

Indirect Cost Policy (IDC)

Philosophy

The ACI Foundation promotes progress, innovation, and collaboration in the concrete industry through strategic investments in research, scholarship and ideas. We believe in advancing the world through innovative concrete solutions.

We also believe that good stewardship means maximizing our resources, including grant funding and staff time. The position of this policy is to pay for expenses that are directly attributable to project outcomes and outputs as direct costs and expenses associated with general running of the business as indirect costs.

Minimum Indirect Costs Rate

The indirect cost limit for grants is 15%. The rate provided is the *maximum* rate allowed under the ACI Foundation's policy. A grantee or contractor with an actual indirect cost rate lower than the maximum rate provided here should *not* increase the funding request to the maximum 15% allowed. The intent is to sufficiently fund actual costs; not to generate financial surpluses for grantees.

We seek consistency across funding mechanisms and, thus, we reserve the right to apply this philosophy and principles to contracts. For-profit entities may propose indirect costs as a percentage from 0% up to 15% to the extent that adequate explanation of the cost is provided. We also reserve the right to request substantiation of any grantee's indirect cost rate.

Please contact the ACI Foundation's Executive Director, Ann Daugherty, if you have questions about this policy.

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