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College of Education Policy On Distribution of Facilities and Administrative Costs of Organized Sponsored Research

Effective September 16, 2017

Definitions: Facilities and Administrative (F&A) Costs Associated with Organized Sponsored Research

F&A (*Facilities and Administrative*) costs, otherwise known as *Indirect* or *Overhead costs*, are costs charged by OSU for basic functioning around *organized sponsored research*, or research for which an external funder (e.g. a state or federal agency) provides financial support. Specifically, F&A costs are defined by OSU as *costs that cannot be uniquely associated with a particular project but which are nonetheless incurred by the university due to the project. They include costs such as departmental accounting and clerical support, network support, equipment depreciation, building and facilities operation and maintenance, library, general and sponsored projects administration. These costs are budgeted and charged as a percentage of some of the direct cost elements [or the actual work effort (e.g. faculty time) and other items (e.g. computers) budgeted for in a project].*

For further information, see:

<http://research.oregonstate.edu/osp/budget-fa-costs-indirect-costs>

Current OSU F&A Rates

F&A rates are established by negotiation with the U. S. Department of Health and Human Services and cover a specified period. The current OSU F&A rate charged for most organized sponsored research is 47% (valid through June, 2018), although some research may qualify for a lower F&A rate per research characteristics and funders' limits.

For further information, see:

<http://research.oregonstate.edu/osraa/forms-and-rates/facilities-administration-information-and-rates>

Distributions of F&A: OSU and College of Education Distribution

As at other major research universities, the majority of F&A funds generated via organized sponsored research is reserved by the central administration at OSU to cover functioning across the university. 26% of F&A generated by an OSU college is returned to the college. As is typical at other major research universities, colleges may elect to pass on a portion of the college's portion of the *returned overhead* to faculty associated with an organized sponsored research project, or *faculty investigators*. Such an arrangement is meant to inspire future work allowing for external sponsorship of faculty research.

Effective September 16, 2017, the OSU College of Education elects to retain 80% of the College's returned overhead in a College account to support College research activities, and return 20% of returned overhead back to relevant project faculty investigators.

Specifics of College Policy

Determining F&A Distribution In Cases of Multiple College Faculty Investigators

When multiple faculty are associated with an organized sponsored research project, F&A return will be distributed per relative faculty effort on the project. Relative faculty effort will be determined by agreement among faculty investigators on the project and should generally match effort distribution in agreements with the project funder(s). If agreement regarding F&A return cannot be reached among faculty investigators, the Associate Dean of Research will decide on F&A distribution.

Fund Distribution Into Faculty 201 Accounts

F&A funds will be distributed to faculty investigators via transfer into faculty members' 201 accounts, with subsequent associated 201 fund use stipulated by OSU policy.