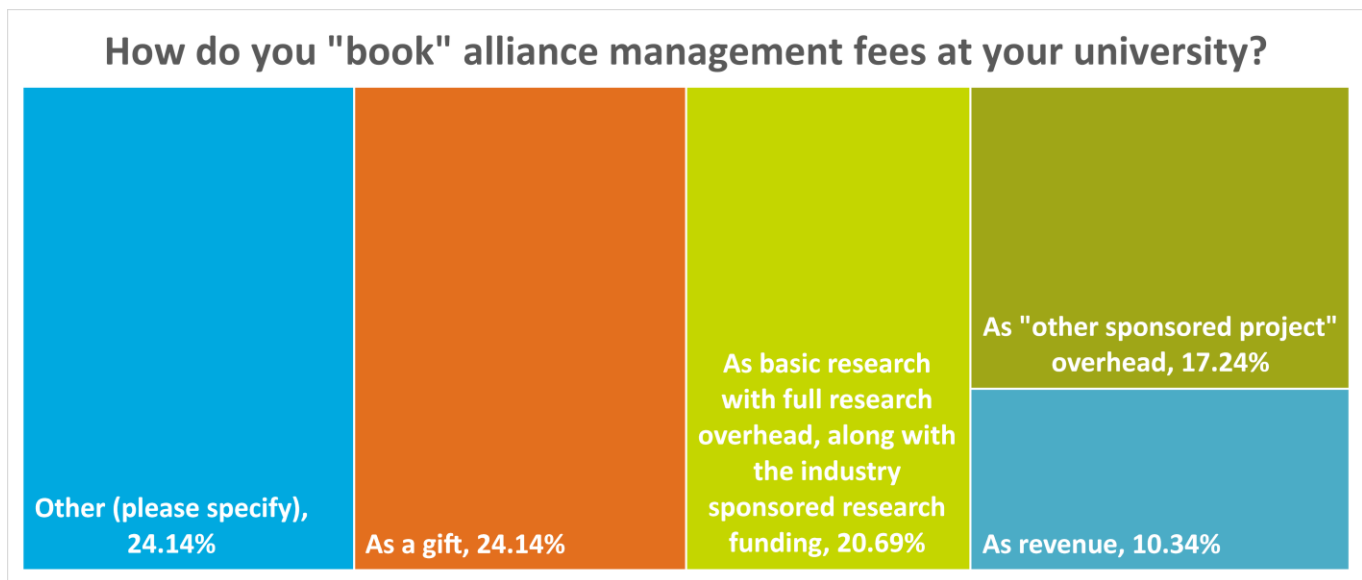


## Accounting for Alliance Management Fees

July 6-15, 2020 | n=29

Some universities and medical schools receive alliance management fees from industry partners along with industry sponsored research funding. UIDP was interested in learning how these institutions account for these alliance management fees. UIDP university-based contracting professionals and professionals within the Research Administration listserv group were invited to respond.

We asked how respondents currently—or anticipate they would—“book” alliance management fees for sponsored research, there was no clear preferred response, and there were a number of “other” answers given in addition to the suggested options of accounting for them as a gift or as basic research with full research overhead.



Other responses included these methods:

- We charge the alliance fee to the project and not charge IDC to the alliance fee.
- 24% of cash receipts
- Industry pays for an independent alliance manager to work with our I&E team
- It varies. Sometimes included as basic research with full overhead costs. Our long-term extensive partnerships often include dedicated industry funding of alliance managers that together with the industry equivalent build the operative team.
- Professional support
- Ideally, it would be a line item in sponsored activity, and the fee could/would be spread over all activities, but I can see the value of charging/collecting once!
- If there are no expected "deliverables," then we can book them as a gift. If there are expected deliverables, but do not include actual research, we record it as “other sponsored project” with a lower overhead.

A majority of participants in the survey requested results from the survey, indicating a strong level of interest in seeing how other organizations account for these fees.