



# Old Dominion University Research Foundation

To: Distribution

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

Date: September 8, 2006

Subject: Indirect Cost Allocation Report  
For the Six-Month Period Ended June 30, 2006

Attached you will find the Indirect Cost (IDC) Allocation report for the six-month period ended June 30, 2006. 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 and projects which are conducted through the Virginia Applied Technology and Professional Development Center (TAC). 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.

Modifications to the allocation methods implemented during fiscal year 2005 have been fully reflected during fiscal year 2006. The following are some of the key points in the allocations:

- Funding for the Research Foundation's operations is based upon actual incurred expenditures for the fiscal year. This cost has been allocated proportionately to both allocation models and represents 33% of total indirect cost recoveries for the current six-month allocation period and 34% for the entire fiscal year.
- The mandated return to the Commonwealth of Virginia of \$144,482 for the six-month period has been allocated proportionately to both allocation models and represents 5% of total indirect cost recoveries.
- Funding for the Intellectual Property operating budget has been provided at an amount of \$100,048 determined at .5% of total cost recoveries has been allocated proportionately to both allocation models. This represents 3% of indirect cost recoveries.
- The distribution ratio in each allocation model is based upon the relative percentage of each department's or center's indirect cost recoveries to total indirect cost recoveries in the allocation base.

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 June 30, 2006**

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**Distribution:**

Complete Report      Dr. Mohammad A. Karim  
Dr. Thomas Isenhour  
ODU Vice Presidents  
ODURF Board of Trustees  
Senior Academic Deans  
Associate Deans for Research  
Academic Department Chairs

**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 06/30/06**

PERIOD	SIX-MONTH TOTAL 6/30/2006		TRADITIONAL ALLOCATION		NON-TRADITIONAL ALLOCATION	
<b>DIRECT COST RECOVERIES</b>	\$ 16,835,907	84%	\$ 8,616,344	84%	\$ 8,219,563	85%
<b>INDIRECT COST RECOVERIES</b>	3,173,668	16%	1,672,646	16%	1,501,022	15%
<b>TOTAL RECOVERIES</b>	<b>\$ 20,009,576</b>	<b>100%</b>	<b>\$ 10,288,990</b>	<b>100%</b>	<b>\$ 9,720,585</b>	<b>100%</b>
		%of Total IDC		%of Total IDC		%of Total IDC
<b>INDIRECT COST RECOVERIES AND ALLOCATION</b>						
<b>INDIRECT COST RECOVERIES:</b>						
DEPARTMENTAL / ENTERPRISE CENTER PROJECTS	\$ 2,790,553	88%	\$ 1,666,421	100%	\$ 1,124,132	75%
SELF-SUPPORTING RESEARCH POSITIONS	66,201	2%	-	0%	66,201	4%
OTHER AFFILIATED ACTIVITIES	310,689	10%	-	0%	310,689	21%
TAC FEE	6,225	0%	6,225	0%	-	0%
<b>TOTAL INDIRECT COST RECOVERIES</b>	<b>\$ 3,173,668</b>	<b>100%</b>	<b>\$ 1,672,646</b>	<b>100%</b>	<b>\$ 1,501,022</b>	<b>100%</b>
<b>EFFECTIVE OVERALL IDC RATE</b>	<b>18.85%</b>		<b>19.41%</b>		<b>18.26%</b>	
<b>EFFECTIVE FOUNDATION OVERHEAD RATE</b>	<b>6.25%</b>		<b>6.46%</b>		<b>6.07%</b>	
<b>EFFECTIVE UNIVERSITY OVERHEAD RATE</b>	<b>12.68%</b>		<b>12.95%</b>		<b>12.20%</b>	
<b>DISTRIBUTION OF IDC RECOVERIES:</b>						
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 1,054,091	33%	\$ 555,547	33%	\$ 498,544	33%
To: ODU ACADEMIC AND AFFILIATED UNITS (See Detail Below)	2,119,577	67%	1,117,099	67%	1,002,478	67%
<b>TOTAL DISTRIBUTION</b>	<b>\$ 3,173,668</b>	<b>100%</b>	<b>\$ 1,672,646</b>	<b>100%</b>	<b>\$ 1,501,022</b>	<b>100%</b>
<b>ODU AND AFFILIATED DISTRIBUTION</b>						
ALLOCATED TO:						
COLLEGES / DEPARTMENTS / ENTERPRISE CENTERS	\$ 1,260,255	40%	\$ 639,133	36%	\$ 621,122	41%
OFFICE OF RESEARCH	344,148	11%	344,148	21%	-	0%
SELF-SUPPORTING RESEARCH POSITIONS	36,984	1%	-	0%	36,984	2%
OTHER AFFILIATED ACTIVITIES	227,425	7%	-	0%	227,425	16%
<b>SUBTOTAL: ALLOCATION TO ACADEMIC / AFFILIATED UNITS</b>	<b>1,868,822</b>	<b>69%</b>	<b>983,281</b>	<b>69%</b>	<b>885,541</b>	<b>69%</b>
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:						
MANDATED RETURN TO STATE	144,482	5%	76,148	5%	68,334	5%
INTELLECTUAL PROPERTY FUND	100,048	3%	51,445	3%	48,603	3%
TAC FEE	6,225	0%	6,225	0%	-	0%
<b>SUBTOTAL: OTHER</b>	<b>250,756</b>	<b>8%</b>	<b>133,818</b>	<b>8%</b>	<b>116,937</b>	<b>8%</b>
<b>TOTAL IDC DISTRIBUTED TO ODU AND AFFILIATED UNITS</b>	<b>\$ 2,119,577</b>	<b>67%</b>	<b>\$ 1,117,099</b>	<b>67%</b>	<b>\$ 1,002,478</b>	<b>67%</b>

**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  
FISCAL YEAR ENDING 06/30/06**

PERIOD	FY 06 TOTAL	TRADITIONAL ALLOCATION	NON-TRADITIONAL ALLOCATION
<b>DIRECT COST RECOVERIES</b>	\$ 31,516,647	83%	83%
<b>INDIRECT COST RECOVERIES</b>	6,254,642	17%	17%
<b>TOTAL RECOVERIES</b>	<b>\$ 37,771,289</b>	<b>100%</b>	<b>100%</b>
<b>INDIRECT COST RECOVERIES AND ALLOCATION</b>			
<b>INDIRECT COST RECOVERIES:</b>			
DEPARTMENTAL / ENTERPRISE CENTER PROJECTS	\$ 5,627,774	90%	90%
SELF-SUPPORTING RESEARCH POSITIONS	141,901	2%	5%
OTHER AFFILIATED ACTIVITIES	475,742	8%	16%
TAC FEE	9,225	0%	0%
<b>TOTAL INDIRECT COST RECOVERIES</b>	<b>\$ 6,254,642</b>	<b>100%</b>	<b>100%</b>
<b>EFFECTIVE OVERALL IDC RATE</b>	<b>19.85%</b>	<b>19.70%</b>	<b>20.01%</b>
<b>EFFECTIVE FOUNDATION OVERHEAD RATE</b>	<b>6.74%</b>	<b>6.69%</b>	<b>6.79%</b>
<b>EFFECTIVE UNIVERSITY OVERHEAD RATE</b>	<b>13.11%</b>	<b>13.01%</b>	<b>13.21%</b>
<b>DISTRIBUTION OF IDC RECOVERIES:</b>			
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 2,124,129	34%	34%
To: ODU ACADEMIC AND AFFILIATED UNITS (See Detail Below)	4,130,513	66%	66%
<b>TOTAL DISTRIBUTION</b>	<b>\$ 6,254,642</b>	<b>100%</b>	<b>100%</b>
<b>ODU AND AFFILIATED DISTRIBUTION</b>			
ALLOCATED TO:			
COLLEGES / DEPARTMENTS / ENTERPRISE CENTERS	\$ 2,564,110	41%	45%
OFFICE OF RESEARCH	671,439	11%	0%
SELF-SUPPORTING RESEARCH POSITIONS	85,964	1%	3%
OTHER AFFILIATED ACTIVITIES	321,954	5%	10%
<b>SUBTOTAL: ALLOCATION TO ACADEMIC / AFFILIATED UNITS</b>	<b>3,643,467</b>	<b>58%</b>	<b>68%</b>
<b>OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:</b>			
MANDATED RETURN TO STATE	288,964	5%	5%
ODU OFFICE OF RESEARCH	188,857	3%	3%
TAC FEE	9,225	0%	0%
<b>SUBTOTAL OTHER</b>	<b>487,046</b>	<b>8%</b>	<b>8%</b>
<b>TOTAL IDC DISTRIBUTED TO ODU AND AFFILIATED UNITS</b>	<b>\$ 4,130,513</b>	<b>66%</b>	<b>66%</b>

**Old Dominion University Research Foundation  
Indirect Cost Allocation Report  
For the Six-month Period Ended June 30, 2006**

**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 PERIODS ENDING 06/30/06, 12/31/05 AND PRIOR FISCAL YEAR**

PERIOD	1/1/2006 6/30/2006		7/1/2005 12/31/2005		TOTAL FY 06		TOTAL FY 05	
	\$	% of Total IDC	\$	% of Total IDC	\$	% of Total IDC	\$	% of Total IDC
<b>DIRECT COST RECOVERIES</b>	\$ 8,616,344	84%	\$ 8,142,599	83%	\$ 16,758,943	84%	\$ 17,353,451	85%
<b>INDIRECT COST RECOVERIES</b>	1,672,646	16%	1,629,211	17%	3,301,857	16%	2,969,459	15%
<b>TOTAL RECOVERIES</b>	<b>\$ 10,288,990</b>	<b>100%</b>	<b>\$ 9,771,810</b>	<b>100%</b>	<b>\$ 20,060,800</b>	<b>100%</b>	<b>\$ 20,322,910</b>	<b>100%</b>
<b>TRADITIONAL ALLOCATION METHOD</b>								
<b>INDIRECT COST RECOVERIES:</b>								
DEPARTMENTAL GENERATED PROJECTS	\$ 1,665,421	100%	\$ 1,626,211	100%	\$ 3,292,632	100%	\$ 2,968,709	100%
TAC FEE	6,225	0%	3,000	0%	9,225	0%	750	0%
<b>TOTAL INDIRECT COST RECOVERIES</b>	<b>\$ 1,672,646</b>	<b>100%</b>	<b>\$ 1,629,211</b>	<b>100%</b>	<b>\$ 3,301,857</b>	<b>100%</b>	<b>\$ 2,969,459</b>	<b>100%</b>
<b>EFFECTIVE OVERALL IDC RATE</b>	<b>19.41%</b>		<b>20.01%</b>		<b>19.70%</b>		<b>17.11%</b>	
<b>EFFECTIVE FOUNDATION OVERHEAD RATE</b>	<b>6.45%</b>		<b>6.95%</b>		<b>6.69%</b>		<b>6.04%</b>	
<b>EFFECTIVE UNIVERSITY OVERHEAD RATE</b>	<b>12.96%</b>		<b>13.06%</b>		<b>13.01%</b>		<b>11.07%</b>	
<b>DISTRIBUTION OF IDC RECOVERIES:</b>								
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 555,547	33%	\$ 565,833	35%	\$ 1,121,380	34%	\$ 1,048,397	35%
To: ODU ( See Detail Below)	1,117,099	67%	1,063,378	65%	2,180,477	66%	1,921,062	65%
<b>TOTAL DISTRIBUTION</b>	<b>\$ 1,672,646</b>	<b>100%</b>	<b>\$ 1,629,211</b>	<b>100%</b>	<b>\$ 3,301,857</b>	<b>100%</b>	<b>\$ 2,969,459</b>	<b>100%</b>
<b>ODU DISTRIBUTION</b>								
ALLOCATED TO :								
COLLEGES / DEPARTMENTS	\$ 639,133	38%	\$ 607,826	37%	\$ 1,246,959	38%	\$ 1,139,259	38%
OFFICE OF RESEARCH	344,148	21%	327,291	20%	671,439	20%	613,446	21%
<b>SUBTOTAL: ALLOCATION TO ACADEMIC UNITS</b>	<b>983,281</b>	<b>59%</b>	<b>935,117</b>	<b>57%</b>	<b>1,918,398</b>	<b>58%</b>	<b>1,752,705</b>	<b>59%</b>
<b>OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:</b>								
MANDATED RETURN TO STATE	76,148	5%	76,402	5%	152,550	5%	144,482	5%
INTELLECTUAL PROPERTY FUND	51,445	3%	48,859	3%	100,304	3%	-	0%
TAC FEE	6,225	0%	3,000	0%	9,225	0%	750	0%
OFFICE OF RESEARCH - COST SHARE	-	0%	-	0%	-	0%	23,125	1%
<b>SUBTOTAL: OTHER</b>	<b>133,818</b>	<b>8%</b>	<b>128,261</b>	<b>8%</b>	<b>262,079</b>	<b>8%</b>	<b>168,357</b>	<b>6%</b>
<b>TOTAL IDC DISTRIBUTED TO ODU</b>	<b>\$ 1,117,099</b>	<b>67%</b>	<b>\$ 1,063,378</b>	<b>65%</b>	<b>\$ 2,180,477</b>	<b>66%</b>	<b>\$ 1,921,062</b>	<b>65%</b>

OLD DOMINION UNIVERSITY RESEARCH FOUNDATION  
 ALLOCATION TO ACADEMIC UNITS - TRADITIONAL ALLOCATION METHOD  
 SIX MONTH PERIOD ENDING JUNE 30, 2006

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 Arts and Letters	Dean's Office	-	0.00%	-	-	-	-	-
	History	42	0.00%	12	-	-	-	-
	Music	-	0.00%	-	-	-	-	-
	Political Science and Geography	10,763	0.65%	3,176	-	-	-	-
	Sociology and Criminal Justice	29,443	1.77%	8,686	-	-	-	-
	Communications and Theatre Arts	-	0.00%	-	-	-	-	-
	Interdisciplinary Studies	-	0.00%	-	-	-	-	-
<b>Total</b>	<b>College of Arts and Letters</b>	<b>\$ 40,248</b>	<b>2.42%</b>	<b>\$ 11,874</b>	<b>\$ 3,562</b>	<b>\$ 15,436</b>	<b>\$ 8,312</b>	<b>\$ 23,748</b>
College of Business and Public Administration	Information Systems / Decision Sciences	1,565	0.09%	462	-	-	-	-
	Economics	7,272	0.44%	2,145	-	-	-	-
<b>Total</b>	<b>College of Business and Public Administration</b>	<b>\$ 8,837</b>	<b>0.53%</b>	<b>\$ 2,607</b>	<b>\$ 782</b>	<b>\$ 3,389</b>	<b>\$ 1,825</b>	<b>\$ 5,214</b>
Darden College of Education	Dean's Office	20,686	1.24%	6,103	-	-	-	-
	Educational Curriculum and Instruction	30,262	1.82%	8,928	-	-	-	-
	Occupational/Technical Studies	40,486	2.43%	11,944	-	-	-	-
	Exercise Science, Physical Education and Recreation	626	0.04%	185	-	-	-	-
	Early Childhood, Speech Language, Pathology, Special Education	81,604	4.90%	24,076	-	-	-	-
	Educational Leadership & Counseling	6,344	0.38%	1,872	-	-	-	-
<b>Total</b>	<b>Darden College of Education</b>	<b>\$ 180,008</b>	<b>10.80%</b>	<b>\$ 53,108</b>	<b>\$ 15,932</b>	<b>\$ 69,040</b>	<b>\$ 37,175</b>	<b>\$ 106,215</b>
College of Engineering	Dean's Office	-	0.00%	-	-	-	-	-
	Civil and Environmental Engineering	31,098	1.87%	9,175	-	-	-	-
	Electrical and Computer Engineering	60,764	3.65%	17,927	-	-	-	-
	Mechanical Engineering	104,435	6.27%	30,811	-	-	-	-
	Engineering Technology	17,897	1.07%	5,280	-	-	-	-
	Engineering Management	25,138	1.51%	7,416	-	-	-	-
	Aerospace Engineering	63,281	3.80%	18,570	-	-	-	-
	Technology Applications Center	-	0.00%	-	-	-	-	-
	Technology Application Center - Special Fee	6,225	N/A	-	-	-	-	-
<b>Total</b>	<b>College of Engineering</b>	<b>\$ 308,838</b>	<b>18.16%</b>	<b>\$ 89,279</b>	<b>\$ 26,784</b>	<b>\$ 116,063</b>	<b>\$ 62,496</b>	<b>\$ 178,559</b>