

**Indian Institute of Technology Hyderabad
KANDI 502 285.**

No.IITH/Admin/2020/01
10th January 2020

Office Memorandum

Sub: Guidelines for Distribution of Overheads.

The Board of Governors in its 33rd Meeting held on 25th November 2019 (Agenda Item No.4) has approved the following **Guidelines for Distribution of Overheads in Projects**:

Sl.	Type of Project	Percentage of Overhead	Distribution of Overhead				
			SRC	DDF	RDF (PI/Co-PI)	Staff/ Admin	REMF#
1	Grant-in-Aid (GIA)	20% or Sponsor agency norms.	52 [60-8]	08	20	-	20 [12+ 8]
2	Sponsored (SPP)	20% on the total grant received plus additional 10% on the honorarium.	52 [60-8]	08	20 [15+5]	- [5-5]	20 [12+8]
3	Conference/Work shop/Symposia/ CE Programs (Outreach)	15% or Sponsor agency norms.	55 [35+20]	20 [15+5]	25	- [10-10]	- [15-15]
4	Testing*	50%.	20 [60-40]	10	20 [0+20]	- [10-10]	50 [20+30]

* Testing/Evaluation (T&E) modified to Testing.

Maintenance renamed as REMF (Research Equipment Maintenance Fund).

5. Consultancy projects (CPP):

% of Overhead	Distribution of Overhead (%)					
	SRC	DDF	Director's Discretionary Fund	SDF	Staff	REMF
20% on the total grant received + additional 10% on the honorarium.	65	10	15 [7.5+7.5]	- [5-5]	- [7.5-7.5]	10 [5+5]

Abbreviations:

SRC - Sponsored Research & Consultancy Centre.

DDF - Department renamed as Department Development Fund.

RDF - Research Development Fund.

REMF - Maintenance renamed as Research Equipment Maintenance Fund.

SDF - Student Development Fund.

1. General:

- a) All the project proposals need approval of the Dean (R&D) prior to submission. However, Consultancy project valued less than one lakh rupees may be executed on post-approval basis.

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- b) For SPP, CPP, OutReach, and Testing projects, budget proposal shall accommodate expenses towards using Institute facilities.
- c) PI/Co-PI (s) may make use of available project funds according to the sponsor agency norms and as per budget provisions where no norms have been laid down by the sponsor agency.
- d) Intellectual property rights (IP) of Technology/product/software developed as part of the Industrial /consultancy projects will be governed by the MoU signed by the institute and the sponsor. In all such cases, compliance with the IP policy of the Institute is compulsory.
- e) Students may be paid honorarium on hourly basis from project funds or RDF or both in addition to their regular scholarships. Such honorarium, per month, should not exceed their regular stipend amount. He/she may not normally be employed for more than 30 hours per month. Student may be paid maximum honorarium of the order of double the regular scholarship/stipend amount if he/she is employed fully in a project. If a student submits the thesis and continues in a project, honorarium/remuneration may be determined by the PI based on availability of funds. Provision relating to additional 10% overheads on honorarium shall not apply to students.
- f) PI/Co-PI (s) may; subject to terms and conditions of funding agency, if any; transfer left over funds to RDF at the end of the project from SPP, CPP, OutReach and Testing.
- g) All purchases from project fund including RDF should follow Institute purchase policy.
- h) Instructions of Govt. of India for 'travel by Air India only' apply to funds (including RDF) that originate from Government sources.
2. **Utilisation of Research Development Fund (RDF):** Individual faculty may utilise RDF for activities like the ones mentioned below with approval from Dean R&D:
- Consumables, Purchase of Books, Journal articles, and publication fee.
 - Equipment.
 - Office furniture up to Rs.25000/- in a financial year.
 - Conference registration fee and Travel expenses.
 - Membership fee for professional body.
 - Payment of communication expenses.
 - Supporting students to attend national/international conferences.
 - Other expenses.

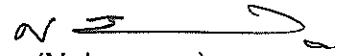
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3. **Utilisation of Research Equipment Maintenance Fund (REMF):** REMF may be utilised only for repairs and maintenance of facilities including expenditure for cleaning, overhauling, assembling and re-assembling, replacement of parts and spares, and all such expenditure as deemed necessary for maintenance of facilities.
4. **Goods and Services Tax (GST):** GST is required to be paid for SPP, CPP, Outreach and Testing company specific Outreach programs/projects, as per GST rules and regulations. For consulting money received in convertible foreign currency, Export of Service Rules, 2005 apply and presently no GST is payable on that amount.
5. Dean (R&D) will have authority to reduce 'percentage of overhead' on case to case basis.

This supercedes all previous instructions on the subject.

This will come into force with immediate effect.


(N Jayaram)
Registrar

To

All the Deans/Heads of the Departments.
All the Faculties.
Director's Secretariat.
