

# 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.



# *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*

*Questions?*



# *Indirect Costs Program*

*[http://www.indirectcosts.gc.ca/using/costs\\_e.asp](http://www.indirectcosts.gc.ca/using/costs_e.asp)*

