

Use of Funds

Mitacs funds may be used to support the direct costs of research as specified in the Tri-Agency's [Financial Administration](#) guidelines. Innovation projects in the Business Strategy Internship program are eligible to include direct project costs in accordance with the same guidelines.

Additional eligible expenses (for both research and innovation projects) include:

* In accordance with the [Tri-Council Policy Statement: Ethical Conduct for Research Involving Humans](#) (specifically [Chapter 9: Research Involving the First Nations, Inuit and Métis Peoples of Canada](#)) recognizing the importance of respecting the culture and traditions of Indigenous peoples and acknowledging the necessity to incur expenditures in that regard in the conduct of research, the following expenditures are eligible:

- * costs related to community mobilization and engagement, including culturally relevant promotional items such as tobacco, cloth, feasting and gift-giving for honouring ceremonies, and cash reimbursements (in a method acceptable to the individual or community being reimbursed) to compensate community participation;
- * honoraria for Indigenous Elders and community experts;
- * contracts and/or consultant fees for knowledge translation and communication activities for Indigenous Elders, community members and other Indigenous knowledge-holders involved in activities related to the Indigenous community;
- * a [salary research allowance](#) to help cover the costs to temporarily replace co-applicants from eligible Indigenous not-for-profit organizations to release them from their duties to the organization.

* In accordance with [NSERC guidelines for Research Partnerships Programs Project Management Expenses](#), project management expenses may be included in the research costs portion of the grant. The maximum level of support for all expenditures related to project management is 10% of the non-stipend research expenses portion of the grant. Please contact your local Business Development Representative for more information.

* Eligible expenses for **colleges** only, and only for expenses outlined in the project costs portion of the grant:

- * Costs associated with faculty releases from teaching duties to enable college faculty to supervise student projects (up to \$9,000 per course release, per semester, per faculty)
- * Costs associated with paying part-time faculty to participate in the project (up to \$9,000 per semester)