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Responsible Unit: Office of the Provost

FACILIQIE ADMINI Q AQION POLICY

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The University currently has a negotiated indirect cost or facilities and administration (F & A) rate and requires universal guidelines to determine how funds from the F & A rate are to be spent. There are several major reasons why the F&A recoveries are returned to RU's Colleges and supervising units.

- 1. RU is committed to supporting the expansion of its research capacity, infrastructure, and operations;
- 2. RU is committed to supporting the units that generated the F&A recovery to support research and new initiatives; and
- 3. Research awards frequently prohibit the charging of general purpose supplies or equipment, including office supplies, postage, local telephone costs, and

Other reasonable and allocable expenditures related to sponsored project activity.

Unallowable uses of Indirect Cost Recovery Funds

Expenditures on items not reasonably related to research or sponsored project activities.

Special compensation for pay in excess of the full-time salary base for principal investigators during the academic year.

Expenditures that do not comply with federal, state, or university fiscal policies and procedures.