The College of Human Sciences currently receives 45% of the facilities and administrative costs (F&A) recovered from Sponsored Programs collected by the University. The University asks each college to account for expenditures of F&A. F&A in the college supports infrastructure, new faculty start-up, and special needs of faculty related to sponsored programs. The distribution of the F&A funds in the college will be as follows:

1. Distribution of Funds:

   **A.** For all F&A funds received by the college, 25% will be for the principal investigator, 25% will be for the department, and 50% will be held at the college level (supports infrastructure and administration for sponsored programs). These funds are to generate additional sponsored activity and support current grants and contracts.

   Use of F&A funds is for:
   - Expenses for a project not allowable on the project due to cost accounting standards (CAS regulations) and cost share requirements.
   - Expenses for generating additional sponsored activity, including support of grants and contracts services, equipment purchase, and maintenance.
   - Travel to pursue additional funding from agencies or foundations is appropriate.
   - All expenses should relate to generating additional sponsored projects.

   **B.** The funds are managed by the Associate Dean for Research (Human Sciences Research & Graduate Studies) in coordination with the college Finance Office. The funds will be transferred twice a year (in January and July) into F&A accounts set up for each PI and department. Where multiple departments and/or multiple PIs are involved in a grant or contract, the partitioning of the F&A will be determined as a matter of the post-award process. This determination will be proportionate to the budget cost for each entity.

2. Reduction or Waiver of F&A:

   If any agency has a set ceiling or does not pay F&A, documentation of this policy must be provided with the budget information. The policy of the University is to collect full F&A. If a PI requests voluntary waiver of F&A costs, then the department assumes the responsibility for any waiver of F&A.