

## George Mason University F&A Distribution Guidelines

### Introduction

Mason recovers funds to support Facilities and Administration (F&A) expenses at the time sponsored research dollars are expended. Recovered F&A funds help support, but don't fully cover, the expenses the institution incurs in the support of the university community's research and scholarship.

In addition to supporting basic costs of infrastructure to support research and scholarship, F&A funds are often used to reinvest in research and scholarship excellence and growth. The distribution of these funds to the academic units is desirable, since the units often are in a better position to see where capacity-building investments are most productively made.

### Investment in Research and Scholarship Excellence and Growth

To reward excellence and incentivize growth in research and scholarship, the university has developed a new distribution strategy for FY 2018 and beyond, as follows:

**Baseline Distributions:** For each Mason college and school, F&A expenses recovered from the unit *up to the FY 2016-2017 baseline for that unit* will be distributed in the usual format, as follows:

- 30% of the F&A expenses recovered will be allocated to the CFO's office<sup>1</sup>;
- 35% of the F&A expenses recovered will be allocated to the Provost's office; and,
- 35% of the F&A expenses recovered will be allocated to the academic unit in the distribution formula identified by the unit.<sup>2</sup>

**Above Baseline Distributions:** For recovered F&A expenses *above the FY 2016-2017 baseline for each college or school* will be distributed as follows:

- 80% of the F&A expenses recovered (above the baseline) will be allocated to the academic unit; and
- 20% of the F&A expenses recovered (above the baseline) will be allocated to the VPR's office.

When a unit drops below their established baseline, starting in FY 2018-2019, the unit will be asked to submit a plan that describes the circumstances that led to failure to meet the baseline and the corrective action(s) to be implemented to meet and exceed the baseline in future years.

Mason sponsored projects will continue to include the appropriate F&A rate based on the type of activities undertaken (e.g. Sponsored Research, Sponsored Instruction, Other Sponsored Activity, and IPA) and the location of the project (e.g. on campus, off campus, and off campus adjacent). Mason F&A rates can be found on the OSP website at <https://osp.gmu.edu/proposal-development/indirect-costs/indirectrates//>.

**Academic Distribution**, the academic unit portion of the Baseline Distribution and the Above Baseline Distribution described above, forms an important resource base for each academic unit to reinvest in Mason's research enterprise. Deans work with their faculty communities to develop guidelines and

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<sup>1</sup> Up to a cap of \$3.4M.

<sup>2</sup> Through and including FY 2021-22, Deans' offices have largely chosen to share their F&A allocations in the following distribution: 10.5% PI, 7% Department or Research Center, and 17.5% Division (College/School/Administrative Unit).

policies to ensure that their allocated F&A expenses recovered builds, sustains and rewards research excellence, through the provision of, for example:

- incentives to reward high-performing research-active faculty;
- support for research instrument acquisitions, maintenance and operations;
- support for research space, facilities, and other infrastructure;
- competitive faculty start-up packages;
- bridge or supplementary funding for faculty and graduate student support;
- funds to comply with salary cap policies imposed by sponsors;
- support for research administration;
- seed funding to stimulate research initiatives and collaboration;
- research centers of excellence; and
- support for other appropriate domain-specific research needs.

The Deans will work with their Associate Deans for Research and department/division leaders to develop and publish unit-specific Research Investment Policies that detail the strategies they will use to invest in research growth and capacity-building.

#### **Multi-unit Proposal Preparation and F&A Distribution**

When faculty from multiple academic units collaborate on a proposal for externally sponsored funding, the exact split (%) of allocated Academic Distribution (see above) among participating units will be determined ***by the project leadership team consisting of the PI and co-PIs***. Recognizing that each sponsored project is unique and consists of a variety of inputs in terms of expertise, personnel and institutional resources, the PIs and co-PIs will consider at least the following factors when deciding how F&A will be distributed among their academic units:

- Percent of effort among the project leadership team (PI and co-PIs).
- Past expertise in the field of study and contributions to the research proposal.
- Number of personnel (postdocs, technicians, etc.) included on the project beyond the project leadership team.
- Number of GRAs and other student workers included on the project.
- Space and facilities where the project will take place and if one unit will contribute significantly more resources to house the project.

Once the split (or formula) among participating units are determined, the funds will be distributed to each unit as Academic Distribution and governed by the same unit guidelines and policies described above. An agreed upon distribution formula will be finalized as part of the proposal preparation process. It will be used for the duration of the project unless there are exceptional circumstances, such as a change in senior personnel requiring sponsor approval or other major deviations in the factors used to determine the distribution percentage (e.g. a change in where the research will take place on campus).

It is expected that the faculty leadership team for a project will be able to collaboratively determine the distribution between academic units. In the unlikely event that a project team cannot reach agreement, the project details will be reviewed by the Office of Research and a determination will be made informed by the factors described above.