

College of Science Facilities and Administrative Costs for External Projects – College Departments and Research Centers Recovery and Distribution

Effective Date: 12/01/2025

PURPOSE

Background. Grants and contracts have negotiated rates that can be charged to cover indirect costs. As a Research Two (R2) university, faculty are encouraged to pursue funding opportunities that offer full indirect. However, some federal agencies, community organizations and non-profits will cap indirect costs (i.e., 8%, 10%). Some foundations and other organizations prohibit any indirect cost recovery charges. Please refer to TAMUCC Policy [15.01.05.c0.01-f-and-a-costs-of-extramural-projects](#) for specific information regarding how F&A costs are derived.

Context. Indirect cost recovery for research (IDC) are actual costs derived from all sponsored projects within the college, incurred by the university in support of sponsored research, public service, and instruction. This policy applies to all sponsor projects awarded after 12/1/2025. All sponsored projected awards prior to this date are governed by the IDC policy in place when they were awarded. At the institutional level, the university retains 50% of IDC recovery and distributes the remaining 50% to the college. IDC is generated and allocated on a monthly basis based on the previous month's expenditure.

POLICY STATEMENT AND PROCEDURES

IDC Distribution for COS Departments. Indirect costs for College of Science departments will be distributed in accordance with this College policy. The College's share of IDC will be allocated as follows:

- COS: 40%
- Department: 5%
- Principles Investigator (PI): 5%

IDC Distribution for COS Research Centers. Indirect costs for College of Science research centers will also be distributed in accordance with this policy. The College's share of IDC will be allocated as follows:

- COS: 20%
- Research center: 25%
- Department: 5% (LSCI for CTCS and PENS for CWSS)

Updated 12/01/2025



PI/Center (includes centers directors and assistant directors (faculty), and center staff, whether or not they hold teaching appointments, serving as PI or Co-PIs.

The center-affiliated staff and faculty may negotiate with the center for a share of the center's IDC allocation, consistent with center guidelines. Self-sustaining centers may negotiate with the department chair regarding the recovery of the 5% IDC allocated to the department through an MOU established between the center and department.

Principal investigators, centers and departments will each have individual IDC accounts and will be responsible for the spending of their portions and accountable for their usage.

The funds returned to each entity must only be used to enhance further research and sponsored activities. These funds are restricted for research development and to support general research and sponsored project activities and must be expended accordingly. When a PI leaves the institution while there is a balance in their F&A account, the funds will revert back to College's F&A account to enhance institutional productivity.

The above distribution applies to COS's share of IDC for FY2026-FY2028.

Approved by:

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College of Science