

Examples of Distribution of Indirect Cost Recovery to Academic Units

Example 1

Full Recovery of Indirect Cost

UD Rate 44%

Description	Sponsor	UD Cost Share	Total
Direct Cost (MTDC)	\$ 1,000	\$ 0	\$ 1,000
Indirect Cost	440	0	440
Totals	\$ 1,440	\$ 0	\$ 1,440

Allocation of Captured Indirect

General Fund	\$ 220
School/Department	<u>220</u>
	\$ 440

Example 2

8% Indirect Cost Capture

UD Rate 44%

Description	Sponsor	UD Cost Share	Total Award
Direct Cost (MTDC)	\$ 1,000	\$ 0	\$ 1,000
Indirect Cost	80	360	440
Totals	\$ 1,080	\$ 360	\$ 1,440

Allocation of Captured Indirect

General Fund	\$ 40
School/Department	<u>40</u>
	\$ 80

Example 3
 Direct Cost Sharing and
 Full Indirect Cost Capture
 UD Rate 44%

Description	Sponsor	UD Cost Share	Total
Direct Cost (MTDC)	\$ 900	\$ 100	\$ 1,000
Indirect Cost	396	44	440
Totals	\$ 1,296	\$ 144	\$ 1,440

Allocation of Captured Indirect

General Fund	\$ 198
School/Department	<u>198</u>
	\$ 396

Example 4
 Direct Cost Sharing and
 8% Indirect Cost Capture
 UD Rate 44%

Description	Sponsor	UD Cost Share	Total
Direct Cost (MTDC)	\$ 900	\$ 100	\$ 1,000
Indirect Cost	72	368	440
Totals	\$ 972	\$ 468	\$ 1,440

Allocation of Captured Indirect

General Fund	\$ 36
School/Department	<u>36</u>
	\$ 72