

Indirect Costs of Research	Manual:
	Reference Number: <i>105</i>
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Approving Authority: Keith Dewar	Revision Dates: <i>Date reviewed.</i>
Classification: <i>Governance</i>	
Contact for Interpretation: <i>Director, Research and Performance Support</i>	
Source: <i>Research and Performance Support</i>	

See related Policies: The Ethical Conduct of Research and Other Studies Involving Human Participants
Externally Funded and/or Sponsored Research
Operational Approval for Research
Conflict of Interest
Data Storage and Retention
Scholarly Integrity

See related Procedures: Procedure for Policy on Indirect Costs of Research
Procedure for Policy on The Ethical Conduct of Research and Other Studies Involving Human Participants
Procedure for Policy on Externally Funded and/or Sponsored Research
Procedure for Policy on Operational Approval for Research
Procedure for Policy on Conflict of Interest
Procedure for Policy on Data Storage and Retention
Procedure for Policy on Scholarly Integrity

1.0 Policy

- 1.1 All RQHR researchers who receive awards to be administered through the RQHR, in the form of grant funding, sponsored research, or unsolicited donations, shall notify Research and Performance Support by providing the office with a copy of the award notice/letter and must open an RQHR Research Account.
- 1.2 To ensure that the necessary institutional support is available to researchers and service providers, a recovery charge (institutional overhead) for indirect costs is applied to research grants and service contracts.

- 1.3 The RQHR cost recovery policy applies to all research and service contracts undertaken by RQHR personnel that are eligible for recovery of indirect costs, as outlined in the related *Procedure for Policy on Indirect Costs of Research*.

2.0 Purpose

- 2.1 The purpose of this policy is to outline the practices governing the calculation and allocation of research overhead recoveries.
- 2.2 To ensure that the necessary institutional support is available to researchers and service providers, a recovery charge for indirect costs is applied to research grants and service contracts. The implementation of the policy is consistent with other research institutions' prevailing rates.

3.0 Responsibilities

- 3.1 Region personnel will inform Research and Performance Support at the RQHR of any research activities or research collaborations with internal or external partners which involve RQHR resources and/or facilities.
- 3.2 Research and Performance Support will apply institutional overhead according to the related *Procedure for Policy on Indirect Costs of Research*.
- 3.3 All research grants and contracts held by the RQHR, unless otherwise exempted, must provide an allowance for institutional overhead.

4.0 Definitions

- 4.1 **RQHR Personnel:** any person employed, training, teaching, or using RQHR resources or facilities, including but not limited to:
 - a) RQHR employees;
 - b) Practitioner staff;
 - c) Contractors;
 - d) Students;
 - e) Residents;
 - f) Volunteers; and
 - g) RQHR research associates
- 4.2 **RQHR Resources and Facilities:** include, but are not limited to: physical structures, laboratories, capital equipment, human biological materials, personal health information, services, and personnel.
- 4.3 **Externally-Sponsored Research:** Refers to research that is initiated and managed by a non-RQHR researcher who assumes the legal and regulatory responsibility for the conduct and management of the research as defined by applicable regulations and laws of the country involved. The external sponsor must designate an RQHR-affiliated Principal Investigator to carry out all research activities conducted within the RQHR.

- 4.4 Industry-Sponsored Research:** externally-sponsored research whereby the sponsor is a for-profit entity.
- 4.5 Not-for-Profit-Sponsored Research:** externally-sponsored research whereby the sponsor is a publicly funded or charitable organization.
- 4.6 Research Grant:** A funding agreement typically focusing on basic, fundamental, curiosity-driven research. Characteristics can include (but are not limited to):
- Project control lies with the researcher;
 - Unrestricted rights, in certain cases, to publish research results;
 - Payment issued in advance or in milestone payments;
 - Start date of the project is defined; and
 - Sponsor is provided with a copy of the final research report.
- 4.7 Sponsor:** The Sponsor is the entity providing the funds to the RQHR to conduct research. The Sponsor may also be referred to as a “funding agency,” “granting agency,” or “contractor.”
- 4.8 Direct Costs of Research:** refers to the budgeted expenditures for carrying out a Research activity at the RQHR, including (but not limited to):
- Equipment and supply costs;
 - Research assistant salaries;
 - Graduate student stipends;
 - Per diem payments to the researcher;
 - Travel costs for study-related events;
 - Publication costs;
 - Participant incentives; and
 - Any other study-related costs approved by the Sponsor.
- 4.9 Indirect Costs of Research (“Institutional Costs”):** RQHR expenditures incurred to benefit and support Research, including (but not limited to):
- Regulatory and research compliance;
 - Maintenance and servicing (utilities);
 - Use and maintenance of equipment;
 - Insurance and legal services;
 - Research and Performance Support services;
 - Financial services;
 - Human Resources;
 - Purchasing, Facilities Management, and Auxiliary services; and
 - Library resources.
- 4.10 Research Activity:** research, scholarship, and/or creative activity carried out in the course of work or training in the RQHR. This may include any of the following: written material, laboratory work, computer work, coding, research materials, research results, oral reports, presentations, or reporting.

5.0 Revision History

This is a new policy.