

KING'S COLLEGE  
RESEARCH GRANT APPLICATION FORM A  
(RESEARCH GRANT IN LIEU OF SALARY)

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(Please submit **four** typed copies of the application, including attachments.)

1. APPLICANT:
2. PROJECT TITLE:
3. DESCRIPTION OF PROJECT: (Please attach a detailed description of the project, covering the points listed below. The length should not exceed 1000 words.
  - a) Purpose: academic (including exploratory, on-going or evaluation research, presentation at learned societies, and/or publication), teaching, and/or community (including talks to community groups or professional associations).
  - b) Objectives.
  - c) Theoretical approach and/or scholarly significance.
  - d) Research methodology, including scope.
  - e) State of work, including work completed, work to be done under this grant, and proposed date for completion of project.

4. BUDGET: The purpose and objectives of the proposed expenditures must be warranted in the context of the research project. Please enter budget items below, providing as much detail as possible. Append additional pages if necessary. Applications which do not provide sufficient detail will be returned. Please review the program guidelines and Revenue Canada Interpretation Bulletin IT75R2 (attached) for information regarding allowable expenses and restrictions on the total amount of funds which can be requested.

PERSONNEL				Total
<u>Name, position and qualifications</u>	<u>Hourly Rate</u>	<u>Number of Hours</u>	<u>Fringe Benefits</u>	<u>Estimated Expense</u>
TOTAL FOR PERSONNEL				\$ _____
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TRAVEL AND SUBSISTENCE (expense for sojourning and for dependents are ineligible)				
<u>Location(s)</u>	<u>Duration</u>	<u>Mode of Travel</u>	<u>Fare</u>	<u>Subsistence</u>
TOTAL FOR TRAVEL				\$ _____
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EQUIPMENT (Please list specific items)				
<u>Description</u>	<u>Unit Cost</u>	<u>Quantity</u>		
	\$			
TOTAL FOR EQUIPMENT				\$ _____
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SUPPLIES (Please list specific items)				
<u>Description</u>	<u>Unit Cost</u>	<u>Quantity</u>		
	\$			
TOTAL FOR SUPPLIES				\$ _____
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OTHER EXPENSES (Please be specific)				
<u>Description</u>	<u>Unit Cost</u>	<u>Quantity</u>		
	\$			
TOTAL FOR OTHER EXPENSES				\$ _____
TOTAL FUNDS REQUESTED				\$ _____

5. **ETHICS REVIEW:** (Please attach the report of the King's College Research Ethics Review Committee, if appropriate. Make sure you submit your application for ethics review in time to allow a proper review].
6. **CERTIFICATION OF APPLICANT:**
- (a) This application is made in compliance with the College's policies and, in the event that an award is made, I will use any funds in compliance with these policies.
  - (b) I do not anticipate being reimbursed from any other source for the expenses outlined in this application and I understand that if I am reimbursed from another source, the expenses cannot also be claimed against this Research Grant.

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Date

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Signature of Applicant

Application Guidelines for Research  
Grants in Lieu of Salary

- (a) Full-time faculty whether on sabbatical leave or not may apply to receive a research grant in lieu of salary.
- (b) The maximum amount for faculty on sabbatical leave is \$20,000. For faculty not on leave, the maximum is \$5,000 per year. The amount of the research grant will be reflected as a reduction in the researcher's salary and will be reported on an income tax T4A slip.
- (c) Application for such grants should be made to the Dean on Research Grant application form A (attached). In completing the application, faculty should provide a description of the research activity which is sufficiently detailed to allow adjudication of the request. Proposed expenditures must be warranted in the context of the research outlined. Each budget item must be justified in terms of how it will help to achieve the project goal. Submissions should be prepared with reference to the eligible expenses outlined in Revenue Canada Interpretation Bulletin IT-75R2 (attached).
- (d) Applications will be assessed by the Research Grants Committee and the Dean on the basis of the quality of the proposal, its description and justification, the justification of the budget in relation to the proposal, and the applicant's research record.
- (e) Please note that according to Revenue Canada, research grant-related expenses must be incurred in the same calendar year in which the research grant is received in order to be claimed against the grant. In some cases, research expenses may be incurred in the year immediately preceding or immediately after the year in which the grant is received; please see the Revenue Canada Taxation Bulletin IT-75R2, paragraph 30, for further details.
- (f) Ownership of equipment purchased with funds awarded through such grants vests in the faculty member.
- (g) Grantees should be aware of their responsibilities concerning statutory deductions (CPP and UIC) when hiring assistants or other employees on a grant. Consult paragraph 26 of the Interpretation Bulletin IT-75R2 for further information regarding payments to research assistants.
- (h) According to Revenue Canada guidelines, researchers may claim only their own expenses of travelling between their home and the place at which they sojourn (temporarily reside) while engaged in research work, provided that such travel is essential to the research. Travelling expenses of spouses and children may not be claimed. Researchers are not permitted to claim their own personal and living expenses, including meals and lodgings, while sojourning (temporarily residing) in a place while engaged in research. However, researchers are entitled to claim expenses for meals and lodging while on brief field trips in connection with their research. Personal moving expenses are not allowable under the program. Note particularly paragraphs 28 and 29 of the Revenue Canada Taxation Bulletin IT-75R2.

- (i) Please note that although the College approves a Research Grant, 1) the question of the deductibility of expenses for income tax purposes must be in accordance with Revenue Canada regulations and such deductions should be claimed when the researcher files his or her personal income tax return; and 2) any questions with respect to the eligibility of expense deductions must be resolved between the researcher and Revenue Canada. The researcher solely is responsible for any additional income tax which may become payable as a result thereof. The researcher is not required to submit an accounting for these funds to the College; but since it is the responsibility of the researcher to support claims for deductions to Revenue Canada, researchers should keep detailed records of research expenditures. The College is not in a position to offer any more detailed tax information than that which is contained in Revenue Canada Interpretation Bulletin IT-75R2, nor will the College assist the faculty member in the presentation of a case to Revenue Canada. Any questions about taxation regulations should be referred directly to Revenue Canada or to an external tax advisor.

March 15, 1989