

Guidance for Recovered Indirect Costs Allocations at Florida Gulf Coast University

Indirect costs are necessary costs for common or joint purpose that can benefit more than one costs objective. Indirect costs are determined by organization (FGCU) negotiated with the Federal Government as a rate to the direct costs. For example, for NIH/NSF funded applications, the rate is 42%. This excludes equipment, student tuition, research patient care costs, rent, and sub-recipient charges (after the first \$25,000).

Florida Statute 1004.22(5) details indirect cost use.

Moneys received for overhead or indirect costs and other moneys not required for the payment of direct costs shall be applied to the cost of operating the division of sponsored research. Any surplus moneys shall be used to support other research or sponsored training programs in any area of the university.

The indirect allocation for baseline distribution at FGCU above costs for ORSP includes:

- PI – 20%
- College/School (Dean or Director) – 20%
- ORSP/Provost – 60%

For awards that are attributable to Institutes and Centers established per BOG 10.015 criteria, the indirect allocation for baseline distribution above costs for ORSP includes:

- PI – 15%
 - Center – 15%
 - College/school – 15%
 - ORSP/Provost – 55%
- *Total must add to 100%

It is anticipated that indirect costs can be used for investment in research growth and capacity building. ORSP/Provost can utilize funds for research growth and support of the research mission of FGCU.

Examples for expenditures include but are not limited to the following:

- Student or OPS wages to assist with research and administrative support of sponsored projects
- Bridge funding for research staff
- Travel related to professional development or research development
- Equipment for research
- Memberships and subscriptions
- Publication charges
- Research-related supplies
- Capital improvement/construction for research
- Research activities not listed above

Items that are not allowable for expenditure include but are not limited to:

- Alcohol
- Food unassociated with travel
- Recruitment or retention bonuses, stipends, supplemental pay

If a principal investigator leaves the University, any remaining indirect costs are allocated to the investigator's college/school. If a center is sunsetted and there are remaining indirect costs, the costs are allocated proportionally to the Director and/or Co-Director of the school or college.