

F&A (Indirect) & Residual Returns

- **ORSP is 100% supported by F&A.** ORSP must balance its operating budget as its top priority. Otherwise, insufficient funds to support ORSP operations may occur.

	% Return of Net F&A			
	PI/Director	College/Dean	Provost	§ORSP
Past Practice	5%	10%	0%	85%
Current Practice	20%	20%	15%	45%

§ Other FGCU activities such as internal awards, Research Day, U/G research, etc.

- **Criteria for F&A Return**

- F&A return is based on the **Net** F&A:
 - Net F&A = Total (Gross) F&A – ORSP personnel & operating costs
- For PIs and Center/Institute (CI) Directors to be eligible for F&A return, a **minimum F&A rate** is required: Grant F&A rate \geq off-campus rate

- **Closeout Residuals**

- Residuals are remaining funds no longer needed to carry out the project
- Residuals are returned **after** deducting the F&A at the **off-campus rate**
- At the time of closing out a sponsored research account, the same rates for F&A return are recommended for residual return. Or, the PI, College Dean and AVP for Research may negotiate for different rates.

SUS F&A (Indirect) Cost Distribution

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INSTITUTION	Sponsored Research Office Expense Paid off the Top	PI	Department	College	Provost	VP Research	Sponsored Research Trust (SRT)	Library	Other / Institute / Center	Notes	
UFL		10%	7.5%	82.5% / 75%			RCM tax to cover actual annual budget		7.5%	After funds are provided to the PI, Department and Center (if applicable), all remaining F&A is returned to the College. Each college is assessed a fee relative to direct expenditures in the preceding year to cover costs of the Research Enterprise	
FSU	YES	0%	37.5%	12.5%		33.3%	0%		16.7%	After expenses of operating the Division of Sponsored Research are covered, the remaining funds are distributed	
FAMU		5%		0%			95%			Working Capital	
NEW COLLEGE		10%	10%	0%	20%		60%			Any recovered indirect less than \$1,000 the full amount remains with the Trust	
USF		20%	Percentage dependent upon number of active projects in fiscal year								Redistributes \$5M off the top returned to PI and College
FIU		5%		15%			80% / 65%		15%	Provided IDC is equal to or exceeds \$100,000. If IDC is lower than \$100,000 no distribution is made. FIU uses the SRT portion to not only fund all of the positions within the Division of Research but we also fund other research support positions in Controllers, Purchasing, Environmental Health and Safety, Internal Audit and Media Relations as well as lab renovations and start-up funds for critical hires.	
UCF		0%		45%			55%			Expectation is that College/Institute (if approved SUS) will make available 10% to PI/coPI for related research purposes. Returns are only made on contracts which receive full IDC approved rate. No return for any contract which is charged for less.	
FAU	YES	5%		10%			85%			Sponsored Research Office expenses paid off the top - remaining percentage fluctuates with activity	
UNF	YES	10%		70% / 50%			25% / 20%	5%	30%	Office of Sponsored Research and PI percentage are paid first; Remaining funds distributed; Institute/Center distribution	
UWF		10%	10%	10%			70%			PI % increases to 12.5% with F&A collection >\$25K (department 8.75% & college 8.75%) PI % increases to 15% with F&A collection >\$50K (department 7.5% & college 7.5%)	
FGCU	YES	20%		20%	15%		45%			Minimum off-campus F&A rate for F&A return	