

# Indirects Grants Distribution

RP-6

## About This Policy

**Effective Dates:**

11/01/2019

**Last Updated:**

08/13/2021

**Responsible University Administrator(s):**

Finance Department and Assistant Provost for Research

**Approving Body:**

Office of the Provost

**Policy Contact:**

Office of the Provost, The Citadel

## Policy Statement

The purpose of this policy is to describe the allocation of indirect costs (IDCs) received by The Citadel from external grants/contracts. The routing of IDCs occurs through the Finance Department at The Citadel. The purpose of IDCs is to expand the research capacity of The Citadel by incentivizing research proposal submissions and acquisitions of grants/contracts.

1. **Definition:** Indirect costs (IDCs) are monies received from external contracts or grants designated as support costs related to grant activities. The Citadel's IDC approved rate is 42.21%, which is used to calculate the IDCs from the direct salaries and fringe benefits of those designated for the work described in the grant/contract.
2. **Distribution** of the IDCs will include:

Unit	Distribution Percentage
Principal Investigator (PI)	25%
Dean or CHE approved center	25%
Research Office	50%

3. **Use** of IDCs

Unit	Use
Principal Investigator (PI)	Grant related travel, student stipends/travel, technical support, software, equipment related to the grant, supplies.
Dean or CHE approved center	Support academic and research programming, strategic initiatives, or administration of centers
Research Office	Support the administration and programming of the Research Office at The Citadel.

4. **Special Cases**

1. While the above distribution of IDCs as cited above is consistent within each category, when multiple PIs/centers/deans/departments are involved in a grant/contract, the entities will agree upon the percentage breakdown of IDCs within their designated category during the proposal process. This information will be shared (via the IDC form) with the Research Office and Finance Department upon approval of the grant/contract.
2. Grants/contracts excluded from this policy will include those that do not allow IDCs, or which require a lower IDC rate.
3. IDCs may be adjusted based on the requirements of the grantor.