Application for Indirect Cost Recovery Rates Procedure

Office of Administrative Responsibility: Research Services Office

Approver: Vice-President (Research)

Scope: Compliance with this university procedure extends to all Academic Staff and Colleagues and Support Staff as outlined and defined in the Recruitment Policy (Appendix A and Appendix B) in addition to professor emeriti.

Overview

In accordance with the Indirect Costs of Research Procedure, indirect costs must be included in research project funding, except when expressly prohibited by the funding organization.

Purpose

To elaborate the various indirect costs recovery rates for different types of research projects.

PROCEDURE

Indirect costs at the rates set out below must be included in any research project budget, except when expressly prohibited by the funding organization.

<table>
<thead>
<tr>
<th>Research Grants, Contracts, and Technical Services Agreements</th>
<th>Research Indirect Cost Recovery Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Standard Rate: Minimum of 20%* of direct costs unless specifically dictated by law or formal policy of various governments; examples are listed below.</td>
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<tr>
<td>Government of Canada contracts: 65% of salaries and benefits, 2% for travel.</td>
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<tr>
<td>United States Government: 69.0%** of direct salaries and wages including vacation, holiday, sick pay and other paid absences but are exclusive of all other fringe benefits (excluding equipment).</td>
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</tr>
</tbody>
</table>

Clinical Trials

30% of direct costs. This rate is jointly assessed by Alberta Health Services and the University of Alberta.

Indirect Cost Recovery Rates for Awards Involving Matching Contributions

Indirect costs will not apply to industry matching funding for awards involving required matching contributions from a recognized major granting agency (e.g., NSERC, SSHRC, CIHR) and a private company to the University.

* This rate mirrors the rate provided from time to time by the Tri-Council and is therefore subject to change accordingly.
** This rate mirrors the rate provided from time to time by the US Federal Government and is therefore subject to change accordingly.

**DEFINITIONS**

<table>
<thead>
<tr>
<th>Indirect costs</th>
<th>Expenditures incurred in the conduct of research that are not readily or effectively traceable to specific activities, yet are real costs that must form part of the budget for a research project.</th>
</tr>
</thead>
</table>

**FORMS**

There are no forms for this Procedure. [▲ Top]

**RELATED LINKS**

Should a link fail, please contact uappol@ualberta.ca. [▲ Top]

Recruitment Policy (Appendix A) Definition and Categories of Academic Staff and Colleagues (UAPPOL)

Recruitment Policy (Appendix B) Definition and Categories of Support Staff (UAPPOL)