



Associated Costs of Research Policy

Effective Date: August 1, 2012

Amended (US Federal Government rates): April 1, 2021

Edited for clarity: May 28, 2024

The associated costs of research are expenditures incurred by the University in the conduct of research which are not readily identifiable as specific expenses to a project. They are real costs to the University which include, but are not limited to, such items as funding application administration, contract development, institutional reporting, compliance monitoring; building occupancy and operating costs; facilities maintenance and upgrade; support for regulatory requirements and research compliance; support for intellectual property and technology transfer activities; library and electronic resources; communications and IT support; institutional, faculty and departmental service to support research; and research promotion and development activities. These costs are recovered through a charge, accrued at a defined rate and incorporated in the project funding and budget.

The Government of Canada implemented the Research Support Fund (RSF) to provide payment of the associated costs of research for many programs funded by the Canadian Institutes of Health Research (CIHR), the Natural Sciences and Engineering Research Council of Canada (NSERC), and the Social Sciences and Humanities Research Council of Canada (SSHRC) - collectively the Tri-Agency. Some Tri-Agency programs (including but not limited to the Canada First Research Excellence Fund, and the New Frontiers Research Fund) require associated costs of research to be included in budgets for grant submissions. Associated costs of research for other externally funded research at Dalhousie must also be recovered through the application of rates as outlined in this policy. The associated costs of research must be included in budgets for all externally funded research as a cost item. Funding applications and proposals shall include project outlines and/or budgets that incorporate a range of work so that all required costs can be included in the total budget. Where the contractor or sponsor has an established policy which specifies a rate that provides for the associated costs of research that is different from the University rate, the University will accept that rate where it is verified by the contractor or sponsor in a way that is acceptable to the University.

Funding from United States (U.S.) Government agencies, such the Office of Naval Research and from U.S. universities is usually received as contract funding and the associated costs of research must be included in the budgets at the U.S. Government rate.

Research funding is typically received as either a grant or as a contract – the terms and conditions of a funding opportunity guide the appropriate recovery for associated costs of research. Grant funding is

normally not tied to specific outcomes, payments are given in advance, and there is no transfer of results or intellectual property to the sponsor. These conditions normally reduce institutional burden in fund administration, and as a result, the university makes a contribution toward the associated costs of research, resulting in the reduced rates presented in this policy for these funding opportunities. In the event of dispute regarding the classification of a funding opportunity as a grant or a contract, the University determination shall prevail.

Associated Costs of Research Rates

GRANTS		
Sponsor	Rate	Notes
Federal Government departments and Agency grants, Companies, Foundations, and Industrial Consortia	15% of total direct costs or as published in application guidelines	
Partnership funds for Tri-agency grants	20% of total direct costs	Funds can be provided as a grant or a contract.
National Institutes of Health	8% of total direct costs	
CONTRACTS		
Sponsor	Rate	Notes
Public Works Government Services Canada (PWGSC) - on campus research - off campus research - travel	65% of salaries and benefits 30% of salaries and benefits 2% (travel and subsistence)	These rates apply to all Federal Government contracts that are managed through PWGSC.
All other Federal Government departments	40% of total direct costs	
Federal and Provincial Government Contribution Agreements	15% of total direct costs	
Clinical Trials, OEER/OETR	30% of total direct costs	
Other Research Contracts	40% of total direct costs	Includes industry and agencies.
Provincial Government	40% of total direct costs	
U.S. Federal Government (effective April 1, 2021)	63.3% for on-campus projects 13.3% for off-campus projects (Off-campus projects are defined as: "...all activities performed in facilities not	This is a non-negotiable rate set every three years by the US Federal Government. Rates will be updated as notices of adjustments are received from

	<p>owned by the organization and to which rent is directly allocated to the project(s).</p> <p>Calculated on direct salaries and wages only (including vacation, holiday, sick pay and other paid absences; excluding all other fringe benefits).</p>	<p>the US Federal Government. Updates to applicable rates may precede changes to this policy.</p>
Graduate Student Stipends	20% of the stipend amount	<p>1) The rate of 20% applies only in relation to “Other Research Contracts” and specifically industry and not-for-profit organizations (described herein as “agencies”) - government rates described in the policy are not adjusted, and;</p> <p>2) Such rate may only apply where the contract secures funding for graduate student stipends only (i.e. there are no other line items in the budget) – for the rate to apply, the contract must only provide funding for the student stipend to support their training, and must not otherwise capture other budget or express deliverables beyond training. For greater clarity, where a contract budget incorporates line items other than student stipend, the rate for “Other research contracts” (i.e. 40%) applies to all line items including student stipends. Multiple rates will not apply in a contract.</p>
International Development Projects	15% of total direct costs, or as published in application guidelines	<p>Recoveries are distributed: 55% to the implementing Faculty; 33.3% to the University; and 11.7% to the Office of the Vice-President Research to offset costs in the Office of Research Services for International Development Project support</p>

Distribution of Recoveries for the Associated Costs of Research

For University-based research, all recoveries for the associated costs of research are distributed between the Institution (35%) and the Faculty (65%) in which the research was carried out. Distribution of these revenues within each Faculty is done according to policies adopted by each Faculty.

Recoveries from the associated costs of research generated by University researchers engaged in hospital-based contract research is divided between the hospital in which the research is conducted and the University; the University portion will be distributed in accordance with this policy. This applies to both clinical and non-clinical hospital-based research.



Dr. Alice Aiken, Vice-President Research and Innovation

28 May 2024

Date