

EFFECTIVE DATE: FEBRUARY 20, 2018

## Scope

This guidance applies to all sponsored project budgets submitted to external sponsors on behalf of the University of South Alabama for funding consideration and to those sponsored projects that receive funding from external sources. The practices are specific to distinct projects and any approved deviation should not be considered precedent for future submissions.

## Facilities & Administrative Costs

Sponsored project budgets at the University

- MTDC base = Modified Total Direct Cost      TDC = Total Direct Cost.
- TDC minus equipment, capital expenditures, patient care, tuition, participant support, rental costs of off-site facilities, scholarships, fellowships, and the portion of each subaward of \$25,000 = MTDC
- F&A = MTDC base multiplied by appropriate F&A rate

**Off-Campus** The off-campus rate is used if the activity is conducted outside of on-campus buildings.

**Multidisciplinary Proposals** Only ONE rate is applied to each budget. The rate will be determined by how the majority of activity is performed under the project (i.e. on-campus or for a particular activity Research, Other Sponsored Activity or Instruction.) This applies to proposals which include more than one college or department. The rate of the leading investigator submitting the proposal will apply to the entire award. In the event of dual appointment, the unit submitting will prevail.

**Other Sponsored Activity (OSA)** According to 2 CFR 200, Appendix III, Section A.1.c, Other Sponsored Activity consists of "programs and projects financed by federal and non-federal agencies and organizations which involve the performance of work other than instruction or organized research." Some examples of OSA include community engagement, public service projects, and contracts for these activities.

## Concessions to the F & A Schedule



reimbursement and recovery during proposal submission. Approved waivers will be uploaded by the unit to Cayuse prior to proposal routing

#### Grants and Contract Accounting

The Office of Grants and Contract Accounting (GCA) is responsible for reviewing all aspects of F&A calculations for awarded projects and entering the appropriate budget into Banner. GCA will monitor F&A throughout the life of the award and ensure necessary budget adjustments are done. Upon completion of the award GCA will ensure that F&A is distributed correctly.

#### College/School /Department/Division/Center

Units are responsible for reviewing and approving all budgets for sponsored projects. Included in this is the assurance of the application of the correct F & A rate, review of the calculation of F&A, and request for any waiver. The college/school is responsible for clearly delineating the division of responsibilities between the college/school and its departments/divisions.

#### Principal Investigator

The Principal Investigator (PI) has responsibility for scientific and budgetary decision making on all sponsored projects following the University of South Alabama guidelines and federal and n3h.( )-11(a)-1.n70af2and