AARF Indirect Cost Policy

The purpose of the Animal Advocacy Research Fund is to support high-quality research that contributes to a better understanding of effective animal advocacy.

This policy applies to all recipients of AARF funding.

Funds granted from the AARF must be allocated towards the costs of the research project for which the funds were awarded. Funds are expected to be used effectively and economically. Expenses must be considered essential for the funded research project, and they must be recorded and submitted. The budget for each grant should include all of the expenses that are required for the research project.

Direct Costs: Direct costs are defined as expenses that are directly attributable to the needs of the project. A simple way to identify direct costs is to ask whether they would be incurred if the project did not exist—if the answer is no, they are likely direct costs. See Table 1 for examples of what the AARF considers direct costs.

Indirect Costs: Indirect costs are general overhead and administration expenses that support the entire operations of a researcher’s institution or workplace. They may also be referred to as “facilities and administrative costs (F&A)” or “overhead.” These costs may be shared across projects and programs and cannot be easily attributed to one particular research project. A simple way to identify indirect costs is to ask whether they would be incurred if the grant did not exist—if the answer is yes, they are likely indirect costs. Overhead fees from colleges and universities are considered indirect costs.

The AARF indirect cost policy stipulates that funding requested for indirect costs may not exceed an amount equal to 10% of the direct costs of the project.

To calculate the indirect cost rate, divide the budgeted indirect costs by the budgeted direct costs.

Please contact the Research Fund Program Officer with any questions regarding this policy, or for assistance categorizing any specific costs not explicitly outlined in this policy.

Table 1: Examples of Direct and Indirect Costs, as Defined by the AARF

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<thead>
<tr>
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<th>Direct</th>
<th>Indirect</th>
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<tbody>
<tr>
<td>Facilities</td>
<td>Costs for facilities, utilities, and communications expenses that are required to execute the project and are otherwise unavailable to the research team</td>
<td>Costs for facilities, utilities, and communications associated with central operational functions such as university headquarters (often referred to as overhead cost)</td>
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<td>Personnel</td>
<td>• Any salary, wage, or benefit costs of staff directly involved with the project (salary costs are limited to two years)</td>
<td>• Costs associated with general management and administrative or operational support staff</td>
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<td>Category</td>
<td>Examples</td>
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<td>-----------------------------------------</td>
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| Contract employees or consultant services | • Staff who are contracted for direct work on the project  
• Clerical expenses related to dissemination activities, including manuscript preparation  
• Staff needed for work not related to the research project  
• General administrative, accounting, or auditing services |
| Equipment and Software                   | • Costs for equipment or software programs needed for completion of the project (this can include purchase/replacement, or maintenance cost)  
• Safety-related expenses for field work, such as protective gear  
• Computers, tablets or other technology required for the project and not provided by the institution  
• Costs for equipment or software programs that will be shared across departments  
• Cellular phones, smartphones, or other electronic devices  
• Monthly plan fees |
| Travel                                  | • Travel and associated costs (e.g., meals) required to deliver the project or complete the research  
• Travel not directly related to the project itself  
• Costs incurred by attendance at conferences, presentations, or networking/speaking opportunities  
• Commuting costs |
| Dissemination of Research Results        | • Costs of holding a workshop or seminar  
• Cost of developing web-based information  
• Article publishing fees  
• Open access fees |
| Other                                    | • Tuition fees  
• Costs associated with thesis examination/defense  
• Living expenses |
The examples listed in Table 1 (above) are meant to be general guidelines for all research applicants or grant holders. Research project budgets and costs are assessed on a case-by-base basis, and treatment of specific costs in one grant should not be considered precedent-setting for others.

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