Facilities & Administrative (F&A) Costs at NIU

"This is the easy part. The challenge will be figuring out the indirect cost for the grant proposal."
F&A costs at NIU

What are Facilities & Administrative (F&A) Costs?

F&A Costs (aka “indirect costs” or “overhead”) are real institutional costs that result from externally funded work but that cannot be easily assigned to a specific sponsored research project, instructional or public service activity.

Such costs include utilities, buildings and facilities costs, IT infrastructure, pre- and post-award administration, libraries, etc..
How is NIU’s F&A Rate Determined?

- F&A cost rates are based on NIU’s actual operating costs, as negotiated with auditors from the Division of Cost Allocation (DCA) of the DHHS every ~4-5 years.

- NIU’s present F&A cost rates (until 6/30/2015):
  - 47% research and instruction
  - 34% other sponsored activities & public service
  - 26% all off-campus activities
F&A Costs at NIU

How Does NIU Recover F&A Costs?

- F&A costs accrue only as projects dollars are expended. As a result, F&A costs are collected and allocated retroactively to reimburse NIU.

- NIU does NOT recover all of its F&A costs.

- The actual F&A recovery rate is SIGNIFICANTLY lower than the 47% on-campus rate allowed for federal research and instruction projects.
How Does NIU Recover F&A Costs?

F&A Cost Recovery

Negotiated Rate
# How Does NIU Allocate F&A Costs?

## Awards

<table>
<thead>
<tr>
<th></th>
<th>With IDU*</th>
<th>Without IDU</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research/Grad Studies</td>
<td>39%</td>
<td>49%</td>
</tr>
<tr>
<td>Finance &amp; Facilities</td>
<td>28%</td>
<td>28%</td>
</tr>
<tr>
<td>Computing Services</td>
<td>2%</td>
<td>2%</td>
</tr>
<tr>
<td>Radiation Safety</td>
<td>2%</td>
<td>2%</td>
</tr>
<tr>
<td>President</td>
<td>2%</td>
<td>2%</td>
</tr>
<tr>
<td>Provost</td>
<td>1%</td>
<td>1%</td>
</tr>
<tr>
<td>College</td>
<td>5%</td>
<td>5%</td>
</tr>
<tr>
<td>Department</td>
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</tr>
<tr>
<td>IDU*</td>
<td>10%</td>
<td></td>
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<tr>
<td>PI/PD</td>
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</table>

*IDU represents interdisciplinary or interactionary units*
NIU Allocation F&A vs. Others?

CAUTION
<table>
<thead>
<tr>
<th>Total Direct Costs Expenditures</th>
<th>Total F&amp;A Recovered</th>
<th>F&amp;A Income to DRGS (excludes IDU allocation)</th>
<th>F&amp;A Expended by DRGS</th>
</tr>
</thead>
<tbody>
<tr>
<td>$47,791,657</td>
<td>$4,779,930</td>
<td>$1,957,289</td>
<td>$2,013,930</td>
</tr>
</tbody>
</table>

**Research & Graduate Studies: F&A Expenditures (FY2013)**

- Sponsored Projects: 30%
- Research Compliance & Integrity: 17%
- Technology Transfer: 19%
- InSET: 14%
- Burma Studies: 13%
- Research Foundation: 5%
- College & Dept Support: 2%
College/department support varies each year and generally includes faculty start-up costs, bridge funding and cost share support.

FY13 F&A Support to Colleges/Departments from DRGS

- **Summer Res & Artistry**: 78%
- **Faculty Travel**: 2%
- **Library On-Line Services**: 8%
- **Internet 2**: 2%
- **Academic Analytics**: 1%
- **Grad Student Travel**: 6%
- **Joint Benefit**: 1%
- **FCNS**: 2%
- **Allied Health/ComD**: 1%
- **Biology**: 2%
- **Physics**: 8%
- **NI CADD**: 2%
- **LEPF**: 1%
- **COB**: 2%