

Frequently Asked Questions: Research Support Accounts

Updated: September 2021

What's a Research Support Account?

These are restricted funds within your department and/or college that pertain to external grant awards that faculty in your unit has received where the sponsor has reimbursed the university for Indirect Costs associated with the project.

What is Indirect Costs (or commonly called F&A)?

Costs that are incurred for common or joint objectives and, therefore, cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity. Also referred to as Indirect Costs (IDC).

By definition in Uniform Guidance, "Indirect (F&A) costs means those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved." At educational institutions such costs normally are classified under the following F&A categories: Depreciation and use allowances, general administration and general expenses, sponsored projects administration expenses, operation and maintenance expenses, library expenses, departmental administration expenses, and student administration and services.

What is the Purpose of the Research Support Accounts?

In order to incentivize research and scholarship in its institutions of higher education, the university has determined the majority of indirect cost recoveries are to be used for the enhancement of research and scholarly activities.

What Types of Projects or Expenditures may the Research Support Accounts support?

Anything within state guidelines, as long as the expenditure is to support research or the enhancement of research. Examples:

- Provide funds to Principal Investigator who generated the funds for time, travel, supplies,
- Pay for overruns in grant accounts in that department/college
- Hire clerical assistance for grants or publications
- Use for matching funds
- Purchase or contribute to the cost of equipment/furniture or supplies
- Support "bridge projects" to pay for project activities between funded periods
- To jump-start projects
- Supplement ongoing externally-funded research
- Fund internal research projects or activities that will enhance or lead to research

Over what period may these funds be used?

These funds do not expire at the end of the fiscal year, but carry over from one fiscal year to the next.

When are the funds available to spend?

Funds are generated and distributed by SPGM based on the amount of F&A costs recovered during the preceding fiscal year. Distributed funds are then placed into assigned department, college and PI FOAP budgets for spending.

How can you see your revenues and expenditures?

Running a Banner budget report will show you expenditures and revenues within the current year. Also you can contact SPGM at 831-5035 for questions concerning your FOAP balance.