




DATE: June 26, 2024

TO: Angela Miller
Assistant Vice President for Financial Operations and Controller

FROM: Marc B. Parlange, Ph.D., P.Eng.
President 

SUBJECT: Overhead Distribution

In accordance with the University's overhead policy and process for F&A distribution, the following approved F&A distribution rates from July 1, 2020 are still in effect:

Approved F&A Distribution:

SPA – Administration	16.00%
SPA – Research	26.16%
To Unrest. Budget for a <u>portion</u> of Research Related Utilities & Insurance	14.00%
Provost*	6.50%
Vice President Research & Economic Development*	9.48%
President*	1.86%
Dean/College/Department	26.00%

*The President, Provost, and Vice President Research & Economic Development provide support for Alternate Agreements via annual revenues and/or fund balance. These Agreements include amounts beyond the 26.00% for CCR, CI, CYPHER, the Ryan Institute, NIUVT, and GSO. GSO is to receive an additional 5% (for a total of 31.00%) of the overhead they generate as support for their Bay Campus operations responsibilities.

The following distributions apply to Alternate Agreements for the Ryan Institute, NIUVT, CYPHER, GSO, Coastal Institute.

Ryan Institute, NUIVT, CYPHER

SPA – Administration	16.00%
SPA – Research	26.16%
To Unrest. Budget for a <u>portion</u> of Research Related Utilities & Insurance	14.00%
Provost	2.44%
Vice President Research & Economic Development	3.40%
President	0.00%
Dean/College/Department	22.00%
Institute/Center	16.00%

GSO Only

SPA – Administration	16.00%
SPA – Research	26.16%
To Unrest. Budget for a <u>portion</u> of Research Related Utilities & Insurance	14.00%
Provost	4.68%
Vice President Research & Economic Development	6.82%
President	1.34%
Dean/College/Department	26.00%
Dean/College/Department (from Prov, VPRED, Pres Share)	5.00%*

*results in 31.00% of GSO OH returned to GSO

<u>Coastal Institute – GSO grants that are processed through CI</u>	<u>July 1, 2022</u>	<u>July 1, 2023</u>
SPA – Administration	16.00%	16.00%
SPA – Research	26.16%	26.16%
To Unrest. Budget for a <u>portion</u> of Research Related Utilities & Insurance	14.00%	14.00%
Provost	0.00%	0.00%
Vice President Research & Economic Development	0.00%	0.00%
President	0.00%	0.00%
Dean/College/Department	27.84%	25.84%
Coastal Institute	16.00%	18.00%

*For GSO to receive an additional 5%, for grants on or after July 1, 2022, 3.16% must come from the fund balances of the following: President, Provost, and VP Research and Economic Development. This will result in 31.00% of GSO OH being returned to GSO in accordance with the overhead policy.

After July 1, 2023, 5.16% must come from the fund balances of these areas for GSO to receive a total of 31.00%. Please ensure that 3.16% (July 1, 2022) or 5.16% (July 1, 2023) is provided to GSO as indicated. The annual projected overhead budget for all colleges/areas are input on the PeopleSoft financial system which allows college/areas to spend up to their annual budget, derived from annual revenues, at the start of the fiscal year.

<u>Coastal Institute – non-GSO grants that are processed through CI</u>	<u>July 1, 2022</u>	<u>July 1, 2023</u>
SPA – Administration	16.00%	16.00%
SPA – Research	26.16%	26.16%
To Unrest. Budget for a <u>portion</u> of Research Related Utilities & Insurance	14.00%	14.00%
Provost	2.44%	2.44%
Vice President Research & Economic Development	3.40%	1.40%
President	0.00%	0.00%
Dean/College/Department	22.00%	22.00%
Coastal Institute	16.00%	18.00%

The following distribution for new and existing grants processed through the Center for Computational Research is effective February 1, 2023.

Center for Computational Research (CCR)

SPA – Administration	16.00%
SPA – Research	26.16%
To Unrest. Budget for a <u>portion</u> of Research Related Utilities & Insurance	14.00%
Provost	2.44%
Vice President Research & Economic Development	3.40%
President	0.00%
Dean/College/Department	22.00%
CCR	16.00%

Below, please find the account and chartfield strings into which overhead revenues are to be booked. Please note that a portion of overhead revenue is deposited directly into Fund 100.

Unit	F&A Revenue
SPA Administration	4310-110-4006-0000*
SPA Research	4310-110-3208-0000
Unrestricted (Fund 100) budget	4310-100-0000-0000
Colleges/Areas	Varies
President	4310-110-0001-0000
Provost	4310-110-1101-0000
VP Research & Economic Development	4310-110-7001-0000

*Controller and Associate Controllers are responsible for this CFS.

cc: Bethany Jenkins
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