

**Gallaudet University Indirect Cost Distribution***Refer Questions to: Office of Research*

Recovered indirect costs from external grants and contracts are essential for the support of GU's research and scholarship goals. Indirect cost rates are calculated based on the University's costs of providing project facilities and administering sponsored awards. The University has the discretion to reinvest the recovered indirect costs funds to best benefit the research and scholarship enterprise. The following distribution recognizes the shared responsibility between PIs, research centers, office of research, and central administration in supporting research. Units receive their indirect cost allocation on a monthly basis and reimbursement is based on the amount of indirect costs recovered during the preceding month.

<b>Unit</b>	<b>Allocation</b>
<b>Individual PIs:</b> Funds are provided to Principal Investigators (whose grants do not reside in a Research Center) in recognition of their need to maintain flexible funds to cover costs that may not be funded by their grants (e.g., operational costs) and other project support and development costs. Distribution of indirect funds to PIs is contingent on the PI meeting award requirements (e.g., progress reports; efforts reporting; approvals of monthly research expenditures). Indirect funds may not be used to pay PI/Co-PI salaries (i.e., add-pay/summer compensation). PIs must exhaust fund balances by the end of GU's fiscal year, which is the last day in September.	10%
<b>Research Center:</b> Research Centers housed in the Office of Research receive a share of indirect funds to support operations and growth. Research Centers qualify for indirect allocation based on the Guidance on Designated Research Centers and approval from the Chief Research Officer. Distribution of indirect funds to Centers is contingent on the PI meeting award requirements (e.g. progress reports; efforts reporting; approvals of monthly research expenditures). Indirect funds may not be used to pay PI/Co-PI salaries (i.e. add-pay/summer compensation). Center directors may maintain operation fund balances as long as they are actively conducting grants and contracts and/or during bridge periods between grants. The Office of Research reserves the right to review balances and request a spending plan at any time for unusually large or long-term balances.	20%
<b>Office of Research:</b> The Office of Research receives a share of indirect funds to support research, administration, and compliance. The funds also support research development through seed grant programs, cost shares, start-ups, and new research initiatives as permitted and conceived with university stakeholders as well as EDA mandates. School Directors receive a portion of the fund intended to support or develop new programs in priority research areas within the Schools. These funds are not intended for general administration or support or other costs unrelated to research and sponsored funding.	50/60%
<b>University Operations:</b> This is used to cover space and facilities to support research services	30%

Examples of appropriate uses of indirect funds are described below.

- Operational Support (administrative/PSS/technician salaries, software license subscriptions, materials/supplies)
- Sponsor-required Cost Sharing
- Pilot projects; research assistants; human subjects payments; equipment purchases or maintenance
- Proposal writing/editing; travel to conferences and/or to meet with sponsors; expenses to host sponsors, prospective partners, or influential project supporters; specialized equipment; workshops leading to proposal submissions.