Facilities and Administrative Costs (F&A), also known as indirect costs and overhead, are those costs that cannot be separately identified with a specific project, but which are nevertheless incurred by the University of Nevada, Reno as a consequence of conduct of a sponsored project. They are costs that are incurred for common or joint objectives and therefore, cannot be identified readily and specifically with a particular sponsored project. The University cannot afford to accept funds for activities without receiving the total (direct and F&A) costs of proposed research and scholarly activities. When the University must pay these costs from their own funds, money must be diverted from other needs.

F&A rates to be used in the submission of proposals for grants and contracts to outside agencies are computed by the controller’s office. The F&A rates listed below should be used on all proposals submitted to federal and nonfederal agencies and organizations for research and instruction grants and contracts and other sponsored activities. These rates are effective December 12, 2012.

<table>
<thead>
<tr>
<th></th>
<th>On-Campus</th>
<th>Off-Campus</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research grants and contracts</td>
<td>43.5%</td>
<td>26%</td>
</tr>
<tr>
<td>Instruction grants and contracts</td>
<td>53%</td>
<td>26%</td>
</tr>
<tr>
<td>Other sponsored activities</td>
<td>31.0%</td>
<td>25.6%</td>
</tr>
</tbody>
</table>

The following distribution of F&A recovery monies from grants and contracts has been approved effective July 1, 2005:

- President/Provost: 4.5%
- Vice President for Research (includes OSP, TTO, OHRP, Building Bonds, Intramural Funding & Cost Share): 60.25%
- College: 7.75%
- Department: 7.75%
- PI: 7.75%
- Administration and Finance: 4.88%
- Property Acquisition: .75%
- Development/Alumni: 3.75%
- Scholarship: 2.62%
Fund 1207 and 1210 exists with separate accounts to reflect these distributions and any further allocations of college/school F&A recovery directed by each college/school. All F&A recovery and expenditure of the same shall be recorded in these funds.