

**INDIRECT COST RECOVERY INCENTIVE PLAN**  
**Fay W. Boozman College of Public Health**  
**Effective January 1, 2022 for the remainder of Fiscal Year 2021-22**

From January through June 2022, the Fay W. Boozman College of Public Health will distribute a portion of the amount of indirect cost recovery earned by its faculty in excess of the college's budget requirements in pro rata share to the Principal Investigators whose grants produced the indirect cost recovery.

- The COPH has a baseline budget of \$1,150,000 that it must recover during FY23.
- Indirect Cost Recovery generated in excess of \$1,150,000 will be distributed based on a formula:
  - An IDCR Pool will be established in which the indirect cost recovery generated in excess of the baseline budget will be collected.
  - Once a quarter, 20% of the total in the IDCR Pool will be distributed to the PI's individual IDCR account in a pro rata share of the total IDC generated.
    - **For purposes of this distribution only**, "PI" may refer to Principal Investigator, Co-Investigator, Project Director, etc. The PI's name must be on the grant account number in the financial system of record (currently SAP) in order for their IDCR account to receive a transfer.
  - Once a quarter, 20% of the total in the IDCR Pool will be paid directly to Principal Investigators or Multiple Principal Investigators of record (in Muse) in the form of a personal incentive through the payroll system. These incentive payments are capped at \$10,000 per quarter.
  - On the same schedule, the remaining funds in the IDCR Pool will be distributed to the COPH Dean's discretionary account.
- Transfers and payments will be made in October, January, April, and July based upon the IDC recovery posting in the ledgers during the natural quarter immediately preceding the transfer date.
- Under current funds flow rules, IDCR funds held in IDCR accounts must be spent in the same fiscal year in which they were transferred.

**Guidelines for Spending IDCR account funds**

Funds in IDCR accounts may be spent for:

- Editing assistance for proposals and papers
- Creative Services assistance with posters, graphics, photography, etc.
- Personnel costs for staff, postdoctoral fellows, and students
- Stipends for doctoral students who are on assistantships
- Tuition and fees for doctoral students who are on assistantships
- Core lab and lab animal recharges
- Other research type expenses otherwise not covered by extramural funding

- Costs of pilot data collection
- Purchases in support of faculty scholarship such as publication fees
- Registration and travel related to research and scholarship
- Writing retreat costs
- Equipment and supplies not covered by the departmental M&O budget
- Other expenses with prior written approval from the chair or dean

All IDCR incentive account expenditures must be made in accordance with relevant UAMS and COPH policies.