Indirect Cost Workgroup

The Indirect Cost Workgroup was constituted in the Fall of 2021. The Workgroup was drawn from and elected by the University Budget Committee (UBC) membership. The five members were: Dwayne Banks (Vice Provost for Academic Resources), Jennifer Daly (Personnel Manager, College of Liberal and Creative Arts), Michael Goldman (Professor of Biology), Eugene Sivadas (Dean, Lam Family College of Business—Workgroup chair), and Elena Stoian (Executive Director, Budget Administration, and Operations).

Committee Charge

- In May 2021, San Francisco State's Academic Senate passed a "Resolution on the Transparency in Recovery and Allocation of Indirect Cost" (RS21-422), calling for "a task force of stakeholders to be convened to review the current IDC allocation policy and consider if revisions should be recommended," and further "call[ing] on the University Budget Committee (UBC) to include IDC recovery and allocation policy as a budget literacy learning objective."
- The Workgroup was expected to review the University's current policies and practices around IDC collection and allocation, alongside federal regulations relating to IDC and best practices from peer institutions, and propose recommendations for change if warranted.

Objectives

- Creating an Improved Understanding, Literacy, Transparency & Consistency in IDC Distribution
- Examine policies within academic affairs regarding the IDC allocation, spending, and carryforward of IDC by colleges and departments.

TERMINOLOGY—What is IDC[1]?

All sponsored projects have direct and indirect costs. Direct costs are specifically and uniquely attributed to and billed to a particular project or activity and are allowable under the sponsoring organizations' guidelines. Indirect costs, according to the federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards issued by the Office of Management and Budget (Uniform Guidance), are those costs that are incurred for common or joint objectives and cannot be easily and specifically identified with a particular sponsored project, an instructional activity, or any institutional activity. These costs are also sometimes called facilities and administrative costs "(F&A)" or "overhead." The terms

[1] This section is taken almost verbatim from the Office of University Research at University of Louisiana Lafayette https://vpresearch.louisiana.edu/pre-award/building-your-budget/direct-costs-vs-indirect-costs

indirect costs, overhead costs, and F&A costs are synonymous. These indirect costs are different from direct costs.

Most federal agencies and other sponsoring organizations pay the University for indirect costs in addition to the direct costs of a grant or contract award. University indirect costs include building and equipment depreciation and use allowance; general administration; departmental sponsored programs and sponsored project administration expenses; interest; operation and maintenance expenses; library expenses; and student administration and services expenses. Such costs are incurred by the University, irrespective of whether the granting agency reimburses them.

Thus, indirect costs are the related costs of using the University's facilities and administrative support that cannot be claimed as direct costs. Indirect costs are not profit; instead, they are part of the actual costs of conducting externally funded research activities on the University's premises. By collecting indirect costs from sponsors, the University is recovering these expenses. The federal government has established what costs may be charged as direct and indirect costs.

At some level, sponsored research may be viewed as similar to other self-support activities. The University incurs substantial expenses in administering sponsored projects, from the use of its personnel to its facilities, and therefore has to recover such costs vide Executive Order Number 1000 dated July 1, 2007. However, the importance of RSCA in keeping faculty members current in their fields and improving students' success reminds us that it is an essential part of our academic mission.

A Grant Budget Sample

A SAMPLE IDC BUDGET

SAN FRANCISCO STATE UNIVERSITY

BUDGET REQUEST FOR ORSP PROJECT ACCOUNT

DUEAP	Californians For All College Fellowship
COLLEGE	PROJECT TITLE

Institute for Civic and Community Engagement	50310000	50310	3080	02/21/2022-08/31/2023
DEPARTMENT	PROJECT #	FUND	DEPT ID	BUDGET PERIOD
Jennifer L Gasang	Cecilia Li			02/21/2022-08/31/2023
PRINCIPAL INVESTIGATOR	GA			PROJECT PERIOD

SOURCE OF FUNDS

New Award Year 1 of 1-2

Sponsor: **California Volunteers** Award #: CCSFRF011

If Sub to SFSU, Prime Sponsor *Prime Award #:*

CFDA#: 21.027 FIRMS: 0301-CommunityService

Research Type (SEFA): OTHER: Other Non-Research

USE OF FUNDS

ACCOUNT DESCRIPTION	WAIVED	AMOUNT
TOTAL FUNDS AVAILABLE		$ 900,000
1 REIMBURSED RELEASE TIME Salary (601828)	☐	24,222
2 REIMBURSED RELEASE TIME Benefits (603818)	☐	17,797
3 SUPPORT STAFF SALARY (601300)	☐	85,900
4 STUDENT ASSISTANTS (601303)	☐	20,294
5 FACULTY ADD'L EMPLOYMENT/ ACADEMIC SALARY (601100)	☐	7,000
6 BENEFITS (603812)	☐	86,205
7 INDEPENDENT CONTRACTOR (613801)	☐	
8 TRAVEL (IN STATE) (606001)	☐	
9 EQUIPMENT- WAIVED (619001)	☐	
10 SUPPLIES & SERVICES (660003)	☐	29,670
11 STIPENDS No F&A (622806)	☑	280,000
12 STIPENDS Non-CSU No F&A (622807)	☐	
13 TUITION & FEES (660822)	☐	
14 HONORARIA (660816)	☐	
15 SUBRECIPIENT w/F&A (620001)	☐	
16 SUBRECIPIENT w/o F&A (620002)	☐	
17 Contractual Services (613001)	☐	164,000
18 In-Kind Cost Share: Contributed Benefits (603816)	☐	
19 In-Kind Cost Share: Contributed IK C/S Expense (660838)	☐	
20 In-Kind Cost Share: 3rd Party IK C/S Expense (660847)	☐	
21 In-Kind Cost Share: IDC Offset (660850)	☐	
22 INDIRECT COST RATE (662001) On-Campus Other Sponsored A 42.50% TDC	Rate	184,912
23 TOTAL BUDGETED EXPENDITURES		$ 900,000

Base Amount: $ 435,088

COMMENTS: This project is funded by State Fiscal Recovery Funds (SFRF).

Prepared by:

This grant budget is being presented to enhance budgetary literacy for constituents unfamiliar with grants. Here are the key takeaways from the above sample grant budget.

- The total grant is $900,000.
- The direct costs attributed to the grant include Reimbursed Release time and benefits, support staff salary, faculty additional employment costs, and benefits for staff and faculty. Other direct costs include supplies, stipends, and contractual services (these costs total $715,088).
- IDC is $184,912.
- As can be seen, no IDC is being charged on the $280,000 stipends as some items are excluded from the computation of direct costs (the included costs are modified direct costs).
- The IDC is, therefore, $184,912 on the modified direct cost of $435,088 ($715,088 less the $280,000 stipends on which the IDC is not being charged).
- Therefore, $184,912 divided by $435,088 (715,088 minus 280,000) equals 42.50 percent IDC rate in the above budget.

THE WORKGROUP'S APPROACH

The Workgroup conducted a 360-degree fact-finding mission in order to gather the perspectives of various stakeholders. The following stakeholders were interviewed:

- Michael Scott, AVP of Research and Sponsored Programs
- Sylvia Piao, University Controller
- Crystal Kam, CBO, CoSE and John Elia, Associate Dean, HSS
- College Deans
- Gretchen Le Buhn, Professor of Biology & Chair, URSCA
- Faculty Focus Group with active grant recipients.
- Health Equity Institute (RSO)
- Dr. Ganesh Raman, ' 'Chancellor's Office, AVC for Research
- Melissa Mullen, ' 'Chancellor's Office, Director of Sponsored Programs
- Tammie Ridgell, Associate VP of University Corporation
- Grant Administrators in ORSP
- Jeff Wilson, CFO of San Francisco State

In addition, the Workgroup conducted online research by reviewing the ORSP equivalent websites of select universities and obtained access to historical documents from Michael Scott and the Provost's office.

FINDINGS OF NOTE

- The IDC rate for on-campus research is 55 percent at SF State. This rate is very competitive and comparable with many universities in our area and nationally (please see Table 1 in the appendix). However, the rate is higher than that of other CSUs we studied: San Jose State (46.5%/52.5% for marine lab), Sacramento State (42%), CSU Fresno (40%), and San Diego State (50.5%). This higher than other CSU rates may be giving rise to the perception that SF State is an expensive place to do research.
- While the published rate is 55 percent, the effective rate at SF State is 18%, as IDC rates vary considerably by the sponsor (please see Table 2). Table 2 also highlights the total grant dollars generated at SF State over the past few years, which hover in the upper twenty million dollar range annually.
- There seems to be a misperception that ORSP is not welcoming of low IDC grants. The root of this misperception seems to be that at one point (effective 2013) to encourage Deans to raise their effective IDC rate in their colleges, all the money was given to the Deans' and emphasis was on federal grants as opposed to federal education and foundation grants. If the College had an overall average effective IDC rate of at least 15%, the College got back 25% of IDC. If not, they got back 20%. Colleges with sizeable Federal research funding like CoSE and HSS got back 25%, while colleges like Ethnic studies and GCoE regularly got 20% of their small IDC pool. The policy sent a message

that ORSP only wanted to see Federal research dollars, not federal education or foundation funding. This practice is not in effect anymore, but perceptions linger despite seemingly best efforts to correct them.

- The bulk of grant activity and IDC is concentrated in COSE, followed by HSS, which is a distant second, so to a large extent, IDC issues are more pronounced in these colleges. Table 4 highlights grant and IDC breakdown by the College.
- In Table 5, we present the allocation of IDC across academic affairs and A&F. For the year 2020-2021, 70.9% of IDC went to academic affairs and its constituent units, while 28.8% went to A&F. The breakdown of A&F spending is outlined in Table 6. A large part of A&F cost recovery is focused on HR-related expenses, with other expenses on procurement, IT, accounting, and budgeting.
- At present, 25 percent of IDC is returned to the colleges. At one time (up until 2013), it was 15 percent. Upon perusing a memo written by Provost Marilyn Boxer on February 10, 1994, the policy was to return 15% of IDC to schools and colleges. The rationale was to share the IDC between the College and the Department of the PI who generated the grant. The rationale for splitting between College and Department was to maximize the grants and contracts of the University as a whole and not merely strengthen the departments that are successful with grant activity. Therefore, the 15 percent was to be shared between the College, which would get 25 percent, and the Department, which would get 75 percent of the IDC that went back to the College. However, at present, while 25 percent (as opposed to 15 percent) is sent back to the College, there is variability in how colleges split it with the Department (only HSS and GCoE seem to be doing the 25/75 split, please see Table 7). Since IDC is a reimbursement of expenses incurred, it is to be noted that some colleges conduct their fiscal operations on a more centralized basis. Colleges are using IDC to cover O&E and fund staff positions.
- While there is variability in how different colleges split IDC with their departments, we surveyed a few universities, and practices vary across universities in how they split the IDC between academic affairs, the College, the Department, and PI and how much IDC is returned (please see Table 8).
- Due to a failure or lack of awareness of PI's to write MOU with their Co-PI's or collaborators from other colleges within the University, all the IDC often goes back to one College instead of split between colleges. It is an easily fixable problem with an MOU.
- Colleges also have significant carryforward of IDC (please see Table 9). It is causing some substantial budgetary challenges.

Recommendations

- The focus groups and interviews revealed that transparency in IDC allocation was a major issue. We believe this problem is fixable. The Provost's office and faculty at large should ask department chairs and deans to do an annual report on a) how much IDC they received, and b) what it was spent on. On their website, ORSP should publish information on IDC generated by each college and what it was spent on. This will increase transparency.
- In keeping with federal guidelines, clarify what IDC can and cannot be spent on, and communicate this effectively to the faculty. It is also necessary to define the restrictions on direct cost funding; for instance, the extent to which it can be used to cover office expenses related to research.
- ORSP needs to create and publish on its website a basic explanation of IDC and its purpose; as well as provide clear guidance on the restrictions involved in the disbursement and spending of such funds. Departments need to communicate this information to their faculty.
- Colleges should develop policies to distribute a certain IDC percentage to individual investigators. We recommend a certain percentage of the 25 percent be returned to PI's, as many are frustrated that their grant-seeking efforts are not being recognized or rewarded. Train researchers to develop MOUs with colleagues from other departments and colleges. The participating colleges, departments, and investigators are each entitled to a share of the IDC reimbursement in co-authored grants. ORSP can create a simple sample MOU template that collaborators can utilize to divide IDC accrued if they are from different colleges or departments. Ensure that researchers sign MOUs so that departments, colleges, and individual investigators or the RSO (if an RSO generates research) within the Department are allocated the amount they are entitled to. The MOUs need not be mandatory but simply that if each PI wishes their college and department to get their fair share for the joint efforts, then such an MOU is necessary.
- Create a workable carryforward policy for IDC. The rationale for providing colleges, departments, and PI with a percentage share of the IDC that is generated through their grant writing efforts is that it incentivizes and develops a grant-seeking and RSCA ecosystem at the university. Moreover, colleges that are currently generating significant grant activity (COSE and HSS) also have significant carryforwards (Table 9) that they are accruing across multiple fiscal years. Therefore, it is clear that IDC funds are not being deployed and reinvested for RSCA purposes. Just the contrary, they are being treated as “rainy-day funds”. The logic is that these funds can be used to finance one-time unexpected expenses, in times of fiscal crisis. However, from the University’s perspective it would appear that during the current period of budgetary challenges, some colleges are not spending the funds they have been allocated to cover needed

one-time expenses. While some IDC funds are being used to cover RSCA related expenses, such as start-up packages for new faculty, these funds can be used for other purposes as well. Hence, with respect to carryforwards, the following questions need to be addressed:

- How much in IDC carryforward funds should a college be allowed to hold unspent?
- What should happen to current balances in IDC carryforward funds, and should colleges have well-defined plans for spending such funds on an annual basis?
- Should there be spending restrictions on the uses of IDC carryforward fund balances?

- Most of the grant activity and IDC is concentrated in two colleges. These two colleges have also large carryforwards. We notice a tendency to hoard IDC as a rainy day fund and not reinvest it in RSCA and other college needs. We heard complaints that faculty cannot replace basic equipment and even instruments of modest value and that paying for maintenance was a struggle. Our team also reviewed the IDC spends in one college to get a sense of what it was being used for. It appears that the spending is largely predictable on items such as equipment maintenance and startup packages for new faculty. It is also important to note that the IDC money is not a fixed and finite sum as new IDC is generated each year. We recommend that the two colleges with large IDC fund balances (CHSS and CoSE) develop an annual IDC spending and investment plan no later than the end of this academic and fiscal year. This plan should factor in the IDC generated each year and also the large carryforwards and the plan should focus on investing some of the carryforwards as well and not just new accruals. While the plan should be developed through the academic and fiscal year, however, some of the carryforwards should be spent in the current budgetary year to accomplish needs identified by the college while the more formal plan is being concurrently developed. This planning should take into account how this IDC can support and create a stronger RSCA ecosystem which is the primary motivation for returning IDC to colleges as well as other needs of the college that can be met through such investments. We believe the ideal carryforward amounts should not exceed two years of annual IDC accruals. However, we will instead of recommending a maximum carryforward threshold, commend these colleges to instead focus on a meaningful IDC spending, investment, and carryforward plan. The status quo of hoarding IDC funds is also problematic and that should not be the default mode of operation. A defined nominal amount is impractical, given that the vast majority of IDC generated and amounts carried forward are generated by two of the six colleges: it is better to create a formula that takes into account the extent of grant activity. The table below illustrates the scenario if we were to adopt a carryforward limit no greater than two years of IDC.

	FY IDC Generated	Carryforwards	Total in IDC Account	Ideal Recommended IDC Carryforward
College A	$300,000	$1,000,000	$1.3 million (current year generated IDC plus carryforwards, i.e., 300,000+1,000,000)	Plan to have accrued balances no greater than -2 times of annually generated IDC ($300,000-$600,000.

- It must be noted, however, that in a given fiscal year some level of carryforward funds will occur – due to grant funding cycles and the university's funding model for the dispensation of funds generated. There is also nervousness among the colleges that given enrollment declines and experiences of having lived through prior financial crises and lack of additional sources of discretionary funds, some level of carryforwards is necessary. Therefore, we commend the colleges to work with academic resources to identify what the optimum scope of such a rainy day fund ought to be and what and when might such funds be deployed.
- During this inquiry, several RSCA active faculty have expressed their beliefs that the university does not adequately support RSCA activities. The large balances in carryforwards provide a golden opportunity for colleges to provide more RSCA support to their faculty. It is for this reason, that we recommend that the amount of IDC funds that have accrued over the years as carryforward be reinvested by the colleges to support RSCA activities for their faculty. This would clearly offset some of the concerns that have been expressed by RSCA activity The large balances in carryforwards provide a golden opportunity for colleges to offer more RSCA support to their faculty.
- We recommend that maximum flexibility be afforded to colleges in determining their spending priorities, with respect to carryforward amounts to be spent over a three-five year window (e.g., RSCA support, instructional support, equipment purchase and maintenance, part-time faculty hiring, hiring of teaching assistants). We further recommend, that if funds are not voluntarily used for the purposes specified in the investment window, then a given percentage of the funds will be reallocated by Academic Affairs for other academic purposes.
- While grant money that is the source of IDC is always welcome and exciting, it has been noted that the generation of these grants increases the workload of staff members within the colleges. While it is understandable that cost recovery would take place through IDC in many cases, where possible PIs are urged to account for such costs in the direct cost. Second, the college deans and department chairs should be cognizant

of the burden posed on the staff and should initiate discussions on how to ensure that staff are not overburdened and adequately compensated if extra work were to occur.

Suggestions for Additional Work Groups

During our inquiry, a few other issues were brought to our attention, but they exceeded the charge given to the workgroup. But we recommend that the University could consider other workgroups to look at these issues in detail.

- San Jose State has elevated its ORSP to a cabinet-level position. Given the current amount of grant money generated, the AVP status for the ORSP head seems appropriate. It is unclear whether elevating ORSP to a cabinet-level position has resulted in greater emphasis on RSCA and given a boost to grant-seeking activities at SJSU. We recommend a workgroup take a closer look at this issue.
- Given that our IDC rates are higher than other CSUs create a task force to look at whether post-awards can be separated from pre-awards to reduce the cost of grant-seeking. In most CSUs, post-awards are handled by an auxiliary UCorp-like unit. Some concerns have been expressed that the current structure makes it prohibitively expensive to conduct RSCA and hire postdocs.
- Due to our funding model derived from the California Master plan, the university is not funded for RSCA the same way as the UC system. The University's resources are limited and primarily directed toward its teaching mission. Therefore, both given the higher base IDC rates at SF State compared to other CSUs that we studied and given that most CSUs manage the post-awards using a 501c(3) organization, further study needs to be done as to whether the ORSP should become an independent 501c(3) organization. A workgroup should analyze whether this would bring down the IDC costs and allow faculty members who are research-oriented the opportunity to conduct research (at the level they so choose, subject to the University's administrative labor agreements). Doing so would bring expectations in line with available faculty research-generated resources. There appears to be a perpetuation of a belief that a more robust research ecosystem can be developed and sustained at SFSU, while the funding for this may not exist.

APPENDIX

Table 1

IDC Rate for On-Campus Research: A Sampling

University	IDC Rate for On-Campus Research
San Francisco State University	55%
San Jose State University	46.5% and 52.5 % for Marine Lab
Sacramento State University	42%
San Diego State University	50.5%
CSU-Fresno	40%
University of Houston	55%
University of Texas, Austin	58.5%
University of Florida	52.5%
University of Utah	53.5%
University of Minnesota	54%
University of Pittsburgh	56.5%
University of Washington	55.5%
University of California, Berkeley	60.5%
University of San Francisco	60.1%
University of Delaware	51%

Table 2

SFSU External Grant Support

Academic Year	# of Active Awards	Amount of Money Spent	IDC Collected†	Total Grant Dollars	Effective IDC rate
2015-16	295	$20,882,908	$3,535,131	$24,418,039	16.9%
2016-17	316	$23,215,927	$3,795,538	$27,011,465	16.3%
2017-18	318	$24,295,144	$4,181,239	$28,476,383	17.2%
2018-19	312	$24,928,006	$4,451,234	$29,379,240	17.9%
2019-20	308	$25,049,811	$4,306,387	$29,356,198	17.2%
2020-21*	322	$24,630,459	$4,494,614	$29,125,073	18.2%

Table 3

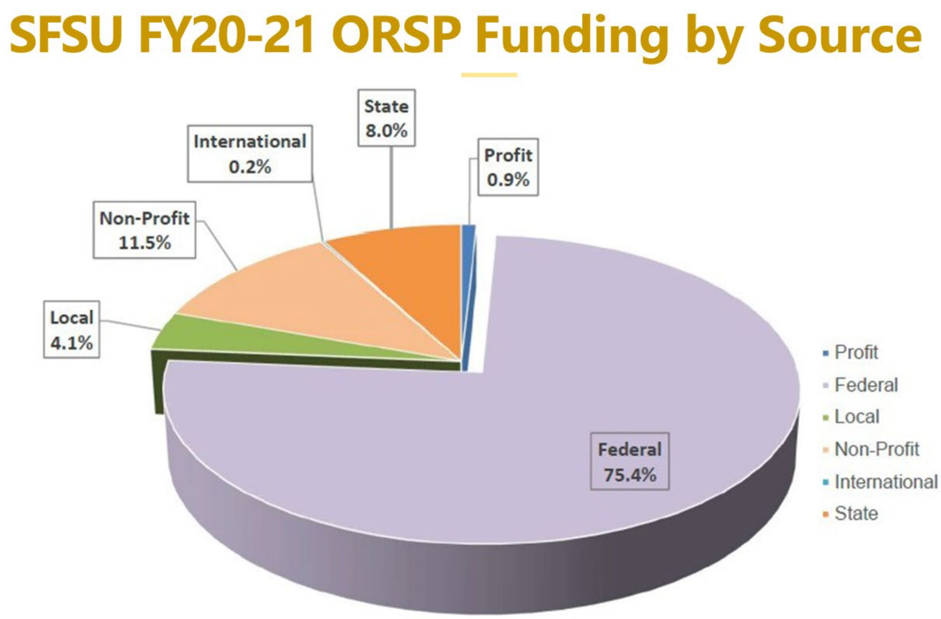
SFSU FY20-21 ORSP Funding by Source
State 8.0%
International 0.2%
Profit 0.9%
Non-Profit 11.5%
Local 4.1%
Federal 75.4%
Profit
Federal
Local
Non-Profit
International
State

Table 4

Grant Activity by Campus Unit FY20-21

Unit	Grant Spending	Indirect Cost Collected ($)	Award Total ($)	Averge IDC rate	25% of IDC returned to unit
		Colleges			
CHSS	$5,051,141	687,666	5,738,808	13.6%	171,917
CoES	$858,655	36,678	895,333	4.3%	9,170
CoSE	$11,219,077	2,600,622	13,819,699	23.2%	650,155
GCoE	$1,986,647	110,189	2,096,836	5.5%	27,547
LCA	$937,474	140,268	1,077,742	15.0%	35,067
LFCoB	$96,884	47,679	144,562	49.2%	11,920
CEL	$8,762	3,738	12,500	42.7%	934
		Academic Affairs and Centers & Institutes			
DUEAP	$1,234,812	93,865	1,328,677	7.6%	23,466
HEI	$122,935	56,796	179,731	46.2%	14,199
Tiburon Campus	$2,623,098	668,292	3,291,390	25.5%	Other†
			Student Affairs		
SAEM	$490,972	48,823	539,795	9.9%	642
Total	**$24,630,459**	**$4,494,614**	**$29,125,073**	**18.2%**	**$945,017**

Current IDC Distribution SFSU Formula

- 25% of IDC collected from a grant goes back to the unit that generated it.
- $1.25 M to A&F
- $810K ORSP operating budget - includes ORSP small grants
- $400K Misc. required matching funds
- $75K Rent

  DTC for HEI

  Start-up

  funds
- $700K Romberg Tiburon Campus

Table 5

IDC-(NR201) Actual Allocations by College

	FY2020-21	
Revenues *	4,307,802	
Allocation	Actuals	
Academic Affairs Admin	564,746.9	21.8%
College of Business	12,810.2	0.5%
College of Science & Engineer	663,946.9	25.7%
Tiburon Center	588,000.0	22.7%
Graduate College of Education	37,954.2	1.5%
College of Ethnic Studies	13,021.0	0.5%
Health and Social Sciences	176,544.8	6.8%
Col of Liberal and Creative Art	21,991.1	0.9%
Undergrad Ed & Academic Planning	4,073.5	0.2%
ORSP	502,200.0	19.4%
Academic Affairs Total	2,585,288.5	**70.9%**
Administration & Finance	1,050,000.0	**28.8%**
Student Affairs & Enroll Mgmt.	11,564.4	**0.3%**
Total	3,646,852.9	100.0%

Note: Revenues one year in the rear and derived from financial system (so may vary from ORSP reported revenue due to lag effect in reporting). The main objective is to give an idea of the splits rather than actual dollar amounts.

Table 6

Administration & Finance IDC Share

Services	%
Budget & Labor cost distribution	11%
IT	7%
Fiscal	15%
Procurement	7%
Accounts Payable	15%
HR	44%

BAO website https://budget.sfsu.edu/budget-process-cost-recovery

provides additional documentation about the services outlined in summary above;

Table 7

IDC Within-College Allocation Approaches.

College	College Split Policy	Comments
LCA	Retains all IDC	Uses it to offset research expenses for new faculty and support faculty research. It also gives up IDC to cost-share in low-IDC grants.
GCOE	College retains 25 percent and gives 75 percent to the Department	Departments may give it back to the faculty.
CHSS	College retains 25 percent and gives 75 percent to the Department	
COSE	College and Department split 50-50.	In the Dean's Office, we use it to support faculty start-up packages and address equipment and infrastructure problems. The departments use these funds at their discretion but mainly support research efforts.
LFCoB	College gives it all to the Department.	Minimal grant-seeking activity. Very small amounts are generated in IDC.
COES	Retains all IDC.	Only small amounts are generated in IDC and used it for faculty professional development.

Table 8

University	IDC Give-Back Policy
SF State University	25% back to colleges and college level distribution varies (Table 7)
University of Texas at Austin	25% back to the College
University of Kansas	10% to the College and either 4% to PI or 6% to RSO
University of Connecticut	10% to College, 10% to Department, 10% to PI
Florida Gulf Coast University	15% to Provost, 20% to College and 20% to PI
University of Washington	35% returned to College and Department

Table 9

FY 2021-22 IDC Estimated Carry-Forwards

College	IDC Estimated Carry-Forwards ($)
LCA	136,626
GCOE	195,189
CHSS	1,180,289
COSE	4,023,727
LFCoB	43,834
COES	36,321
Acad. Administration	2,161,689
Other Academic Affairs	1,506,675
Undergrad Education	45,602