



**Northern Illinois
University**

Recovery and Campus Reimbursement of Indirect Costs

Sponsored Programs Administration
September 28, 2023

Topics to be Covered



1. Basis for Monthly Recovery
2. IDC Database
3. FMS Distribution and Reports

Indirect Cost Basics



- Indirect cost rates are based on NIU's federally [negotiated indirect cost rate agreement \(NICRA\)](#) with the Federal Government
 - 49%- On campus research and instruction rate
 - 32.9%- On campus other sponsored activity rate (e.g., service projects, technical testing)
 - 26 %- All off campus projects
- NIU is not allowed to recover indirect costs on certain cost categories such as tuition remission (this is referred to as a Modified Total Direct Cost MTDC base)
- If the sponsor prohibits indirect costs altogether or mandates a lower rate, SPA will follow the sponsor's published guidelines

Indirect Cost Basics



- SPA calculates and distributes earned indirect each month. Distribution reflects indirects earned for the previous month (i.e., a January distribution will be for December expenses posted to the general ledger)
- Indirect revenue for departments and centers are generally distributed to the college—with the college distributing internally to local units.
- Indirect recovery is driven by good direct charging practices:
 - Calculations are based on **allowable** expenses posted to the grant account
 - Cost transfers and adjustments may require adjustments to indirects
 - **Indirect revenue is only earned as expenses are incurred**

NIU Indirect Cost Allocation



Unit	Allocation
Principal Investigator	5%
College/Division	10%
Department/Unit	10%
Research Centers	0/15%
Office of the Vice President for Research (OVPR)	55/40%
General Fund	20%
Total	100%

Interdisciplinary Research Centers



- Center for the Interdisciplinary Study of Language and Literacy
- Center for the Study of Family Violence and Sexual Assault
- Institute for the Study of Environment, Sustainability and Energy
- Center for Nonprofit and NGO Studies
- Northern Illinois Center for Accelerator and Detector Development
- Northern Illinois Center for Community Sustainability
- Center for Southeast Asian Studies
- Crossdisciplinary Research on Engaging Advancing Technology
- University Outreach

Financial Summary Report (FSR) Example



	Period Actual	Project Budget	Obligations	Project To Date	Available Budget
Direct Expenses					
Personnel Services					-
641000 Pers Sve-Faculty	3,000.00	32,575.00	12,000.00	47,375.87	
Regular Faculty	3,000.00	32,575.00	12,000.00	47,375.87	(26,800.87)
644000 Pers Sve-Grad Asst	4,072.89	143,593.00	8,145.78	68,952.75	
Graduate Assistants	4,072.89	143,593.00	8,145.78	68,952.75	66,494.47
646000 Pers Sve-Extra Help	-	-	-	6,653.34	
Extra Help	-	-	-	6,653.34	(6,653.34)
648100 Pers Sve-Students	-	18,362.00	-	3,744.00	
Personal Services - Students	-	18,362.00	-	3,744.00	14,618.00
660100 Retirement	-	6,128.00	-	2,987.76	
660130 FICA	-	-	-	1,129.66	
All Staff Benefits	-	6,128.00	-	4,117.42	2,010.58
Total Personnel Services	7,072.89	200,658.00	20,145.78	130,843.38	49,668.84
670325 Student travel-pay vendor	-	-	-	754.56	
670330 Student travel-reimb student	-	-	-	36.10	
672020 Software License/Upgrd/Support	-	-	-	905.00	
680045 Experts & Consultants	-	-	-	174.23	
690015 R&M,Scientific/Medical Eqpmnt	-	-	-	259.20	
690050 R&M,All Oth-line music instrnts	-	-	-	1,256.00	
Contractual Services	-	-	-	3,385.09	(3,385.09)
800210 Office/Library Supplies-exc fa	-	-	-	42.79	
800220 Scientific & Lab Supplies	1,795.07	37,820.00	9,204.93	24,465.68	
800320 Med,Seient,Lab Eqp,\$100 limit	-	-	-	231.34	
Commodities	1,795.07	37,820.00	9,204.93	24,739.81	3,875.26
830610 Travel - Grants Administration	-	7,500.00	-	-	
Travel	-	7,500.00	-	-	7,500.00
860235 Institutional Support	4,284.00	54,022.00	-	7,854.00	
Institutional Support	4,284.00	54,022.00	-	7,854.00	46,168.00
Total Direct Expenses	13,151.96	300,000.00	29,350.71	166,822.28	103,827.01
Indirect Expenses					
901200 Indirect Overhead Costs	3,219.30	120,529.00	-	75,298.46	
Indirect Costs	3,219.30	120,529.00	-	75,298.46	45,230.54
Total Indirect Expenses	3,219.30	120,529.00	-	75,298.46	45,230.54
Total Expenses	\$ 16,371.26	\$ 420,529.00	\$ 29,350.71	\$ 242,120.74	\$ 149,057.55

IDC Database Screenshot



IDC : Database- C:\Users\A1814453\Northern Illinois University\Division of Research a

File Home Create External Data Database Tools Add-ins Help Tell me what you want to do

View Filter A-Z Ascending Z-A Descending Selection Advanced Remove Sort Toggle Filter Refresh New Save Totals Spelling Find Replace Go To Select B I U A

Views Clipboard Sort & Filter Records Find

MAIN MENU IDC Maintenance Menu IDC Monthly Detail Add New Grant Maser

Add New Grant

Gas Number: 62636
Title: Role of Mesoscale Convective
Project Director: Ashley Walker Budget: \$98,268.00
Add Another Grant Return to Previous

Add New Grant Rates

Rate Code	A	On/Off Car	ON	Rate	47.00%
College Code	LA	COL%	10.00%		
Dept Code	GE	DEPT%	10.00%		
Inter Code	XX	INTR%	0.00%		

Add New Rates

Add New Grant Detail

Month	3	PYTD Base	\$0.00
Fiscal Year	2018	YTD Base	\$1,573.36
		Month Base	\$1,573.36

ON CAMPUS
College - 10%
Dept - 10%
IDU - 15%

OFF CAMPUS
College - 10%
Dept - 10%
IDU - 15%

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Allocation Rates



1 College - 1 Department - 0 IDU							10%	10%	0%
Panel		College	Dept	IDU	Base Amt	IC	Col	Dept	IDU
A	C1-D1-xx	10%	10%	0%	900.00	441.00	44.10	44.10	-
					900.00	441.00	44.10	44.10	-
							44.10	44.10	-
1 College - 1 Department - 1 IDU							10%	10%	15%
Panel		College	Dept	IDU	Base Amt	IC	Col	Dept	IDU
A	C1-D1-xx	20%	20%	0%	450.00	220.50	44.10	44.10	-
B	I1-xx-I1	0%	0%	30%	450.00	220.50	-	-	66.15
					900.00	441.00	44.10	44.10	66.15
							44.10	44.10	66.15
1 College - 1 Departments - 2 IDU							10%	10%	15%
Panel		College	Dept	IDU	Base Amt	IC	Col	Dept	IDU
A	C1-D1-xx	30%	30%	0%	300.00	147.00	44.10	44.10	-
B	I1-xx-I1	0%	0%	15%	300.00	147.00	-	-	22.05
C	I2-xx-I2	0%	0%	15%	300.00	147.00	-	-	22.05
					900.00	441.00	44.10	44.10	44.10
							44.10	44.10	66.15
1 College - 2 Departments - 1 IDU							10%	10%	15%
Panel		College	Dept	IDU	Base Amt	IC	Col	Dept	IDU
A	C1-D1-xx	15.0%	15%	0%	300.00	147.00	22.05	22.05	-
B	C1-D2-xx	15.0%	15%	0%	300.00	147.00	22.05	22.05	-
C	I1-xx-I1	0%	0%	45%	300.00	147.00	-	-	66.15
					900.00	441.00	44.10	44.10	66.15

IDC Reports- College



COLLEGE OF LIBERAL ARTS AND SCIENCES

INDIRECT COSTS RECOVERED BY COLLEGE

24-Jan-22

Dec 2022 (FY)

GAS#	TITLE	PROJDIR	CODE	CURR YTD	BUDGET	MO	RATE	COL%	DEPT%	INTR%	BASE	MONTH I/C	YTD I/C	COL MO	DEPT MO	INTR MO
62634	Tornadoes and Mobil	Ashley Walker	LA GE XX ON	\$0.00	\$18,298.00	6	A	47.0%	10%	10%	0%	\$0.01	\$0.00	\$0.00	\$0.00	\$0.00
62635	Generation and Biop	James Horn	LA CH XX ON	\$3,757.11	\$124,669.00	6	A	47.0%	20%	20%	0%	\$78.00	\$36.66	\$1,765.84	\$7.33	\$7.33
62636	Role of Mesoscale C	Ashley Walker	LA GE XX ON	\$10,244.71	\$98,268.00	6	A	47.0%	10%	10%	0%	\$0.00	\$0.00	\$4,815.01	\$0.00	\$0.00
62638	Sensor Development	Vishnu Zutshi	LA PY XX ON	\$0.00	\$1,598.00	6	A	47.0%	20%	20%	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62638	Sensor Development	Vishnu Zutshi	LA PY XX ON	\$0.00	\$1,598.00	6	C	26.0%	20%	20%	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62639	Collaborative Resear	Victor Gensini	LA GE XX ON	\$0.00	\$15,838.00	6	A	47.0%	10%	10%	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62640	Combinatorial in-situ	Tao Xu	LA CH XX ON	\$0.00	\$2,913.00	6	A	26.0%	10%	10%	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62641	Development of Next	Oliver Hofstetter	LA CH XX ON	\$10,132.21	\$87,923.00	6	A	47.0%	10%	10%	0%	\$0.00	\$0.00	\$4,762.14	\$0.00	\$0.00
62642	Development of a da	Phillippe Piot	LA PY XX ON	\$0.00	\$3,095.00	6	A	26.0%	20%	20%	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62643	High-current electron	Phillippe Piot	LA PY XX ON	\$7,576.25	\$188,096.00	6	C	26.0%	13%	13%	0%	\$2,869.54	\$746.08	\$1,969.83	\$99.42	\$99.42
62644	JOINT APPOINTME	Tao Li	LA CH XX OF	\$0.00	\$16,035.44	6	A	26.0%	10%	10%	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62645	Exascale Computing	Michael Papka	LA CS XX 26	\$0.00	\$1,612.17	6	A	26.0%	10%	10%	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62646	Quantum Computing	Michael Papka	LA CS XX ON	\$0.00	\$1,429.39	6	A	26.0%	10%	10%	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62647	REU Site: Undergrad	Jahred Adelman	LA PY XX ON	\$1,288.16	\$7,966.00	6	A	47.0%	20%	20%	0%	\$0.00	\$0.00	\$605.44	\$0.00	\$0.00
62651	Phase Space Tailori	Phillippe Piot	LA PY XX ON	\$10,842.83	\$60,177.10	6	A	26.0%	20%	20%	0%	\$0.00	\$0.00	\$2,819.14	\$0.00	\$0.00
62653	Fundamental Study	Tao Xu	LA CH XX ON	\$20,369.99	\$99,614.00	6	A	47.0%	10%	10%	0%	\$3,592.21	\$1,688.34	\$9,573.90	\$168.83	\$168.83
62654	Synthesis, single cry	Omar Chmaissem	LA PY XX ON	\$19,865.83	\$7,410.00	6	A	26.0%	10%	10%	0%	\$0.00	\$0.00	\$5,165.12	\$0.00	\$0.00
62655	Cycling stable electro	Tao Xu	LA CH XX ON	\$0.00	\$99,614.00	6	A	26.0%	10%	10%	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62657	New phenomena at	Dhiman Chakraborty	LA PY XX ON	\$31,240.16	\$20,635.00	6	A	26.0%	20%	20%	0%	\$4,303.63	\$1,118.94	\$8,122.44	\$223.79	\$223.79
62659	New Phenomena at	Jahred Adelman	LA PY XX ON	\$30,057.45	\$20,635.00	6	A	26.0%	20%	20%	0%	\$2,472.46	\$642.84	\$7,814.94	\$128.57	\$128.57
62660	Septohippocampal n	Douglas Wallace	LA PS XX ON	\$43,729.19	\$125,348.00	6	A	49.0%	10%	10%	0%	\$2,438.50	\$1,194.87	\$21,427.30	\$119.49	\$119.49
62662	High Performance C	Michael Papka	LA CS XX ON	\$14,001.81	\$16,631.95	6	A	26.0%	10%	10%	0%	\$2,582.33	\$671.41	\$3,640.47	\$67.14	\$67.14
62663	Development of Inno	Phillippe Piot	LA PY XX ON	\$0.00	\$8,667.00	6	A	26.0%	20%	20%	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62665	Second order variatio	Jose Yunier Bello Cr	LA MA XX ON	\$20,493.99	\$32,604.00	6	A	49.0%	10%	10%	0%	\$0.00	\$0.00	\$10,042.06	\$0.00	\$0.00
62666	Investigating the inter	Tao Li	LA CH XX ON	\$0.00	\$24,238.03	6	A	26.0%	10%	10%	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62668	Joint Appt NIU Argon	Andreas Glatz	LA PY XX ON	\$0.00	\$28,966.32	6	A	26.0%	10%	10%	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62669	Joint ANL/NIU Appoi	Zhili Xiao	LA PY XX ON	\$0.00	\$23,800.20	6	A	26.0%	10%	10%	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62670	Conjugate Addition i	Douglas Klump	LA CH XX ON	\$17,918.51	\$120,529.00	6	A	49.0%	10%	10%	0%	\$3,576.70	\$1,752.58	\$8,780.07	\$175.26	\$175.26
62672	GeoClick: The Value	Nicole LaDue	LA GL XX ON	\$11,744.79	\$40,364.00	6	A	49.0%	20%	20%	0%	\$800.00	\$392.00	\$5,754.95	\$78.40	\$78.40
62673	Electro transport and	Zhili Xiao	LA PY XX ON	\$0.00	\$6,726.65	6	A	26.0%	10%	10%	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62674	Genomics of Chlorop	Wesley Swingley	LA BI XX ON	\$0.00	\$4,080.13	6	A	49.0%	10%	10%	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62676	Investigating the solv	Tao Li	LA CH XX ON	\$0.00	\$8,970.00	6	A	26.0%	10%	10%	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62677	Deep Underground	Vishnu Zutshi	LA PY XX ON	\$0.00	\$21,423.85	6	A	49.0%	20%	20%	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62678	Nuclear Resonance	Dennis Brown	LA PY XX ON	\$11,930.67	\$2,821.62	6	A	26.0%	10%	10%	0%	\$2,027.81	\$527.23	\$3,101.97	\$52.72	\$52.72
62679	High pressure effects	Zhili Xiao	LA PY XX ON	\$0.00	\$6,190.48	6	A	26.0%	10%	10%	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62680	EAGER: Controlling	Evgueni Nesterov	LA CH XX ON	\$0.00	\$46,000.00	6	A	49.0%	10%	10%	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62685	IRES:US-Estonia Re	Nathan Stansell	LA GL XX ON	\$11,395.41	\$19,600.00	6	A	49.0%	10%	10%	0%	\$0.00	\$0.00	\$5,583.75	\$0.00	\$0.00
62686	REU: Water Resourc	Melissa Lenczewski	LA ES XX ON	\$13,547.54	\$9,343.00	6	A	26.0%	20%	20%	0%	\$316.00	\$82.16	\$3,522.36	\$16.43	\$16.43
62687	High Luminosity (HL)	Vishnu Zutshi	LA PY XX ON	\$0.00	\$15,249.62	6	A	26.0%	15%	15%	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
62687	High Luminosity (HL)	Vishnu Zutshi	LA PY XX ON	\$36,309.28	\$15,249.62	6	D	49.0%	15%	15%	0%	\$3,204.47	\$1,570.19	\$17,791.55	\$235.53	\$235.53

IDC Reports- Dept



COLLEGE OF LIBERAL ARTS AND SCIENCES

Dec 2022 (FY)

INDIRECT COSTS EARNED BY DEPARTMENT

24-Jan-22

GAS#	PROJ DIR	COMPUTER SCIENCE	DEPT MO I/C
62540	Michael Papka		\$0.00 CS
62561	Michael Papka		\$0.00 CS
62585	Nicholas Karonis		\$0.00 CS
62616	Nicholas Karonis		\$0.00 CS
62645	Michael Papka		\$0.00 CS
62646	Michael Papka		\$0.00 CS
62662	Michael Papka		\$67.14 CS
62716	Hamed Alhoori		\$0.00 CS
62726	Maoyuan Sun		\$205.68 CS
62736	Nicholas Karonis		\$166.55 CS
62760	David Koop		\$114.31 CS
64210	Michael Papka		\$0.00 CS
64249	Nicholas Karonis		\$0.00 CS
64364	Michael Papka		\$22.68 CS
64369	Nick Karonis		\$163.42 CS
64385	Pratool Bharti		\$0.00 CS
TOTAL	Computer Science	\$739.77	

Resources



- Budgeting F&A Policy
- <https://www.niu.edu/policies/policy-documents/budgeting-indirect-costs.shtml>
- F&A Distribution Policy
- <https://www.niu.edu/policies/policy-documents/indirect-cost-distribution.shtml>
- FSR Guidance
- <https://www.niu.edu/divresearch/funding/awardlifecycle/managing/accessingbudget.shtml>