

Quick Reference Guide
Overhead/Indirect Cost Recovery Indexes

Overhead or indirect costs are often awarded as part of a grant or contract budget. Appropriate indirect costs will be charged to the project as frequently as needed to properly invoice, report for a sponsor, or prepare a project for final closeout.

Through a process of budget allocation, **recovered indirect costs will be distributed to individual Banner Indexes regularly.** Distribution percentage shares are established by the Provost and Vice President of Finance and are currently:

Percent	Unit(s)
35%	Administration & Finance
20%	Provost/Academic Affairs
10%	Dean of the relevant school
10%	Chair of the relevant Department
15%	Principal Investigator or Project Director
10%	Sponsored Programs and Research Office

Distribution percentages may change over time, as determined by the Provost and the Vice President of Finance. Rates updated as of July 1, 2019.

Frequently asked questions:

Where do I find information about my overhead index?

SPAR maintains a record of the overhead accounts in Kuali Research, the software used for tracking external grant proposals and projects. Periodic reports are emailed out to PI's, Chairpersons and Deans from SPAR. Contact Post Award Services for any additional questions.

How much money is currently available in my overhead account?

Faculty can access the current balance by viewing their index in Banner. Detailed excel reports can also be requested from SPAR.

What can I use my overhead/indirect funds for?

You can use the funding to support research-related activities, such as professional development conferences, travel for presentations, publications or page expenses, lab supplies or materials for pilot studies, research reference materials such as books, consultants, etc. Personnel expenses are limited to support for student workers and cannot support course release or supplemental salary for the faculty member.

Do the funds ever 'go away'?

Funding is carried over from one fiscal year to the next, but generally should be used within two (2) fiscal years. If you leave SCSU, any remaining funds are transferred to the Dean of your school.

Can I get a P-Card to access my overhead account?

In some cases, faculty may be issued a Purchasing card in order to access their funds, depending on the amount of funding available. Please contact the SPAR Director if you require this option.

Can I use my account as a 'matching' fund for grant proposals?

Yes. In cases where a sponsor requires a match to a funding request (i.e., 1:1, 50%), you can allocate an amount of your indirect cost recovery funds to support this match. SPAR proposal development staff can help you document that commitment at the time of the proposal submission. Such commitments will be noted on your Excel report as 'encumbrances' so you don't inadvertently spend the money, when it was allocated as a match. If the proposal is not funded, the encumbrance will be removed.

What if I overspend my overhead index?

Balances are reviewed regularly by SPAR and deficits must be covered via additional contributions of overhead from your grants, or personal reimbursement to SCSU by you.