

## Indirect Procedure for CALS

The indirect return from sponsored projects is typically divided between Schools and Colleges based on the home unit of PIs budgeted in the proposal. This works for most proposals but there are still ambiguities when a faculty member has a split appointment with a different college or school, they physically work in a different unit, or the faculty member belongs to a center or institute.

In order to have a uniform policy for allocation of indirects to address a wide variety of situations, CALS looks at four areas to determine how much F&A should be returned from research projects.

- 1) **General Fund Support:** All researchers that are performing non-sponsored activities, such as writing grants, must have some general fund time assigned to them. Who provides the General fund support for the faculty member's non-sponsored activities? If CALS is expected to provide this support, then a portion of the F&A return needs to follow this commitment. The college/school that provides the general fund support of the faculty member would get 30% of the return.
- 2) **Space:** The department where the faculty member is housed must be willing to provide some space, administrative office support and normal operating supplies that are not allowable to be charged to grants. This could include phone charges and the part of a computer that is used for administrative type work (writing grant proposals) that is not an allowable charge on a grant. The college/school that provides this support would get 15% of the return.
- 3) **Cost Share:** The college/school that provides resources to meet the faculty member's cost share obligations on a grant would receive 30% of the return
- 4) **Professional Development Funds:** The college/school where the faculty member is eligible to draw on Professional Development funds (per the CBA), would get 25% of the return.

If CALS is not supporting these faculty members with any funding or space, then the indirect return should go to the unit that is providing this support. There are examples where faculty have home departments in CALS but are housed outside of the college.

If CALS is supporting these faculty members with a mix of the four items above, then a portion of the F&A should be assigned to CALS based on the percentages above.

If CALS is providing these faculty members with all of the four items above, then the total F&A return would remain in CALS.