

Indirect Costs Program (ICP)

Accountability
Eligibility, Compliance and Monitoring



Indirect Costs Program

Agenda

- Accountability
- Roles and Responsibilities
- ICP Categories
- Eligible and Ineligible Expenditures
- Questions



Indirect Costs Program

Accountability

The University as a whole is accountable for Indirect Costs Program Funding in terms of eligibility, compliance and monitoring. The Vice-President (Research) in conjunction with Financial Services, Administrative units and Faculties are responsible for ensuring that approved ICP expenditures adhere to ICP guidelines. The University reports to the ICP Secretariat, who reports to the Ministry of Industry, the Treasury Board and ultimately, Parliament.



Indirect Costs Program

Roles and Responsibilities

Office of the Vice-President (Research)

- Review and approve ICP applications and allocations.
- Notify ICP recipients of grant amounts and approved expenditures.
- Review requests for changes to Faculty/Unit expenditures.
- Prepare and submit the Annual Outcomes Report to the ICP secretariat on behalf of the university.
- Liaise with Budgets and Grants to ensure Faculty/Unit adherence of expenditure eligibility.



Indirect Costs Program

Roles and Responsibilities

ICP Faculty/Unit Recipients

- Designate ICP expert responsible for the program in the Unit.
- Ensure costs included in the ICP application are eligible under ICP guidelines.
- Ensure actual expenditures parallel approved allocations.
- Ensure ineligible costs are not incurred on the ICP funds.
- Ensure funds are spent by March 31st of the allocation year.



Indirect Costs Program

Roles and Responsibilities

ICP Faculty/Unit Recipients, cont'd.

- Seek approval of Associate VP (Research) for any changes in expenditure categories of the original allocation.
- Submit accurate Outcomes Report and ICP Statement of Account to the VP (Research) for inclusion in the university's Annual Outcomes Report.
- Ensure that Physical Plant is consulted **early in the process** for any renovation work to be done using ICP funds.



Indirect Costs Program

Roles and Responsibilities

Financial Services

- Set up Funds based on approved allocations
- Liaise with Office of the VP (Research) to ensure recipient adherence of expenditure eligibility.
- Periodic monitoring visits to Units to ensure consistencies between approved allocations and actual expenditures on ICP FOPS.
- Fund monitoring to ensure actual expenditures parallel approved allocations.
- Review Statement of Account ensuring comparability to the ICP FOPs.



Indirect Costs Program

ICP Categories

- Facilities
- Research Resources
- Management and Administration
- Regulatory Requirement and Accreditation
- Intellectual Property



Indirect Costs Program

Eligible and Ineligible Expenditures

Facilities – Eligible

- Renovation and maintenance of research facilities
- Upgrades and maintenance of research equipment
- Operating costs (utilities, security and custodial costs)
- Technical support for laboratories, offices and other facilities



Indirect Costs Program

Eligible and Ineligible Expenditures

Facilities – Ineligible

- Purchase or construction of a building
- Purchase of laboratory equipment, or any other equipment eligible for funding under other federal programs
- Collateral on mortgage financing
- Purchase or lease of land



Indirect Costs Program

Eligible and Ineligible Expenditures

Research Resources – Eligible

- Acquisition of library holdings
- Improved information resources
- Library operating costs and administration
- Insurance on research equipment and vehicles

Research Resources – Ineligible

- Start-up grants or pilot studies
- Purchase of hardware or software to be used in a specific research project and/or teaching exercise.



Indirect Costs Program

Eligible and Ineligible Expenditures

Management and Administration – Eligible

- Institutional support for the completion of grant applications / research proposals
- Acquisition, maintenance and/or upgrade of information systems to track grant applications, certifications and awards
- Training of faculty and research personnel
- Human resources and payroll
- Financial and audit costs
- Research planning and promotion, public relations



Indirect Costs Program

Eligible and Ineligible Expenditures

Management and Administration – Ineligible

- Indirect costs related to Canada Research Chairs
- Recruitment of new faculty
- Support for students
- Research time stipends / teaching release
- Costs associated with collective agreements
- Costs of publication for scientific journals
- Costs for scholarly conferences, or expenses associated with presenting papers and findings at national or international conferences



Indirect Costs Program

Eligible and Ineligible Expenditures

Regulatory Requirements & Accreditation – Eligible

- Creation and support for regulatory bodies
- Training of faculty and other research personnel in health & safety, animal care, ethics review, handling radiation and biohazards, and environmental assessments
- International accreditation costs related to research capacity
- Upgrades and maintenance of research facilities and equipment to meet regulatory requirements
- Technical support for animal care and for handling of dangerous substances and biohazards



Indirect Costs Program

Eligible and Ineligible Expenditures

Regulatory Requirements & Accreditation – Ineligible

- Purchase of animals for research purposes



Indirect Costs Program

Eligible and Ineligible Expenditures

Intellectual Property – Eligible

- Creation, expansion or sustenance of a technology transfer office or similar function
- Administration of invention patent applications
- Support for technology licensing
- Administration of agreements and partnerships with industry
- Development of incubators
- Support for the creation of spin-off companies
- Outreach activities undertaken to transfer knowledge through venues not eligible for funding under other federal programs



Indirect Costs Program

Eligible and Ineligible Expenditures

Intellectual Property – Eligible cont'd

- Marketing of teaching materials, scientific photo libraries, survey instruments, statistical packages, data sets and databases, software, computer models and other tools

Intellectual Property – Ineligible

- Intellectual property management costs already covered under other federal initiatives



Indirect Costs Program

http://www.indirectcosts.gc.ca/using/costs_e.asp

