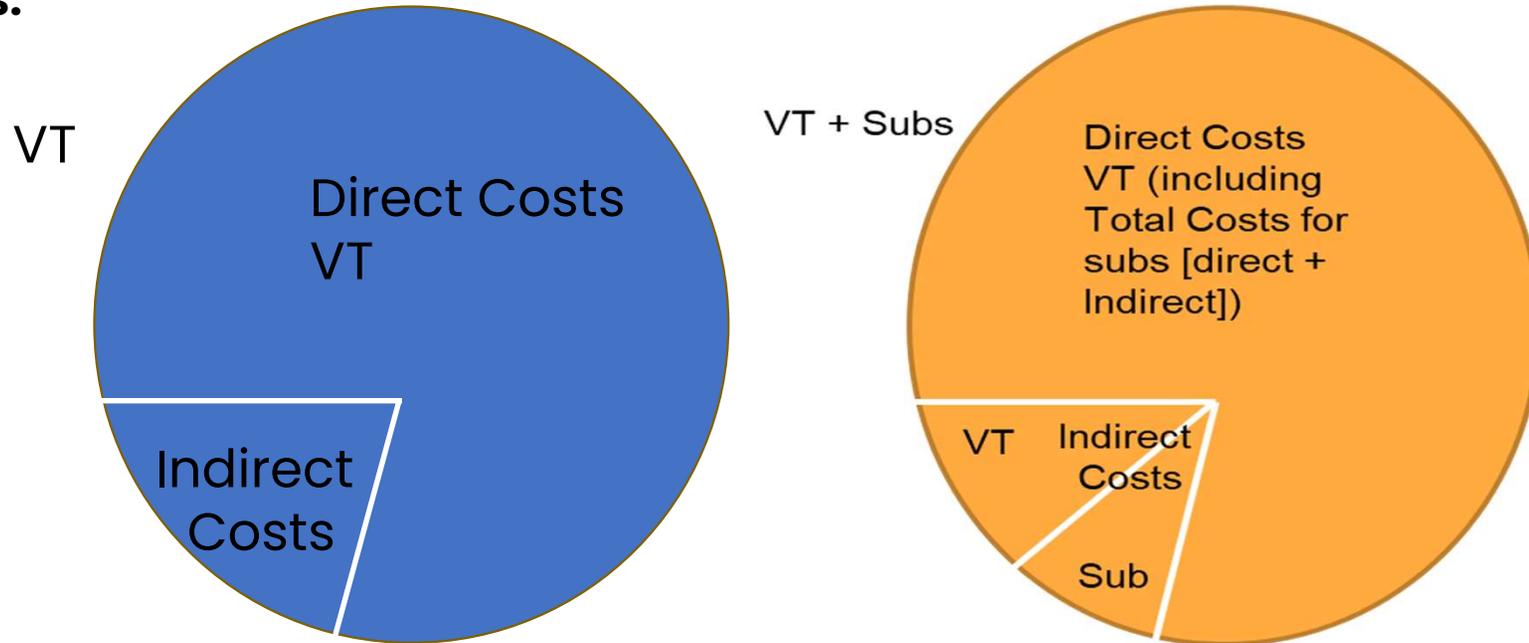


IDC with subs

The indirect on the subaward(s) budget is included as part of the overall indirect allowed and is not just considered as part of the prime's (VT's) direct costs.



Slide adapted and screenshots from presentation by Moore, M., King, J., Lawson, L., Rasnick, L.;

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IDC with subs

- **This depends on your institution.**
 - **Some institutions will require that all subs use 30% TFFA**
 - Some subs will expect the Prime to absorb the cost
 - Requires that all subs budget be received in enough time to do the calculation



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Total Federal Funds Allocated (TFFA) Cap Calculator

VT TFFA Calculator

Basic information - input by pre	
Input Total Budget Amount*	\$0
Input VT Total Direct Costs (TDC)	\$0
Input Base for F&A Costs (MTDC/TDC base)	\$0

*this amount should include total direct and indirect, including all sub costs

Internal F&A Check	
VT Total Capped TFFA Amount	\$0
Rate:	30.000%
Updated VT Total MTDC/TDC F&A Amount	\$0
Avg. MTDC/TDC Rate:	0.000%

*Defaults to 30% TFFA Capped rate, but you can update as needed

F&A Check - should F&A be lowered to meet TFFA guidelines?	
Input Total F&A for VT	\$0
Input Total F&A For All Subs	\$0
Total VT + Sub F&A	\$0
Total VT + Sub Allowable F&A w 30% TFFA Cap	\$0
Total Amount to Reduce (VT and Subs)	\$0

***Subs should remove this amount from indirect and add to direct, so that the total budget amount remains

VT F&A reduction information					
	Input Total VT budget	Total VT F&A	VT Percentage of total F&A	Total Amount to reduce VT F&A costs	New VT F&A Amount
Totals for VT	\$0	\$0	0.00%	\$0	\$0

Subawardee F&A reduction information					
Input Subawardee name	Input Subawardee Total Budget	Input Subawardee F&A Amount	Subawardee Percentage of Total F&A	Total Amount to reduce F&A Costs***	New Subawardee F&A Amount
Subcontractor 1	\$0	\$0	0.00%	\$0	\$0
Subcontractor 2	\$0	\$0	0.00%	\$0	\$0
Subcontractor 3	\$0	\$0	0.00%	\$0	\$0
Subcontractor 4	\$0	\$0	0.00%	\$0	\$0
Subcontractor 5	\$0	\$0	0.00%	\$0	\$0
Subcontractor 6	\$0	\$0	0.00%	\$0	\$0
Subcontractor 7	\$0	\$0	0.00%	\$0	\$0
Subcontractor 8	\$0	\$0	0.00%	\$0	\$0

RATE TO USE IN VT BUDGET	
New VT MTDC/TDC Rate to Use	N/A
New VT Total Direct Costs	\$0
New VT Total F&A Costs	\$0



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UTIA TFFA Calculator

Effective Project Budget IDC Rate	
Request:	37.956%
Match:	#DIV/0!

NIFA IDC Request 30% TFF Limit		SUB IDC Table	
Total Subaward IDC	\$ 15,459 (from SUB IDC table total)	Sub 1 IDC	\$ 15,459.00
Total UTIA IDC	\$ 171,081	Sub 2 IDC	\$ -
Total IDC Requested	\$ 186,540	Sub 3 IDC	\$ -
		Sub 4 IDC	\$ -
Total IDC/TFF	0.29999083 Must be < or equal to 30%	Sub 5 IDC	\$ -
		Sub 6 IDC	\$ -
		Sub 7 IDC	\$ -
Total Direct (minus sub IDC)	435,279	Sub 8 IDC	\$ -
IDC Cap	186,547.52	Sub 9 IDC	\$ -
	621,827	Sub 10 IDC	\$ -
UT IDC cap	171,088.52	TOTAL SUB IDC	\$ 15,459.00
UT MTDC IDC Rate to use on Cover Sheet (Charged F&A Rate)	45.83%		



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