F&A Cost Rates and Guidelines Governing IDC Distributions in our College

Facilities and Administrative (F&A: Indirect) Cost Rates

The University of Florida has been issued new F&A (indirect) rates for federally sponsored research awards. The new rates are listed below and at http://www.cg.cfo.ufl.edu/indirectcostrates.php. F&A rates will increase on 7/1/2012 and again on 7/1/2014. Specific details on the impact of these increases on existing awards, new proposals, and pending awards can be found with our research office or DSR.

Effective Period				
From	**To**	**Rate (%)**	**Locations**	**Applicable To**
07/01/2010	06/30/2012	46.5	On-Campus	Organized Research
07/01/2012	06/30/2014	49.0	On-Campus	Organized Research
07/01/2014	06/30/2015	50.0	On-Campus	Organized Research
07/01/2010	06/30/2015	26.0	Off-Campus	Organized Research
07/01/2010	06/30/2012	46.4	On-Campus	AREC (a)
07/01/2012	06/30/2015	41.0	On-Campus	AREC (a)
07/01/2010	06/30/2015	25.0	Off-Campus	AREC (a)
07/01/2010	06/30/2012	33.6	On-Campus	Other Sponsored Activities
07/01/2012	06/30/2015	28.5	On-Campus	Other Sponsored Activities
07/01/2010	06/30/2012	26.0	Off-Campus	Other Sponsored Activities
07/01/2012	06/30/2015	25.0	Off-Campus	Other Sponsored Activities
07/01/2010	06/30/2015	50.0	On-Campus	Instruction
07/01/2010	06/30/2015	26.0	Off-Campus	Instruction
07/01/2015	Until Amended	Use same rates and conditions as of 06/30/2015		

Guidelines Governing IDC Distributions in our College

On May 27, 2011, the guidelines below were approved by Dean Dorman and the Administrative Group, and forwarded to the CPIs

Under the current UF Responsibility Centered Management (RCM) budget model, all research expenditures conducted at the university are taxed at a rate of 9%. Consequently, grants and contracts that are awarded with an indirect cost rate of below 9% incur a cost charge to the college. Therefore, to capture the funds to pay the tax, grants and contracts submitted with an IDC return of <9% will receive no PI, Department, or Center IDC returns. For grants and contracts with IDC rates >9% and <12%, the PI, department, and affiliated center will receive standard IDC returns after the 9% tax is paid. For grants and contracts with IDC rates >12%, DSR's current status quo policy will apply to IDC distributions.

To ensure that all involved are aware and agree to the planned IDC distributions, submitted proposals should include appropriate paperwork and signatures from the PI, Center Director, Department Chair, and Associate Dean of Research. On award acceptance (eNOA) the appropriate guideline for distribution will be activated.

Three exceptions to the above Guidelines follow:

1. Without deterring grant and contract submissions from untenured faculty members, a petition may be considered for a proposal with an IDC rate less than 9%. Untenured faculty members should write a justification to be exempt from these guidelines for a limited IDC waiver. The Chair and Associate Dean of Research must approve this waiver.

2. A PI may negotiate with the Chair to accrue an IDC debt over two years to be paid by future IDCs distributed to PI. The department Chair (or Dean) may agree to pay the IDC difference from current funds to be paid back by future IDC funds. In this situation, the department Chair (or Dean) must submit a letter to accompany the proposal stating the account that the IDC difference will be taken.

3. The Chair and Associate Dean of Research will review career development grants (e.g., NIH K awards), predoctoral fellowships, and academic training grants (i.e., post doctoral, doctoral, and master's students) for waiver consideration.

These Guidelines will be applied to all awards in the 2011 - 2012 fiscal year. If the IDC tax collected in the RCM budget model changes, then our Guidelines will be adjusted accordingly.