



## THE UNIVERSITY OF TEXAS AT EL PASO

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Facilities & Administrative  
Costs (F&A)

# Facilities & Administrative Costs

## Indirect Costs (Facilities & Administrative Costs)

Costs that cannot be specifically identified to a particular project, program or activity but will benefit the total institution.

Examples: ??

# Facilities & Administrative Costs

## Facilities Cost Categories

Depreciation: Building & Equipment

Capital Improvements: Buildings &  
Land

Operations and Maintenance

Interest

Library

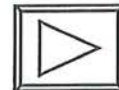
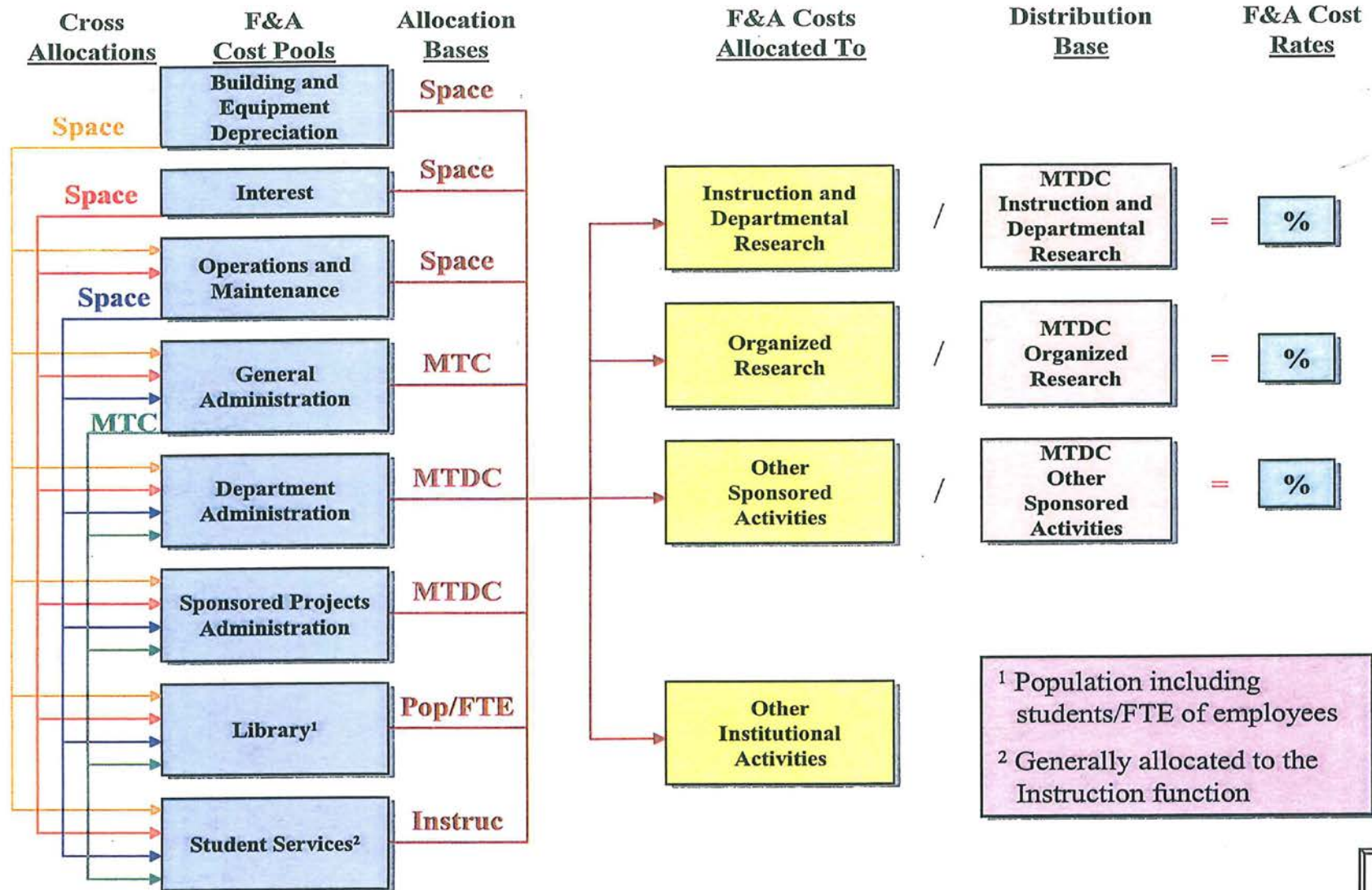
# Facilities & Administrative Costs

## Administrative Costs\*

General University Administration (GA)  
Departmental/College Administration (DA)  
Sponsored Projects Administration (SPA)  
Student Administrative Services (SA)

\* Administrative Rates are capped at 26%

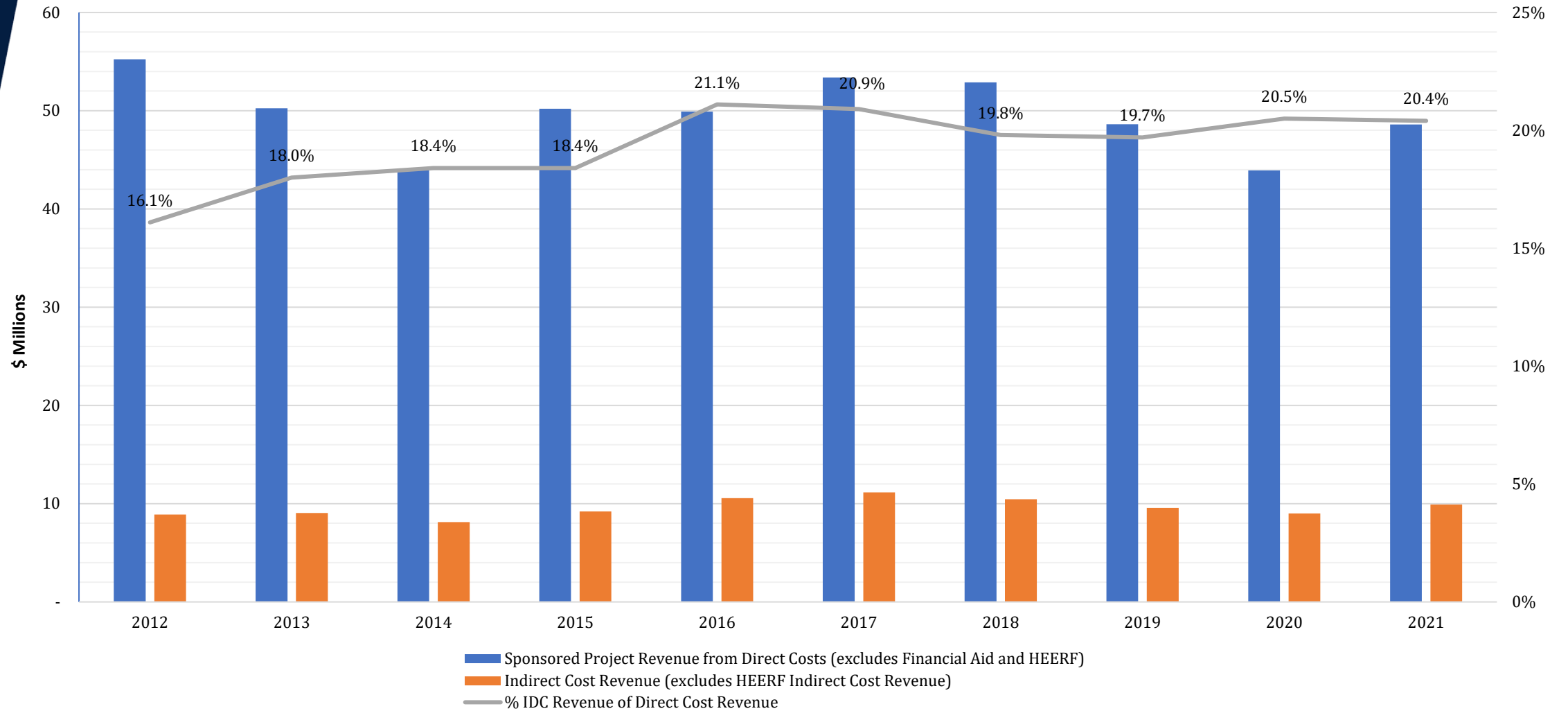
## FACILITIES & ADMINISTRATIVE COST CALCULATION – OVERVIEW



# Understanding the F&A Rate Structure

<b>Rate Components</b>	Organized Research <b>FY 21</b>	Organized Research <b>FY 22</b>	Organized Research <b>FY 23 - 25</b>
Building Depreciation	7.2	7.4	7.9
Equipment Depreciation	3.4	3.6	3.8
Interest	2.6	2.7	2.8
Operation & Maintenance	10.8	11.3	12.0
Library	1.0	1.0	1.0
Administration*	<u>26.0</u>	<u>26.0</u>	<u>26.0</u>
<b>TOTAL</b>	<u><u>51.0</u></u>	<u><u>52.0</u></u>	<u><u>53.5</u></u>

## Sponsored Project Revenue and Indirect Cost Revenue

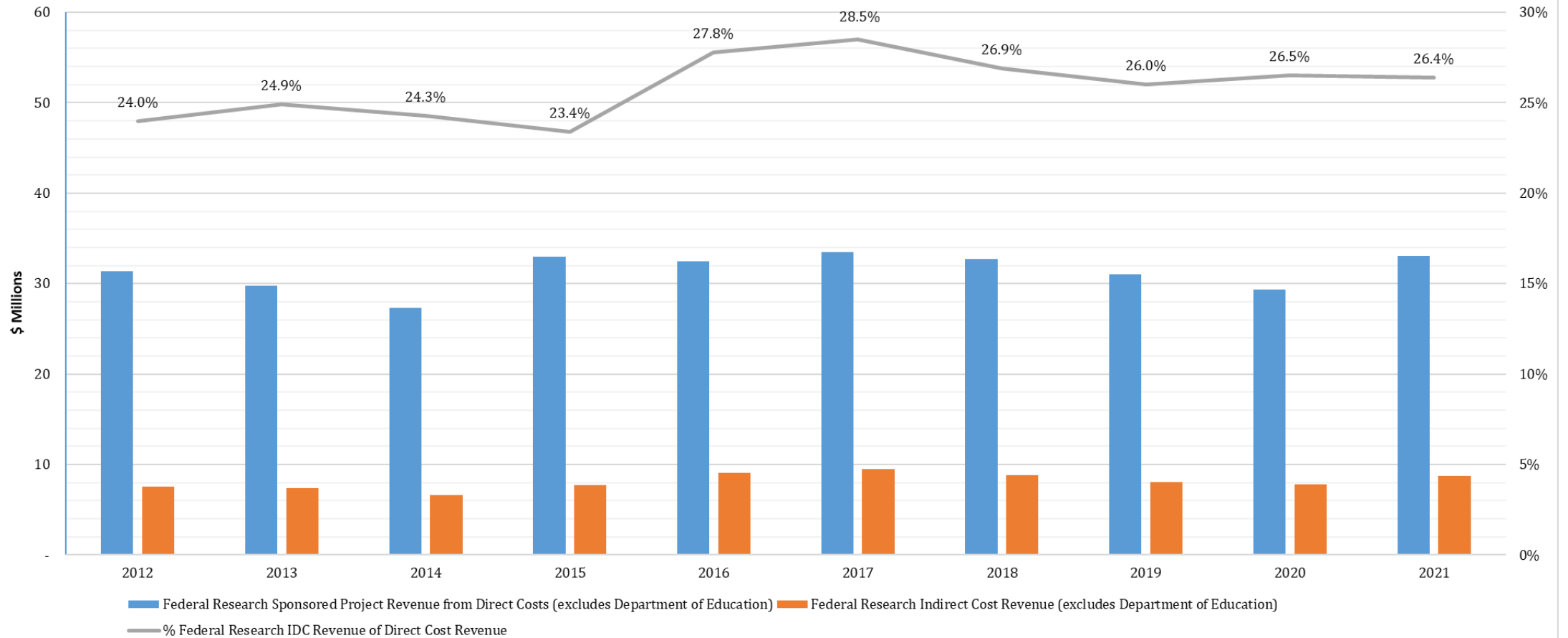


	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Sponsored Project Revenue from Direct Costs (excludes Financial Aid and HEERF)	55,229,647	50,248,101	44,057,264	50,188,983	49,914,612	53,392,010	52,880,600	48,629,021	43,927,755	48,588,339
Indirect Cost Revenue (excludes HEERF Indirect Cost Revenue)	8,880,302	9,039,595	8,127,332	9,211,665	10,552,209	11,148,609	10,455,019	9,557,838	9,013,754	9,912,054
% IDC Revenue of Direct Cost Revenue	16.1%	18.0%	18.4%	18.4%	21.1%	20.9%	19.8%	19.7%	20.5%	20.4%

\$49,705,633 avg. \$9,589,838 = 19.2%



### Federal Research Sponsored Project Revenue and Indirect Cost Revenue



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Federal Research Sponsored Project Revenue from Direct Costs (excludes Department of Education)	31,352,950	29,741,242	27,327,454	32,965,396	32,461,644	33,475,992	32,745,967	31,036,720	29,348,592	33,079,634
Federal Research Indirect Cost Revenue (excludes Department of Education)	7,514,044	7,409,302	6,649,300	7,719,696	9,040,540	9,532,499	8,824,487	8,082,114	7,787,111	8,744,311
% Federal Research IDC Revenue of Direct Cost Revenue	24.0%	24.9%	24.3%	23.4%	27.8%	28.5%	26.9%	26.0%	26.5%	26.4%

\$31,353,559 avg, \$8,130,340 avg. = 25.9% avg.





**INDIRECT COST RECOVERY**  
**Cost Analysis FY's 2017 - 2021**

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>Revenue</b>	<u>11,118,474.35</u>	<u>10,306,095.89</u>	<u>9,523,699.97</u>	<u>8,997,129.06</u>	<u>9,860,107.17</u>
<b>Revenue Total</b>	<u>11,118,474.35</u>	<u>10,306,095.89</u>	<u>9,523,699.97</u>	<u>8,997,129.06</u>	<u>9,860,107.17</u>
<b>Transfers out</b>					
<b>Transfer to Research Incentives</b>	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)
<b>Faculty Startup support</b>	-	(1,042,737.00)	(1,477,022.00)	(953,478.00)	(1,372,449.00)
<b>College Service Maintenance Agreements</b>	-	-	(572,978.00)	(661,522.00)	(724,508.00)
<b>Transfer to E&amp;G</b>	<u>(10,118,474.35)</u>	<u>(8,263,358.89)</u>	<u>(6,473,699.97)</u>	<u>(6,382,129.06)</u>	<u>(6,566,029.00)</u>
<b>Total Costs</b>	<u>11,118,474.35</u>	<u>10,306,095.89</u>	<u>9,523,699.97</u>	<u>8,997,129.06</u>	<u>9,662,986.00</u>
<b>TOTAL BALANCE</b>	-	-	-	(0.00)	(197,121.17)

