

SAM—MISCELLANEOUS ACCOUNTING PROCEDURES

NON-FEDERAL INDIRECT COST RECOVERIES

8756.2

(Revised 3/90)

Departments which receive reimbursements from other than Federal funding sources will also ensure that full costs are included in charges for goods provided and services performed. The basic principles and cost elements included are the same as for Federal ICRPs (see SAM Section 8756.1) with one exception; non-Federal cost recoveries will include the larger of the department's central service costs, SWCAP or Pro Rata. See 8756.1 ILLUSTRATION 1 for a sample indirect cost calculation.