

F&A Distribution guidelines for inter-school research

Purpose

To promote interdisciplinary research and rationalize distribution of monies associated with facilities and administrative (F&A) costs in sponsored research by establishing appropriate administrative guidelines for research projects that include more than one school/campus

Principles

Interdisciplinary research should be valued; faculty, staff, deans, and units should get appropriate reimbursement for participating in and supporting interdisciplinary research.

Distribution of F&A, or indirect costs (IDC) should be based on:

1. Physical space where sponsored work is performed
2. Administrative burden for pre- and post-award functions
3. Work distribution among investigators

In many cases, F&A distribution may need to be discussed on an individual basis; no single formula will fit all situations.

Procedure

General provisions

As a starting point, F&A allocations among participating schools should be divided between

1. Cost of grant administration (50% total)
2. Costs for physical resources that support the project (50% total)
3. The IDC “physical resources” allocation should match the proportion of activity taking place at each unit, measured by space utilization, faculty/staff effort and/or by allocation of other direct costs (e.g., supplies).

Distribution of F&A between colleges/schools:

- Negotiations relating to F&A distribution should begin with initial budget discussions, but final rules must be established at least 5 working days before grant deadline.
- For Coral Gables campus negotiations must involve the Provost or designee (normally the Vice Provost for Research).
- Subaccounts may be established at each participating unit for direct costs >\$10,000; IDC will follow direct cost expenditures from these subaccounts.
- The federally negotiated indirect cost rate (e.g., Medical Campus – 53.5%, Gables Campus – 50.5 %, RSMAS – 55%) for each campus location should be applied, depending on the administrative home of the grant.
- IDC sharing agreements may involve transfers between departments/schools based on mutual agreement rather than establishment of subaccounts. (While UM is still using FRS, a procedure will need to be established between the Provost’s Office, Controller’s Office, Medical Finance and the RSMAS Business Office in advance to facilitate the transfers).
- Unilateral changes in F&A sharing after agreements are reached are not allowed.

Approved by

Name	Title	Signature	Date
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