



UNIVERSITY OF GEORGIA

College of Environment + Design

Indirect Cost Recovery (Return) from Sponsored Programs Policy

Definition and Process:

- Facilities and Administrative Costs (F&A) are also referred to as Indirect Cost Rates (IDC), depending on the sponsor.
- IDC on a project administered by UGA's Sponsored Program Administration varies according to sponsor, award type, location of the project, etc. Information on rates can be found at <https://spa.uga.edu/frequently-used-information/>.
- A portion of IDC is recovered/returned to each Principal Investigator's business unit/department. The business unit will recover/receive 20% of UGA indirect costs and 10% of UGA Research Foundation indirect costs. The recovery is based on the number of Principal Investigators (P.I.s) and their percentage of effort on the project.
- A business unit receives the recovery monthly or annually. The recovery amount is dependent upon expenditure of awarded funds within the recovery period (monthly or annually).

IDC Recovery to College of Environment + Design:

- 50% of amount received is allocated to CED.
- 50% of amount received is allocated to a residual account for use by the P.I. within UGA spending guidelines.