

Old Dominion University Research Foundation

To: Distribution

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

Date: September 19, 2011

Subject: Indirect Cost Allocation Report
For the Six-Month Period Ended June 30, 2011

Attached you will find the Indirect Cost (IDC) Allocation report for the six-month period ended June 30, 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 percentage of total indirect cost recoveries returned to the University for the six-month period increased to 74% while the amount allocated to the Research Foundation for operations decreased to 26%.
- For the entire fiscal year ended June 30, 2011 the Research Foundation retained 29% of total indirect cost recoveries which is a decrease of 4% from fiscal year 2010 and a decrease of 6% fiscal year 2009.
- The overall effective IDC rate for the current six-month period of 10.87% 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 University activity in the Traditional and Non-traditional models excluding affiliates is 24.42% for the current period and 24.33% for the entire fiscal year.
- Total Sponsored Program Expenditures were \$46.3 million for the six-month period and \$97 million for the entire fiscal year.

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.

P.O. Box 6369 • Norfolk, Virginia 23508-0369
Telephone 757-683-4293 • Facsimile 757-683-5290
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Old Dominion University Research Foundation
Indirect Cost Allocation Report

For the Six-month Period Ended June 30, 2011

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**OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
INDIRECT COST ALLOCATION REPORT
COMBINED SUMMARY OF TRADITIONAL, NON-TRADITIONAL AND AFFILIATED ALLOCATION METHODS**

**SCHEDULE OF DIRECT AND INDIRECT COST RECOVERIES, AND RECOVERY RATES
FISCAL YEAR ENDED 06/30/11**

PERIOD	FY 11 TOTAL		TRADITIONAL ALLOCATION	NON-TRADITIONAL ALLOCATION	AFFILIATED ALLOCATION
DIRECT COST RECOVERIES	\$ 88,110,542	91%	\$ 22,949,727	\$ 9,728,784	\$ 55,432,031
INDIRECT COST RECOVERIES	\$ 8,914,556	9%	\$ 4,716,971	\$ 3,234,651	\$ 962,934
TOTAL RECOVERIES	\$ 97,025,098	100%	\$ 27,666,698	\$ 12,963,435	\$ 56,394,965
		%of Total IDC	%of Total IDC	%of Total IDC	%of Total IDC
INDIRECT COST RECOVERIES AND ALLOCATION					
INDIRECT COST RECOVERIES:					
DEPARTMENTAL / ENTERPRISE CENTER PROJECTS	\$ 7,861,822	88%	\$ 4,716,971	\$ 3,115,840	\$ 29,011
SELF-SUPPORTING RESEARCH POSITIONS	118,811	1%	-	118,811	-
OTHER AFFILIATED ACTIVITIES	933,923	11%	-	-	933,923
VATPDC FEE	-	0%	-	-	-
TOTAL INDIRECT COST RECOVERIES	\$ 8,914,556	100%	\$ 4,716,971	\$ 3,234,651	\$ 962,934
EFFECTIVE OVERALL IDC RATE	10.12%		20.55%	33.25%	1.74%
EFFECTIVE FOUNDATION OVERHEAD RATE	2.94%		5.87%	9.38%	0.59%
EFFECTIVE UNIVERSITY OVERHEAD RATE	7.18%		14.68%	23.87%	1.15%
DISTRIBUTION OF IDC RECOVERIES:					
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 2,586,110	29%	\$ 1,346,749	\$ 912,567	\$ 326,794
To: ODU ACADEMIC AND AFFILIATED UNITS (See Detail Below)	\$ 6,328,446	71%	\$ 3,370,222	\$ 2,322,084	\$ 636,140
TOTAL DISTRIBUTION	\$ 8,914,556	100%	\$ 4,716,971	\$ 3,234,651	\$ 962,934
ODU AND AFFILIATED DISTRIBUTION					
ALLOCATED TO:					
COLLEGES / ENTERPRISE CENTERS	\$ 2,691,772	30%	\$ 612,057	\$ 2,080,858	\$ 18,857
DEPARTMENTS	765,071	9%	765,071	-	-
FACULTY AND SELF-SUPPORTING RESEARCH POSITIONS	691,099	8%	612,057	79,042	-
OFFICE OF RESEARCH	1,071,100	12%	1,071,100	-	-
OTHER AFFILIATED ACTIVITIES	617,283	7%	-	-	617,283
SUBTOTAL: ALLOCATION TO ACADEMIC / AFFILIATED UNITS	5,836,325	66%	3,060,285	2,139,900	66%
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:					
MANDATED RETURN TO STATE	288,964	3%	171,603	117,361	-
INTELLECTUAL PROPERTY FUND	203,157	2%	138,334	64,823	-
VATPDC FEE	-	0%	-	-	-
SUBTOTAL: OTHER	492,121	5%	309,937	182,184	7%
TOTAL IDC DISTRIBUTED TO ODU AND AFFILIATED UNITS	\$ 6,328,446	71%	\$ 3,370,222	\$ 2,322,084	\$ 636,140
					66%

**OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
INDIRECT COST ALLOCATION REPORT
COMBINED SUMMARY OF TRADITIONAL, NON-TRADITIONAL AND AFFILIATED ALLOCATION METHODS**

**SCHEDULE OF DIRECT AND INDIRECT COST RECOVERIES, AND RECOVERY RATES
SIX MONTH PERIOD ENDING 06/30/11**

PERIOD	SIX-MONTH TOTAL 6/30/2011			TRADITIONAL ALLOCATION			NON-TRADITIONAL ALLOCATION			AFFILIATED ALLOCATION		
			%of Total IDC			%of Total IDC			%of Total IDC			%of Total IDC
DIRECT COST RECOVERIES	\$ 41,785,097	90%		\$ 11,490,601	83%		\$ 5,173,123	75%		\$ 25,121,373	96%	
INDIRECT COST RECOVERIES	4,542,625	10%		2,303,177	17%		1,765,381	25%		474,067	2%	
TOTAL RECOVERIES	\$ 46,327,722	100%		\$ 13,793,778	100%		\$ 6,938,504	100%		\$ 25,595,440	100%	
INDIRECT COST RECOVERIES AND ALLOCATION												
INDIRECT COST RECOVERIES:												
DEPARTMENTAL / ENTERPRISE CENTER PROJECTS	\$ 4,009,874	88%		\$ 2,303,177	100%		\$ 1,693,332	96%		\$ 13,365	3%	
SELF-SUPPORTING RESEARCH POSITIONS	72,049	2%		-	0%		72,049	4%		-	0%	
OTHER AFFILIATED ACTIVITIES	460,702	10%		-	0%		-	0%		460,702	97%	
TOTAL INDIRECT COST RECOVERIES	\$ 4,542,625	100%		\$ 2,303,177	100%		\$ 1,765,381	100%		\$ 474,067	100%	
EFFECTIVE OVERALL IDC RATE	10.87%			20.04%			34.13%			1.89%		
EFFECTIVE FOUNDATION OVERHEAD RATE	2.87%			5.12%			8.71%			0.64%		
EFFECTIVE UNIVERSITY OVERHEAD RATE	8.00%			14.93%			25.41%			1.24%		
DISTRIBUTION OF IDC RECOVERIES:												
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 1,200,527	26%		\$ 588,109	26%		\$ 450,785	26%		\$ 161,633	34%	
To: ODU ACADEMIC AND AFFILIATED UNITS (See Detail Below)	3,342,098	74%		1,715,068	74%		1,314,596	74%		312,434	66%	
TOTAL DISTRIBUTION	\$ 4,542,625	100%		\$ 2,303,177	100%		\$ 1,765,381	100%		\$ 474,067	100%	
ODU AND AFFILIATED DISTRIBUTION												
ALLOCATED TO :												
COLLEGES / ENTERPRISE CENTERS	\$ 1,489,079	33%		\$ 312,862	14%		\$ 1,167,530	66%		\$ 8,687	2%	
DEPARTMENTS	391,077	9%		391,077	17%		-	0%		-	0%	
FACULTY AND SELF-SUPPORTING RESEARCH POSITIONS	362,538	8%		312,862	14%		49,676	3%		-	0%	
OFFICE OF RESEARCH	547,508	12%		547,508	24%		-	0%		-	0%	
OTHER AFFILIATED ACTIVITIES	303,747	7%		-	0%		-	0%		303,747	64%	
SUBTOTAL: ALLOCATION TO ACADEMIC / AFFILIATED UNITS	3,093,949	69%		1,564,309	69%		1,217,206	69%		312,434	66%	
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:												
MANDATED RETURN TO STATE	144,482	3%		81,790	4%		62,692	4%		-	0%	
INTELLECTUAL PROPERTY FUND	103,667	2%		68,969	3%		34,698	2%		-	0%	
SUBTOTAL: OTHER	248,149	5%		150,759	7%		97,390	6%		-	0%	
TOTAL IDC DISTRIBUTED TO ODU AND AFFILIATED UNITS	\$ 3,342,098	74%		\$ 1,715,068	76%		\$ 1,314,596	75%		\$ 312,434	66%	

Old Dominion University Research Foundation

Indirect Cost Allocation Report

For the Six-month Period Ended June 30, 2011

Section 1

Traditional Allocation Method

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Summary of Traditional Allocation Method - Direct and indirect cost recoveries and recovery rates for the six-month periods ended June 30, 2011, December 31, 2010 and prior fiscal year

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Traditional Allocation Method - Indirect Cost Allocations to academic units for the six-month period ended June 30, 2011

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Traditional Allocation Method - Detail Activity by College and Department showing the direct and indirect cost recoveries by project for the six-month period ended June 30, 2011

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

**SCHEDULE OF DIRECT AND INDIRECT COST RECOVERIES, AND RECOVERY RATES
SIX MONTH PERIOD ENDING 06/30/2011 AND PRIOR FISCAL YEAR**

PERIOD	1/1/2011 6/30/2011		7/1/2010 12/31/2010		TOTAL FY11	TOTAL FY10	
	\$	% of Total IDC	\$	% of Total IDC			
DIRECT COST RECOVERIES	\$ 11,490,601	83%	\$ 11,459,126	83%	\$ 22,949,727	\$ 22,751,889	84%
INDIRECT COST RECOVERIES	2,303,177	17%	2,413,794	17%	4,716,971	4,481,695	16%
TOTAL RECOVERIES	\$ 13,793,778	100%	\$ 13,872,920	100%	\$ 27,666,698	\$ 27,233,584	100%
TRADITIONAL ALLOCATION METHOD							
INDIRECT COST RECOVERIES:		% of		% of			% of
DEPARTMENTAL GENERATED PROJECTS	\$ 2,303,177	100%	\$ 2,413,794	100%	\$ 4,716,971	\$ 4,404,865	98%
VATPDC FEE	-	0%	-	0%	-	76,830	2%
TOTAL INDIRECT COST RECOVERIES	\$ 2,303,177	100%	\$ 2,413,794	100%	\$ 4,716,971	\$ 4,481,695	100%
EFFECTIVE OVERALL IDC RATE	20.04%		21.06%		20.55%	19.70%	
EFFECTIVE FOUNDATION OVERHEAD RATE	5.12%		6.62%		5.87%	6.34%	
EFFECTIVE UNIVERSITY OVERHEAD RATE	14.93%		14.44%		14.69%	13.35%	
DISTRIBUTION OF IDC RECOVERIES:							
To: RESEARCH FOUNDATION FOR OPERATIONS	\$ 588,109	26%	\$ 758,640	31%	\$ 1,346,749	\$ 1,443,561	32%
To: ODU (See Detail Below)	1,715,068	74%	1,655,154	69%	3,370,222	3,038,134	68%
TOTAL DISTRIBUTION	\$ 2,303,177	100%	\$ 2,413,794	100%	\$ 4,716,971	\$ 4,481,695	100%
ODU DISTRIBUTION							
ALLOCATED TO :							
COLLEGES	\$ 312,862	14%	\$ 299,195	12%	\$ 612,057	\$ 1,100,666	24%
DEPARTMENTS	391,077	17%	373,994	15%	765,071	340,143	8%
FACULTY	312,862	14%	299,195	12%	612,057	272,114	6%
OFFICE OF RESEARCH	547,508	23%	523,592	22%	1,071,100	922,344	21%
SUBTOTAL: ALLOCATION TO ACADEMIC UNITS	1,564,309	68%	1,495,976	61%	3,060,285	2,635,267	59%
OTHER UNIVERSITY DIRECTED DISTRIBUTIONS:							
MANDATED RETURN TO STATE	81,790	4%	89,813	4%	171,603	189,869	4%
INTELLECTUAL PROPERTY FUND	68,969	2%	69,365	3%	138,334	136,168	3%
VATPDC FEE	-	0%	-	0%	-	76,830	2%
SUBTOTAL: OTHER	150,759	6%	159,178	7%	309,937	402,867	9%
TOTAL IDC DISTRIBUTED TO ODU	\$ 1,715,068	74%	\$ 1,655,154	68%	\$ 3,370,222	\$ 3,038,134	68%

SCHEDULE 2
OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
ALLOCATION TO ACADEMIC UNITS - TRADITIONAL ALLOCATION METHOD
SIX MONTH PERIOD ENDING JUNE 30, 2011

College	Department	INDIRECT COST RECOVERY	Percentage of Allocation Base	Based on Faculty IDC Productivity 20%	Based on Department IDC Productivity 25%	Based on College Productivity 20%	Total College Allocation	Office of Research 35%	TOTAL ALLOCATED
	College of Arts and Letters								
	Dean's Office	405	0.02%	55	69				
	History	676	0.03%	92	115				
	Political Science and Geography	5,819	0.25%	791	988				
	Sociology and Criminal Justice	19,880	0.86%	2,701	3,376				
	International Studies	304	0.01%	41	52				
Total	College of Arts and Letters	\$ 27,084	1.18%	\$ 3,680	\$ 4,599	\$ 3,680	\$ 11,959	\$ 6,439	\$ 18,398
	College of Business and Public Administration								
	Information Technology and Decision Sciences	17,586	0.76%	2,389	2,986				
	Business Administration	304	0.01%	41	52				
	Economics	13,840	0.60%	1,880	2,350				
Total	College of Business and Public Administration	\$ 31,730	1.38%	\$ 4,310	\$ 5,388	\$ 4,310	\$ 14,008	\$ 7,543	\$ 21,551
	Darden College of Education								
	Dean's Office	14,836	0.64%	2,015	2,519				
	Teaching and Learning	45,407	1.97%	6,168	7,710				
	STEM Education and Professional Studies	15,126	0.66%	2,055	2,568				
	Human Movement Sciences	7,046	0.31%	957	1,196				
	Communication Disorders and Special Education	117,861	5.12%	16,010	20,013				
	Educational Foundations and Leadership	21,715	0.94%	2,950	3,687				
	Counseling and Human Services	1,522	0.07%	207	259				
Total	Darden College of Education	\$ 223,513	9.70%	\$ 30,362	\$ 37,952	\$ 30,362	\$ 98,676	\$ 53,133	\$ 151,809
	College of Engineering								
	Dean's Office	5,843	0.25%	794	992				
	Civil and Environmental Engineering	49,445	2.15%	6,717	8,396				
	Electrical and Computer Engineering	64,288	2.79%	8,733	10,916				
	Mechanical and Aerospace Engineering	131,041	5.69%	17,801	22,251				
	Engineering Technology	75,425	3.27%	10,246	12,807				
	Engineering Management	76,713	3.33%	10,420	13,026				
	Modeling, Simulation and Visualization Engineering	8,040	0.35%	1,092	1,365				
Total	College of Engineering	\$ 410,795	17.84%	\$ 55,802	\$ 69,753	\$ 55,802	\$ 181,357	\$ 97,654	\$ 279,011

SCHEDULE 2
OLD DOMINION UNIVERSITY RESEARCH FOUNDATION
ALLOCATION TO ACADEMIC UNITS - TRADITIONAL ALLOCATION METHOD
SIX MONTH PERIOD ENDING JUNE 30, 2011

College	Department	INDIRECT COST RECOVERY	Percentage of Allocation Base	Based on Faculty IDC Productivity 20%	Based on Department IDC Productivity 25%	Based on College IDC Productivity 20%	Total College Allocation	Office of Research 35%	TOTAL ALLOCATED
		\$		\$	\$	\$	\$	\$	\$
College of Health Sciences	Community and Environmental Health	51,187	2.22%	6,953	8,692				
	Dental Hygiene	10,832	0.47%	1,471	1,839				
	Nursing	25,818	1.12%	3,507	4,384				
	Physical Therapy	5,955	0.26%	809	1,011				
Total		\$ 93,792	4.07%	\$ 12,741	\$ 15,926	\$ 12,741	\$ 41,408	\$ 22,297	\$ 63,705
College of Sciences	Dean's Office	82	0.00%	11	14				
	Biological Sciences	149,654	6.50%	20,329	25,411				
	Chemistry and Biochemistry	143,129	6.21%	19,443	24,303				
	Mathematics and Statistics	49,005	2.13%	6,657	8,321				
	Ocean, Earth and Atmospheric Sciences	378,702	16.44%	51,443	64,303				
	Center for Coastal Physical Oceanography	156,502	6.80%	21,259	26,574				
	Psychology	121,985	5.30%	16,570	20,713				
	Physics	263,298	11.43%	35,766	44,708				
	Computer Science	157,391	6.83%	21,380	26,725				
Total		\$ 1,419,748	61.64%	\$ 192,857	\$ 241,071	\$ 192,857	\$ 626,785	\$ 337,500	\$ 964,285
Other	Office of Distance Learning	39,040	1.70%	5,303	6,629				
	ODU Business Gateway	24,965	1.08%	3,391	4,239				
	Virginia Tidewater Consortium	23,035	1.00%	3,129	3,911				
	Other ODU Units	9,475	0.41%	1,287	1,609				
Total		\$ 96,515	4.19%	\$ 13,110	\$ 16,388	\$ 13,110	\$ 42,608	\$ 22,942	\$ 65,550
Grand Total		\$ 2,303,177	100.00%	\$ 312,862	\$ 391,077	\$ 312,862	\$ 1,016,801	\$ 547,508	\$ 1,564,309

Total Indirect Cost Recoveries	\$ 2,303,177
Less: Allocation Base	\$ -
	\$ 2,303,177