

## **Rationale for Institutional Costs of Research (overhead)**

The Government of Saskatchewan provides the University of Saskatchewan with an operating grant primarily used for infrastructure, personnel and operating costs associated with the university's teaching mission. The university's research mission that is carried out in university infrastructure comes at a significant additional cost which is not covered by the provincial operating grant. Research is an expensive activity, with both direct costs (expenses attributed directly to conduct of research) and indirect Institutional Costs, which amount to an average of 50% of the direct costs of research. The university heavily subsidizes research, for example through provision of infrastructure and staff salaries, and like other universities has a policy to recover part of these expenses by applying a 25% *Institutional Costs of Research* rate to help to provide for the following:

### **Operating, maintaining and renovating the physical, computational and communications infrastructure within which research is conducted**

Utilities, custodial services, security

Maintenance, repairs and upkeep

Depreciation, Debt service / Costs of capital employed, and leasing costs

### **Providing research resources**

Libraries and holdings (books, e-journals, databases, and other information resources, etc.)

Computing resources, communications / network infrastructure, management of information systems

Technical personnel and support for researchers, research spaces and facilities

### **Managing the organization**

Financial management, planning, budgeting, accounting, and financial regulatory compliance

Human resource management, including occupational health and safety

Procurement

Legal support, insurance, risk management

Management of physical resources and infrastructure, capital planning

Communications and public relations

Senior management

Student registration and management

### **Managing the research enterprise**

Research project and proposal development

Development of research partnerships

Negotiation of research agreements related to the conduct of research (materials transfer agreements, confidentiality agreements, partnership agreements, etc.)

Pre- and post-award administration for sponsored research

Research-specific information systems

Regulatory compliance including ethics of research with human participants, animal care, environmental assessment, biohazardous and radioactive materials, dangerous or controlled goods, export controls, etc.

### **Managing research outputs**

Intellectual property management

Promoting knowledge transfer, mobilization and application, including technology transfer