

Controller's Office – Grants and Funds Management Procedure

IDC F&A Monthly Process

Indirect costs represent the expenses of doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the University and the conduct of activities it performs. Cost allocation plans or indirect cost rates are used to distribute those costs to benefiting revenue sources. An indirect cost rate is a mechanism for determining fairly and conveniently within the boundaries of sound administrative principle, what proportions of Departmental/organization administration costs each programs should bear.

I. Monthly IDC F&A Calculation – Grants and Funds Management

During the fiscal month end close process, Grants and Funds Management will run the IDC F&A process to calculate the F&A attributable to the grants and contracts using the stated IDC rate allowed. This monthly calculation records expenditures for IDC to the grants and contracts and records IDC revenue to a unique "FA" Department for each IDC Department (IDC Department List attached). This process will typically be completed by the third business day of the following month. At fiscal yearend, this process will run at June 30th and again during final post close.

II. FA Departments

It will be the responsibility of the Departments to move the F&A revenue which has been recorded in the "FA" Department to department "E" Funds each month. Departments will not be allowed to expend from the new "FA" Department. The following queries have been developed to assist managers in identifying the F&A revenue and its associated projects.

SC_GM_IDC_DEPT_BALANCE	Captures IDC revenue balance by Project
SC_GM_IDC_DEPT_BALANCE_DETAIL	Captures IDC revenue balance by Project with detail

Queries can be viewed using the following navigation in PeopleSoft:

Main Menu > Reporting Tools > Query > Query Viewer

Departments should use account codes **43000** when moving the funds from your "FA" Department to department "E" funds. Transfer accounts 86/81 should not be used to move these funds.

Each Department must ensure that funds are moved to its department "E" Funds no later than the **10th** of each month.

Grants and Funds Management

IDC Department List

General Dept ID	General Dept Description	IDC Dept ID	IDC Dept Description	Oper Unit	Fund	Class
100100	INST FAMILIES IN SOCTY	FA0001	IDC-INST FAMILIES IN SOCTY	CL061	E1500	202
100300	WOMENS STUDY PROGRAM	FA0002	IDC-WOMENS STUDY PROGRAM	CL071	E1500	202
100600	ENVIRONMENT	FA0003	IDC-ENVIRONMENT	CL071	E1500	202
111000	COLLEGE OF PHARMACY	FA0004	IDC-COLLEGE OF PHARMACY	CL032	E1500	202
111100	PHARM SCI - PERSONNEL	FA0005	IDC-PHARM SCI - PERSONNEL	CL032	E1500	202
111400	PALMETTO POISON CENTER	FA0098	IDC- PALMETTO POISON CENTER	CL032	E1500	201
111500	CLINICAL PHARMACY	FA0006	IDC-CLINICAL PHARMACY	CL032	E1500	202
111600	COBRE CENTER RESEARCH	FA0007	IDC-COBRE CENTER RESEARCH	CL032	E1500	202
112000	NURSING DEANS OPERATING ACCT	FA0008	IDC-NURSING DEANS OPERATING AC	CL031	E1500	202
115000	ARNOLD SCH PUBLIC HEALTH	FA0009	IDC-ARNOLD SCH PUBLIC HEALTH	CL034	E1500	202
115007	CANCER PREVENTION CNTR	FA0009	IDC-ARNOLD SCH PUBLIC HEALTH	CL034	E1500	202
115011	LATINO CONSORTIUM/PASOS	FA0009	IDC-ARNOLD SCH PUBLIC HEALTH	CL034	E1500	202
115100	ENVIROMNTAL HLTH SCIENCES	FA0010	IDC-ENVIROMNTAL HLTH SCIENCES	CL034	E1500	202
115104	STARTUP NANOENVIRONMENTAL JRF	FA0009	IDC-ARNOLD SCH PUBLIC HEALTH	CL034	E1500	202
115200	EPIDEMIOLOGY AND BIostatISTICS	FA0011	IDC-EPIDEMIOLOGY	CL034	E1500	202
115300	DEPARTMENT OF EXERCISE SCIENCE	FA0012	IDC-DEPARTMENT OF EXERCISE SCI	CL034	E1500	202
115400	HLTH PROMO, EDUC	FA0013	IDC-HLTH PROMO, EDUC	CL034	E1500	202
115500	HLTH SERV POLICY	FA0014	IDC-HLTH SERV POLICY	CL034	E1500	202
115600	COMUNCATN SCI	FA0015	IDC-COMUNCATN SCI	CL034	E1500	202
115700	PREVENTION RESEARCH CNTR	FA0016	IDC-PREVENTION RESEARCH CNTR	CL034	E1500	202
115800	CNT FOR HLTH SRV RES	FA0017	IDC-CNT FOR HLTH SRV RES	CL034	E1500	202
115900	CNT FOR RES IN NUTRITION	FA0018	IDC-CNT FOR RES IN NUTRITION	CL034	E1500	201
120100	SOUTH CAROLINA HONORS COL	FA0019	IDC-SOUTH CAROLINA HONORS COL	CL025	E1500	202
120200	AFRICAN-AMERICAN STUDIES	FA0099	IDC- AFRICAN-AMERICAN STUDIES	CL071	E1500	202
120401	UNIVERSITY 101	FA0100	IDC- UNIVERSITY 101	CL067	E1500	202
121000	COLLEGE OF ARTS	FA0020	IDC-COLLEGE OF ARTS	CL071	E1500	202
122000	CRIMINOLOGY JUSTICE	FA0021	IDC-CRIMINOLOGY JUS	CL071	E1500	202
125100	SCHOOL OF VISUAL ART	FA0022	IDC-SCHOOL OF VISUAL ART	CL071	E1500	202
125300	ENGLISH	FA0023	IDC-ENGLISH	CL071	E1500	202
125500	SCHOOL OF MUSIC	FA0024	IDC-SCHOOL OF MUSIC	CL059	E1500	202
125600	PHILOSOPHY	FA0025	IDC-PHILOSOPHY	CL071	E1500	202
125800	THEATRE AND DANCE	FA0101	IDC- THEATRE AND DANCE	CL071	E1500	202
126100	LANG, LIT, AND CULTURES	FA0097	IDC-LANG, LIT, AND CULTURES	CL071	E1500	202
130100	BIOLOGICAL SCIENCES	FA0026	IDC-BIOLOGICAL SCIENCES	CL071	E1500	202
130200	CHEMISTRY	FA0027	IDC-CHEMISTRY	CL071	E1500	202
130400	EARTH AND OCEAN SCIENCES	FA0028	IDC-EARTH AND OCEAN SCIENCES	CL071	E1500	202
130500	MARINE SCIENCE	FA0102	IDC- MARINE SCIENCE	CL071	E1500	202
130600	MATHEMATICS	FA0029	IDC-MATHEMATICS	CL071	E1500	202
130700	PHYSICS	FA0030	IDC-PHYSICS	CL071	E1500	202

Grants and Funds Management

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General Dept ID	General Dept Description	IDC Dept ID	IDC Dept Description	Oper Unit	Fund	Class
130800	STATISTICS	FA0031	IDC-STATISTICS	CL071	E1500	202
130900	CENTER FOR SCIENCE EDUCATION	FA0032	IDC-CENTER FOR SCIENCE	CL071	E1500	202
131300	CENTER COLON CANCER RES ADMIN	FA0033	EDUCATI IDC-CENTER COLON CANCER RES AD	CL071	E1500	201
135300	SOCIOLOGY	FA0034	IDC-SOCIOLOGY	CL071	E1500	202
135400	GEOGRAPHY	FA0035	IDC-GEOGRAPHY	CL071	E1500	202
135500	HISTORY	FA0036	IDC-HISTORY	CL071	E1500	202
135700	POLITICAL SCIENCE	FA0037	IDC-POLITICAL SCIENCE	CL071	E1500	202
135800	PSYCHOLOGY	FA0038	IDC-PSYCHOLOGY	CL071	E1500	202
135900	ANTHROPOLOGY	FA0039	IDC-ANTHROPOLOGY	CL071	E1500	202
140000	COLLEGE OF HRSM	FA0040	IDC-COLLEGE OF HRSM	CL037	E1500	202
150000	DARLA MOORE SCH OF BUSINESS	FA0041	IDC-DARLA MOORE SCH OF BUSINES	CL038	E1500	202
152000	COLLEGE OF EDUCATION	FA0042	IDC-COLLEGE OF EDUCATION	CL039	E1500	202
152100	DEPT OF PHYSICAL EDUCATION	FA0043	IDC-DEPT OF PHYSICAL EDUCATION	CL039	E1500	202
152200	COE OFFICE OF RESEARCH	FA0044	IDC-COE OFFICE OF RESEARCH	CL039	E1500	202
152300	EDUC LEADRSHP	FA0103	IDC- EDUC LEADRSHP	CL039	E1500	202
152400	EDUCATIONAL PSYCHOLOGY	FA0045	IDC-EDUCATIONAL PSYCHOLOGY	CL039	E1500	202
152500	INSTRUC EDUCATION	FA0046	IDC-INSTRUC EDUCATION	CL039	E1500	202
152700	POLICY CENTER	FA0047	IDC-POLICY CENTER	CL039	E1500	202
152800	SCHOOL IMPROV COUNCIL ASSISTAN	FA0104	IDC- SCHOOL IMPROV COUNCIL ASS IDC-OFFICE OF PROGRAM	CL039	E1500	202
152900	OFFICE OF PROGRAM EVALUATION	FA0048	EVALUATI	CL039	E1500	202
155000	COL OF ENGR RESEARCH	FA0049	IDC-COL OF ENGR RESE	CL040	E1500	202
155029	ENGINEERING - MCNAIR CENTER	FA0049	IDC-COL OF ENGR & COMPTNG RESE	CL040	E1500	202
155100	CHEMICAL ENGINEERING RESEARCH	FA0049	IDC-COL OF ENGR & COMPTNG RESE	CL040	E1500	202
155200	CIVIL ENGINEERING RESEARCH	FA0049	IDC-COL OF ENGR & COMPTNG RESE	CL040	E1500	202
155300	ELEC ENG RESEARCH	FA0049	IDC-COL OF ENGR & COMPTNG RESE	CL040	E1500	202
155400	MECHANICAL ENGINEERNG RESEARCH	FA0049	IDC-COL OF ENGR & COMPTNG RESE	CL040	E1500	202
155900	COMPUTER SCI RESEARCH	FA0049	IDC-COL OF ENGR & COMPTNG RESE	CL040	E1500	202
156000	SCH OF JOURN COMUN	FA0056	IDC-COL OF INFO	CL070	E1500	202
157000	SCH OF LIBRARY SCI	FA0056	IDC-COL OF INFO	CL070	E1500	202
157100	COL OF INFO	FA0056	IDC-COL OF INFO	CL070	E1500	202
158000	LS DEANS OFFICE	FA0057	IDC-LS DEANS OFFICE	CL043	E1500	202
158100	CLC LAW ADMINISTRATION	FA0058	IDC-CLC LAW ADMINISTRATION	CL043	E1500	301
159000	COL OF SOCIAL WORK	FA0059	IDC-COL OF SOCIAL WORK	CL044	E1500	202
160000	MDG SCHOOL OF MEDICINE GREENVI	FA0060	IDC-MDG SCHOOL OF MEDICINE GRE	MG000	E1500	202
180000	MDC SCH OF MEDICINE	FA0061	IDC-MDC SCH OF MEDICINE	MC000	E1500	202
180200	MDC CELL/DEV BIO	FA0062	IDC-MDC CELL/DEV BIO	MC000	E1500	202
180600	MDC PATH-MICRO	FA0063	IDC-MDC PATH-MICRO	MC000	E1500	202

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180800	MDC PHARM/PHYS	FA0064	IDC-MDC PHARM/PHYS	MC000	E1500	202
181100	MDC OB/GYN DEPT	FA0065	IDC-MDC OB/GYN DEPT	MC000	E1500	202
181200	MDC NEUROPSYCHIATRY	FA0066	IDC-MDC NEUROPSYCHIATRY	MC000	E1500	202
181300	MDC FAMILY MEDICINE	FA0067	IDC-MDC FAMILY MEDICINE	MC000	E1500	202
181400	MDC PEDIATRICS	FA0068	IDC-MDC PEDIATRICS	MC000	E1500	202
181600	MDC ORTHOPAEDICS	FA0105	IDC- MDC ORTHOPAEDICS	MC000	E1500	202
181900	MDC INTERNAL MEDICINE	FA0069	IDC-MDC INTERNAL MEDICINE	MC000	E1500	202
182000	MDC SURGERY	FA0106	IDC- MDC SURGERY	MC000	E1500	202
182800	MDC MEDICAL SCHOOL LIBRARY	FA0107	IDC- MDC MEDICAL SCHOOL LIBRAR	MC000	E1500	202
184500	MDC DEPART OF NEUROLOGY	FA0070	IDC-MDC DEPART OF NEUROLOGY	MC000	E1500	202
211000	INST PUB SRV RES	FA0071	IDC-INST PUB SRV RES	CL071	E1500	202
211500	CENTER FOR BIOETHICS	FA0109	IDC- CENTER FOR BIOETHICS	CL071	E1500	201
212500	SMALL BUSINESS DEVP CNTR	FA0072	IDC-SMALL BUSINESS DEVP CNTR	CL028	E1500	202
213000	SC INST OF ARCH	FA0073	IDC-SC INST OF ARCH	CL071	E1500	202
			IDC-INTERDISCIPLN MATHEMATICS	CL071	E1500	201
216000	BARUCH INSTITUTE	FA0075	IDC-BARUCH INSTITUTE	CL071	E1500	202
216100	SCH OF EARTH, OCEAN,	FA0076	IDC-SCH OF EARTH, OCEAN,	CL071	E1500	202
217100	TRIO PROGRAMS	FA0077	IDC-TRIO PROGRAMS	CL085	E1500	202
218000	ELECTRON MICROSCOPY CENTER	FA0078	IDC-ELECTRON MICROSCOPY CENTER	CL071	E1500	201
220000	ORSH ADMINISTRATION	FA0079	IDC-ORSH ADMINISTRATION	CL049	E1500	202
220400	NANOCENTER	FA0080	IDC-NANOCENTER	CL071	E1500	201
244000	EARTH SCI INST	FA0081	IDC-EARTH SCI INST	CL071	E1500	202
253000	ENGLISH PRGM FOR INTLS	FA0082	IDC-ENGLISH PRGM FOR INTLS	CL072	E1500	105
300000	UNIVERSITY LIBRARIES	FA0083	IDC-UNIVERSITY LIBRARIES	CL029	E1500	202
340000	MCKISSICK MUSEUM	FA0084	IDC-MCKISSICK MUSEUM	CL071	E1500	202
463000	STUDENT LIFE	FA0110	IDC- STUDENT LIFE	CL008	E1500	202
463006	RESEARCH INCENTIVE	FA0111	IDC- RESEARCH INCENTIVE	CL010	E1500	602
610000	OFFICE OF PROVOST OPERATING	FA0085	IDC-OFFICE OF PROVOST OPERATIN	CL002	E1500	202
620210	DIV OF FINANCE/FACILITIES FD	FA0086	IDC-DIV OF FINANCE/FACILITIES	CL004	E1500	202
620211	DIV OF FINANCE/RESEARCH CLEAR	FA0087	IDC-DIV OF FINANCE/RESEARCH CL	CL004	E1500	202
620500	CONTRACT ACCNTING	FA0088	IDC-CONTRACT ACCNTING	CL010	E1500	602
652000	UNIV TECHNOLOGY SERVICES	FA0108	IDC- UNIV TECHNOLOGY SERVICES	CL014	E1500	202
670000	EHS ADMINISTRATION	FA0089	IDC-EHS ADMINISTRATION	CL015	E1500	202
670100	ENVIRONMENTAL HLTH	FA0089	IDC-EHS ADMINISTRATION	CL015	E1500	202
917822	AK INDIVIDUAL RESEARCH	FA0090	IDC-AK INDIVIDUAL RESEA	AK000	E1500	202
921010	BFT EVCAA	FA0091	IDC-BFT EVCAA	BF000	E1500	202
922000	BFT GRANTS	FA0091	IDC-BFT EVCAA	BF000	E1500	202
945556	LAN FACULTY/STAFF RESEARCH	FA0092	IDC-LAN FACULTY/STAFF RESEARCH	LA000	E1500	202
957822	SA PROJECT RESEARCH	FA0093	IDC-SA PROJECT RESEARCH	SA000	E1500	202
967821	SMT INSTITUTES CTRS	FA0094	IDC-SMT INSTITUTES CTRS	SM000	E1500	202

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977795	UN RESEARCH	FA0095	IDC-UN RESEARCH	UN000	E1500	202
981020	UP SCHOOL OF NURSING	FA0096	IDC-UP SPONSORED PROGRAMS	UP000	E1500	202
981030	UP SCHOOL OF BUSINESS	FA0096	IDC-UP SPONSORED PROGRAMS	UP000	E1500	202
981031	UP EDUCATION	FA0096	IDC-UP SPONSORED PROGRAMS	UP000	E1500	202
981040	UP FINE ARTS	FA0096	IDC-UP SPONSORED PROGRAMS	UP000	E1500	202
981042	UP CHILD ADVOCACY CENTER	FA0096	IDC-UP SPONSORED PROGRAMS	UP000	E1500	202
981045	UP LANGUAGE LITERATURE	FA0096	IDC-UP SPONSORED PROGRAMS	UP000	E1500	202
981060	UP NATURAL SCIENCE	FA0096	IDC-UP SPONSORED PROGRAMS	UP000	E1500	202
981065	UP MATHEMATICS SCI	FA0096	IDC-UP SPONSORED PROGRAMS	UP000	E1500	202
981300	UP WOMENS STUDY PROGRAM	FA0096	IDC-UP SPONSORED PROGRAMS	UP000	E1500	202
984001	UP LIBRARY	FA0096	IDC-UP SPONSORED PROGRAMS	UP000	E1500	202
984101	UP SRN VC FOR ACAD AFFAIRS	FA0096	IDC-UP SPONSORED PROGRAMS	UP000	E1500	202
984109	UP STUDENT SUCCESS	FA0096	IDC-UP SPONSORED PROGRAMS	UP000	E1500	202
984115	UP SPONSORED PROGRAMS	FA0096	IDC-UP SPONSORED PROGRAMS	UP000	E1500	202
986070	UP VC INFOR TECHNOLOGY	FA0096	IDC-UP SPONSORED PROGRAMS	UP000	E1500	202
988990	UP RESEARCH	FA0096	IDC-UP SPONSORED PROGRAMS	UP000	E1500	202