

## Facilities and Administrative (F&A) or Indirect Cost Waivers

Facilities and Administrative costs, also referred to as indirect costs, are real costs to the university in support of sponsored activities, but which cannot be charged as direct costs to a specific grant or contract. F&A costs include research infrastructure such as space costs, common equipment, computer and institutional technology support, human and animal safety, and compliance. In Florida, Statue 1004.22 requires that "Moneys received for overhead or indirect costs and other moneys not required for the payment of direct costs shall be applied to the cost of operating the division of sponsored research. Any surplus moneys shall be used to support other research or sponsored training programs in any area of the university...A division of sponsored research shall be financed from the moneys of a university which are on deposit or received for use in the research or related programs of that particular university. Such moneys shall be deposited by the university in a permanent sponsored research development fund." The University has negotiated an F&A rate agreement with the Federal Government. This agreement can be found under Institutional Information on [Research & Sponsored Programs > PreAward](#).

Unless a sponsor has a written policy that limits the amount or percent of F&A or indirect costs that can be applied to a project, the University will propose the applicable federally negotiated rate. **If the sponsor has questions or requests a waiver or reduction in the F&A, the sponsor is to be referred to the Office of Research & Sponsored Programs at FGCU. Faculty are not permitted to negotiate such reductions in F&A costs.** An F&A waiver is an institutional agreement between the sponsor and FGCU. **These waivers are extremely rare** and require approval from the Dean/Director and the Associate Vice President for Research & Sponsored Programs.

To request an F&A waiver, **complete the F&A Waiver request form** ([https://fgcu.formstack.com/workflows/fa\\_rate\\_waiver\\_request](https://fgcu.formstack.com/workflows/fa_rate_waiver_request)), and enter the appropriate Dean/Director email. The form, once routed, will be forwarded to the Associate Vice President for Research & Sponsored Programs for the final decision.