

1.0 POLICY STATEMENT

- 1.1 This policy establishes guidelines around the recovery and allocation of the indirect costs associated with research and creative activity that is undertaken by MacEwan University researchers and that is funded by external sponsors.

2.0 PURPOSE

- 2.1 MacEwan University (the University) supports all forms of research and creative activity by committing University services, resources, and infrastructure. In order to maintain the financial health of the University, and to continue supporting and expanding the University's scholarly enterprise, it is necessary to recover some of these Indirect Costs of Research from external sponsors.

3.0 APPLICABILITY

- 3.1 Individuals employed or appointed by the University and acting on behalf of the University in externally funded research will be governed by this policy.

4.0 DEFINITIONS

Direct Costs of Research

Costs that can be directly attributed to a specific project. Direct Costs of Research may include but are not limited to salaries and benefits for trainees, research and/or technical staff; research materials and supplies; equipment purchase or rental, travel and subsistence, publication fees and project management support.

Indirect Costs of Research

Costs that cannot be directly attributed to a specific project but that occur as part of conducting research and/or creative activity. Indirect Costs of Research (also known as overhead costs) may include but are not limited to costs associated with infrastructure operations, human resources, financial, library, insurance and legal services, regulatory compliance, information technology, and administration.

Research Contract

Funding agreement between the University and a Sponsor that defines a specific amount of funding to be provided by the Sponsor to enable a MacEwan researcher to perform the research and/or creative activity described therein, and that generally maintains the following criteria: Restricted publication; well-defined approaches and deliverables; negotiated and defined intellectual property (IP) ownership terms; post-milestone/deliverable payment to the University; and inflexible project scope or budget without prior approval from the Sponsor.

Research Grant

Funding agreement between the University and a Sponsor that defines a specific amount of funding to be provided by the Sponsor to enable a MacEwan researcher to conduct the research and/or creative activity described therein, and that generally maintains the following criteria: unrestricted publication; flexible approaches and deliverables; researcher-held IP ownership following University policy; full or incremental advance payment to the University; and flexible project scope and/or budget.

Scholarship

Scholarship, as defined in MacEwan's mandate statement, means both research and creative activity.

Sponsor

Public or private sector organizations that provide funds to the University for the costs of research and/or creative activity conducted by MacEwan researchers in alignment with the terms and conditions set out in the Sponsor's funding agreement with the University.

5.0 POLICY ELEMENTS

5.1 Roles and Responsibilities

- 5.1.1 The Provost & Vice-President, Academic is responsible for this policy.
- 5.1.2 The Provost & Vice-President, Academic may delegate responsibility relating to Indirect Costs of Research at the University to the senior administrator responsible for research.
- 5.1.3 MacEwan researchers who are preparing research grant applications or research contract documents will budget for Indirect Costs of Research as appropriate for the Sponsor;
- 5.1.4 The Office of Research Services will review all research grant applications and research contract documents to ensure compliance with the University's Indirect Costs of Research Policy and the Sponsor's guidelines;
- 5.1.5 The Office of Research Services will administer, collect, and distribute funds recovered for the Indirect Costs of Research.

5.2 Collection of Indirect Costs of Research

- 5.2.1 Indirect Costs of Research will be collected at a rate of 25% of the Direct Costs of Research requested in the research grant or research contract unless a different Indirect Costs of Research rate is publicly pre-specified by the Sponsor;
- 5.2.2 Indirect Costs of Research rates that differ from the University's rate will be honoured and collected at the maximum rate publicly posted by the Sponsor;
- 5.2.3 In partnership projects, Indirect Costs of Research will be recovered at the appropriate rate of each partner subject to sections 5.2.1 and 5.2.2.

5.3 Exceptions to the Collection of Indirect Costs of Research

- 5.3.1 Indirect Costs of Research will not be recovered from research grants or research contracts from Sponsors that have publicly posted restrictions on the collection of Indirect Costs of Research;
- 5.3.2 Indirect Costs of Research will not be collected from research grants from The Canadian Institutes of Health Research (CIHR), The National Sciences and Engineering Research Council of Canada (NSERC), or The Social Sciences and Humanities Research Council (SSHRC) as payment for the Indirect Costs of Research from Tri-agency funding is already recovered by the federal Research Support Fund (formerly known as the Indirect Costs Program);
- 5.3.3 Research grants or research contracts from non-profit organizations will be exempt from the Indirect Costs of Research recovery subject to section 5.2.2.

5.4 Budgeting for Indirect Costs of Research

5.4.1 Indirect Costs of Research must be included in budgets when applying for research grants or negotiating research contracts.

5.4.1.1 If there is a maximum amount on the total allowable funds that can be requested from the Sponsor, an embedded Indirect Costs of Research budget is required.

6.0 ASSOCIATED PROCEDURES

None

7.0 RELATED POLICIES, FORMS, AND OTHER DOCUMENTS

- Financial Management Policy
- Research Partnerships and Affiliations Policy
- Responsible Conduct of Research and Creative Activity Policy

8.0 ACCOUNTABILITY

Policy Sponsor

Provost & Vice President, Academic

Responsible Office

Office of Research Services

9.0 HISTORY

Relevant Dates

Approved: **23.02.27**

Effective: **23.02.27**

Next Review: **28.02**

Modification History

23.02.27: New policy. Approved by General Faculties Council motion GFC#06-02-27-2022/23.