



Old Dominion University Research Foundation

To: Distribution

From: Julian F. Facenda *Julian*
Director of Finance

Date: April 6, 2005

Subject: Indirect Cost Allocation Report
For the Six-Month Period Ended December 31, 2004

Attached you will find the Indirect Cost (IDC) Allocation report for the six-month period ended December 31, 2004. Please note that the Indirect Cost Allocation report for this period has been significantly revised. The purpose of the revision is to provide a combined reporting of the two University approved IDC allocation methods currently in use: the Traditional Method and the Non-Traditional Method (also known as the SSRP Model).

The Traditional Method covers the research activity of regular faculty members working within the capacity of their academic or administrative appointments and projects which are conducted through the Technology Application Center (TAC). The Traditional Method provides for the 45% of indirect cost recoveries to be allocated to the Research Foundation for operations and 55% allocated to the University. The University allocation provides for certain recurring deductions with the remainder allocated 65% to the Colleges and 35% to the Office of Research.

The Non-Traditional Method encompasses the remainder of the sponsored program activity of the University. Projects reported under this model are those of Self-Supporting Research Positions (SSRP), University approved research centers and other entities for which the Research Foundation provides fiscal and administrative services. The Non-Traditional Allocation Method generally provides for 10% of Modified Total Direct Cost to the Research Foundation for operations and the remainder distributed to the respective SSRP's dean or the applicable enterprise center.

The new combined report contains the following information:

- Combined Summary of Traditional and Non-Traditional Allocation Methods
- Traditional Allocation Method
- Non-Traditional Allocation Method
- Sponsored Program Expenditures

Should you have any questions concerning the enclosed report please do not hesitate to contact me at 683-4293 ext.602 or via e-mail at jfacenda@odu.edu.

Old Dominion University Research Foundation
Indirect Cost Allocation Report
For the Six-month Period Ended December 31, 2004

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Distribution:

Complete Report

Dr. Mohammad A. Karim
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ODU Vice Presidents
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**OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
INDIRECT COST ALLOCATION REPORT
COMBINED SUMMARY OF TRADITIONAL AND NON-TRADITIONAL ALLOCATION METHODS**

**SCHEDULE OF DIRECT AND INDIRECT COST RECOVERIES, AND RECOVERY RATES
SIX MONTH PERIOD ENDING 12/31/04**

PERIOD	TOTAL 12/31/2004		TRADITIONAL ALLOCATION	NON-TRADITIONAL ALLOCATION	% of Total IDC
	\$	%	\$	\$	
DIRECT COST RECOVERIES	16,444,683	84%	9,061,162	7,383,521	83%
INDIRECT COST RECOVERIES	3,128,275	16%	1,564,007	1,564,268	17%
TOTAL RECOVERIES	19,572,958	100%	10,625,169	8,947,789	100%
INDIRECT COST RECOVERIES AND ALLOCATION					
INDIRECT COST RECOVERIES:					
DEPARTMENTAL / ENTERPRISE CENTER PROJECTS	2,883,716	92%	1,564,007	1,319,709	84%
SELF-SUPPORTING RESEARCH POSITIONS	94,388	3%	-	94,388	6%
OTHER AFFILIATED ACTIVITIES	150,171	5%	-	150,171	10%
TAC FEE	-	0%	-	-	0%
TOTAL INDIRECT COST RECOVERIES	3,128,275	100%	1,564,007	1,564,268	100%
EFFECTIVE OVERALL IDC RATE	19.02%		17.26%	21.19%	
EFFECTIVE FOUNDATION OVERHEAD RATE	7.92%		7.77%	8.11%	
EFFECTIVE UNIVERSITY OVERHEAD RATE	11.10%		9.49%	13.08%	
DISTRIBUTION OF IDC RECOVERIES:					
To: RESEARCH FOUNDATION FOR OPERATIONS	1,302,451	42%	703,803	599,648	38%
To: ODU ACADEMIC AND AFFILIATED UNITS (See Detail Below)	1,825,824	58%	860,204	965,620	62%
TOTAL DISTRIBUTION	3,128,275	100%	1,564,007	1,564,268	100%
ODU AND AFFILIATED DISTRIBUTION					
ALLOCATED TO:					
COLLEGES / DEPARTMENTS / ENTERPRISE CENTERS	1,254,296	40%	440,866	813,630	52%
OFFICE OF RESEARCH	237,281	8%	237,281	-	0%
SELF-SUPPORTING RESEARCH POSITIONS	67,521	2%	-	67,521	5%
OTHER AFFILIATED ACTIVITIES	84,469	2%	-	84,469	5%
SUBTOTAL: ALLOCATION TO ACADEMIC / AFFILIATED UNITS	1,643,567	52%	677,947	965,620	62%
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:					
MANDATED RETURN TO STATE	144,482	5%	144,482	-	0%
ODU OFFICE OF RESEARCH	25,000	1%	25,000	-	0%
TAC FEE	-	0%	-	-	0%
OFFICE OF RESEARCH - COST SHARE	12,775	0%	12,775	-	0%
SUBTOTAL: OTHER	182,257	5%	182,257	-	0%
TOTAL IDC DISTRIBUTED TO ODU AND AFFILIATED UNITS	1,825,824	58%	860,204	965,620	62%

Old Dominion University Research Foundation
Indirect Cost Allocation Report
For the Six-month Period Ended December 31, 2004

Section 1

Traditional Allocation Method

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**TRADITIONAL ALLOCATION METHOD
SCHEDULE 1
OLD DOMINION UNIVERSITY RESEARCH FOUNDATION**

**SCHEDULE OF DIRECT AND INDIRECT COST RECOVERIES, AND RECOVERY RATES
SIX MONTH PERIOD ENDING 12/31/04 AND PRIOR FISCAL YEAR BY REPORTING PERIOD**

PERIOD	07/01/2004 12/31/2004		01/01/2004 06/30/2004		07/01/2003 12/31/2003	
	TOTAL FY 04	% of Total IDC	TOTAL FY 04	% of Total IDC	TOTAL FY 04	% of Total IDC
DIRECT COST RECOVERIES	\$ 9,061,162	85%	\$ 7,711,180	83%	\$ 8,166,714	84%
INDIRECT COST RECOVERIES	1,564,007	15%	1,583,599	17%	1,518,324	16%
TOTAL RECOVERIES	\$ 10,625,169	100%	\$ 9,294,779	100%	\$ 9,685,038	100%
TRADITIONAL ALLOCATION METHOD		% of Total IDC		% of Total IDC		% of Total IDC
INDIRECT COST RECOVERIES:						
DEPARTMENTAL GENERATED PROJECTS	\$ 1,564,007	100%	\$ 1,552,716	98%	\$ 1,507,599	99%
TAC FEE	-	0%	30,883	2%	10,725	1%
TOTAL INDIRECT COST RECOVERIES	\$ 1,564,007	100%	\$ 1,583,599	100%	\$ 1,518,324	100%
EFFECTIVE OVERALL IDC RATE	17.26%		20.54%		18.59%	
EFFECTIVE FOUNDATION OVERHEAD RATE	7.77%		9.24%		8.37%	
EFFECTIVE UNIVERSITY OVERHEAD RATE	9.49%		11.30%		10.23%	
DISTRIBUTION OF IDC RECOVERIES:						
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 703,803	45%	\$ 712,620	45%	\$ 683,246	45%
To: ODU (See Detail Below)	860,204	55%	870,979	55%	835,078	55%
TOTAL DISTRIBUTION	\$ 1,564,007	100%	\$ 1,583,599	100%	\$ 1,518,324	100%
ODU DISTRIBUTION						
ALLOCATED TO:						
COLLEGES / DEPARTMENTS	\$ 440,666	28%	\$ 428,697	27%	\$ 417,860	28%
OFFICE OF RESEARCH	237,281	15%	230,838	15%	225,001	15%
SUBTOTAL: ALLOCATION TO ACADEMIC UNITS	677,947	43%	659,535	42%	642,861	43%
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:						
MANDATED RETURN TO STATE	144,482	9%	144,482	9%	144,482	10%
ODU OFFICE OF RESEARCH	25,000	2%	25,000	1%	25,000	1%
TAC FEE	-	0%	30,883	2%	10,725	0%
OFFICE OF RESEARCH - COST SHARE	12,775	1%	11,079	1%	12,010	1%
SUBTOTAL: OTHER	182,257	12%	211,444	13%	192,217	12%
TOTAL IDC DISTRIBUTED TO ODU	\$ 860,204	55%	\$ 870,979	55%	\$ 835,078	55%

SCHEDULE 2
OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
ALLOCATION TO ACADEMIC UNITS - TRADITIONAL ALLOCATION METHOD
SIX MONTH PERIOD ENDING DECEMBER 31, 2004

College	Department	INDIRECT COST RECOVERY	Percentage of Allocation Base	Based on Department IDC Productivity 50%	Based on College Productivity 15%	College Allocation	Office of Research 35%	TOTAL ALLOCATED
College of Arts and Letters	English	-	0.00%	-	-	-	-	-
	Political Science and Geography	13,010	0.83%	2,820	-	-	-	-
	Sociology and Criminal Justice	25,675	1.64%	5,564	-	-	-	-
	International Studies	2,772	0.18%	601	-	-	-	-
	Women's Studies	-	0.00%	-	-	-	-	-
Total	College of Arts and Letters	\$ 41,457	2.65%	\$ 8,985	\$ 2,695	\$ 11,680	\$ 6,289	\$ 17,969
College of Business and Public Administration	Entrepreneurial Center	-	0.00%	-	-	-	-	-
	Information Systems / Decision Sciences	2,748	0.18%	596	-	-	-	-
	Business Administration	(905)	0.00%	(196)	-	-	-	-
	Economics	2,801	-0.06%	607	-	-	-	-
	Urban Studies / Public Administration	-	0.18%	-	-	-	-	-
Total	College of Business and Public Administration	\$ 4,644	0.30%	\$ 1,007	\$ 302	\$ 1,309	\$ 705	\$ 2,014
Darden College of Education	Dean's Office	5,473	0.35%	1,186	-	-	-	-
	Educational Curriculum and Instruction	1,024	0.07%	222	-	-	-	-
	Occupational/Technical Studies	277	0.02%	60	-	-	-	-
	Exercise Science, Physical Education and Recreation	3,103	0.20%	673	-	-	-	-
	Early Childhood, Speech Language, Pathology, Special Education	57,690	3.69%	12,503	-	-	-	-
	Educational Leadership & Counseling	3,281	0.21%	711	-	-	-	-
Total	Darden College of Education	\$ 70,848	4.53%	\$ 15,355	\$ 4,607	\$ 19,962	\$ 10,749	\$ 30,711
College of Engineering	Dean's Office	31,103	0.00%	-	-	-	-	-
	Civil and Environmental Engineering	148,160	1.99%	6,741	-	-	-	-
	Electrical and Computer Engineering	56,417	9.47%	32,111	-	-	-	-
	Mechanical Engineering	22,138	3.61%	12,227	-	-	-	-
	Engineering Technology	62,797	1.42%	4,798	-	-	-	-
	Engineering Management	50,266	4.02%	13,610	-	-	-	-
	Aerospace Engineering	5,225	3.21%	10,894	-	-	-	-
	Technology Applications Center	-	0.33%	1,133	-	-	-	-
	Technology Application Center - Special Fee	-	N/A	-	-	-	-	-
Total	College of Engineering	\$ 376,106	24.05%	\$ 81,514	\$ 24,454	\$ 105,968	\$ 57,060	\$ 163,028