



## Academic Procedures & Regulations (APR)

APR Title: Distribution of Indirect Cost Allocations

APR Number: 28 Revised Date: July 28, 2022

### Purpose

The purpose of this APR is to define the distribution of recovered indirect costs from external grants and contracts. These funds support research, innovation, and academic goals by:

- Stimulating research and scholarship with the potential to secure external funding,
- Ensuring seed monies are available to develop research projects with the potential for external funding,
- Incentivizing and rewarding faculty and staff seeking external funding for research, and
- Supporting university units that sustain the research enterprise

According to UNC Policy Manual Chapter 500.5:

The University of North Carolina receives reimbursement of Facilities and Administration (F&A) costs related to grants and contracts and is expected to allocate these funds within appropriate state and federal guidelines. Pursuant to the provisions of Senate Bill 1005Bily and with a high degree of accuracy,

and equipment, salaries and stipends for researchers and students, and travel costs supporting research.

- Personnel in support of research including financial, administrative, technical, and maintenance staff, outside of those individuals working directly on the funded project or activity
- Telecommunications and secure data storage,
- Safety including training and hazardous waste disposal,
- Utilities to include heating, air, electricity, and water,
- Project seed grants and incentives



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**Procedure**

The Office of Research Administration (ORA) monitors the receipt of indirect cost allocations, processes the transfer of funds, and reports the distribution of those funds to the provost. Units receive their indirect cost allocation on a monthly basis and disbursements based on the amount of indirect costs recovered during the preceding month.

The following distribution recognizes institution-wide efforts of faculty, administration, and academic/non-academic units that support the research and sponsored activity enterprise.

**Unit**

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