

Facilities and Administrative (F&A) Cost Rates for Sponsored Programs

The University and the U.S. Department of Health and Human Services recently executed a new OMB Circular A-21 Negotiated Agreement which establishes facilities and administrative cost rates for fiscal years 2010, 2011, 2012 and 2013. The University also negotiated for these fiscal years, a new rate for Other Sponsored Programs. The new rates, which become effective July 1 of each of the respective fiscal years, are as follows:

	<u>FY10</u>	<u>FY11 & FY12</u>	<u>FY13</u>
SPONSORED RESEARCH PROGRAMS:			
On-Campus Location	54.5%	54.0%	55.0%
Off-Campus Location	26.0%	26.0%	26.0%
SPONSORED TRAINING/INSTRUCTION PROGRAMS:			
On-Campus Location	53.0%	53.0%	53.0%
Off-Campus Location	26.0%	26.0%	26.0%
OTHER SPONSORED PROGRAMS :			
On-Campus Location	37.2%	37.2%	37.2%
Off-Campus Location	26.0%	26.0%	26.0%

The F&A cost rates continue to be applied to Modified Total Direct Costs (MTDC). MTDC includes, *but not limited to*, the following expenditure categories: salaries and wages, fringe benefits, materials and supplies, services, travel and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract. MTDC shall exclude equipment, capital expenditures, tuition remission, rental costs of off-site facilities, participant support as well as the portion of each subgrant and subcontract in excess of \$25,000. For a complete listing of allowable natural accounts on sponsored programs, see <http://postaward.rutgers.edu/42sub.html> .