



Indirect Costs (IDC)

Western SARE funded proposals including: Research & Education grants; Graduate Student Grants; Professional + Producer Grant; and Professional Development Program Grants, will be allowed to budget up to 10% of total direct costs for indirect costs if they meet the requirements as outlined below.

Farmer/Rancher grants will not be allowed to budget for indirect costs because ALL grant sub-contract funds flow to the producer. Hence, it is not to their advantage to allocate indirect costs.

Qualified institutions or organizations (e.g., non-profit organizations) who have a negotiated rate and oversee successful applicants (PI's) for the Western SARE Center's "Research and Education Grants" are allowed to include, as a part of their submitted budgets, up to 10% of total direct costs as indirect costs (facilities and administration expenses).

Institutions and organizations **who do not have an established indirect cost rate agreement** are allowed to participate in the grants, and will be allowed up to 10% of modified total direct costs in the overall submitted budget.

Modified Total Direct Costs are defined as: 10% of total direct costs, and 10% of the first \$25,000 of a subaward.