

Report on Research Expenditures and F&A/Indirect
Costs Preliminary Report prepared by Associate
Provost Mel Pipe* December 18, 2020
Addendum with Fiscal Year 2021 – November 10, 2021

This report provides an overview of several areas of research support provided by the College of Staten Island to which facilities and administration (F&A) recoveries contribute. It is not intended as an exhaustive accounting and does not include, for example, many of the costs of the infrastructure supporting research for which F&A recoveries from grants are intended, such as facilities costs and maintenance of the physical plant, the library, and so on. It is inherently difficult to identify these specific costs, and thus F&A (or indirect costs, IDCs as they are also known) are included as a percentage of grant funds requested as opposed to direct costs on a grant.

Grant Funding: Direct vs. Indirect Costs

Whereas direct costs are those needed by the principal investigator to carry out the research, for example, the costs of personnel, contractual services, supplies, and equipment, indirect costs are those that are needed to support the research but are difficult to quantify and allocate to each individual project. These include heat, electricity, administrative support, space, infrastructure, etc. Indirect/F&A costs are calculated as a percentage of the direct costs and are added to the grant request. They are returned to the institution to cover the costs of hosting the award activity.

The indirect cost rate for any institution is renegotiated from time to time with the Department of Health and Human Services and at CUNY this is done by the Research Foundation. CSI is what is known as a short-form institution for the calculation of indirect costs; indirect costs are based on a percentage of the direct costs of personnel and wages only for most research grants. The current rate for federal grants is 72% of direct personnel costs. Some sponsors set limits and/or use “MTDC” (Modified Total Direct Cost), based on several expenditure categories. For more detailed information see the [Research Foundation Website](#) and also the [NIH](#) description of direct costs vs F&A.

The CUNY Research Foundation is the fiscal agent for the College and manages all external research grants. IDCs are not immediately available when a grant is funded, rather they are generated as grant funds are spent on a daily basis. Following the deduction of the Research Foundation fees, which are applied to all expenditures, the indirect costs generated are returned to the President’s Facility and Administration account. These funds can then be used to directly cover costs, including mandatory CUNY fees, to reimburse the College for infrastructure and research expenditures, for strategic priorities, to incentivize further grant funding, and so on.

The Table below shows the net IDCs generated by research grants for financial years 2018 – 2021, approximately \$500 - \$550k. Also included is the research support provided by the College to which these IDCs contribute.

Examples of how IDCs are used by the College include:

CUNY IRB fee (mandatory), CAB fee
(mandatory) Animal facility costs
Start-up funds for new faculty

Training for students and
research staff
Office of Sponsored Programs and
ResearchSupport of Research
Personnel
Support of equipment/maintenance
contractsResearch Protections
Program Manager Unfunded
research release time
Doctoral student support

The IDCs generated by grants do not cover all of these and the infrastructure expenses, and tax-levy funds provide the remaining support.

For many years, in addition to IDCs being used centrally to contribute to research expenditures, up to 33% of IDCs were distributed to those departments generating them, based on a sliding scale. In 2018, in light of the then-budget situation, a preliminary analysis of the research-related costs that the College was covering from tax-levy funds and funds in department and center accounts accumulated from previous years' distributions (approximately \$700,000, ranging from less than \$10,000 to over \$200,000 across departments), the Provost and administration made the decision that there would be no distribution of IDC recoveries from FY17. The Provost met with department chairs/program directors; departments with existing commitments from their IDC recovery accounts that could not be met by existing funds were advised they could make a request to the Dean and Provost to meet those existing commitments. In 2019, a distribution from FY2018 was made based on a modified formula, following a review of (and more in line with) other CUNY Senior Colleges; 10% of net IDCs generated were returned to departments and 10% to Deans to incentivize additional funding or provide support in areas where funding is not easy to obtain but some support is needed.

The Associate Provost's office has been reviewing research expenditures, the first time a comprehensive review has been undertaken in several years. One area in which the College has reduced spending is equipment maintenance contracts. A review of the use of maintenance contracts showed that the College had been spending more than \$200,000 on contracts some of which had never or seldom been used. It was concluded that it would be better, for example, to replace old items of equipment and retain contracts on a relatively small number of expensive instruments/pieces of equipment.

The College is committed to supporting research across Academic Affairs. Tight budgetary constraints call for careful management and for ensuring that expenses that can be included on external grants, relating to research facilities, are included as direct costs and that we are optimizing the use of the funds spent on research to ensure that all areas of research and scholarship are supported.

Summary of Annual Research Expenditures - Central Support

Expense Category	2017-2018	2018-2019	2019-2020	2020-2021
Animal Facility	\$322,231	\$305,483	\$324,730	\$317,508
IRB/IACUC	\$139,668	\$140,448	\$128,725	\$112,841
OSPR	\$307,188	\$231,052	\$322,792	\$325,413
CUNY Cab Fee	\$49,937	\$46,447	\$42,747	\$38,438
Maintenance Contracts	\$251,672	\$176,589	\$95,006	
Supplies	\$45,080	\$45,080	\$11,992	\$2,008
Research Personnel	\$219,938	\$244,034	\$252,048	\$264,163
Post Docs	\$61,394	\$14,934		
Doctoral Support	\$377,792	\$370,561	\$379,014	\$273,436
Un-sponsored Release Time (RT)	\$124,577	\$110,918	\$178,682	\$129,872
Un-sponsored RT supplement for PSC grants	\$20,498	\$21,801	\$40,050	\$36,597
Travel	\$71,282	\$56,793	\$61,689	\$7,684
Distribution of IDCs to departments/Deans	\$130,860		\$97,960	
Other	\$66,000	\$34,370	\$13,891	\$16,538
Annual Totals	\$2,188,117	\$1,798,509	\$1,949,326	\$1,524,498

IDC from Research Grants	\$503,589.60	\$573,079.43	\$538,962.12	\$495,906.69
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College Support of Doctoral Students 2014 – Present

Year	Department	Total # Students Including (New)	Total Tax Levy (Grad A/B + NTA) Support	Total Tax Levy <u>excl</u> Grad A/B Teaching
2014-2015	Biology	14 (3)	\$275,071	\$117,715
	Biochemistry	3 (1)	\$56,584	\$21,179
	Chemistry	12 (4)	\$287,727	\$114,636
	Earth & Env Science	1 (0)	\$27,217	\$11,481
	Physics	10 (1)	\$159,079	\$72,533
	Psychology**	?	\$46,538	\$23,250
TOTAL		40 (9)	\$852,216	\$360,795
2015-2016	Biology	10 (2)	\$207,524	\$87,146
	Biochemistry	6 (3)	\$98,485	\$42,309
	Chemistry	12 (2)	\$248,219	\$111,791

	Physics	8 (0)	\$138,418	\$66,191
	Psychology**	?	\$75,072	\$37,250
TOTAL		36 (7)	\$767,718	\$344,687
2016-2017	Biology	6 (1)	\$117,986	\$44,383
	Biochemistry	6 (1)	\$121,712	\$48,109
	Chemistry	12 (4)	\$205,536	\$91,043
	Physics	10 (4)	\$118,172	\$52,748
	Psychology**	?	\$76,565	\$37,250
TOTAL		34 (10)	\$639,971	\$273,534
2017-2018	Biology	6 (0)	\$119,268	\$77,880
	Biochemistry	5 (0)	\$88,000	\$46,613
	Chemistry	14 (5)	\$259,209	\$151,601
	Earth & Env Science	2 (2)	\$24,818	\$8,263
	Physics	7 (2)	\$105,600	\$55,935
	Psychology**	?	\$75,000	\$37,500
TOTAL		34 (9)	\$671,894	\$377,792
2018-2019	Biology	4 (2)	\$70,400	\$36,712
	Biochemistry	5 (1)	\$88,000	\$45,890
	Chemistry	12 (4)	\$241,609	\$140,545
	Computer Science	1 (1)	\$25,000	\$16,578
	Earth & Env Science	3 (1)	\$24,818	\$7,974
	Physics	11 (5)	\$140,800	\$81,670
	Psychology	6 (3)	\$79,952	\$37,842
TOTAL		42 (17)	\$670,579	\$367,211

Year	Department	Total # Students Including (New)	Total Tax Levy (Grad A/B + NTA) Support	Total Tax Levy <u>excl</u> Grad A/B Teaching
2019-2020	Biology	6 (4)	\$105,600	\$45,570
	Biochemistry	3 (0)	\$52,800	\$22,785
	Chemistry	11 (0)	\$206,409	\$106,359
	Computer Science	2 (2)	\$25,738	\$5,728
	Earth & Env Science	3 (0)	\$47,609	\$17,594
	Physics	10 (3)	\$207,200	\$107,150
	Psychology	7 (2)	\$72,191	\$27,168
TOTAL		42 (11)	\$717,546	\$332,355
2020-2021	Biology	8 (1)	\$138,443	\$54,144
	Biochemistry	5 (3)	\$55,802	\$18,004
	Chemistry	8 (3)	\$137,894	\$47,739
	Computer Science	2 (0)	\$28,110	-\$2,783
	Earth & Env Science	2 (0)	\$32,041	\$14,596

	Engineering	1 (1)	\$18,601	\$4,063
	Physics	9 (4)	\$154,934	\$111,340
	Psychology	6 (1)	\$87,518	\$23,551
TOTAL		41 (13)	\$653,344	\$270,654
2021-2022	Biology	7 (1)	\$90,229	\$30,914
	Biochemistry	5 (1)	\$75,892	\$28,440
	Chemistry	8 (3)	\$94,865	\$35,551
	Computer Science	2 (0)	\$30,201	\$6,475
	Earth & Env Science	2 (0)	\$33,310	\$9,584
	Engineering	1 (0)	\$18,973	\$13,042
	Physics	8 (0)	\$155,190	\$72,149
	Psychology	7 (2)	\$86,855	\$27,540
TOTAL		40 (7)	\$585,515	\$223,694.12

Explanation of Categories

Animal Facility: Personnel include 4 Full Time (FT) and 2 Part Time (PT) positions; 2 PT were replaced by 1 FT position in 2019. One additional PT position is vacant. Includes consultant Vet, supplies. Supports research in Biology, Chemistry, Physical Therapy, Psychology. User fees cover additional expenses which have typically been in the range of \$3,000 to \$10,000 per year.

IRB/IACUC: A Research Protections Program Manager (**resigned 5/28/2021**) and a (mandatory) IRB fee paid to CUNY. A PT position was added in FY 2018 and discontinued in FY 2020.

OSPR/Research: Three FT positions in OSPR + PT support (.5 HEA Office of Associate Provost). In FY 2019 one FT position was vacant

CUNY CAB Fee: A Central Allocation Budget (CAB) fee collected by CUNY to support research programs at the campuses (this is separate from RFCUNY's administrative fee).

Maintenance Contracts: Contracts for maintenance of equipment in the Imaging Facility, Animal Facility, Biology and Chemistry Departments, most through REMI. **In FY2021 the REMI contract was temporarily suspended due to limited on-campus lab and equipment use.**

Supplies: Air gases/dry ice used for research by several researchers.

Research Personnel: Three **FT** Research Associate positions and PT admin support. **In FY21 three PT Research Assistants have been employed through start-up funding.**

Postdoc Support: Start-up funding.

Doctoral Student Support: Grad A/B Assistant (**including NTA**) support for doctoral students in GC programs requiring a commitment to campus support. Value of College support is net following deduction of teaching value based on the assumption that students teach three credits per semester. **In FY20 and 21, calculations are based on actual work assignments.**

Un-sponsored Release Time: Value is based on average adjunct replacement cost. (Based on % of salary as required for sponsored release time totals would be approximately double at least).

Un-sponsored Release Time supplement to PSC course release: PSC grants reimburse the College \$3000 per course release; adjunct replacement costs are in excess of this. The total represents the difference between the PSC amount allowed and the average adjunct cost (for the number of course releases in a given year).

Travel: includes the amount required by the PSC (approximately \$42,000 per year). **What about FY21??**

Distribution of IDCs: In 2017-2018 a distribution based on a sliding scale with a maximum of 33% of IDCs from FY 2016 was returned to departments generating the IDC. In 2019-2020, a distribution based on FY 2018 of 20% was split between the Department and the Dean of the School/Division. How these funds are used to support research is determined by the Department/Dean.

Other: This is a category for a number of one-off and smaller expenditures (renovations, student stipends, service) across several departments.

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