Facilities & Administrative (F&A) Cost Return and Use Policy

Facilities & Administrative (F&A) Cost Policy

Florida Statute 1004.22 allows each University within the State University System to retain collected F&A costs from grants and contracts (i.e., sponsored research). These funds are to be used to operate and support the sponsored research program of that University. The University of Florida’s policy which effectuates the purpose of this section of the statute follows.

Facilities & Administrative (F&A) Cost Return

Each year, the Office of the Vice President for Research returns a portion of F&A costs collected from grants and contracts during the preceding fiscal year (July 1 – June 30) to principal investigators, department chairs, and, if appropriate, directors of certain institutional Institutes and Centers. Default distributions are made as follows; Project Manager (formerly Project PI) 10%; Department Chair 7.5%; and if a center is identified in UFIRST as supporting the project, then up to 7.5% to the Center Director. The remainder of the F&A costs collected is returned to the associated college or unit after Sponsored Program Assessment (SPA) is calculated.

For the center portion, institutional Institutes and Centers can be selected. The official list and policies related to creating such are available at: <https://ir.aa.ufl.edu/academic-support/center-and-institute/>

The University of Florida Institute of Food and Agricultural Sciences (IFAS) & College of Engineering returns are not distributed at the previously referenced percentages. Total returns less SPA are paid to the college as a lump sum, and the college distributes them appropriately.

All F&A cost funds collected and returned under this policy must be used for expenditures supporting research, research-related activities, or sponsored training programs at the University of Florida. The following are examples of appropriate use.

* Research personnel costs, including research administrators, graduate and undergraduate assistants engaged in research activities, “over-the-cap” salary amounts associated with a sponsored project, and recruitment costs of research personnel.
* Purchase and maintenance of research equipment.
* Supplies/consumables required to conduct research, including gases, gloves, lab coats, paper, etc.
* Research space renovation or maintenance, including utilities (ventilation, heat, air conditioning, water, and lighting). Costs should be allocated based on the space survey or anticipated allocation based on future use.
* Research-related travels for faculty, staff, or student researchers to collect data, attend professional meetings to gain knowledge and/or present their research, or visit funding agencies.
* Costs to prepare competitive proposals for sponsored programs.
* Seed funding to conduct grant feasibility studies.
* Gap year funding to provide continuity between externally funded projects.
* Cost share or matching funds required for a grant proposal or award.
* Publication costs associated with activities from research or sponsored projects.
* Research participant expenses.
* Support for UF research events, including travel expenses for invited guests, student registrations, honoraria, and program materials.
* Properly documented meals provided at research events. Proper documentation must include, at a minimum: an itemized receipt, a list of attendees, and specific research agenda. Alcohol expenses are not allowed. For more information, please visit <https://www.fa.ufl.edu/directives/entertainment/>

All expenses must be acceptable according to UF directives and procedures and other fund restrictions. Please check the [University of Florida Expenditure Policy – Finance & Accounting (ufl.edu)](https://www.fa.ufl.edu/directives/university-of-florida-expenditure-policy/)