



GUIDELINES LEAVE RESEARCH GRANTS

General Information and Regulations

1. **What is a “leave research grant”?** It is a designation of part of the applicant’s salary as a “research grant” for an acceptable research project. No additional funds exchange between the University and the applicant. The successful applicant receives a larger net salary because less income tax is deducted.
2. **How does it work?** When a “leave research grant” is approved, the grantee will receive a higher net salary prorated over the leave period (6 or 12 months). At the end of the calendar year, the Payroll Department will issue a “T4a” notice, indicating the amount of the salary that was approved as a “research” grant. Leaves that fall over 2 calendar years will be reflected in 2 years of income tax reports.
3. **What does the successful applicant do with the “T4a” notice?** The T4a notice is attached to the income tax form and the amount is recorded under the other income “for research”. All allowable research expenditures for the named project are income-tax deductible.
4. **What happens if the total expenses are different than the amount of the grant approved?** If the grant is greater than the amount of expenses, the difference reverts back to income status. If the grant is less than the expenses, the difference is not deductible.
5. **What if the grantee has other external support for the same leave project?**
The income from the two sources is added and deductions up to the total amount can be made. If there is a difference, then question #4 applies or the grantee returns the unspent portion of the external granting agency.
6. **What is the benefit of a “leave research grant”?** The benefit is that the amount of income the grantee spends on the direct cost of research is untaxed. There is only a benefit to individuals who plan to spend income during the leave in support of research.
7. **Is the application for a research/study leave the same as the application for a “leave research grant”?** No, it is not the same. A research/study leave application is sent to a Dean, Director, or Department Head as directed no later than October 1. A leave research grant application is obtained from Office of Research Services, 540 Machray Hall. It should be completed two months prior to going on official leave, which in most cases is two months prior to July 1 or January 1. The completed application should be forwarded to Office of Research Services.
8. **Is there a difference between a “research leave” and a “study leave”?** Yes, there is. Normally a “research leave” is based on a proposed “research project” and a “study leave” is usually for teaching related projects like “curriculum development, program development, comparative studies of curricula, etc.”
9. **Are “study leave” projects eligible for a “leave research grant”?** In most cases no, but each application is judged on its own merit in the context of the discipline of the applicant.

10. **Why are “study leave” projects not eligible?** Because “study leave” projects are usually directly related to teaching responsibilities, which are not considered part of “research”. This is the official interpretation of Revenue Canada. Letter of C.N. Brennan, ADM states “the payment is a research grant that has been awarded in accordance with the University’s ordinary rules and requirements respecting research grants”.

On the basis of this statement, the Research Grants Committee normally does not approve projects for a research grant that are considered teaching oriented or teaching related such as reviewing and assessing training programs, course evaluations, program development, curriculum development, or site visits of organizations for comparative purposes.

Exemptions to the above rule are determined by the following criteria:

- a. Will the project produce a publishable paper?
- b. If the applicant applied to a major external granting agency, would the project be supportable?

11. **What types of expenditures can be claimed under a “leave research grant”?** Most justifiable costs directly related to the “research project” such as:

- lowest logical airfare to place of destination(s) for applicant only (dependents cannot be included) including flight insurance; for use of own automobile, the equivalent airfare amount is acceptable, if justified
- local travel
- hotel costs, while this may be \$100 per day in Ottawa or Washington, in other places it may be less. See Policy 317
- subsistence costs normally \$40.00 per day (cdn) within Canada; \$60.00 per day (cdn) outside Canada
- photocopying costs
- typing costs
- supplies, field expenditures
- drafting costs
- archival photo reprints
- manuscript copying
- printing, publication costs
- conference attendance
- shipping charges of research effects to place of destination and return
- car rental, if appropriate
- books, journals directly related to the research project
- bench fees and other reasonable costs as well

12. **What type of expenditures are not acceptable?** Under the income tax rules governing “leave research grants” a distinction is made between “travel expenses” and “sojourning”. Legitimate travel expenses are those considered of “short duration”, e.g. travelling from point “A” to “B” while costs of “sojourning” are considered of a semi-permanent nature (longer duration), in which a person would establish a semi-permanent home away from his permanent home and these costs are not tax deductible but are considered “living expenses”. Wages to assistants are generally not deductible except under special circumstances. Close relatives cannot be hired as assistants.

13. **Can a grantee claim the cost of renting an apartment or house for an extended stay?** The answer is “no”. As a rule of thumb the Research Grants Committee has accepted the first 10 days in a hotel and subsistence allowance of \$40.00 per day within Canada, and \$60.00 per day outside Canada as reasonable. After these 10 days the applicant should have found a semi-permanent home away from his permanent home.

14. **Can a grantee claim subsistence allowance for 30 days, 60 days, 90 days, 120 days, etc.?** Normally one cannot, however each case is judged on its own merit. A case that would qualify would be an anthropologist/archeologist requiring field expenditures for the duration of the project.
15. **Can a grantee purchase research equipment or items like a computer etc.?** Normally items that will outlast the “leave research grant” period are not acceptable, but rental charges for a reasonable period generally are acceptable. The justification for such expenditures should be stated. The one exception to this rule is: computers, essential to the proposed research, are acceptable purchases under this grant.
16. **Can a grantee claim car rental for 180 days or 360 days?** The answer is usually, no. Car rental charges are approved only if they are essential to the project.
17. **Why is the size of the grant limited?** In compliance with Revenue Canada regulations, the University has developed a number of guidelines.
 - a. The Research Grants Committee has set up an upper limit of \$15,000 for a 12-month period and \$10,000 for a 6-month period.
 - b. The payment is a research grant awarded in accordance with the University’s rules and requirements respecting research grants as published in the official regulations of the Research Grants Committee.
18. **Why is the University implementing the rules and regulations of Revenue Canada?** The University implements its own academic rules and guidelines with respect to research grants, not those of Revenue Canada. “Leave research grant” applications are considered to fall under the Research Grant Committee’s rules and regulations and therefore should comply with these rules and regulations which must be consistent with the general regulations of Revenue Canada.

THE UNIVERSITY OF MANITOBA
APPLICATION FOR LEAVE RESEARCH GRANT

All internal competition forms can be found at: www.umanitoba.ca/research/ors/internal

Research Grants Committee
Office of Research Services
540 Machray Hall
University of Manitoba

PLEASE NOTE: An application must be complete with required signatures, research information, and a detailed budget before it will be considered by the Research Grants Committee

Please submit only **one** original, two months before Leave.

ALL INFORMATION MUST BE TYPED.

NAME OF APPLICANT

SOCIAL INSURANCE NUMBER

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FACULTY/SCHOOL/DEPARTMENT

PHONE # _____

DATES OF AWARDED LEAVE

From: _____ 20__ To: _____ 20__

OUTLINE THE RESEARCH PROGRAM BELOW

Title of Research Project:

Location of Research:

Research Objectives:

Significance of Research:

Research Methodology:

DESCRIPTION OF PROPOSED RESEARCH

Please provide a description of the research objectives and procedures and a justification of the budget items listed under Section A, if any. Please note that the expenditures proposed must be warranted in the context of the research outlined. All travel must be fully justified. If visiting a colleague, include the name of the individual, and expertise to be provided. If visiting a specific holding of materials or archive include the name and indicate the importance of the materials to the advancement of your work. Research requiring human subject or animal care review cannot be undertaken without the appropriate approvals in place. Please provide a copy of the approvals where necessary.

Use additional pages if necessary.

SECTION A BUDGET

Please explain budget items in detail and enter justifications in DESCRIPTION OF PROPOSED RESEARCH section. The purpose and object of the expenditures proposed must be warranted in the context of the research proposed. INCOMPLETE APPLICATIONS COULD RESULT IN A REDUCED AWARD. Please refer to the attached Revenue Canada Bulletin IT-75R3, sections 20-35, for information regarding allowable research expenses. Maximum award amounts are normally: \$15,000 for a 12-month sabbatical, \$10,000 for a 6-month sabbatical. Researchers may request a greater amount if necessary and is well justified. Provide a detailed budget justification on a separate page.

PERSONNEL

(a)	(b)	(c)	(d)
Name, position and <u>qualifications</u>	Rate per <u>annum</u>	Hours per <u>week</u>	Calc. <u>rate</u>

TOTAL FOR PERSONNEL \$

TRAVEL AND RELATED COSTS FOR PRINCIPAL INVESTIGATOR essential to research program (expenses for sojourning and for spouse and family are not allowable)

<u>Locations</u>	<u>Duration</u>	<u>Mode of Travel</u>	<u>Fare</u>
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Accommodation & per diem (if necessary) maximum 10 days at any site.

TOTAL FOR TRAVEL \$

EQUIPMENT (list specific items) rental or lease

<u>Quantity</u>	<u>Description</u>	<u>Unit Cost</u>
		\$

TOTAL FOR EQUIPMENT \$

SUPPLIES (list specific items)

<u>Quantity</u>	<u>Description</u>	<u>Unit Cost</u>
		\$

TOTAL FOR SUPPLIES \$

OTHER EXPENSES (be specific)

<u>Description</u>	<u>Unit Cost</u>
	\$

TOTAL FOR OTHER EXPENSES \$

TOTAL FUNDS REQUESTED \$

DATE: _____ SIGNATURE OF APPLICANT: _____
(dd-mmm-yyyy)

UNIVERSITY OF MANITOBA

PERSONAL DATA FORM

PART I: BIOGRAPHICAL DATA

Given names _____ Surname _____

Address _____ Date _____

Position/Rank _____ Department _____ Faculty or School _____

Degrees College, University or Institution _____ Field _____ Year Awarded (if pending, indicate) _____

Bachelor's _____

Master's _____

Doctorate _____

Other _____

Date of Commencing Employment at the University of Manitoba. _____

Academic and Research Experience:

Dates Position Held Department Institution

Current Research Interests (outline briefly):

PART II: PUBLICATIONS DURING THE PAST FIVE YEARS

As an indication of recent activities, list to a maximum of the last five years.

Indicate contributions to research using the following headings: refereed articles, monographs, books, patents, copyright, products, services, technology transfer, creative works such as “exhibitions, films, programs, etc.” and other forms of research output.

CERTIFICATION OF DEPARTMENT AND DEAN RESPONSIBLE FOR THE PAYMENT OF SALARY TO THE INVESTIGATOR

I have reviewed this proposal and I am satisfied that:

1. the University will benefit from this research activity;
2. the activity is timely and appropriate for the field of interest of the researcher;
3. the amounts requested in the budget appear reasonable and are justified. (PLEASE REVIEW THE BUDGET CAREFULLY. Submissions lacking sufficient information can result in a reduced award);

The proposal has my support and approval.

Date

Department Head

Dean or Director

RESEARCH GRANTS COMMITTEE COMMENTS:

Research Grants Committee

Date