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 (University or UNR) as a consequence of the 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 federally negotiated. Current F&A rates as listed on the Sponsored Projects (SP) website, Quick Reference Guide and UNR F&A Rate Agreement, 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.

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 SP, OEI, 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.