

CPHR Internship Eligible Expense Guide

General Principles

- CPHR funds must contribute toward the direct costs of the research program or project for which the funds were awarded.
- These funds must be used effectively and economically, and the expenses must be essential for the research supported by the award.
- Contributions to shared expenses must be directly attributable to the funded research program or project, and agreed to and authorized by the grantee.
- CPHR has the right and responsibility to withhold approval of expenses proposed by a grantee that contravene university regulations or institutional policies.

Ownership of Items Purchased or Collected with CPHR Funds

All equipment and material purchased or collected with CPHR grant funds belongs to the institution and not to the individual grantee. As custodian, CPHR is responsible for ensuring that the equipment is used to support the research program of the grantee and co-grantees. Decisions on the use and management of the equipment should be made between the institution and the grantee or user group.

Insurance must not be charged to the CPHR grant. It is the institution's responsibility to insure all its equipment and assets.

If CPHR-funded equipment is later sold, proceeds from the sale belong to the institution and must be used for research-related purposes.

Travel and Subsistence Costs

Eligible expenses include:

- Reasonable, out-of-pocket expenses for fieldwork, research conferences, collaborative trips, archival work and historical research for the grantee, and for research personnel, students and colleagues working with the grantee and visiting researchers.
- Air travel must be claimed at the lowest rate available, not to exceed full economy fare.
- Travel cancellation insurance.

Other types of eligible travel expenses include:

- Childcare or babysitting expenses while a nursing mother or single parent is traveling (the eligible cost for a single parent is limited to overnight childcare costs incurred while the grantee is traveling).
- Safety-related expenses for field work, such as protective gear, supplementary medical insurance and immunizations.

Non-eligible expenses include:

- Commuting costs between the grantee's residence and place of employment or between two places of employment.
- Passport and immigration fees.
- Costs associated with thesis examination/defense, including external examiner costs.

Equipment and Supplies

Eligible expenses include:

- Research equipment and supplies
- Transportation costs for purchased equipment
- Extended warranty for equipment
- Brokerage and customs charges for the importation of equipment and supplies
- Costs of training staff to use equipment or a specialized facility
- Maintenance and operating costs of equipment used for agency-supported research

Non-eligible expenses include:

- Insurance costs for equipment
- Costs of the construction, renovation or rental of laboratories or supporting facilities

Computers and Electronic Communications

Eligible expenses include:

- Computers, modems and other hardware and software required for the research
- Monthly charges for the use of the Internet from the university
- Cellular phones (only in cases where necessary for data collection)

Non-eligible expenses include:

- Standard monthly connection or rental costs of telephones
- Connection or installation of lines (telephone or other links)
- Voice mail, cellular phone rental or purchase
- Library acquisitions, computer and other information services provided to all members of an institution

Services and Miscellaneous Expenses

Eligible expenses include:

- Safety waste disposal costs
- Costs for the purchase of books or periodicals, specialized office supplies, computing equipment and information services not formally provided by the institution to its academic and research staff
- Costs of providing personnel with training and/or development in novel techniques required for the conduct of the research project
- Costs of membership in professional associations or scientific societies if they direct economic benefits to the research program/project

Non-eligible expenses include:

- Costs of alcohol
- Costs of entertainment, hospitality and gifts
- Costs of membership in professional associations or scientific societies
- Education-related costs such as thesis preparation, tuition and course fees
- Costs related to professional training or development, such as computer and language training
- Costs involved in the preparation of teaching materials
- Costs of basic services such as heat, light, water, compressed air, distilled water, vacuums, and janitorial services supplied to all laboratories in a research facility
- Insurance costs for buildings or equipment
- Costs associated with regulatory compliance, including ethical review, biohazard or radiation safety, environmental assessments or provincial or municipal regulations and by-laws

- Monthly parking fees for vehicles, unless required for field work
- Sales taxes to which an exemption or rebate applies
- Costs of regular clothing
- Patenting expenses
- Costs of moving a lab