



MUAUST

MARONDERA UNIVERSITY
OF AGRICULTURAL SCIENCES AND TECHNOLOGY

Research Overheads Policy

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Policy Administrator	Bursar
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1. TERMS AND ABBREVIATIONS

This policy is to be read and interpreted in line with the following definitions:

Council: The University Council established in terms of the Marondera University of Agricultural Sciences and Technology ACT.

Direct costs: These are costs that can be directly related to specific research activities.

Overhead (Indirect Costs): Are central, faculty and departmental costs that are incurred to support research and other operations which are not attributed to or easily quantifiable about a specific University research project but are nevertheless real costs to the University. Included are such costs related to: the provision of office and laboratory space and their on-going operation and maintenance; insurance (liability, general building and other coverage to the benefit of MUASt as a whole); library services; unquantified consumables; utilities; and the provision of related professional services such as project documentation, accounting and audit supervision, payroll, personnel and purchasing services.

Research: For the purposes of this policy document, research is defined to include all externally funded research that is recorded in the University as research income. It includes all research work performed in and under the name of MUASt. Staff should be aware that work other than that performed in and under the name of MUASt should not be carried out on the premises or with MUASt resources unless specific authorisation is received from MUASt Vice Chancellor;

2. Preamble

The cost of conducting research at Marondera University of Agricultural Sciences and Technology (MUASt) includes not only the direct costs of the research project, but also a range of indirect costs. These indirect costs include expenditures that are frequently taken for granted but are real costs incurred by the University to support the infrastructure required to allow a research project to proceed. Unless the indirect costs of the research project are recovered in the form of overhead charges to the research project, they will have to be found within the operating budgets of the University. It is important when a self-sustaining research budget is established that every effort is made to ensure that whenever possible that the full indirect costs, associated with the research project are recovered. Overhead recovery is thus standard elements of the research accounting practice, recognised as being critical to maintaining the requisite environment and support services for competitive, high-quality research programs.

This policy document outlines the rates associated with overhead recovery and applies to overhead charges on income from research projects/grants.

3. Purpose

- 3.1 To provide a standard framework for the recovery of overheads associated with funded research.
- 3.2 To encourage overhead recovery in support of research activities.

4. Aim

The aim is to define and implement a policy that:

- 4.1 Can be consistently applied to all Departments/Faculties/Centres/Units at MUASt.
- 4.2 Leads to transparency about overhead costs borne by Departments/Faculties/Centres/Units at MUASt.

5. Applicability

- 5.1 Funded research with associated research agreements.
- 5.2 University-wide.
- 5.3 This policy does not apply to the annual allocation from treasury provided by the Government of Zimbabwe.
- 5.4 This policy shall not supersede the MUASt ACT, collective agreements, nor policies, procedures or regulations as they apply to specific types of transactions and/or agreements (including but not limited to gifts to the University and property development).

6. Responsibility

- 6.1 Principal Investigator, MUASt employees and others conducting research and/or approving research budgets will be familiar with the policy.
- 6.2 Deans and Chairpersons will be familiar with the policy and ensure that overhead is recovered in accordance with the policy.
- 6.3 Pro-Vice-Chancellor (Academic) shall have discretionary authority in the recovery of overheads under this policy, but that discretion shall be governed and limited by the principles contained herein.

7. Overhead Rate

- 7.1 10% of total research project cost, including all applicable taxes shall be the overhead to be recovered by MUASt from all research projects/grants.

8. Annual reporting

- 8.1 MUASt administrative units shall report yearly to the Vice-Chancellor on the use of overhead recovered.
- 8.2 MUASt Bursar shall report yearly on the use of overhead recovered.
- 8.3 The Office of the Vice Chancellor shall report yearly on the use of overhead recovered through the research initiatives and graduate training programs.

9. Review

MUASt Senate through the Vice-Chancellor will review this policy within 3 years.