



Indirect cost recovery from grants, contracts, gifts, etc

i.e. commodity groups and state agency grants, division of IDC, use of college portion, consequences of IDC lower than university negotiated rate, etc.

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Comparison of Indirect Cost Dist.

Indirect Cost Distribution	UGA	LSU	MSU	IFAS	TN	AU	VT
Research Foundation	21.70%	0.00%	0.00%	0.00%		0.00%	8.57%
Provost	25.90%	0.00%	0.00%	0.00%		0.00%	21.13%
Dean	0.00%	0.00%		12.50%	50.00%	25.00%	20.15%
Department	10.00%	25.00%	50.00%	7.50%	50.00%	25.00%	20.15%
AES	42.40%	0.00%	50.00%	0.00%		35.00%	
Sr. VP	0.00%	0.00%		25.00%		0.00%	
Faculty	0.00%	25.00%		5.00%		0.00%	
General Fund/Central Admin.	0.00%	0.00%		50.00%		15.00%	30.00%
Vice Chancellor - Dir. of Research	0.00%	33.00%		0.00%		0.00%	
Vice Chancellor - Dir. of Extension	0.00%	17.00%		0.00%		0.00%	
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Institutional Support							
Support/Assessment/Recharge	\$ 606,151	\$ 6,064,490	\$ 1,100,000	\$ -	\$ 2,164,143	\$ 490,945	

Indirect Costs at VT

- IDC from agencies and organizations are limited to the amount/percentage indicated in their “written” policy
- There are no consequences for IDC lower than the universities negotiated rate
- Faculty will have to work with AES, research division to waive their portion of IDC (40.29%+ 8.57%); rest hard to negotiate.



Overhead from Commodity Groups, Etc. at VT

- At VT, “Various funds” accounts are established for funds received from several sponsors to support a common research area (<\$25K)
 - “Field trial/field studies funds” from private or business sources,
 - specifically targeted to a field trial/research project
 - Unrestricted with regards to publications, IP
 - “General Research funds” support of the research program of a faculty”
 - not restricted to a specific project; no identifiable deliverables
 - goes to a general research various fund
 - Gifts go through the “VT foundation”
 - Fee of 7%
 - Can claim the gift on their taxes

Another Approach: Direct Cost Recovery

- State agencies do not allow overheads; Many other agencies allow partial overheads
- Operating funds to departments have significantly reduced
- Survey of CE departments
 - Faculty salary recovery of 0-22%
 - Georgia Tech: 85% of faculty salary provided
- Recovering a portion of the faculty/staff salary spent on the specific projects
 - Salaries included in the proposal budget
 - Funds recovered through salary saving return from the college to units; will have to be used during that FY
 - Hard funded positions only
 - Departments/ARECs are the direct beneficiaries
- At least 5 units in CALS have established this process now