

# **Grants: Facilities and Administrative (Indirect) Costs of Extramural Projects**

TAMU-CC College of Education and Human Development  
(Revised September 15, 2019)

## **General**

In addition to the information provided by [University Procedure 15.01.05.C0.01](#) (Facilities and Administrative Costs of Extramural Projects), the College of Education & Human Development (COEHD) has established the following guidelines to determine fair and transparent methods of determining grant application eligibility as well as distribution of recovered F&A costs.

## **Facilities and Administrative (F&A) Costs**

According to University Procedure 15.01.05.C0.01.1.1, F&A costs (or “indirect costs or IDC”) are the general operating costs incurred by the University in support of sponsored research, public service, and instruction. These costs must be budgeted so that the University can recover the true cost incurred by such projects. All applications for extramural funding must charge the federally negotiated allowable F&A rate regardless of funding source unless a sponsor precludes or limits such cost. Additional details are available in the aforementioned University procedure. In general, distribution amounts shall be determined in accordance to University rule (15.01.05.C0.01.1.1) at the pre-award stage as a component of the COEHD PIER process.

### **1. Distribution of recovered F&A costs:**

- a. For proposals originating with PI(s) salaried by COEHD, 50% shall go to the University, and 50% to the Dean of COEHD. Five percent of this College allotment will go to the PI(s). PI(s) may carry forward less than \$5,000 of IDC between fiscal years. F&A recovery may be retained by COEHD PI(s) for up to 3 years (36 months) following initial receipt of funds if allowable by fiscal regulations. The Dean will notify PI(s) at least 90 days in advance of recovering any remaining unexpended funds.
- b. For proposals originating with PI(s) salaried by a center/institute reporting to the Dean of COEHD, 50% shall go to the University, 50% to the Dean of COEHD. Forty percent of this College allotment will go to the center/institute.
- c. For proposals originating with PI(s) salaried in the COEHD in collaboration with those in another college or a center/institute, 50% shall go to the University, and the remaining 50% shall be distributed proportionally to deans/department chairs of the PIs in their colleges/center/institute, based on the negotiated effort allocation established during pre-award.

For example,

- a. At budgeting and, if needed, with the assistance of R&I, PIs will be required to document (during the PIER process) an agreed upon percent effort for each PI on the project. In the following hypothetical situation, PIs from COEHD, College of Science and Engineering (COSE) and College of Liberal Arts (CLA) agree to the following percentages of effort:

PI COEHD = 40%

PI COSE = 40%

PI CLA=10%.

In this case, 40% of the College level IDC proportion (i.e., 50% of total IDC) will be distributed to each of the Deans of COEHD and COSE and 10% will be distributed to the Dean of CLA. Then, 5% of IDC received by Dean of COEHD will be distributed to the COEHD PI.

- b. Should the PI(s)'s deans and/or directors and/or unit/division heads not approve the agreed upon delegation of percent effort, the VPRI will adjudicate the dispute regarding IDC distribution.
2. Exceptions to the distribution amounts listed above may be made on a case-by –case basis, upon written appeal to the Dean.
3. In no event shall the University receive less than 50% of the F&A costs from all sponsored projects.