

## SCHEDULE OF SPECIAL INDIRECT COST RATE AGREEMENTS

Effective April 16, 2015

1. For all research contracts administered through Public Works and Government Services Canada, the rate will be as negotiated between the federal government and the Association of Universities and Colleges of Canada. That rate is 65% of payroll costs (salary plus fringe benefits) for work carried out on campus; 30% of payroll costs (salary plus fringe benefits) for work carried out off campus; and a 2% administrative charge of all travel and living costs.
2. For clinical trials undertaken on behalf of pharmaceutical companies, the rate will be 30% of budgeted costs on a per patient basis.
3. For projects funded by the Canadian Centre for Fisheries Innovation, the rate will be 30% of salary costs and the costs of materials and supplies. Costs associated with travel, equipment and contracted services are excluded from the calculation of indirect costs.
4. Indirect costs will not be applied against contribution agreements provided under Federal funding programs under which indirect costs are not an eligible cost as directed by the Financial Administration Act. Such funding programs include those offered by the Atlantic Canada Opportunities Agency and certain other Federal programs.
5. Indirect costs will apply to funding programs from Federal agencies where indirect costs are an eligible cost such as certain programs under Environment Canada, Health Canada, and Human Resources Development Canada.