

**ELIGIBLE EXPENSES**
**INELIGIBLE EXPENSES**
**PERSONNEL**
**For Investigators and Consultants:**

For applicants who are not employed full-time at an academic institution or a publicly funded agency, provide a per diem payment to a maximum of 600 GBP per day, provided that there is adequate justification for the both time allocated and the required level of expertise in relation to the assigned tasks. Per diem is calculated as salary plus benefits divided by 261. Applicants who are employed full-time at an academic institution or publicly-funded agency are not normally entitled to a per diem. Exceptions may be made under certain circumstances.

*NOTE: The above policy is subject to consistency with the consulting fee policy of the sponsoring organization.*

**For Project support:**

Salary for support staff, research assistants and student assistants (in accordance with standard rates at the university, sponsoring organization, or particular locale where the work is being carried out).

Applicants employed full-time at an academic institution are not permitted to receive direct personal payment for their time allocated to the project.

Supplements to salaries/stipends are not allowed for the following activities:

- Research by academic researchers or practitioners leading to a degree
- Indirect payroll costs (e.g., medical insurance)
- Preparation of teaching materials
- Curriculum development
- Severance pay and separation packages
- Administrative charges and fees
- Top-up to students who already hold a masters or doctoral scholarship
- Costs related to staff awards and recognition
- Fees for informal consultation with colleagues

**PERSONNEL TRAVEL**

Travel and subsistence costs directly related to:

- the conduct of the knowledge translation activities, e.g., for team meetings, etc.; and,
- knowledge translation, i.e., the presentation of GREO funded projects.

For air travel, applicants must obtain the lowest rate available, not to exceed full economy fare. If an advance purchase excursion (APEX) fare is the least expensive option, subsistence costs may be included for the additional days the traveler may be required to stay in order to take advantage of

Alcoholic beverages

Commuting costs between the residence and place of employment or between two places of employment of the grantee and/or his/her project personnel.

Reimbursement for airfare purchased with personal frequent flyer point programs.

Child care expenses while a parent is travelling.

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<b>PERSONNEL TRAVEL</b>	<p>the fare, provided that the total cost of the APEX fare and subsistence is less than the cost of a full economy fare.</p> <p>Rental or mileage costs are allowed only if the use of a car is essential.</p> <p>Subsistence costs must be justified by the requirements of the activities and may be applied only to time spent away from home.</p>	
<b>EQUIPMENT &amp; SUPPLIES</b>	<p>All computer services or licensing for which user fees must be paid. Sponsoring organizations are expected to offer award recipients the “most favoured-user” rates for computer services, where available.</p>	<p>Purchases or rental of standard office equipment such as desks, chairs, filing cabinets, photocopiers, facsimile machines and answering machines.</p>
<b>COMMUNICATION</b>	<p>The following items may be included in the budget only if they are directly related to the project activities: disposable supplies (such as stationery), postage, long distance telephone calls and purchase of books, documentation, and duplicated material.</p> <p>Workshops, seminars, round tables, conferences, public lectures directly related to the project activities (the cost of meals for workshop participants may be included in the budget, but alcoholic beverages may not).</p>	<p>Standard monthly connection or rental costs of telephones.</p> <p>Connection or installation of lines (telephone or other links).</p> <p>Voice mail.</p> <p>Cellular phone, smartphone, tablet computer (e.g. iPad), or similar electronic device rental or purchase, including service plans, long distance or local charges.</p>

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<b>COMMUNICATION</b>	<p>Page charges for articles published, including costs associated with ensuring open access to the findings.</p> <p>Preparing a publication (e.g. preparing a camera-ready manuscript, preparation and/ or purchase of illustrations, figures, maps, drawings and photographs).</p> <p>Activities leading to publication: salaries of office staff (including editorial assistants), and travel and subsistence related to preparing a publication.</p> <p>Preparation of materials for mass media and other audiences (e.g. digital media, website maintenance fees etc.).</p> <p>Sending copies of reports or publications in Canada or abroad.</p>	<p>Library acquisitions, computer, and other information services provided to all members of the institution.</p> <p>Professional training or development, including computer and language training.</p>
<b>OTHER</b>	<p>Recruiting costs such as advertising for project personnel.</p> <p>The purchase of specialized services not formally provided by the institution and directly related to the project activities may be eligible with approval from GREO.</p>	<p>Any expenses incurred before the project start date.</p> <p>Costs of entertainment, hospitality, and gifts.</p> <p>Sales taxes for which an exemption or rebate applies.</p> <p>Monthly parking fees for vehicles.</p> <p>Cost of memberships in professional associations.</p> <p>Contingency allowances.</p>

**ELIGIBLE EXPENSES****INELIGIBLE EXPENSES****OVERHEAD**

Overhead is expected to cover the costs of normal research support, including office space, administrative supports, computers, etc.

Overhead is calculated in addition to the direct costs of the proposed research project, as set out below:

- Academic Institutions - to a maximum of 20% of the direct costs.
- Non-Academic Sponsoring Organizations – to a maximum of 10% if the direct costs.

**NOTE:** Overhead is part of the total project budget which **cannot exceed the maximum funding amount.**

GREO does not recognize a flat overhead amount as an eligible expense for consultants. Overhead expenses are expected to be incorporate into the personnel compensation fee.