



*Tuesday Tips* is a new outreach effort by OGCA. The idea behind *Tuesday Tips* is to convey tips, tricks and other helpful information around the area of research administration. Our goal is to post on (almost every) Tuesdays. If there is something you would like to see covered on *Tuesday Tips*, email: [UAF-GCReATE@alaska.edu](mailto:UAF-GCReATE@alaska.edu). For more Tips visit [OGCA website](#).

## Indirect Cost (F&A) Rates

Indirect Costs, also known as Facilities and Administrative Costs (F&A) or overhead, are institutional costs that are not specifically allocable to individual research projects but are real costs that institutions incur during day-to-day operations.

The total cost of federally sponsored research includes a combination of both direct and indirect (F&A) costs. Some examples\* of indirect (F&A) costs include:

- Personnel in support of research, including security, financial, administrative, technical, maintenance and janitorial staff
- Radiation and chemical safety
- Secure data storage, telecommunications and high-speed data processing
- Utilities - ventilation, heat, air conditioning, water and lighting
- Library and research facilities
- Advanced research lab equipment
- Costs of federal, state, and local regulatory compliance including human and animal safety review boards

*\*Examples from the [Council on Governmental Relations Costs of Research Infographic](#)*

UAF's indirect cost rate is negotiated with the Office of Naval Research and this is the rate we must use on sponsored project budgets. It is important that UAF receive full reimbursement for indirect costs whenever possible and it is calculated in the correct category.

UAF's Federally-negotiated Indirect Cost (F&A Rate Agreement) can be found at: [University of Alaska Negotiation Agreements](#)