Procedural Statement Title: Indirect Costs (IDC) on the Transfer of Existing Subagreements

Functional Area: Research Administration

Related Policy:	Indirect Cost Recovery Policy
Effective Date:	March 9, 2017
Approved by:	Alexa Van Dalsem Director, Office of Contracts and Grants
Responsible Office:	Office of Contracts and Grants
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This document is intended to provide guidance on the charging of indirect costs when an existing outgoing subagreement is changed during the life of a project.

Subagreement: Subagreement is a generic term used for a Subaward or Subcontract.

Subaward: A subaward is defined in the _____ 200.1 as:

An award provided by a pass-through entity to a subrecipient for the subrecipient to contribute to the goals and objectives of the project by carrying out part of a Federal award received by a passthrough entity. It does not include payments to a contractor, beneficiary, or participant. A subaward may be provided through any form of legal agreement 200518.000Tt [200518.000Tt [200518.000Tt]

