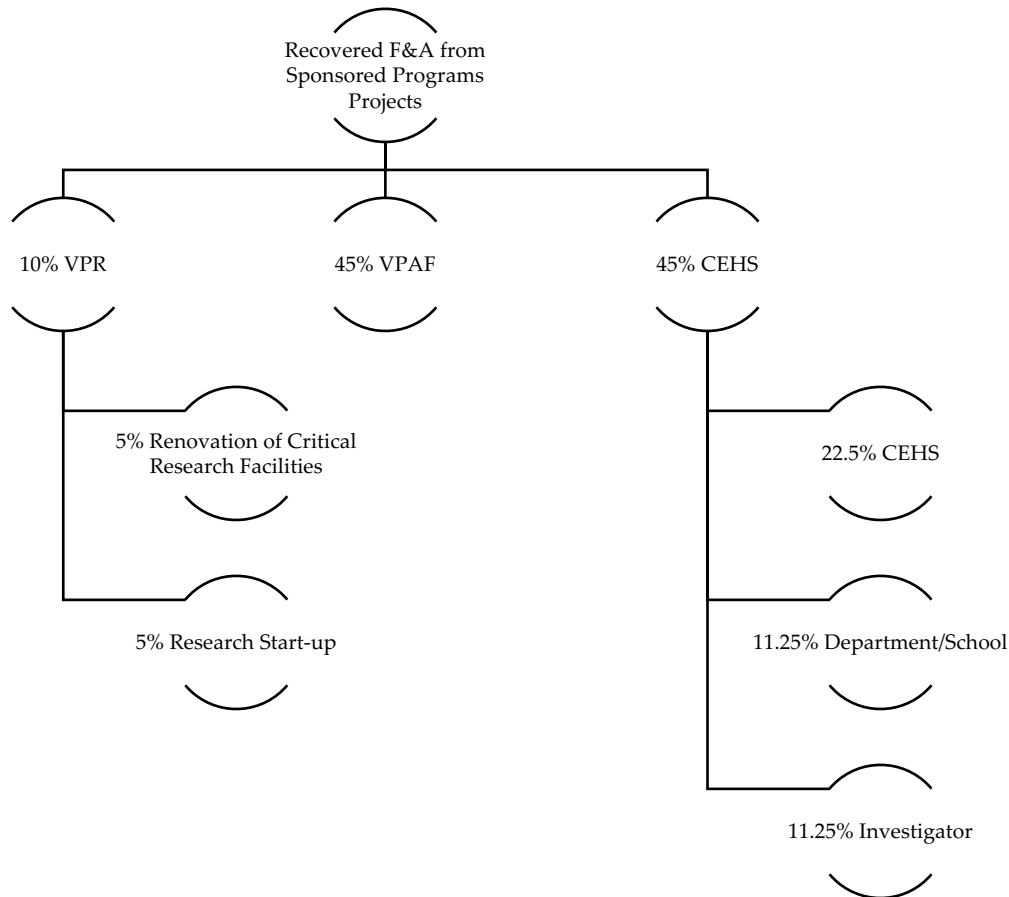




### Guidelines for Facilities and Administration F&A Distribution and Uses

The Office of the Vice President for Research (VPR) retains 10% of the Facilities and Administrative (F&A) costs recovered from sponsored programs collected by Oklahoma State University. Of this 10% allocated to the VPR, 50% is directed towards supporting the Renovation of Critical Research Facilities program and 50% is directed towards supporting the Research Start-up program. Of the remaining 90% of F&A costs that are recovered, 50% is retained by the Vice President for Administration and Finance (VPAF) with the other 50% being provided to the College of Education and Human Sciences (CHES). The 45% of recovered F&A that CEHS receives is used to support research infrastructure, sponsored programs administration, new faculty research start-up packages, the Resources, Equipment, Software, and Technology (REST) program, internal grant programs, and other special projects related to sponsored programs.



### **Distribution of Funds**

For all F&A funds received by CEHS, 25% will be returned to the principal investigator (PI), 25% will be returned to the department or school, and 50% will be held by CEHS (i.e., to support research infrastructure and administration for sponsored programs). All F&A funds (provided to PI, department or school, and CEHS) shall be used to generate additional sponsored programs activity and support current grants and contracts.

Use of F&A funds is for:

- Expenses for a project are not allowable on the project due to cost accounting standards (CAS) and cost share requirements.
- Expenses generating additional sponsored programs activity, including support of grants and contracts services, equipment purchases, and maintenance.
- Travel to pursue additional funding from agencies or foundations is appropriate.
- All expenses should relate to unfunded research or ongoing research that is related to generating additional sponsored programs projects.

*Returned F&A may not be used to support faculty salary or supplemental compensation, but may be used to support research staff salaries (with prior approval by the Dean) or fund graduate research assistantships.*

The F&A funds are managed by the Associate Dean for Research and Graduate Studies in the Research and Graduate Studies office in coordination with the CEHS Business Operations office. The F&A funds will be transferred twice a year (generally in January/February and July/August) into F&A accounts set up for each PI and department/school (and/or in some cases, a CEHS-recognized center). In the case when multiple departments/schools and/or multiple PIs are involved in a sponsored program activity, the partitioning of the F&A will be determined as part of the post-award management process. Unless otherwise specified for PIs, this determination will be proportionate to each entity's F&A generating budget cost.

### **Reduction or Waiver of F&A**

If a sponsoring agency has set a ceiling or cap on F&A (or if an agency does not pay F&A), documentation of the sponsoring agency's policy must be provided with the PIs proposal budget information. The policy of OSU is to collect full F&A. If a PI requests voluntary waiver of F&A costs, then the department or school assumes the responsibility for any waiver of F&A. Additionally, all waiver requests must be approved by the unit head, Associate Dean for Research and Graduate Studies, and the Vice President for Research.