

SUBJECT:	Fund 211/212/213 Usage	CREATED:	
CATEGORY:	Finance/Accounting	REVISED:	
		APPROVED:	
		EFFECTIVE:	7/1/2023

PURPOSE: The College will adopt the following to ensure compliance to the broader guidance provided for use of 211/212/213 funds.

STANDARD: All costs incurred must be used for expenditures that support the research, research related activities or sponsored training programs at the University of Florida. All University policies regarding purchasing must be followed.

College of Pharmacy Indirect Cost (IDC) Use Guidelines

The primary goal of managing the College of Pharmacy (COP) Indirect Cost (IDC) budget (aka Overhead Account) is to leverage opportunities to build the college’s capacity to acquire external funding for research and related scholarship. In adherence to the UF IDC Return and Use Policy (see page 2), the COP IDC Use Guidelines are as follows:

- All F&A cost funds collected and returned under this policy must be used for expenditures supporting research, research-related activities, or sponsored training programs at the University of Florida. The following are examples of appropriate use.
- Research personnel costs, including research administrators, graduate and undergraduate assistants engaged in research activities, “over-the-cap” salary amounts associated with a sponsored project, and recruitment costs of research personnel.
- Purchase and maintenance of research equipment.
- Supplies/consumables required to conduct research, including gases, gloves, lab coats, paper, etc.
- Research space renovation or maintenance, including utilities (ventilation, heat, air conditioning, water, and lighting). Costs should be allocated based on the space survey or anticipated allocation based on future use.
- Research-related travels for faculty, staff, or student researchers to collect data, attend professional meetings to gain knowledge and/or present their research, or visit funding agencies.
- Costs to prepare competitive proposals for sponsored programs.
- Seed funding to conduct grant feasibility studies.
- Gap year funding to provide continuity between externally funded projects.
- Cost share or matching funds required for a grant proposal or award.

- Publication costs associated with activities from research or sponsored projects.
- Research participant expenses.
- Support for UF research events, including travel expenses for invited guests, student registrations, honoraria, and program materials.
- Properly documented meals provided at research events. Proper documentation must include, at a minimum: an itemized receipt, a list of attendees, and specific research agenda. Alcohol expenses are not allowed. For more information, please visit <https://www.fa.ufl.edu/directives/entertainment/>

Unallowable Use

Based on the Office of Research's F&A Cost Return and Use policy and experience gained through the annual audit of the College's Indirect Cost return accounts, the following are prohibited on the 211/212/213 funds. This is not meant to be an exhaustive list so please consult University policy or reach out to Associate Director, Finance or Research Administration with specific allowability questions.

- Events or meals that are social in nature, not related to a research event,
- Non-research related kitchen supplies (e.g. microwave for food preparation, coffee maker, coffee supplies)
- Teaching effort or expenses.
- Tax, tip, or other related charges for alcohol
- In addition to the unallowable expenditures listed on the Color of Money chart.

Example:

SPECIAL INSTRUCTIONS:

Related Policies: College Unrestricted Fund Exchange