
College of Geosciences F&A (IDC) Return Policy

Adopted October 9, 2015

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Background

The Texas A&M University (TAMU) Indirect Cost (IDC) return policy was modified September 1, 2014, to establish more consistent practices between university and system units and to provide a process to establish a University research development fund. The new IDC return policy provides the following return distribution:

System component / Unit:	60 percent
Research Development Fund:	15 percent
Unit (Department/Other)	15 percent
PI:	10 percent

Note that implementation of the new policy reflects the following changes from the previous version of the policy:

- IDC returned to PIs were reduced from 15% to 10%
- Units (departments/other) receive 15% IDC return directly from the University. Previously, departments received IDC from the College (half [17.5%] of what the College received [35 %] from the University).
- The College, VPR Office, and Sponsored Research Services (SRS) receive an annual variable portion of the system component/unit funding pending SRS requirements.
- The newly established research development fund receives 15%.

Recent clarifications indicates that the system component/ unit (60%) will be subdivided into three pieces (approximately 1/3 each) disseminated to SRS, the VPR Office, and the College. The percent distribution will vary annually, and depend on SRS requirements, with SRS expenses recovered first. The remaining funds will be split between the VPR and the College. In 2014, the distribution will be: ~18% to SRS, ~21% to the VPR and ~21% to the College.

College of Geosciences Policy

This document provides the revised College of Geoscience's IDC return policy and specifically addresses IDC return as it applies to the PIs, Departments, College, Centers, and College Laboratories.

PIs: PIs receive 10% IDC return directly from the University. This reflects a 5% decrease compared to previous allocations. Note that proposals with multiple PIs require splitting the IDC return among the PIs. The allocation distribution for each PI will be proportional to their contribution to the proposed project, as defined by the effort committed in the proposal. This is necessary to ensure that the PI receives recognition and university credit for their research effort proposed research. *Note that IDC allocation must be agreed to by all of the PIs prior to routing of the proposal for signatures.*

Departments: A department receives 15% IDC return directly from the university. This reflects a 2.5% decrease compared to previous allocations that the college split equally with the departments. The criteria are as follows:

- The allocation is based on grants and contracts that were submitted as proposals through and approved by the department head.

- The department receives IDC return for PIs adloc within the specific department. For example, if a single PI proposal is submitted through the department and funded, the department will receive the full (15%) departmental allocation. If two co-PIs in separate colleges/departments are submitting the proposal and it is funded, then the department will receive a portion of departmental allocation in proportion to the departmental PIs contribution in the proposal as defined by effort committed to the project. ***Note that IDC allocation must be agreed to by all the PIs prior to routing of the proposal for signatures.***

College: The College receives a percentage directly from the university that varies annually. In 2014 this was 21%, and reflects a 4% increase from previous years. These additional funds will be used to further the college research enterprise and will provide support to research centers (see below) and if required, administrative support to aid the college and department in management of funding distribution, and proposal/grant administrative support.

Projects that have IDC waived or have a reduced IDC rate are still responsible for funding the project administration cost. The project administration cost not fully covered by a reduced IDC rate is charged at a 50/50 rate between the college and the VPR's Office. The project administration cost assessed to the college for waived/reduced IDC projects will further be shared at a 50/50 rate with the respective departments by reducing the department's quarterly IDC allocation. The department may further share the project administration fee cost with the associated project PI by reducing their IDC allocation. Departments will need to work with each PI who had IDC waived in order to reduce their IDC account.

Centers: The IDC return for the College of Geosciences centers varies depending on the center type. For the purpose of this document, two types of centers have been identified as discussed below.

Class A: Centers or Programs that are funded primarily through external federal contracts/agreements. At present these include:

- International Ocean Discovery Program (IODP)
- Texas Sea Grant College Program
- Geochemical Research and Environmental Group (GERG)

There are no changes to the IODP NSF-TAMU funding agreements. IDC return for Texas Sea Grant, GERG and other IODP funding (e.g. commercial work) is 15% to align with university policy and directly reconcile allocations from the university.

Class B: Board of Regent Centers that are formal partnerships between two or more colleges, or those that are tied to a specific department in the College.

At present these include:

- The Berg Hughes Center for Petroleum and Sedimentary Systems
- Center for Atmospheric Chemistry and the Environment (CACE)
- Geospatial Information Systems and Technology (GeoSAT)
- Texas Center for Climate Studies (Atmospheric Sciences),
- Center for Tectonophysics (Geology & Geophysics)

The College of Geosciences will match of up to 5% of the total IDC return to these centers based on the following criteria:

- The College of Geosciences will match up to 5% of total IDC return contribution generated by the center awards (see example). This 5% match from the College must be matched by contributions of up to 5% of the total IDC for the center awards by the department and/or PIs. If the contributions from the departments/PIs are less than 5%, the college will match that amount; however, the college match will not exceed 5%. This match program could result in up to 10% of the total IDC distribution for center awards to be returned to the center for center operations.

- Funded proposals must include at least one PI from the College of Geosciences.
- Proposals awarded must have been routed through a Geoscience department before it was funded.
- IDC return will only be considered for grants and contracts from PIs who are members of the specific center.
- The grants and contracts contribute to the center mission and strategic plan.
- Center Directors and Department Heads approve the original proposal.
- If more than one college is committed in the grants and contracts, then contributions from Geosciences will be proportional to the Geosciences PI contribution, as defined by effort committed in the proposal, up to a maximum of 5%
- An IDC return match from other university units comparable to their PIs effort up to 5% is required.

Laboratories: These include:

- Radiogenic Isotope Chemistry Laboratory,
- Stable Isotope Geosciences Laboratory,

The College of Geosciences will match up to 5% of the total IDC return to college- approved shared facilities/laboratories. The criteria are as follows:

- The laboratory must be approved as College of Geosciences shared facility.
- The College of Geosciences match of up to 5% contribution must be matched by contributions up to 5% from the geosciences departments and/or PIs. This would result in up to 10% IDC return to the facility from Geosciences.
- Proposals must be routed through a Geoscience department
- IDC return will only be considered for funded proposals from PIs who are members of the specific facility
- The funded proposal contributes to the Laboratory mission and strategic plan.
- Facility Directors and Department Heads must have approved the proposal before it was funded.
- If more than one college is committed in the funded proposal, then contributions from Geosciences will be proportional to the Geoscience PI contribution, as defined by effort committed in the proposal, a maximum of 5%
- An IDC return match from other university units comparable to their PIs effort up to 5% is required.

In addition, the following requirements must be met to receive IDC return from the College.

- Centers/Laboratories must have on file in the Dean's office a copy of the Center/Laboratory bylaws that specifically address the proposed IDC return uses and allocation procedures. Such uses and procedures must be approved by a minimum of 2/3 of the majority of Center/Laboratory members.
- The Center/Laboratory must have a current strategic plan and implementation strategy on file in the Dean's office.
- Proposals approved by the Center/Laboratory Director must contribute to the defined mission of the Center.
- The Center/Laboratory must provide an annual report to the Dean's Office in the approved format, including an accounting of returned IDC use.
- At the time of IDC return allocations, Center/Laboratory Directors will provide a funding request to the Assistant Dean of Finance. This request will include a list of funded proposals, requested IDC return, and verification of unit match(es).
- ***Note that IDC return allocation and matches must be agreed to by all of the PIs and Units prior to routing of the proposal for signatures. Failure to do so forfeits IDC return from the college.***

Procedures for Type Centers and College Laboratories

Step 1: PIs develop the proposal, identify the % distribution of effort for each Co-PI, and identify if a College of Geosciences laboratory or center (see above) is part of the routing process. The PI provides this information to SRS.

Step 2: PIs wishing to request a college match must do so using the On-line form prior to routing the proposal. This requires signature approval of the specific PIs, department (s), and college(s)

Step 3: SRS distributes the proposal for approval. Directors of centers and /or laboratories will be required to sign off on proposals to be considered for the matching IDC return Program.

Step 4: VPR distributes IDC returns three time each year with funds being directly distributed to the PI, Department and College.

Step 5: College Laboratories and/or centers complete a Departmental Budget redistribution transaction request at the time of VPR distributions. Dates will be posted.

Step 6: The college will transfer funds to the College laboratory or center after confirmation of PI /department contributions to center/laboratory account.

See the following examples.

Example System component / Unit:

Co-PIs submit a proposal to NSF for \$100,000. Prior to submission the PI's agree to a 50 percent 50 percent level of effort. Both PIs and the department agree to a 5 percent match for the Center with the distribution of 50 percent between the PIs (25 percent each PI) and 50 % from the department. The college matches 5 percent for a total of 10 percent return to the center.

Per TAMU policy the IDC return from a \$100,000 (assuming 46.5 percent) is \$46,500 distributed as follows:

TAMU VPR(60%): \$27,900 (college receives ~\$9,765 (~21%))

RDF (15%): \$6,975

Unit (15%): (Department/other); \$6,975

PI (10%): \$4,650 (\$2,325 per PI)

Based on the example above the department and PI would contribute: \$2,325 (5%) (Department 2.5%=\$1,162.50; PI1(1.25%) \$581.25; PI2 (1.25%) \$581.25) and the college would match with a corresponding 5%, \$2,325.00.

Based on this the revised distribution would be

TAMU VPR: \$27,900 (college receives ~\$5,859 less \$2,325.00 (5% match)) = \$3,534.00

RDF: \$6,975

Unit: (Department/other); \$6,975; less \$1,162.50 (2.5% match) = \$5,812.50

PI1: \$2,325; less \$581.25 (match) = \$1,743.75

PI2: \$2,325; less \$581.25 (match) = \$1,743.75

Center: from match = \$4,650

Example:

Eligible Match Allocation			
	% Match	Total IDC	
Total IDC		\$ 46,500.00	
Eligible for Match	10%	\$ 4,650.00	
Total IDC Allocation based on TAMU Formula			
	Est. IDC % Allocation	Est Total IDC \$ Alloc	
CLGE	21%	\$ 9,765.00	
DEPT	15.00%	\$ 6,975.00	
PI 1	5.00% (1/2 of 10%)	\$ 2,325.00	
PI 2	5.00% (1/2 of 10%)	\$ 2,325.00	
Total	46%	\$ 21,390.00	
Total Match Contribution			
	% Match of Total IDC Generated	\$ Match to Center	
CLGE	5%	\$ 2,325.00	
DEPT	2.50%	\$ 1,162.50	
PI 1	1.25% (1/2 of 2.5%)	\$ 581.25	
PI 2	1.25% (1/2 of 2.5%)	\$ 581.25	
Total	10%	\$ 4,650.00	
Total Match Contribution			
	Est Total IDC \$ Alloc	Less Match to Center	Remaining IDC Alloc
CLGE	\$ 9,765.00	\$ 2,325.00	\$ 7,440.00
DEPT	\$ 6,975.00	\$ 1,162.50	\$ 5,812.50
PI 1	\$ 2,325.00	\$ 581.25	\$ 1,743.75
PI 2	\$ 2,325.00	\$ 581.25	\$ 1,743.75
Total	\$ 21,390.00	\$ 4,650.00	\$ 16,740.00

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