

**Table 1 – Indirect Cost Rates at the University of Guelph**

(Last updated: October 1, 2019)

Type of Research Funding	Indirect Cost Rate	Examples	Notes
Charitable Donations/Philanthropic Gifts	0%		See section 3.1 above.
Tri-Agency (CIHR, NSERC, SSHRC) Grants	0%		<p>Indirect costs must be included at the applicable rate (e.g. 25% or 40%) on contributions from Government and Industry Sponsors when the government/industry funds leverage or “match” Tri-Agency funds.</p> <p>However, indirect costs are not required for the industry contributions leveraged to the NSERC Alliance Grants program with the following provisos:</p> <ol style="list-style-type: none"> <li>1) A declaration of the intent to apply to NSERC must be provided on the OR-5 form for industry proposals with matching funding;</li> <li>2) The grant application must be submitted to the funding sponsor within three (3) months of the proposal/ agreement for industry-sponsored research being administered by the Research Services Office;</li> <li>3) Indirect costs will be waived only on industry funding that has not been spent more than three (3) months prior to the date the grant application is submitted to NSERC;</li> <li>4) Indirect costs previously claimed on a financial statement and paid by an industry partner will not be reimbursed.</li> </ol>
Funding available under the Ontario Agri-Food Innovation Alliance (not to be confused with the OMAFRA direct competition funding which is considered as Government Sponsor)	0%	Discretionary operating funding resulting from internal Calls for Proposals issued by AVPR	<p>Indirect costs are already incorporated into master partnership agreement for funding from OMAFRA. No additional indirect costs are required on a project-by-project basis, on the amount requested from OMAFRA.</p> <p>However, indirect costs must be included at the applicable rate (e.g. 25% or 40%) on cash contributions from Government and Industry</p>

		(Strategic Partnerships)	Sponsors when those contributions leverage or “match” OMAFRA funding.
Low-value agreements for which the total budget is \$5,000 or less are exempt from all indirect cost charges.	0%		See section 4.3 above.
Registered Charitable Organizations and Foundations <sup>5</sup> (as defined by Canada Revenue Agency)	Maximum allowable rate as per their published guidelines or policies.	Funding provided by an organization or foundation with active registered charitable status with the federal government.	Evidence of a policy on maximum allowable indirect must be included with OR-5 submission.
Sub- agreements, where another institution is the primary recipient of funding	At a minimum, the rate charged by the primary recipient.		See section 4.4 above.
Research Grants	25%	Grants provided by any sponsor except as noted above.	See section 3.2.1 above.
Research Contracts with Government Sponsors (federal and provincial)	40% or maximum allowable rate as per their published guidelines or policies.		
Research Contracts	40%	Contracts with any sponsor except as noted above.	See section 3.2.2 above.  However, indirect costs are not required for the industry contributions leveraged to a) Genome Canada GAPP, LSARP and RP3

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<sup>5</sup> Note that “Not-for-Profit” organizations that are not registered charities are subject to normal indirect charges as per the above policy.

			<p>program b) MITACS Accelerate and Elevate and c) the Ontario Centres of Excellence (OCE) Voucher for Innovation and Productivity program (VIP) with the following provisos:</p> <ol style="list-style-type: none"> <li>1) A declaration of the intent to apply to Genome Canada (or one of the Genome Centres), MITACS or OCE must be provided on the OR-5 form for industry proposals with matching funding;</li> <li>2) The Genome Canada/MITACS application must be submitted to the sponsor within six (6) months of the proposal/agreement for industry-sponsored research being administered by the Research Services Office. For OCE, the application must be submitted within three (3) months;</li> <li>3) For Genome Canada and MITACS, indirect costs will be waived only on industry funding that has not been spent more than six (6) months prior to the date the application is submitted to the sponsor (or according to the applicable sponsor program guidelines for the eligible matching funding). For OCE, indirect costs will be waived only on industry funding that has not been spent more than three (3) months prior to the date the application is submitted to the sponsor (or according to the applicable sponsor program guidelines for the eligible matching funding);</li> <li>4) Indirect costs previously claimed on a financial statement and paid by an industry partner will not be reimbursed.</li> </ol>
Research Service Contracts	40%	Contracts with any sponsor except as noted above.	See section 3.3 above.