



# Indirect Cost (IDC) Allocations

Texas A&M University – Corpus Christi

Fiscal Year 2019

# Indirect Cost (IDC)

- “Costs related to expenses incurred in conducting or supporting research or other externally-funded activities but not directly attributable to a specific project” ([Indirect Cost Recovery](#), 2009).

# IPWG

- Indirect Cost Policy Working Group
- Charged October 2015
- Delivered Report December 2016
- Adopted recommendations

# IDC Distribution

- The University shall receive no less than 50% of the IDC from grants and contracts.
- IDC is distributed depending on the PI or PI's salary origin.
- The various origins can be:
  - By College (Business, Education, Arts, Nursing, or Science & Engineering),
  - By Center/Institute reporting to College Dean,
  - By Center/Institute reporting to President/VPRCO,
  - By Unit/Division (non-College / non-Center/Institute), or
  - A mix of the above.

# PI or PI's Salaried by College

50% to  
College

50% to  
University

% to PI or PI's  
–Discretion  
of Dean

% to College

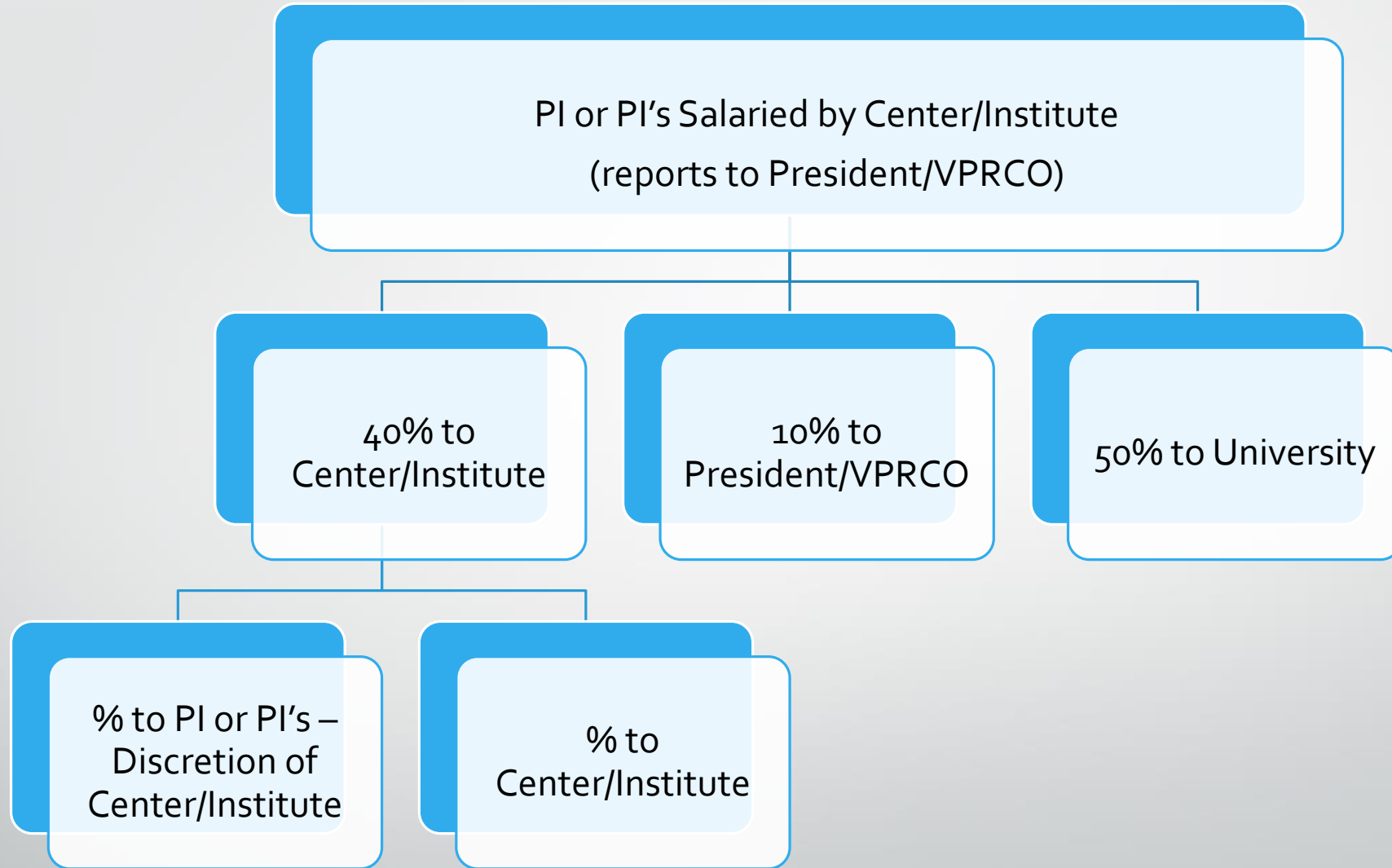
PI or PI's Salaried by Center/Institute  
(reports to College Dean)

50% to College

50% to University

% to  
Center/Institute –  
Discretion of Dean

% to College



PI or PI's Salaried by Unit/Division (non-College / non-Center/Institute)

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graph TD; A[PI or PI's Salaried by Unit/Division (non-College / non-Center/Institute)] --> B[50% to Unit/Division]; A --> C[50% to University];
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50% to  
Unit/Division

50% to  
University



PI or PI's Salaried by more than 1 college and/or a mix

50% split based on  
PI's percent effort at  
proposal submission

50% to University

% to PI or  
PI's/Colleges/Centers  
or Institutes/Unit or  
Division

# IDC - Other Information

- Outlier cases will be handled by the VPRCO with input from dean(s), director(s), and/or division head(s).
- IDC funds allocated to the PI do not automatically rollover from year to year.
  - Unused IDC allocated rolls to the Dean/Center at the end of the year.
  - PI can petition Dean for rollover if funds are directed to a need.
- IDC allocations to the University are used to fund various administrative functions and directly or indirectly support research.

# Office of Vice President for Research, Commercialization, and Outreach (VPRCO) – 17.7%

- Sponsored Program Administration
  - Provides operating support for the office of the VP for RCO.
  - Office of the VP for RCO is responsible for: Sponsored Research Administration, Research Compliance, Research Development and Commercialization, Community Outreach, and various Centers & Institutes.
  - Approved for FY18: freelance grant writers and a grants business coordinator.

# Office of Sponsored Research Administration (OSRA) – 13.5%

- OSRA provides coordination throughout all phases of the grant process.
- Indirect Cost – Sponsored Programs
  - Provides post-award operating support for OSRA.
- IDC – Sponsored Programs – Pre Award
  - Provides pre-award operating support for OSRA.

# Office of Research Compliance (ORC) – 7.7%

- IDC – Compliance
  - Provides operating support for ORC.
  - ORC ensures compliance with regulations applicable to research activities for faculty, staff, and students.
    - Includes compliance with animal use, biohazardous material use, export control, financial conflicts of interest, human subjects research, and research misconduct.
    - Includes Dive Safety Office

# Finance & Administration Offices – 12.5%

- System Assessments
  - System offices provide support for research including a Research Security Officer, Sponsored Research Services for proposals, and other systems.
- Comptroller
  - Provides operating support for the offices of: Accounting, Payroll, and Business.
- Information Technology
  - Provides operating support for Application Technology Services.
  - Maintains and assists with research computing needs.
- Human Resources
  - Provides operating support for recruitment, onboarding, and promotion of a quality work environment.
- Safety
  - Provides operating support for the office of Environmental, Health, & Safety.
  - Assists Principal Investigator's (PI) on lab and research safety.
  - This office provides training on environmental, health, and safety procedures.

# IDC Generated

## Total Indirect Cost Revenue Generated by Department (Fiscal Years 2012 - 2018)

Department Code	Department Description	2012	2013	2014	2015	2016	2017	2018
ARTS	College Of Liberal Arts	\$ 20,639	\$ 25,598	\$ 15,478	\$ 26,582	\$ 57,162	\$ 52,910	\$ 6,439
BLUC	Blucher	460,375	382,402	351,460	369,564	381,163	528,710	599,588
CASA2	Center For Academic Student Achievement				37,997	67,028		
CLBA	College Of Business	13,829	14,999	9,823	5,192	8,005	19,971	19,303
CLSE	College Of Science & Engineering	5,602	2,458	659				
CSCI	Computer Science	85,859						
CTCS	Center For Coastal Studies	61,702	105,576	159,737	98,885	94,504	72,242	11,145
DSOC	Social Sciences - College Of Liberal Art						1,974	
EDCS	Education - Counseling						21,095	27,662
EDGC	Education - Antonio Garcia Center	34,769						
EDKN	Education - Kinesiology		2,508					
EDTE	Education - Teacher Education	41,087	14,138	2,409	6,824	7,179	5,272	5,414
EDUC	College Of Education & Human Development	45,251	51,228	16,679	7,776	2,954		
ENCS	School Of Engineering&Computing Sciences	42,833	127,363	149,504	107,120	89,601	145,596	168,777
FITW	Idc-Stem						61,051	55,513
GADM	Graduate Studies Administration			6,762	6,890	11,790	175	
HART	Harte Research Center	745,656	859,863	878,682	1,015,321	980,303	1,032,689	1,189,235
LSCI	Life Sciences	93,345	144,230	169,621	182,837	294,668	288,533	244,025
MATH	Math & Statistics	8,497	10,550	3,165	(1,186)			
MCNR	Mcnair Scholars Program	18,013	19,787	13,914	8,592	13,565	15,328	12,430
NSCS	Spill Control School			4,692	7,097	3,990	4,083	
NSNG	College Of Nursing	39,874	41,121	6,092	24,043	81,152	59,230	55,162
PENS	Physical & Environmental Sciences	17,434	67,017	214,315	258,053	290,518	347,377	282,099
PLAN	Planning And Analysis						3,639	
PRES	President							6,327
SSRC	Social Science Research Center - A & H	1,545	3,076	2,735	4,462			
SSS	Student Support Services	19,716	22,150	17,891	18,526	15,225	18,344	18,932
SSS2	Student Support Services Stem Idc					13,716	16,791	17,165
SSSTP	Student Support Services Teacher Prep					13,492	15,748	17,004
STFA	Student Financial Aid	20,110	21,584	26,935	27,769	30,753	34,433	56,789
TRIO	Trio Upward Bound	4,042						
UAS	Unmanned Aircraft Systems					51,317	51,405	733
UBCP	Upward Bound Central Program							12,048
UBNP	Upward Bound North Program							12,476
UNOR	Community Outreach	35,010	35,374	29,426	32,779	34,950	34,867	30,433
VPRCO	Vp Research Commercialization & Outreach					68,735	194,530	271,553
WATR	Water Resource Center	26,435	7,644	22,744	12,907	35,615	9,659	1,624
<b>Total</b>		<b>\$ 1,841,622</b>	<b>\$ 1,958,667</b>	<b>\$ 2,102,722</b>	<b>\$ 2,258,032</b>	<b>\$ 2,647,387</b>	<b>\$ 3,035,650</b>	<b>\$ 3,121,877</b>

# IDC Distributed

Distribution of Indirect Cost Accounts by Department (Fiscal Years 2012 - 2018)

Department Code	Department Description	2012	2013	2014	2015	2016	2017	2018
ACAD	Academic Affairs-Provost	\$ 5,585	\$ 4,194	\$ 3,218	\$ 6,511	\$ 12,259	\$ 14,364	\$ 14,142
APRO	Vice Provost		22	696	389	148		
ARTS	College Of Liberal Arts	19,197	14,337	9,107	15,522	28,411	27,441	3,219
BLUC	Blucher	183,372	153,029	145,215	147,378	152,465	213,670	244,637
CASA2	Center For Academic Student Achievement				15,199	37,520		
CLBA	College Of Business	6,914	7,500	4,912	2,596	4,002	9,985	9,651
CLSE	College Of Science & Engineering	156,724	202,103	291,688	294,621	352,266	413,198	375,142
CSCI	Computer Science	1,500						
CTCS	Center For Coastal Studies	24,680	43,439	63,934	39,548	37,801	28,897	4,458
ECMS	Educational Center For Math & Science	599						
EDCS	Education - Counseling						1,055	1,383
EDGC	Education - Antonio Garcia Center	1,941						
EDKN	Education - Kinesiology		170					
EDTE	Education - Teacher Education	951	686	460	685	948	272	271
EDUC	College Of Education & Human Development	57,171	33,106	11,769	9,671	9,865	11,944	14,884
ENCS	School Of Engineering&Computing Sciences	5,625	6,323	7,475	5,367	4,387	7,284	8,439
FINA	Finance And Administration	915,251	970,358	1,047,586	1,134,565	1,255,217	1,388,848	1,410,030
FITW	Idc-Stem						24,420	22,205
HART	Harte Research Center	298,262	341,705	352,900	420,667	391,866	410,860	588,857
LSCI	Life Sciences	17,589	22,836	20,225	9,593	19,848	14,425	12,201
MATH	Math & Statistics	498	527	158				
MCNR	Mcnair Scholars Program	901	7,915	5,566	3,437	5,426	6,131	6,098
NSCS	Spill Control School			1,877	2,839	1,770	1,633	1,755
NSNG	College Of Nursing	19,937	20,560	3,046	12,021	40,576	29,615	27,581
PENS	Physical & Environmental Sciences	872	10,894	10,715	12,988	14,674	17,368	14,104
PLAN	Planning And Analysis						182	
PRES	President	74,565						
SSS	Student Support Services						7,338	7,573
SSS2	Student Support Services Stem Idc						6,716	6,866
SSSTP	Student Support Services Teacher Prep						6,299	6,802
STFA	Student Financial Aid	10,055	11,369	16,445	17,334	20,246	23,231	45,359
TRIO	Trio Upward Bound	1,617						
TVIDC	Indirect Cost - Title V	7,887	8,800	7,156	7,411	6,090		
UAS	Unmanned Aircraft Systems					121,916	245,936	267,899
UBCP	Upward Bound Central Program							6,024
UBNP	Upward Bound North Program							6,238
UNOR	Community Outreach	14,296	14,150	15,079	16,613	17,696	17,433	15,216
VPRCO	Vp Research Commercialization & Outreach	450	89,068	86,030	97,171	98,319	103,242	193
WATR	Water Resource Center	15,192	3,124	9,097	4,385	13,680	3,863	650
	<b>Total</b>	<b>\$ 1,841,629</b>	<b>\$ 1,966,214</b>	<b>\$ 2,114,353</b>	<b>\$ 2,276,512</b>	<b>\$ 2,647,397</b>	<b>\$ 3,035,650</b>	<b>\$ 3,121,877</b>



IDC Expenses by Function (Fiscal Years 2012 - 2018)								
Function	Function Description	2012	2013	2014	2015	2016	2017	2018
10	Instruction	\$ 228	\$ 52,809	\$ 94,312	\$ 53,728	\$ 120,634	\$ 135,894	\$ 104,445
15	Research	894,529	1,022,801	1,201,558	1,363,600	1,461,209	1,125,373	847,231
20	Public Service	16	52,818	40,290	50,790	91,553	44,560	37,580
25	Academic Support	611,358	184,096	181,532	176,307	258,947	431,510	154,909
30	Student Service		7,419	6,496	5,491	5,480	7,027	6,341
35	Institutional Support	18,189	625,819	638,545	781,764	700,803	1,114,342	1,151,608
40	Operation & Maint Of Plant	91,608	97,249	101,087	101,703	105,633	107,181	14,479
		1,615,927	2,043,010	2,263,820	2,533,383	2,744,259	2,965,886	2,316,593

# IDC Expenses by NACUBO Function

# Other Research Support

- Startup = \$750k annually
- Research Enhancement = \$189,364 annually
- Science Lab research buildings
- New LSE building
- Additional staff
- Other staffing costs
- Funding for the commercialization office
- HazWaste disposal
- Fume Hood inspections
- Etc.