

Policy Name	Recovery of Indirect Costs of Applied Research		
Policy #	1104	Category	Research and Scholarly Activity
Policy Sponsor	Associate Vice-President, Applied Research and Innovation	Previous Revision Date	Not Applicable
Policy Approved by	President & CEO	Issue or Revision Date	January 5, 2018
Procedures Approved by	Provost and Vice-President, Academic	Review Date	January 2023

See the related [PROCEDURES](#).

PURPOSE

The purpose of this Policy is to provide for the recovery of the costs of Applied Research at Saskatchewan Polytechnic.

SCOPE

This Policy applies to all faculty, employees and researchers within the Saskatchewan Polytechnic Community who are involved in applied research and are preparing grant applications to funding agencies, or contracted research budgets for presentation to industrial partners.

GUIDING PRINCIPLES

1. Full recovery of all costs of Applied Research activities will be sought by Saskatchewan Polytechnic. This includes all costs directly related to the pursuit and delivery of the Applied Research outcomes for each project or initiative, including labour costs, materials, supplies, travel, accommodation, external consultants, equipment (purchase, rental, maintenance, taxes and installation), necessary renovations and computer time.
2. Full recovery of all Indirect Costs of Applied Research (“ICAR”) will be sought by Saskatchewan Polytechnic whenever possible, taking into account the policies and processes of the Funder, as appropriate.
3. It is recognized that the ability of Saskatchewan Polytechnic to subsidize Applied Research or other academic and service programs through the absorption of indirect costs is extremely limited and variations must be managed in accordance with the Procedures that relate to this Policy.

POLICY

1. Standard rates for recovery of Indirect Costs of Applied Research (ICAR) will be determined by the Office of Applied Research and Innovation (“OARI”), in consultation with the Provost and Vice-President, Academic and such others as they may require, and shall be provided for in the Procedures which accompany this Policy.

2. Distribution of recovered ICAR will be made in accordance with the Procedures.
3. ICAR may be identified as a discrete and explicit item in the budget of the initiative or may be expressed as a function of total cost. Other alternative methods of costing can be considered in warranted instances, subject to approval by the OARI.
4. Some Funders require that "contributions" be made to the costs of certain projects. In such instances, contributions should be calculated to express the cost of the research team members' time (including associated benefits and indirect costs) where appropriate, and shown on the budget as a contribution of cost. This contribution must be approved pursuant to the Procedures, in advance of submission of the proposal to the funding agency.

DEFINITIONS

Academic Home: means the school, division, department, centre or unit in which the Principal Investigator holds their Saskatchewan Polytechnic appointment.

Applied Research: a systematic study to gain the knowledge or understanding necessary to determine the means by which a recognized and specific need may be met.

Funder: is defined as any organizational unit internal or external to Saskatchewan Polytechnic which provides funding for the purposes of pursuing Applied Research.

Indirect Costs of Applied Research (ICAR): referred to as "indirect costs of research" by the Tri-Agencies or "overhead" by some other agencies and institutions, means Saskatchewan Polytechnic expenditures incurred to benefit and support Applied Research and for which it may not be possible to provide an exact itemization of the cost attributable to an individual Applied Research Project. Indirect Costs of Applied Research are real costs to Saskatchewan Polytechnic, and include, without limitation, building use and depreciation, utilities, maintenance and upgrade of library resources, computer and network support, management and administration of Applied Research, financial services (including purchasing, financial reporting and accounting), legal services, human resource services, risk management services, technology transfer services, regulatory and Applied Research compliance (including research ethics, human ethics, animal ethics, and biohazard certification), hazardous waste disposal, controlled goods, radiation safety, occupational safety, campus security and liability insurance.

Principal Investigator: means the individual responsible for the intellectual leadership of an Applied Research Project.

Saskatchewan Polytechnic Community: The Saskatchewan Polytechnic Community is comprised of anyone who may be impacted by Policy or is expected to comply with Policies. The community includes the board of directors, staff, faculty, students and student associations, volunteers, and third-party tenants or contractors.

Tri-Agencies: Means the Natural Sciences and Engineering Research Council (NSERC), the Social Sciences and Humanities Research Council (SSHRC) and the Canadian Institutes of Health Research (CIHR), together with the Tri-Agency Institutional Programs Secretariat (TIPS).

RELATED POLICIES/DOCUMENTS

Applied Research Administration Policy
Applied Research Administration Procedures

APPLICABLE LEGISLATION OR REGULATIONS

N/A