



KANSAS STATE UNIVERSITY

Search web, people, directories
Browse A-Z Sign in ▼

K-State home » Vice President for Research » ORSP » PreAward Services » Facilities and Administrative Cost Rates

Office of Research & Sponsored Programs

Facilities and Administrative Cost Rates

The following Facilities and Administrative Cost (F & A) Rates, effective July 1, 2012 - June 30, 2016, are applicable to all sponsored project activity, including federal, non-federal, and private sector sponsors:

	Research	Instruction (Educational Services)	OSA (Other Sponsored Activity) (Public Serv., Extension & Cont. Educ. & Other)	Branch Experiment Stations	AGR (Agriculture) Funded by USDA
On Campus					
Facilities Costs	24.0%	24.0%	9.0%	10.0%	17.0%
Administrative Costs	26.0%	26.0%	26.0%	26.0%	26.0%
Total	50.0%	50.0%	35.0%	36.0%	43.0%
Off Campus					
Facilities Costs	0.0%	0.0%	0.0%	0.0%	0.0%
Administrative Costs	26.0%	26.0%	26.0%	26.0%	26.0%
Total	26.0%	26.0%	26.0%	26.0%	26.0%

In order to calculate F & A costs, one must first determine the base. The base, known as Modified Total Direct Costs (MTDC), consists of all salaries and wages, fringe benefits, materials and supplies, services, travel, and up to \$25,000 of each subgrant or subcontract (regardless of the

period covered by the subgrant or subcontract). Equipment, capital expenditures, charges for patient care, tuition remission, rental costs of off-site facilities, scholarships and fellowships, as well as the portion of each subgrant and subcontract in excess of \$25,000, are excluded from the base. The F & A costs are then calculated by taking the appropriate percentage rate in the table times the MTDC base. These costs will be shown on the budget as a line item cost along with salaries, supplies, travel, equipment, etc. that sum to the total cost amount ("bottom line"). See [sample budget \(/research/preaward/forms/budgetsample.pdf\)](/research/preaward/forms/budgetsample.pdf) for visual demonstration.

The AGR (Agriculture) rate should only be applied to USDA funded activities, either funded directly by USDA or through a flow-down entity such as another University. If the USDA program restricts the amount of F&A that a grant recipient is allowed to received then the AGR rate is used to calculate the cost share difference between the USDA allowed rate and KSU's AGR rate.

In general, the on-campus rate applies; however, when all activities for a project are to be performed in facilities not owned by the institution and/or to which rent is directly allocated to the project(s) the off-campus rate will apply. Grants or contracts will not be subject to more than one F & A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

These rates are as negotiated by the Office of the Vice President for Administration and Finance and the Department of Health and Human Services (KSU's cognizant agency). A copy of KSU's F & A Rate Agreement is available on-line ([Click Here \(/research/preaward/forms/KSU-FA-Agrmt-dated-Sep10-2012.pdf\)](/research/preaward/forms/KSU-FA-Agrmt-dated-Sep10-2012.pdf)) or by contacting the PreAward Services Office at 785 532-6804.