

David M. Dooley, Ph.D.
President

DATE: August 20, 2020
TO: Cynthia Mace
Interim Controller, Associate Controller
FROM: Dr. David M. Dooley
President
SUBJ: Overhead Distribution

In accordance with the University's overhead policy and process for F&A distribution, the approved F&A distribution rates effective July 1, 2020 are as follows:

Approved F&A Distribution effective July 1, 2020:

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 I-Cubed, CI, IHHI, 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.

For input efficiency to the PeopleSoft financial system, the method used to accomplish the approved distribution will include:

All Colleges/Areas

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 following Alternate Agreements are effective for new grants awarded after July 1, 2020.

Ryan Institute (for input efficiency)

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%
Ryan Institute	16.00%

IIHI (for input efficiency)

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%
IIHI	16.00%

NIUVT (for input efficiency)

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%
NIUVT	16.00%

I-Cubed (for input efficiency)

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%
I-Cubed	16.00%

GSO Only (for input efficiency)

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

Coastal Institute – GSO grants that are processed through CI (for input efficiency)

SPA – Administration	16.00%
SPA – Research	26.16%
To Unrest. Budget for a <u>portion</u> of Research Related Utilities & Insurance	14.00%
Provost	0.00%
Vice President Research & Economic Development	0.00%
President	0.00%
Dean/College/Department	26.00%
Dean/College/Department (from Prov, VPRED, Pres Share)	1.84%*
Coastal Institute	16.00%

*In order for GSO to receive an additional 5%, 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 existing overhead policy. Please ensure that 3.16% is provided to GSO as indicated. The annual projected overhead budget for all colleges/areas will be input to the PeopleSoft financial system which allows college/areas to spend up to their annual budget (derived from FY2021 revenues) at the start of the fiscal year.

Coastal Institute – non-GSO grants that are processed through CI (for input efficiency)

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%
Coastal Institute	16.00%

CYPHER – (for input efficiency)

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%

CYPHER

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: Peter Snyder
Don DeHayes
Abigail Rider
Linda Barrett