



# Old Dominion University Research Foundation

To: Distribution

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

Date: March 21, 2012

Subject: Indirect Cost Allocation Report  
For the Six-Month Period Ended December 31, 2011

**Please Note: The Indirect Cost Allocation Reports are now available on the Research Foundation's web page at <http://www.researchfoundation.odu.edu/reports/reports.htm>. If you do not wish to receive a hard copy of this report please contact [sdixon@odu.edu](mailto:sdixon@odu.edu) to have your name removed from the distribution list.**

Attached you will find the Indirect Cost (IDC) Allocation report for the six-month period ended December 31, 2011. This report provides a combined reporting of the two University-approved IDC allocation methods currently in use: the Traditional Method and the Non-Traditional Method.

The Traditional Method covers the research activity of regular faculty members working within the capacity of their academic or administrative appointments. 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 Professional Positions (SSRP), University approved research centers and other affiliated entities for which the Research Foundation provides fiscal and administrative services.

The following are some of the key points in the allocations:

- The Traditional Allocation distributes the recovered IDC (F&A) available for distribution as follows:
  - 20% to the Principal/Co-Principal Investigator's accounts;
  - 25% to the Department/School account;
  - 20% to the Dean's account
  - 35% to the Office of Research
- The overall effective IDC rate for the current six-month period of 9.88% is somewhat skewed due to a significant amount of subcontracted expenditures, not subject to indirect cost recovery, in the affiliated allocation. The effective IDC rate for the current six-month period of University activity in the Traditional model is 21.89% and 31.88% in the Non-traditional model.
- Total Sponsored Program Expenditures were \$46 million for the six-month period.

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](mailto:jfacenda@odu.edu).

Old Dominion University Research Foundation

Indirect Cost Allocation Report

For the Six-month Period Ended December 31, 2011

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