



RCP² Program Eligible Expense Guideline

Current as of January 1, 2017. Note that the Centre for Aging + Brain Health Innovation (CABHI) reserves the right to supplement, amend, repeal or replace this version at any time and from time to time. Applicants will be required to comply with the version of this Policy in place from time to time.

PRINCIPLES:

1. All funds must be used effectively, economically, and will be administered consistent with the ethical administration of public funds.
2. Funds must contribute towards the direct costs of the Project for which the funds were awarded, and the benefits should be directly attributable to the Project.
3. Allocations of existing personnel or existing operating expenses to the Project are not eligible expenses, unless they are clearly identifiable and attributable to the Project.
4. The Host 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 basic communication devices such as telephones and fax machines. Indirect or overhead costs refer to the ongoing expenses of operating a host institution but cannot be associated with the direct costs of the Project for which the funds were awarded.
5. Travel will always be undertaken by the most practical and economical method. When air is the most practical and economical method, only the cost of an economy class flight will be paid for with the provided funds.
6. Capital equipment required to support the Project should not exceed 20% of total project costs.
7. The selected applicant shall keep and maintain all financial records (including invoices) relating to the funds or otherwise to the Project in a manner consistent with generally accepted accounting principles, and all non-financial documents and records relating to the funds or otherwise to the Project.
8. The final determination of eligibility of expenditures rests with CABHI.



ELIGIBLE EXPENSES:

Actual costs must be directly attributable to the completion of the project. Project expenses claimed must represent an incremental increase in the selected applicant’s normal operating expenses. Any allocation of existing indirect operating expenses to the project is not an eligible expense. The selected applicant shall use the Funds solely towards the following categories of **eligible expenses**:

ELIGIBLE EXPENSES	INELIGIBLE EXPENSES
SALARIES & BENEFITS	
<ol style="list-style-type: none"> Salaries and benefits of personnel, or personnel from other organizations seconded to carry out the Project and/or new staff, permanent or temporary hired to carry out the project, including fees paid to individuals engaged on employment contracts. This includes any cost to replace/backfill clinical or front-line staff tasked with carrying out the project at the trial site. <p>Additional Limits & Conditions:</p> <ol style="list-style-type: none"> Salaries, wages and benefits expenditures may only be claimed in proportion to the amount of time spent working directly on the project and that the proponent is required to maintain timesheets or appropriate records for all employees working directly on the project. For greater certainty, only staff salaries and benefits and contractor fees that are not funded by monies received from any other provincial or federal grants are eligible. 	<ol style="list-style-type: none"> Costs related to proposal development (including staff).
TRAVEL AND ACCOMMODATIONS	
<ol style="list-style-type: none"> Travel and subsistence costs (meals and accommodation) include reasonable out-of-pocket expenses for field work (if required) and dissemination of project results. All out of province travel must be pre-approved in writing by CABHI; such approval may be granted according to a project travel plan submitted by the recipient. 	<ol style="list-style-type: none"> Non-project specific food, alcohol and accommodation expenses. Reimbursement for airfare purchased with personal frequent flyer point programs. Commuting costs between residence and place of employment.
OPERATING EXPENSES	
<ol style="list-style-type: none"> Cost of direct materials and supplies, prorated for the duration of the project, necessary for specifically identified purpose and measured as having being used for the completion of the project. Materials used for prototypes; configuring, testing production processes, systems, and 	<ol style="list-style-type: none"> Costs not directly associated with meeting the deliverables and milestones set out in the funding agreement. Expenses of a personal nature. Costs related to staff awards and recognition. Entertainment expenses, gifts and alcoholic beverages.



<p>training employees.</p> <ol style="list-style-type: none">3. Hardware and software implementation, installation, and setup cost required for the project not normally provided by the host organization, and with adequate justification.4. Monthly charges for the use of the internet from the host organization, only when this service is required for the purpose of the project and not normally provided by the host organization free of charge.5. Cellular phones, smartphones or other electronic devices when they are necessary for project purposes only (e.g., data collection), and/or for personnel safety reasons with adequate justification.6. Cost of acquisition or usage of equipment prorated for the duration of the project (up to maximum 20% of the Project cost).7. Fees paid for the purpose of participant recruitment and engagement.8. Safety-related expenses such as protective gear, immunizations, etc. for field work.9. Costs involved in providing personnel with training and/or development in novel techniques for their role(s) in the project.10. Meetings and events pertaining to the project (e.g., meeting room rentals)11. Costs of developing web-based information, including website maintenance fees.12. Costs associated with the dissemination of findings, including translation costs.	<ol style="list-style-type: none">5. Expenses associated with lobbying or government relations activities.6. Tax expenses (including but not limited to sales taxes, tax filing, and income taxes).7. Legal, accounting and consulting fees in connection with financial reorganization, security issues, capital stock issues, obtaining of licenses, prosecution of claims and the like.8. Fines and penalties.9. Cost of basic utility services.10. Donations in the form of goodwill and other intangibles (such as intellectual property, including licenses and patents).11. Opportunity costs, being revenues foregone by selected applicant due to not carrying out some beneficial activity as a result of participation in the CABHI Project and related programs through this Agreement.12. Standard discounts and interest charges.13. Losses on investments, bad debts and related collection expenses.14. Losses on other projects or contracts.15. Tangible capital costs such as, but not limited to, land, buildings, vehicles, and infrastructure costs, including depreciation of assets paid for by CABHI.16. Indirect costs and overhead.
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