

## ONTARIO INSTITUTE FOR CANCER RESEARCH

“Eligible Expenses” are actual expenses necessary for the completion of the approved Deliverables, subject to the terms and conditions of the Agreement and the guidelines in this Schedule, and subject to review and approval by OICR. Unspent funds must be returned to OICR upon request by OICR. It is expected that the Recipient will withhold payment of expenses should it become known that any OICR, institutional, provincial, and/or federal regulations and/or policies have been breached.

Funding for the Projects/Sub-Projects/Clinical Trials is provided by the Government of Ontario. **Awarded funds will be solely disbursed to and administered by eligible institutions in Ontario. Furthermore, with the exception of budget items classified as External Research Services, Eligible Expenses may only be incurred in the province of Ontario.** Allocation of funds to institutions outside of Ontario is allowable only when the studies outlined cannot be performed in whole at eligible Ontario institutions (for example, in order to achieve necessary patient enrolment targets for Clinical Trials). Justification for such an allowance must be provided to and approved by OICR in advance of the investigator utilizing OICR funds for such a purpose. When funds are sent outside of Ontario by the Recipient institution for the funded Projects/Sub-Projects/Clinical Trials, the expenses must be classified as External Research Services and must meet the criteria for External Research Services as described below. Furthermore, **OICR funds cannot be sub-granted by the Recipient to investigators at non-Ontario institutions.**

Expenditures are actual outlays that can be documented through invoices or receipts. Expenses must support and be essential to carry out the activities described in the approved proposal for funding. Evidence of payment must be maintained for audit purposes.

In-kind expenses may include the contribution of goods, services, labour, fixed assets, or other such items that would otherwise have been provided and paid for in order to carry out the Projects/Sub-Projects/Clinical Trials. In-kind expenses are not reimbursable.

Eligible Expenses are described in the categories below. Expenses of the Projects/Sub-Projects/Clinical Trials, which are not described in the categories below, require written approval by OICR. Pre-award budget questions should be submitted to the OICR Scientific Secretariat at [ScientificSecretariat@oicr.on.ca](mailto:ScientificSecretariat@oicr.on.ca). Post-award budget questions should be addressed to OICR Research Operations at [ResearchOps@oicr.on.ca](mailto:ResearchOps@oicr.on.ca).

Table 1 outlines Eligible Expense categories and specifies which are eligible for overhead.

**Table 1: Eligible Expenses**

Expense category	Eligible for overhead?
Salaries and benefits	Yes
Laboratory consumables (wet or dry lab)	Yes
External research services	No
Internal charge-back for laboratory services	No
Equipment, information technology (IT) support services, data retention, and software	No
Patient Partner Stipends	No
Incentives	No
Dissemination of research results	No
Educational outreach and communication activities	No
Hospitality	No
Training and professional development	No
Travel	No
Commercialization activities	No
Audit costs	No
General office and administrative costs	No
Clinical/health intervention trial costs	No
<b>NOTE: All expenses incurred at OICR are <span style="color: red;">NOT</span> eligible for overhead</b>	
<b>NOTE: Overhead is <span style="color: red;">NOT</span> provided for personnel awards, including the <b>OICR Investigator Award Program</b></b>	

**Direct research expenses**

**Stipends, salaries and benefits:** Eligible Expenses include the stipends or salaries and benefits for those staff responsible for supporting the conduct of the funded proposal, including research assistants and associates, technicians, statisticians, informaticians, support staff, postdoctoral fellows, students, project and program managers, study coordinators, and other highly qualified personnel. Applicable stipend levels for students are those used by the institution in which the research will be carried out. While benefits for postdoctoral fellows, research assistants, technicians, and support staff are eligible, stipends and student training awards are not to include allowances for CPP, Employment Insurance, health taxes, or any extra fringe benefits. **Names of individuals should NOT be included on any budget documents to protect personal information/privacy.**

Payments for patient partners who are engaged in research projects should adhere to OICR's [Patient Partner Payment Policy](#) or the policies of the host institution. For the purpose of OICR budgets, payments to patient partners should be considered **separately** from the stipends and salaries outlined above for staff. See 'Patient Partner Stipends' below.

Salaries and benefits for clinical/health intervention trial personnel, with the exception of study coordinators, may be entered under this category, but overhead will **not** be provided. Salaries and benefits for clinical/health intervention trial study coordinators should be entered under 'Clinical/health intervention trial costs' (see below).

The eligible cost of salaries and benefits should be calculated using the employee's actual base salary amount, plus actual payroll benefits (vacation, medical, dental, etc.). The amount to be charged should reflect the proportion of the employee's normal total hours for payroll purposes spent working directly on the Projects/Sub-Projects. The host institution is required to maintain time sheets or other appropriate records for all personnel working directly on the Projects/Sub-Projects.

Staff and trainee hiring should align with the Equity, Diversity, and Inclusion (EDI) principles of the host institution and, when requested, meet the criteria outlined in the Request for Applications (RFA).

Only Project/Sub-Project staff salaries and benefits that are not funded by monies received from any other grants from either the Government of Ontario or Government of Canada are Eligible Expenses.

Provision of salary increases should reflect applicable host institution guidelines.

Discretionary severance and separation packages are not Eligible Expenses.

Funds cannot be used to cover the salaries of applicants, including Principal Investigators and Co-Investigators, the exceptions being the ***OICR Investigator Awards Program***, where the salary of the Principal Investigator is an Eligible Expense, and postdoctoral fellows who are listed as co-applicants on an application for funding.

Salaries and benefits **are eligible** for overhead, with the exception of the OICR Investigator Awards Program which does **not** provide overhead.

**Laboratory consumables:** Expenditures are permitted on the actual cost of research materials, laboratory materials and supplies necessary for the Projects/Sub-Projects. Procurement should be in accordance with the policies of the host institution and occur in a commercially reasonable manner in order to achieve value for money.

Costs related to animal expenses are only eligible as a laboratory consumable in cases where the institution does not operate an internal facility that provides animal purchasing and husbandry, and the lab maintains the animals themselves. Costs related to animals housed and cared for in institutional or other facilities should be classified as an internal charge-back or external research service or, as appropriate (see below).

Laboratory consumables **are eligible** for overhead.

**External research services:** Contracted services related to the Projects/Sub-Projects provided and invoiced by other research groups, platforms or companies are eligible. To be eligible, fees for use of services or equipment must be consistent with fees charged to all requesters in accordance with a published schedule. The services must be available to any and all requesters who are willing to pay for the services (as per the published schedule) and should not be

reserved for Projects/Sub-Projects collaborators only. External Research Services should not be used as a means of sending funds to a collaborator outside Ontario for the purpose of the Projects/Sub-Projects only. The service provider will issue an itemized purchase order/invoice that will include the full cost of the services rendered (e.g., labour, consumables, sample handling, etc.), including provincial sales tax, goods and services tax (GST), or harmonized sales tax (HST) as applicable. The services must be free from any intellectual property (IP) restrictions or restrictions on use of data. Service providers do not need to be located in Ontario, but whenever possible, Ontario-based service providers, with the capability to provide the required capacity, quality, timeliness, and value of the service, should be selected.

Note that many public sector institutions pay an effective tax rate for provincial sales tax or GST/HST which is lower than the rate that other organizations must pay. When obtaining a quote from an institution that will be providing external research services for the Projects/Sub-Projects, applicants are advised to confirm what the effective tax rate for the services will be, in order to receive an accurate estimate for inclusion in the application budget.

External research services **are not eligible** for overhead.

**Internal charge-back:** Funds for laboratory and/or technical services provided within an institution.

Internal charge-back amounts are not subject to provincial sales tax or GST/HST. Applicants are advised to double check quotes/invoices for internal charge-back amounts accordingly to ensure that taxes are not included in the quotes/invoices.

Internal charge-back amounts **are not eligible** for overhead.

**Equipment, information technology (IT) support services, data retention, and software:**

Eligible Expenses include research equipment and components, IT support services, data retention, software, and licenses required for the Projects/Sub-Projects (beyond what is typically provided by the host institution), as listed in the Application, and agreed upon with OICR.

Data retention charges are capped at five per cent (5%) of the annual award value, and are eligible over the term of the award only. Requests in excess of five per cent (5%) may be considered with appropriate justification. The plan for data retention over the term, and beyond (as required by the specific RFA) must be detailed within the application.

Costs for equipment maintenance and service contracts, training of staff operating equipment/software, travel costs to visit manufacturers to select major equipment purchases, transportation costs for purchased equipment, and extended warranty for equipment are eligible.

Since the approved budget may reflect changes from the Application, these should be confirmed with the Senior Director, Research Operations. Procurement must be in accordance with the policies of the host institution and should occur in a commercially reasonable manner in order to achieve value for money. Note that equipment costs exceeding \$25,000 per item

require appropriate justification and prior approval from the OICR President and Scientific Director and/or Executive Vice President, Head of Implementation Science.

Equipment purchased with OICR funding will belong to the host institution. The host institution is responsible for the proper functioning and maintenance of research equipment purchased using OICR funds. Final disposition of research equipment will be the responsibility of the host institution. However, no OICR-purchased equipment should be sold within five (5) years of its acquisition without written approval from the OICR President and Scientific Director and/or Executive Vice President, Head of Implementation Science.

Should the equipment no longer be required during the course of the funding period, OICR reserves the right to relocate it at OICR's expense.

Fees for use of equipment owned by the host institution are not Eligible Expenses, unless such fees are charged to all institutional users based on a published schedule.

Equipment, IT support services, data retention, and software **are not eligible** for overhead.

**Patient Partner Stipends:** A patient partner is an individual with lived experience as a cancer patient or caregiver/family member who collaborates with OICR and/or OICR-supported researchers to bring the patient perspective and insight to Institute priorities, programs, projects and processes. Patient Partners should not be confused with research participants. Activities that may be undertaken by a Patient Partner include but are not limited to:

- attending meetings or events
- serving on a board or committee
- co-developing the research methodology with a researcher
- being consulted on survey design for a study
- assisting with knowledge translation

Refer to OICR's [Patient Partner Payment Policy](#) for additional information.

Patient Partner Stipends **are not eligible** for overhead.

**Incentives:** Incentives provided to research participants in recognition of their time and/or effort in support of the Projects/Sub-Projects (e.g., gift cards, similar tokens of appreciation) are eligible expenses, up to a maximum of three per cent (3%) of the overall budget (excluding overhead) per year.

Incentives **are not eligible** for overhead.

**Dissemination of research results:** Expenses associated with the dissemination of research results and/or knowledge translation strategies, including publication costs directly related to the funded proposal, as well as costs to ensure open access of research results (up to a maximum of \$10,000 per year, or five per cent (5%) of the overall budget (excluding overhead) per year, whichever is less), are eligible.

Dissemination of research results costs **are not eligible** for overhead.

**Educational outreach and communication activities:** Expenses associated with educational outreach activities/workshops for the general public, students, stakeholders and peer groups, marketing and communication services and materials, website hosting/development, online application forms, and other knowledge materials, directly related to the Projects/Sub-Projects, are eligible.

Educational outreach activities costs **are not eligible** for overhead.

**Hospitality:** When directly related to the funded Projects/Sub-Projects, hospitality costs (non-alcoholic beverages and meals) for the purpose of essential communications between the awardee and other individuals involved in the Projects/Sub-Projects, are eligible. The purchase of alcohol and entertainment is not eligible.

Hospitality costs **are not eligible** for overhead.

**Training and professional development:** Expenses for scientific staff training and/or professional development (e.g., novel techniques, specialized courses and membership fees in professional associations or scientific societies), and networking initiatives/events (e.g., workshops, seminars, meetings), related to the execution of the Projects/Sub-Projects are eligible. Training and professional development must be carried out in accordance with the host institution's policies.

Training and professional development costs **are not eligible** for overhead.

**Travel costs:** Expenses for Project/Sub-Project-related travel (including accommodation) are eligible and are capped at five per cent (5%) of direct research expenses per year. Travel must always be by the most practical and economical method. When air or rail are the most practical and economical methods, only the cost of an economy class seat will be reimbursed by OICR funds, and the Recipient must maintain appropriate records of travel expenses and their purpose.

Travel costs are not limited to travel within Ontario.

Travel costs **are not eligible** for overhead.

**Commercialization activities:** Expenses related to intellectual property protection are eligible. Costs for securing external expertise for the preparation of a commercialization plan or for patent filings are capped at \$10,000 per Project/Sub-Project (\$5,000 if it is part of a contract with another academic institution, a business development office, a private consultant, or equivalent).

Commercialization activities **are not eligible** for overhead.

**Audit costs:** The Ontario Government can audit OICR and any of its funded programs at any

time during the award, with a forty-eight (48) hour advance notice and at the expense of the Government of Ontario. OICR may audit the research programs annually and/or at the end of the term. Audit costs may be included in a funding application as Eligible Expenses.

Recipients of financial contributions may be requested to submit an independent auditor's certificate with their year-end financial report. Such costs may be included in a funding application as Eligible Expenses.

Audit costs **are not eligible** for overhead.

**General office and administrative costs:** Expenses directly related to office expenses and communications necessary for the successful completion of the Projects/Sub-Projects are eligible and capped at three per cent (3%) of direct research expenses per year. Telecommunications expenses (e.g., telephone, internet, mail, courier) are eligible only if such costs are not already covered by the Recipient.

General office and administrative costs **are not eligible** for overhead.

**Clinical/health intervention trials:** Trial costs fall under two categories:

1. **Fixed costs:** Costs that are necessary to implement the trial regardless of patient recruitment status, which may include, but are not limited to:
  - a. *Trial start-up costs* (e.g., protocol development, investigator meetings, Research Ethics Board costs, site initiation costs, etc.)
  - b. *Central trial management and site monitoring*
  - c. *Data management and statistical support*
  - d. *Trial closeout costs*
2. **Per-case funding costs:** Costs that are dependent on patient accrual, which include, but are not limited to:
  - a. *Study coordinator salary and benefits*
  - b. *Screening costs*
  - c. *Patient visit costs:* physical exams, blood test, imaging assessments, etc.
  - d. *Patient reimbursement costs:* travel, out-of-pocket expenses, etc.
  - e. *Clinical sample collection and processing*
  - f. *Correlative laboratory analyses* (e.g., immune correlates, gene panels, etc.)

Per-case funding costs should not exceed standard Ontario Health Insurance Plan/Canadian Medical Association rates, if rates have been published. Details of each type of assessment will be required in the budget justification for per-case funding costs.

Clinical/health intervention trial costs **are not eligible** for overhead.

### Cost recovery

Although cost recovery is a form of revenue, and not an expense, it may be reported as part of the budget to demonstrate that recoveries are part of the plan to cover all true expenses to ensure that the project or program does not exceed the OICR-approved budget.

Cost recovery **is not eligible** for overhead.

### Overhead/indirect costs

Overhead (also known as indirect costs) will be automatically calculated in CaAwardNet, OICR's financial tracking tool. Overhead is not eligible for OICR-based expenses. OICR will provide up to thirty per cent (30%) with respect to eligible direct research expenses of the approved proposal to cover institutional overhead. The total amount of the OICR award that can be allocated for overhead will be listed in both the RFA and the Agreement.

When changes to funded research activities result in a reallocation of funds between projects/sites or expense categories, the resulting calculations of overhead will require adjustments.

Overhead costs are:

- the facility or infrastructure costs required to perform research, and typically include costs associated with maintaining, renovating, and operating physical facilities (e.g., heating, lighting, maintenance, insurance), project administration costs (e.g., accounting), expenses associated with regulatory requirements and accreditation, and technology transfer offices and support facilities (e.g., libraries and computing facilities)
- calculated based on overhead-eligible expense categories as detailed above

The allowable budget listed in the RFA, or program guidelines (as applicable) is inclusive of overhead costs. Overhead must be accounted for in the allowable budget.

**NOTE: Overhead is **NOT** provided for projects funded through the OICR Investigator Award Program, consistent with other salary award programs. Overhead is **NOT** provided for expenses that will be incurred at OICR.**

The host institution will not be eligible for reimbursement of overhead costs for the Projects/Sub-Projects from any other Government of Ontario funds.

If an overhead amount of less than thirty per cent (30%) is requested, this must be detailed in the host institution Letter of Support as part of the proposal submission process.

### Placeholder budget

When eligible as per the RFA/guidelines, a placeholder budget for future research activities (up to a maximum of fifteen per cent [15%] of the total budget including overhead costs) will be allowed at the time of submission.

### Non-eligible expenses

Expenses of the Projects/Sub-Projects/Clinical Trials, which are not described in the categories above, require written approval by OICR. Without limiting the foregoing, the items below are not eligible for OICR funding:

- Salaries and benefits of the PIs, Co-PIs, etc. (with the exception of the Investigator Awards Program which will pay the salary and benefits for the awardee, and salaries for co-applicants who are not independent researchers\*)
- Insurance for equipment
- Benefits for trainees (i.e., undergraduate and graduate students). Note that benefits for undergraduate co-op students and postdoctoral fellows are an allowable cost and should be in accordance with the host institution's policy
- Rent, maintenance, and leasehold/facility infrastructure improvements
- Bonuses
- Any project where there is significant scientific overlap (e.g., the research objective and design are identical or very closely related) with a project currently funded by OICR or through other sources
- Any project costs that are funded, will be funded, or reimbursed by any third party, ministry, agency, or organization of the Government of Ontario
- Any project whose personnel (including but not limited to PIs/Co-PIs) or Recipient are receiving concurrent support from the tobacco industry (defined in the OICR Tobacco Policy as companies or corporate divisions that directly manufacture or purchase tobacco for production, or market tobacco products, including the Council for Tobacco Research or the Smokeless Tobacco Council)

\*An independent researcher is an individual who:

- is autonomous regarding their research activities
- has an academic or research appointment which:
  - must commence by the effective date of funding
  - allows the individual to pursue the proposed research project, to engage in independent research activities for the entire duration of the funding, to supervise trainees (if applicable, as per their institution's policy), and to publish the research results
  - obliges the individual to conform to institutional regulations concerning the conduct of research, the supervision of trainees, and the employment conditions of staff paid with OICR funding

#### Deviation from proposed activities and/or budget

A significant deviation (as assessed by the PI(s) in consultation with the Heads\* of Adaptive Oncology, Clinical Translation or Therapeutic Innovation) in a project's anticipated deliverables/milestones and/or end date can be the result of significant delays (i.e., more than six months) in recruitment of qualified personnel, regulatory approvals, recruitment of patients, availability of supplies/drugs, or inter-institutional transfer of funds/activities due to enhanced collaborative activities. In such instances, the PI must provide an explanation for the change/delay, and formally request budget amendments/transfers or extensions, providing justification for all changes. Such changes will require a budget and agreement amendment. Any resulting budget amendment should be reported to OICR. Minor variances/shifts can be reported through quarterly reports and may not require changes to contractual obligations.

*\*In instances where the Head is also a recipient of OICR funding, the deviation should also be discussed with the Senior Director, Research Operations.*

### Reallocation of budget

Up to fifteen per cent (15%) of the total budget may be reallocated between previously approved expense categories without OICR's prior approval.

Reallocation of more than fifteen per cent (15%) of the total budget will require express written permission of OICR's Executive Vice President, Head of Implementation Science and relevant Head.

Any resulting changes will require an amendment to the agreement and a corresponding budget amendment. Note that overhead amounts will be automatically adjusted by CaAwardNet in budget amendments (see "Overhead/indirect costs" above).

### Carryover funds and no-cost extensions (NCE)

Budget monitoring must be carried out to ensure that funds allocated for a given fiscal year are utilized, as OICR does not have the ability to allow carryover of funds into the subsequent fiscal year. Host institutions are also strongly encouraged to utilize the funds for the fiscal year for which they are intended.

An NCE may be granted in exceptional cases with prior approval from OICR's Executive Vice President, Head of Implementation Science or Senior Director, Research Operations. Application for an NCE must be made in writing and supported by appropriate justification.