MEMO: Indirect Cost Recovery (ICR) Distribution

College of Built Environments Dean's Office

Purpose

To clarify the distribution of ICR funds between the college, department, and Principle Investigators.

Definitions

Indirect Costs: federal <u>guidance</u> defines Indirect Costs as, "those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved." Indirect Costs are also known as Facilities and Administrative, or F&A.

Indirect Cost Recovery (ICR): Indirect cost recovery is the allocation of F&A-generated funds back to the academic units that generated F&A costs from grants and contracts. F&A is collected as funds are expended from the sponsored project budget.

Distribution Rates

The College of Built Environments Indirect Cost Recovery (ICR) distribution rates were updated in December 2023; those current rates are outlined below. ICR distribution rates for CSDE are available on their website, linked below.

<u>CBE Distribution</u> 28% College 4% Department - CBE administers the distribution 3% PI - CBE administers the distribution

<u>CSDE Distribution</u> The CSDE distribution rates are available <u>on their website here</u>.

Dean's Office Contact:

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