



# Old Dominion University Research Foundation

To: Research Department Chairpersons  
From: Julian F. Facenda *Julian*  
Director of Finance  
Date: September 24, 2004  
Subject: Indirect Cost Allocation – June 30, 2004

Attached you will find the Indirect Cost (IDC) Allocation report for the six-month period ended June 30, 2004. The purpose of this document is to report the distribution of indirect costs recovered on the University's traditional academic units sponsored program activity. Other separate units including the Self-Supporting Research Program and Board of Visitor approved enterprise centers which utilize a different allocation method are reported separately.

Some key points to note are as follows:

- The effective overall IDC rate is 20.54% representing a 1.9% increase over the previous six-month period. The table below shows total direct costs by effective indirect cost rate for the periods shown:

Effective IDC Rate	12/31/03	12/31/03
0%	\$1,379,797	\$1,111,782
1% - 26%	4,012,942	4,876,657
27% - 42%	2,261,377	2,143,148
Other	57,064	35,127
Total Direct Costs	\$7,711,180	\$8,166,714

- Total indirect cost recoveries were \$1,518,324 representing a 14.15% increase from the previous six-month period.
- While total sponsored program activity reflected in this traditional allocation model decreased by \$390,259 for the six month period, activity reflected in the separately reported non-traditional allocation increased by \$867,662.
- The combined direct costs and indirect cost recoveries under both allocation models totaled \$15,948,458 and \$3,018,561, respectively, 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**  
**Sponsored Research Administered Through**  
**Old Dominion University Research Foundation**  
**Indirect Cost Allocation Report**  
**For the Six-month Period Ended June 30, 2004**

**Contents:**

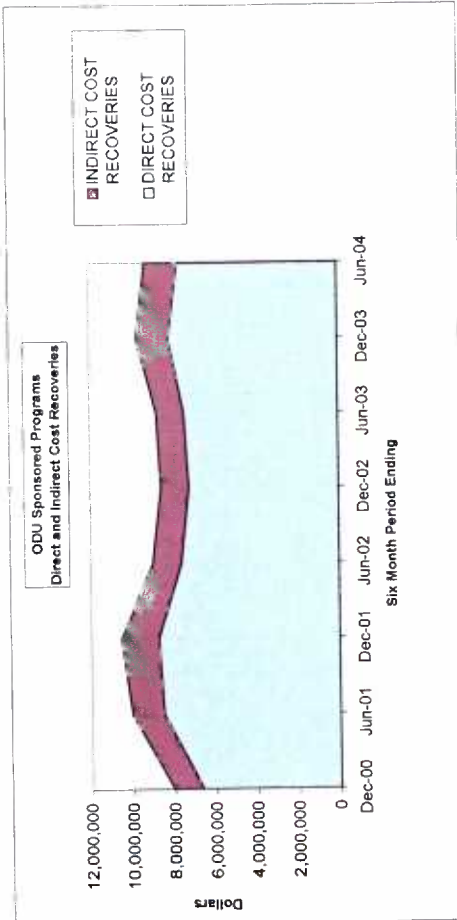
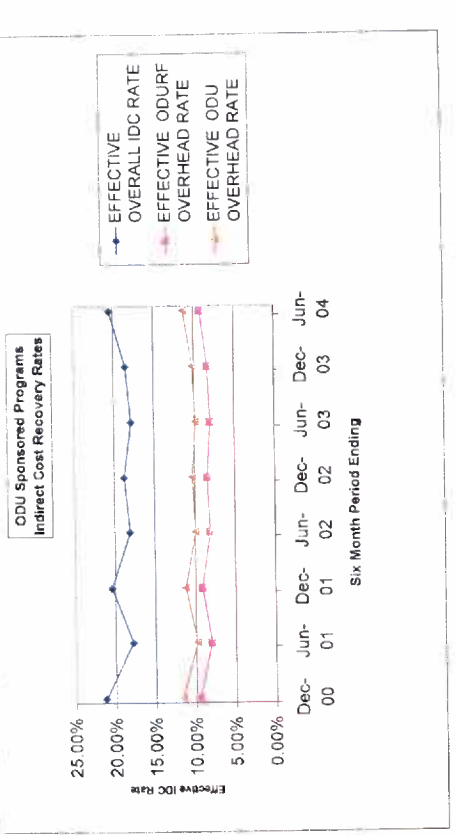
Schedule 1A	Schedule of Direct and Indirect Cost Recoveries for the current six-month period and the seven preceding six-month periods
Schedule 1B	Schedule of Indirect Cost Recoveries, Allocations and Reductions for the current six-month period and the seven preceding six-month periods
Schedule 1C	Schedule of Indirect Cost Recoveries, Allocations and Reductions for the current fiscal year and the three prior fiscal years
Schedule 2	Indirect Cost Allocations to academic units for the six-month period ended June 30, 2004
Schedule 3	Department / College Sponsored Program Activity Report showing the direct and indirect cost recoveries by project for the six-month period ended June 30, 2004

**Distribution:**

Complete Report	Dr. Mohammad A. Karim	Schedule 1 and 2	ODU Vice Presidents
	Dr. Thomas Isehour		ODURF Board of Trustees
	Senior Academic Deans		
	Associate Deans for Research		
	Academic Department Chairs		

**SCHEDULE 1A**  
**OLD DOMINION UNIVERSITY RESEARCH FOUNDATION**  
**SCHEDULE OF DIRECT AND INDIRECT COST RECOVERIES, AND RECOVERY RATES**  
**SUMMARY OF UNIVERSITY ACTIVITY - EXCLUDING SELF-SUPPORTING RESEARCH PROFESSORS**  
**SIX MONTH PERIOD ENDING 06/30/04 AND SEVEN PRIOR PERIODS**

PERIOD	01/01/2004 06/30/2004	07/01/2003 12/31/2003	01/01/2003 06/30/2003	07/01/2002 12/31/2002	01/01/2002 06/30/2002	07/01/2001 12/31/2001	01/01/2001 06/30/2001	07/01/2000 12/31/2000
<b>UNIVERSITY SPONSORED PROGRAM ACTIVITIES</b>								
DIRECT COST RECOVERIES	\$ 7,711,180	\$ 8,166,714	\$ 7,426,470	\$ 7,209,920	\$ 7,609,467	\$ 8,733,754	\$ 8,504,032	\$ 6,629,825
INDIRECT COST RECOVERIES	1,583,599	1,518,324	1,330,139	1,355,810	1,380,532	1,786,478	1,518,442	1,413,241
<b>TOTAL UNIVERSITY SPONSORED PROGRAM ACTIVITIES</b>	<b>\$ 9,294,779</b>	<b>\$ 9,685,038</b>	<b>\$ 8,756,609</b>	<b>\$ 8,565,730</b>	<b>\$ 8,989,999</b>	<b>\$ 10,520,232</b>	<b>\$ 10,022,474</b>	<b>\$ 8,043,066</b>
<b>EFFECTIVE OVERALL IDC RATE</b>	<b>20.54%</b>	<b>18.59%</b>	<b>17.91%</b>	<b>18.80%</b>	<b>18.14%</b>	<b>20.45%</b>	<b>17.86%</b>	<b>21.32%</b>
<b>EFFECTIVE FOUNDATION OVERHEAD RATE</b>	<b>9.24%</b>	<b>8.37%</b>	<b>8.06%</b>	<b>8.46%</b>	<b>8.16%</b>	<b>9.20%</b>	<b>8.04%</b>	<b>9.59%</b>
<b>EFFECTIVE UNIVERSITY OVERHEAD RATE</b>	<b>11.30%</b>	<b>10.23%</b>	<b>9.85%</b>	<b>10.34%</b>	<b>9.98%</b>	<b>11.25%</b>	<b>9.82%</b>	<b>11.72%</b>



**SCHEDULE 1B**

**OLD DOMINION UNIVERSITY RESEARCH FOUNDATION  
SCHEDULE OF DIRECT AND INDIRECT COST RECOVERIES, AND RECOVERY RATES  
SUMMARY OF UNIVERSITY ACTIVITY - EXCLUDING SELF-SUPPORTING RESEARCH PROFESSORS  
SIX MONTH PERIOD ENDING 06/30/04 AND SEVEN PRIOR PERIODS**

PERIOD	01/01/2004		07/01/2003		01/01/2003		07/01/2002		01/01/2002		07/01/2001		01/01/2001		07/01/2000		01/01/2000		
	06/30/2004	12/31/2003	06/30/2003	12/31/2002	06/30/2002	12/31/2001	06/30/2001	12/31/2000	06/30/2000	12/31/2000	06/30/2000	12/31/2000	06/30/2000	12/31/2000	06/30/2000	12/31/2000	06/30/2000	12/31/2000	
<b>RECAPS</b>																			
<b>INDIRECT COST RECOVERIES:</b>																			
DEPARTMENTAL GENERATED PROJECTS	\$ 1,552,716	98%	\$ 1,507,599	99%	\$ 1,323,721	100%	\$ 1,332,600	98%	\$ 1,356,056	98%	\$ 1,759,860	99%	\$ 1,494,410	98%	\$ 1,284,165	91%			
TAC FEE	30,883	2%	10,725	1%	6,418	0%	23,209	2%	24,476	2%	26,598	1%	17,712	1%	27,954	2%			
AMRL PROJECTS		0%		0%		0%		0%					6,320	1%	101,122	7%			
<b>TOTAL RECOVERIES</b>	<b>\$ 1,583,599</b>	<b>100%</b>	<b>\$ 1,518,324</b>	<b>100%</b>	<b>\$ 1,330,139</b>	<b>100%</b>	<b>\$ 1,355,809</b>	<b>100%</b>	<b>\$ 1,380,532</b>	<b>100%</b>	<b>\$ 1,785,478</b>	<b>100%</b>	<b>\$ 1,518,442</b>	<b>100%</b>	<b>\$ 1,413,237</b>	<b>100%</b>			
<b>DISTRIBUTION OF IDC RECOVERIES:</b>																			
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 712,620	45%	\$ 683,246	45%	\$ 598,563	45%	\$ 610,114	45%	\$ 621,239	45%	\$ 803,915	45%	\$ 683,299	45%	\$ 635,955	45%			
To: ODU ( See Detail Below)	870,979	55%	835,078	55%	731,576	55%	745,695	55%	759,293	55%	982,563	55%	835,143	55%	777,282	55%			
<b>TOTAL DISTRIBUTION</b>	<b>\$ 1,583,599</b>	<b>100%</b>	<b>\$ 1,518,324</b>	<b>100%</b>	<b>\$ 1,330,139</b>	<b>100%</b>	<b>\$ 1,355,809</b>	<b>100%</b>	<b>\$ 1,380,532</b>	<b>100%</b>	<b>\$ 1,785,478</b>	<b>100%</b>	<b>\$ 1,518,442</b>	<b>100%</b>	<b>\$ 1,413,237</b>	<b>100%</b>			
<b>ODU DISTRIBUTION</b>																			
ALLOCATED TO :																			
COLLEGES / DEPARTMENTS	\$ 428,697	27%	\$ 417,860	28%	\$ 354,827	27%	\$ 343,545	25%	\$ 367,488	27%	\$ 511,214	29%	\$ 421,167	28%	\$ 316,403	22%			
OFFICE OF RESEARCH	230,838	15%	225,001	15%	191,061	14%	184,986	14%	197,867	14%	275,269	15%	226,782	15%	170,371	12%			
<b>SUBTOTAL: ALLOCATION TO ACADEMIC UNITS</b>	<b>659,535</b>	<b>42%</b>	<b>642,861</b>	<b>43%</b>	<b>545,888</b>	<b>41%</b>	<b>528,531</b>	<b>39%</b>	<b>565,355</b>	<b>41%</b>	<b>786,483</b>	<b>44%</b>	<b>647,949</b>	<b>43%</b>	<b>486,774</b>	<b>34%</b>			
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:																			
MANDATED RETURN TO STATE	144,482	9%	144,482	10%	144,482	11%	144,482	11%	144,482	10%	144,482	8%	144,482	9%	144,482	10%			
ODU OFFICE OF RESEARCH	25,000	1%	25,000	1%	25,000	2%	25,000	2%	25,000	2%	25,000	1%	25,000	2%	25,000	2%			
TAC FEE	30,883	2%	10,725	0%	6,418	-1%	23,209	1%	24,476	2%	26,598	2%	17,712	1%	27,954	2%			
OFFICE OF RESEARCH - COST SHARE	11,079	1%	12,010	1%	9,788	1%	24,473	2%		0%		0%		0%		0%			
AMRL DISCONTINUED OPERATIONS / RENT		0%		0%		0%		0%											
<b>SUBTOTAL: OTHER</b>	<b>211,444</b>	<b>13%</b>	<b>192,217</b>	<b>12%</b>	<b>185,688</b>	<b>14%</b>	<b>217,164</b>	<b>16%</b>	<b>193,958</b>	<b>14%</b>	<b>196,080</b>	<b>11%</b>	<b>187,194</b>	<b>12%</b>	<b>290,508</b>	<b>21%</b>			
<b>TOTAL IDC DISTRIBUTED TO ODU</b>	<b>\$ 870,979</b>	<b>55%</b>	<b>\$ 835,078</b>	<b>55%</b>	<b>\$ 731,576</b>	<b>55%</b>	<b>\$ 745,695</b>	<b>55%</b>	<b>\$ 759,293</b>	<b>55%</b>	<b>\$ 982,563</b>	<b>55%</b>	<b>\$ 835,143</b>	<b>55%</b>	<b>\$ 777,282</b>	<b>55%</b>			

**SCHEDULE 1C**

**OLD DOMINION UNIVERSITY RESEARCH FOUNDATION  
 SCHEDULE OF DIRECT AND INDIRECT COST RECOVERIES, AND RECOVERY RATES  
 SUMMARY OF UNIVERSITY ACTIVITY - EXCLUDING SELF-SUPPORTING RESEARCH PROFESSORS  
 FISCAL YEAR ENDED 6/30/04 AND THREE PRIOR FISCAL YEARS**

PERIOD	FY 04		FY 03		FY 02		FY 01	
		% of Total IDC		% of Total IDC		% of Total IDC		% of Total IDC
<b>RECAPS</b>								
<b>INDIRECT COST RECOVERIES:</b>								
DEPARTMENTAL GENERATED PROJECTS	\$ 3,060,315	99%	\$ 2,656,321	99%	\$ 3,115,936	98%	\$ 2,778,575	95%
TAC FEE	41,608	1%	29,627	1%	51,074	2%	45,666	1%
AMRL PROJECTS	-	0%	-	0%	-	0%	107,442	4%
<b>TOTAL RECOVERIES</b>	<b>\$ 3,101,923</b>	<b>100%</b>	<b>\$ 2,685,948</b>	<b>100%</b>	<b>\$ 3,167,010</b>	<b>100%</b>	<b>\$ 2,931,683</b>	<b>100%</b>
<b>DISTRIBUTION OF IDC RECOVERIES:</b>								
To: Research Foundation for Operations	\$ 1,395,866	45%	\$ 1,208,677	45%	\$ 1,425,155	45%	\$ 1,319,254	45%
To: ODU ( See Detail Below)	1,706,057	55%	1,477,271	55%	1,741,856	55%	1,612,425	55%
<b>TOTAL DISTRIBUTION</b>	<b>\$ 3,101,923</b>	<b>100%</b>	<b>\$ 2,685,948</b>	<b>100%</b>	<b>\$ 3,167,011</b>	<b>100%</b>	<b>\$ 2,931,679</b>	<b>100%</b>
<b>ODU DISTRIBUTION</b>								
ALLOCATED TO :								
COLLEGES / DEPARTMENTS	\$ 846,557	27%	\$ 698,372	26%	\$ 878,682	28%	\$ 737,570	25%
ACADEMIC AFFAIRS	455,838	15%	376,047	14%	473,136	15%	397,153	14%
<b>SUBTOTAL: ALLOCATION TO ACADEMIC UNITS</b>	<b>\$ 1,302,395</b>	<b>42%</b>	<b>\$ 1,074,419</b>	<b>40%</b>	<b>\$ 1,351,818</b>	<b>43%</b>	<b>\$ 1,134,723</b>	<b>39%</b>
<b>OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:</b>								
MANDATED RETURN TO STATE	\$ 288,964	9%	\$ 288,964	11%	\$ 288,964	9%	\$ 288,964	10%
ODU OFFICE OF RESEARCH	50,000	2%	50,000	2%	50,000	2%	50,000	2%
TAC FEE	41,608	1%	29,627	1%	51,074	1%	45,666	1%
OFFICE OF RESEARCH COST SHARE	23,090	1%	34,261	1%	-	0%	-	0%
AMRL OPERATING BUDGET	-	0%	-	0%	-	0%	93,072	3%
<b>SUBTOTAL: OTHER</b>	<b>\$ 403,662</b>	<b>13%</b>	<b>\$ 402,852</b>	<b>15%</b>	<b>\$ 390,038</b>	<b>12%</b>	<b>\$ 477,702</b>	<b>16%</b>
<b>TOTAL IDC DISTRIBUTED TO ODU</b>	<b>\$ 1,706,057</b>	<b>55%</b>	<b>\$ 1,477,271</b>	<b>55%</b>	<b>\$ 1,741,856</b>	<b>55%</b>	<b>\$ 1,612,425</b>	<b>55%</b>

SCHEDULE 2

OLD DOMINION UNIVERSITY RESEARCH FOUNDATION  
 ALLOCATION TO ACADEMIC UNITS FOR UNIVERSITY ACTIVITY - EXCLUDING SELF SUPPORTING RESEARCH PROFESSORS  
 SIX MONTH PERIOD ENDING JUNE 30, 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	14,607	0.94%	3,102	-	-	-	-
	Sociology and Criminal Justice	32,770	2.11%	6,960	-	-	-	-
	Communications and Theatre Arts	-	0.00%	-	-	-	-	-
<b>Total</b>	<b>College of Arts and Letters</b>	<b>\$ 47,377</b>	<b>3.05%</b>	<b>\$ 10,062</b>	<b>\$ 3,019</b>	<b>\$ 13,081</b>	<b>\$ 7,043</b>	<b>\$ 20,124</b>
College of Business and Public Administration	Entrepreneurial Center	-	0.00%	-	-	-	-	-
	Information Systems / Decision Sciences	2,193	0.14%	466	-	-	-	-
	Business Administration	-	0.00%	-	-	-	-	-
	Economics	1,311	0.08%	278	-	-	-	-
	Urban Studies / Public Administration	8,244	0.53%	1,751	-	-	-	-
<b>Total</b>	<b>College of Business and Public Administration</b>	<b>\$ 11,748</b>	<b>0.76%</b>	<b>\$ 2,495</b>	<b>\$ 748</b>	<b>\$ 3,243</b>	<b>\$ 1,746</b>	<b>\$ 4,989</b>
Darden College of Education	Dean's Office	11,548	0.74%	2,453	-	-	-	-
	Educational Curriculum and Instruction	900	0.06%	191	-	-	-	-
	Occupational/Technical Studies	278	0.02%	59	-	-	-	-
	Exercise Science, Physical Education and Recreation	1,848	0.12%	392	-	-	-	-
	Early Childhood, Speech Language, Pathology, Special Education	58,117	3.74%	12,343	-	-	-	-
	Educational Leadership & Counseling	298	0.02%	63	-	-	-	-
<b>Total</b>	<b>Darden College of Education</b>	<b>\$ 72,989</b>	<b>4.70%</b>	<b>\$ 15,501</b>	<b>\$ 4,650</b>	<b>\$ 20,151</b>	<b>\$ 10,851</b>	<b>\$ 31,002</b>
College of Engineering	Dean's Office	24,871	0.00%	-	-	-	-	-
	Civil and Environmental Engineering	165,511	10.66%	5,282	-	-	-	-
	Electrical and Computer Engineering	53,698	3.46%	35,152	-	-	-	-
	Mechanical Engineering	30,818	1.98%	11,404	-	-	-	-
	Engineering Technology	70,816	4.56%	6,545	-	-	-	-
	Engineering Management	35,633	2.29%	15,040	-	-	-	-
	Aerospace Engineering	11,881	0.77%	7,568	-	-	-	-
	Technology Applications Center	30,883	N/A	N/A	-	-	-	-
	Technology Application Center - Special Fee	-	-	-	-	-	-	-
<b>Total</b>	<b>College of Engineering</b>	<b>\$ 424,111</b>	<b>25.33%</b>	<b>\$ 83,515</b>	<b>\$ 25,054</b>	<b>\$ 108,569</b>	<b>\$ 58,460</b>	<b>\$ 167,029</b>

SCHEDULE 2

OLD DOMINION UNIVERSITY RESEARCH FOUNDATION  
 ALLOCATION TO ACADEMIC UNITS FOR UNIVERSITY ACTIVITY - EXCLUDING SELF SUPPORTING RESEARCH PROFESSORS  
 SIX MONTH PERIOD ENDING JUNE 30, 2004

College	Department	INDIRECT COST RECOVERY	Percentage of Allocation Base	Based on Department IDC Productivity 50%	Based on College IDC Productivity 15%	College Allocation	Office of Research 35%	TOTAL ALLOCATED
College of Health Sciences	Dean's Office	1,298	0.08%	276				
	Community & Environmental Health	2,952	0.19%	627				
	Dental Hygiene	42,528	2.74%	9,032				
<b>Total</b>	<b>College of Health Sciences</b>	<b>\$ 46,778</b>	<b>3.01%</b>	<b>\$ 9,935</b>	<b>\$ 2,980</b>	<b>\$ 12,915</b>	<b>\$ 6,954</b>	<b>\$ 19,869</b>
College of Sciences	Biological Sciences	113,658	7.32%	24,139				
	Chemistry and Biochemistry	116,372	7.49%	24,715				
	Mathematics and Statistics	31,763	2.05%	6,746				
	Ocean, Earth and Atmospheric Sciences	202,252	13.03%	42,954				
	Center for Coastal Physical Oceanography	144,218	9.29%	30,629				
	Psychology	68,229	4.39%	14,491				
	Physics	96,762	6.23%	20,550				
	Computer Science	147,496	9.50%	31,325				
	Center for Biotechnology	(136)	-0.01%	(29)				
<b>Total</b>	<b>College of Sciences</b>	<b>\$ 920,614</b>	<b>59.29%</b>	<b>\$ 195,520</b>	<b>\$ 58,656</b>	<b>\$ 254,176</b>	<b>\$ 136,865</b>	<b>\$ 391,041</b>
Other	Office of Distance Learning	42,065	2.71%	8,934				
	Student Services	17,101	0.00%	3,632				
	Virginia Tidewater Consortium	279	1.10%	59				
	Institutional Research	537	0.03%	114				
	Office of Research							
<b>Total</b>	<b>Other</b>	<b>\$ 59,982</b>	<b>3.86%</b>	<b>\$ 12,739</b>	<b>\$ 3,823</b>	<b>\$ 16,562</b>	<b>\$ 8,919</b>	<b>\$ 25,481</b>
<b>Grand Total</b>	<b>Total</b>	<b>\$ 1,583,599</b>	<b>100.00%</b>	<b>\$ 329,767</b>	<b>\$ 98,930</b>	<b>\$ 428,697</b>	<b>\$ 230,838</b>	<b>\$ 659,535</b>

Calculation of Allocation Base	\$ 1,583,599
Less: TAC Special Fee	\$ (30,883)
Allocation Base	\$ 1,552,716