agreement specifies warranty terms - i.e. that professional standards are to be followed but the results are not guaranteed.

d. Self-funded Grants

- i. This program allows a successful applicant to direct a portion of salary towards support of a prescribed, peer-reviewed research project. The portion of salary will be treated as a research grant—as T4A income for income tax purposes—and BCS will not deduct income tax. The grant is self-administered (i.e., the recipient writes the cheques and keeps the receipts to submit to the Canada Revenue Agency), and subject to the research-related policies of BCS (see below for links to related policies). 2.4.2 Applications should be prepared with reference to the definitions and conditions outlined in the Canada Revenue Agency Bulletin IT-75R4 (<http://www.cra-arc.gc.ca/E/pub/tp/it75r4/it75r4-e.html>). It is vital that applicants familiarize themselves with this document.
- ii. To apply, applicants must submit a completed Self-funded Research Grant form (see Appendix A: Self-funded Research Grant form).
- iii. Program Definition: A Self-funded Research Grant provides tax relief. No additional funds are forwarded.
- iv. Eligibility: All full- or part-time continuing faculty or academic administrators are eligible to participate in this program.
- v. Submission Dates: Applications can be made at any date, provided that they occur at least two months prior to the date on which the first grant installment is needed.
- vi. Application Process: Applicants must complete the BCS Self-funded Research Grant application form and submit this form to the Office of the Dean of the College. The applicant should provide a description of the research activity that is sufficiently detailed to allow adjudication of the request. Proposed expenditures must be warranted in the context of the research outlined. Submissions should be prepared with reference to the definition of research and eligible expenses outlined in Canada Revenue Agency Bulletin IT-75R4. Prior to submission, the application must be reviewed and approved by the researcher's Dean or Supervisor.
- vii. Adjudication: Applications will be assessed on the basis of the validity and quality of the research proposal, the justification of the budget in relation to the

proposal, and the applicant's past research record. The adjudication of the proposal will be made by the Faculty Senate Evaluation Committee (FSEC) and forwarded to the Vice President Academic (or designate) for final approval. The FSEC may reject any budget items that do not relate to the research proposal or reduce any budget items not fully justified.

- viii. Grant Period: This program uses a normal taxation year as its base. According to the Canada Revenue Agency, research related expenses must be claimed in the same calendar year the self-funded grant is awarded (for exceptions, see IT-75R4 par. 34).
- ix. Grant Level: The maximum grant level may not exceed 20 per cent of the faculty member's salary. The total grant must be less than the research project budget.
- x. Grant Payment: Once the award is made, a notice is sent to the researcher and to the Controller who will ensure proper management. The amount of the research grant will be reported on an Income Tax T4A slip.
- xi. The grant will be paid in equal installments included with the regular monthly salary payment. The total payment to the researcher will be divided into two components: a) salary and b) research grant. The gross amount of the grant and salary will not exceed the normal gross monthly salary.
- xii. Successful applicants do not have the option of withdrawing from the BCS pension plan.
- xiii. Leaving BCS: If at any time during the term for which the grant has been made, the grantee ceases to be a member of BCS and his/her salary ceases, the grant arrangement will terminate, and the salary and grant amount are to be reconciled between the Investigator and BCS.
- xiv. Eligible Items Relating to the Research Project:
 1. Direct costs of research (as allowed by Federal Granting Councils, i.e., SSHRC)
 2. Conference registration fees and travel to conference
 3. Publication costs
 4. Research assistance

5. Books, journals, etc., (if directly related to the project and not available in the Archibald Library or via inter-library loan)
 6. Car rental, where reasonable and when other modes of transportation are not available
 7. Ground transportation
 8. Research equipment (as justified by the research project)
- xv. Ineligible Items Relating to the Research Project:
1. Assistant attending conference
 2. Course fees
 3. Professional society fees
 4. Visas
 5. Medical insurance
 6. Travel/cancelation insurance
 7. Office rental
 8. Per cent of mortgage for a home office
 9. Copy editing, proofing, substantial editing
 10. Sojourning expenses (temporary residence of more than 30 days in a place other than your home while engaged in research work)
 11. Travelling expenses of spouses or children
 12. Consultant fees
 13. Teaching release
 14. Personal moving expenses
- xvi. Tax Information: Although BCS approves the research grant, a) the question of deductibility of expenses for income tax purposes must be in accordance with CRA regulations and such deductions should be claimed when the researcher files his/her personal income tax return; and b) any questions with respect to

the eligibility of expense deductions must be resolved between the researcher and CRA. The researcher is solely responsible for any additional income tax that may become payable as a result thereof. It is the responsibility of the researcher to support claims for deductions to CRA. BCS does not offer more detailed tax information than that which is contained in Canada Revenue Agency Bulletin IT-75R4, nor will the institution assist the researcher in the presentation of a case to the CRA.

3. Disbursement of Funds

- a. The Committee attempts to support as many faculty members and as wide a range of scholarly work as possible. Very large requests may not be granted in full as that would limit the range of research which could be supported.
- b. The Committee reserves the right to a personal interview with applicants if it deems it useful. In the event that an application is unsuccessful, or the amount awarded is less than that requested, the applicant may request an interview with the Committee.
- c. Books, research material and equipment purchased with Internal Research grant funds remain the property of the College and Seminary. As such they should be purchased using established College and Seminary procedures. Books and other library resources should be catalogued within the College and Seminary's holdings but should be available on extended loan to the researcher for the duration of the project.

PROCEDURES

P1. Approvals

P1.1 All research funds must be authorized by the Deans Council.

P1.1.1 All grant applications must be approved, by signature, by the Principal Investigator and the Dean of the College or designate.

P1.1.2 All contracts must be approved and signed by the Chair and Secretary of the Board of Directors, or by those specifically authorized by the Board of Directors to sign on their behalf. All contracts must also be approved, by signature, by the Principal Investigator and the Dean of the College.

P1.2 The establishment of a research fund must be approved by the Deans Council. Approval of grant applications or contracts by the Deans Council constitutes approval of the establishment of a research fund associated with the grant or contract.

P.1.3 Approval of the Deans Council indicates their commitment to supporting the research project and the acceptance of responsibility for activities associated with the research project, including financial obligations.

P2. Expenditures

P2.1 All funds are managed from the Educational Projects Fund.

P2.2 All expenditures must be authorized by the Chief Financial Officer. Authorization by other persons or agencies is not allowed unless previous arrangements have been made, in writing, between the Principal Investigator and the Deans Council.

P2.3 The Chief Financial Officer is responsible for ensuring that all charges authorized against research funds conform with allowable expenditures within approved budgets. Expenditures must conform to all terms and conditions of the grants or contracts, all regulations of the sponsoring agencies, and all relevant College and Seminary policies and regulations.

P3. Monitoring

P3.1 The Principal Investigator holds primary responsibility to ensure that the research is conducted in accordance with the terms and conditions of the grant or contract and in accordance with the policies and procedures of the College and Seminary.

P3.2 The Deans Council is responsible to ensure that College and Seminary policies and procedures are followed and that any obligations of the College and Seminary to external funding agencies are met.

P4. Closing of Funds

P4.1 Upon completion of the research project, the Deans Council shall notify the Finance Office that the research fund established for this purpose is to be closed.

APPENDIX A

Related Forms/Policies	Course Relief Competitive Research Funding Self-Funded Research Grant Intellectual Property Policy
Where is this policy published	The Hub
Contact Information	Dean of the College; Dean of the Seminary