



## Overhead Expense Policy

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### ***General Description***

**Exceptions:**

None.

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### ***Policy Content***

#### **Grants and Contracts**

Trinity University periodically negotiates an indirect cost rate with the Department of Health and Human Services. This indirect cost rate is applied to grants, contracts and other agreements covered by Office of Management and Budget [2 CFR § 200.414](#) - Indirect (F&A) costs.

All applicable contract proposals should include the appropriate recovery of indirect costs. For the current indirect cost rate, please refer to the current rate agreement report.

The indirect cost recoveries received by the institution are treated as current unrestricted income.

#### **Auxiliary Enterprises**

Overhead expenses based on square footage are allocated to self-sustaining departments (bookstore, food services, and the Office of Residential Life) at the end of the fiscal year. Typical overhead expenses allocated are administrative expenses, utilities, housekeeping, security, etc.

Information on overhead expenses may be obtained from the Controller's office.

## ***Attachments***

[Trinity University Rate Agreement Report](#)

## Related Documents

**Related Content:**

[E-CFR](#)

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## Revision Management

**Revision History Log:**

Revision #:	Date:	Recorded By:
v1.0	7/25/2019 12:09 PM	Holly Warfel

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**Vice President Approval:**

Enter Vice President(s) that are responsible for approving this document

Name:	Title:
Gary Logan	Vice President for Finance & Administration