

Guidelines for Application of Facilities and Administrative (F&A) Rates to Sponsored Agreements and/or Proposals

Revised: August 2018

This guideline implements the Integrated CSU Administrative Manual (ICSUAM) policy #11003.03.

Indirect costs—also known as Facilities & Administrative (F&A) costs also referred to as Indirect Costs and/or IDC—are real costs of university operations that are not readily assignable to a particular project. This guideline is in compliance with the Integrated CSU Administrative Manual (ICSUAM) 11003.03. Our F&A rates are determined by an agreement with the federal government and CSUDH Foundation in accordance with the federal Uniform Guidance. The rate agreement for CSUDH Foundation is with the US Department of Health and Human Services. This agreement authorizes the “on” and “off” campus F&A rates for sponsored program activities.

In July 2018, CSUDH Foundation completed negotiation of a new F&A rate agreement effective July 1, 2017, until July 1, 2021. The rates are as follows:

47% On-Campus	All Programs
20% Off-Campus	All Programs

All proposals should be submitted with these rates utilized. There are only two exceptions:

- CSUDH will honor a sponsor’s **PUBLISHED** (and verifiable) F&A rate, which differs from the CSUDH negotiated rate.
- Under very well-supported/justified situations/circumstances, the Dean of Graduate Studies and Research in consultation with the Dean or Provost (if appropriate) may approve F&A rates outside of these guidelines. (Under **NO CIRCUMSTANCES** is anyone, other than those mentioned above, authorized to negotiate F&A rates for CSUDH.)

COST-SHARING

- If the University agrees to cost-share a portion of the direct costs of a project, the indirect costs associated with those direct costs may also be used for cost sharing (with prior approval in the case of federal funds). If the sponsor limits indirect costs, the difference between the full recovery of indirect cost and what is allowed by the sponsor may be shown as a University cost-sharing contribution.

IMPORTANT NOTES ON INDIRECT COST ARRANGEMENTS:

- Full recovery of indirect costs is expected on all grants/contracts.
- **In early discussions with private sponsors, defer indirect cost arrangements to OSRP.**
- New proposals for federally supported projects should include the indirect cost rates listed, and the relevant rate applied to each year for which funding is anticipated.
- Questions about indirect cost rates should be directed to OSRP.
- OSRP maintains PDFs of the Rate Agreement Letters.