

**Guidelines for Indirect Cost
University of Georgia
March 3, 2016**

- Indirect cost (IDC, aka F&A) is negotiated with the federal government and therefore doesn't always cover the true cost of research at UGA.
- Therefore, OVPR is expected to recover full IDC whenever possible.
- The Director of Pre-Award in Sponsored Projects Administration receives and evaluates requests for reduced IDC, which must include unit approval, a detailed budget and a scope of work.
- The Vice President for Research makes the final decision in contested cases.
- Requests for reduced IDC rates are generally denied, except in usual circumstances.
- Arguments that absent reduced IDC rates, there are insufficient funds to conduct the research are generally not compelling.
- Projects that are predominantly student-driven, or involve students in an exceptional way, may be approved for reduced IDC.
- Reduction in IDC is a tool used sometimes by OVPR to meet exceptional cost share requirements.