



The International Society of Nephrology (ISN) Policy on Indirect Costs for Project Grants, and Contracts with Third Parties

Introduction

The International Society of Nephrology (ISN) is a not-for-profit organisation, which aims to advance nephrology globally. In order to do so, as part of its activities, ISN enters a variety of contractual agreements including project grants, research grants, data use agreements, and others as appropriate, with third parties.

The aim of this document is to describe ISN's policy on the reimbursement of Indirect Costs in the context of its contractual agreements with third parties.

Definitions

The International Society of Nephrology defines 'Indirect Costs' as including the following:

- Overhead expenses or ongoing operational costs incurred on behalf of ISN, which are not easily or directly allocable to a particular activity or project.
- Administrative or other expenses incurred on behalf of ISN, which are not easily or directly allocable to a particular activity or project.
- Expenses related to general operations of an organization that are shared among projects and/or functions.
- Some examples may include: executive oversight, existing facilities costs, accounting, grants management, legal expenses, utilities, and technology support, telephone charges, computer use, project clerical personnel, postage and printing, miscellaneous office supplies, utilities, rental, equipment rental and/or cost maintenance and other.

Indirect Cost Rate Policy

In any Project Grant or Contract with a Third Party, ISN will allocate a *maximum* of up to 20% of the total cost of said Project Grant or Contract to Indirect Costs.

- 0% for governmental agencies, private foundations and for-profit organizations
- up to 15% for all other non-governmental organizations (NGOs) and international organizations
- up to 20% for Universities

*Indirect Costs Reimbursements = Rate % * Total Project Costs (incl. personnel, sub-contracts, supplies, equipment, etc.)*

The rates specified above are the *maximum rates* allowed under the ISN's policy. A grantee or contractor with an actual indirect cost rate lower than the maximum rates provided above should not increase the funding request to the maximum allowed.

Given the policy provides an 'up to' percentage amount, the indirect cost rate approved by ISN may be anywhere from 0% to 20% depending on the specific situation. This will be agreed on a case-by-case basis at the ISN's discretion.