



OFFICE OF RESEARCH & INNOVATION

GUIDELINES FOR ALLOWABLE EXPENSES ON RESEARCH INITIATIVE ACCOUNTS (RIA)

According to Florida Statute 1004.22(5), *Divisions of sponsored research at state universities:*

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.

At USF, these “surplus moneys” are deposited into accounts—Research Initiatives—which may include other funds such as those received for internal awards or start-up commitments, as well as residuals from fixed-price contracts. To ensure that surplus moneys noted in the above statute are expended according to Florida law, USF has developed the following examples of allowable expenditures that may be paid from Research Initiatives.

- To support research administrative functions in individual academic units.
- To support stipends of undergraduate, graduate, and postdoctoral fellows for assignments in research.
- To improve the research computing infrastructure (e.g., computer hardware, software, etc.).
- To pay for office supplies and such peripherals as telephones, copying, and publications in support of research.
- To contribute, fully or partially, to start-up commitments for recruited faculty involved in research.
- To purchase new research equipment or provide maintenance of existing research equipment in individual laboratories and/or cores.
- To renovate and construct research facilities.
- To provide “bridge funding” for faculty, staff, and/or students engaged in research.

- To provide “seed funding” for new and innovative research projects, especially to promote interdisciplinary research.
- To support clerical staff assignments dedicated to research.

The following expenditures should be budgeted and paid as direct costs on externally funded research projects, but when necessary, may be paid from Research Initiatives.

- To support faculty salaries for assignments in research.¹
- To support the cost of travel for the purpose of research.
- To pay for research laboratory supplies, animal care, etc.
- To purchase, maintain, and repair vehicles used in research.
- To support non-clerical staff assignments dedicated to research.

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¹ Funds in Research Initiatives may not be used to pay Extra Compensation to faculty, as these funds are not project-based.