

## Knoxville Campus Research Incentive Fund Distribution Procedure

The University of Tennessee, Knoxville, deposits F&A costs recoveries from sponsored grants and contracts into a general campus fund. A portion of the F&A recovered is given to the generating college/unit. This process is usually completed in October based on the previous fiscal year's recoveries.

Prior to FY04, the standard methodology for distributing F&A back to the units was 25% of recoveries. In Fall 2004, an updated allocation methodology was adopted based on the recommendations of a committee charged with reviewing the research incentive funds (RIF) procedure. The updated procedure allows for 40% of a rolling three-year average of the F&A recovered by a college or unit to be transferred back to the unit as RIF. Colleges are allowed to request a carryover of up to 30% of their unspent RIF each year-end.

Each college establishes its own internal procedure regarding the distribution of RIF back to their departments. The college may elect to retain all the RIF at the college level. Some colleges retain a percentage for central research support, such as equipment purchase and faculty startup packages. Colleges may elect to transfer all of the funds (and responsibilities) to their departments. Other colleges share a portion with the principal investigator.

RIF funds are intended to be used for research purposes, either departmental research, which could include travel, proposal preparation, startup funding, bridge funding, etc; and/or in support of sponsored grants and contracts by paying for those costs that are unallowable direct charges to grants and contracts, such as telephone, printing, computer purchases, clerical staff, and other unallowable costs.

The F&A cost recoveries that are maintained by the campus administration become part of the general budget and are used to pay Operations and Maintenance costs for the campus as well as various other campus research support costs. In addition, a campus-wide incentive fund, SARIF (Scholarly activity and research incentive fund) is funded yearly for grant matching, international travel, and other research related needs.