New predetermined F&A rates have been set through June 30, 2015

On-Campus  Medical Center: SMHS, SON, SPHHS  58.5%  Organized Research
On-Campus  University: All Schools  52.5%  Organized Research
Off-Campus  University and Medical Center  26.0%  Organized Research
Off-Campus  Biostatistics  26.0%  Special Program

What is new with this new rate agreement?

One F&A Rate for each project: Grants and contracts will not be subject to both On-Campus and Off-Campus F&A cost rates as they were historically.

Off Campus

- If more than 50% of a project is performed off-campus, the off campus rate will apply to the entire project.
- If more than 50% of a project is performed on-campus, the on-campus rate will apply to the entire project.

On Campus

- Consistent with historical practice, if a project crosses between schools subject to University rate, Medical Center rate, and/or the Biostatistics rate, separate PTA’s will be established for each component with the appropriate F&A rate applied to each.

Off-Campus Definition/Clarification: Whether a sponsored project is determined to be On- or Off-campus is based on where the majority of the effort (not dollars), inclusive of all personnel but excluding subrecipients and independent contractors, is being performed. This includes Cost Sharing.

Our F&A rate agreement defines Off-campus activities as those performed in facilities not owned by GW where rent (and other space related costs, e.g. utilities, network connectivity, maintenance) are charged directly to the program.

In cases where activities are performed in facilities not owned by GW where space-related costs are not charged directly to the program, determination of on- or off-campus treatment will be made based on the facts and circumstances of the project and consistent with the categorization of costs as submitted in the F&A rate proposal.
How to Use the New Rates

PROPOSALS:

- Proposals submitted after July 1, 2011 should incorporate the rates above.

AWARDS:

- Grants, Contracts, and Cooperative Agreements awarded through June 30, 2011 must maintain the F&A rates in effect at that time until the project is renewed on a competitive basis, subject to the terms negotiated at the time of the award.

  For Example:
  - NIH for multiple years with same award number
  - NSF for multiple years-even though you received separate award letters
  - Other multiple year federal awards

- Grants, Contracts, and Cooperative Agreements awarded on or after July 1, 2011 based on proposals prior to July 1, 2011 that include the old rates must keep those rates unless the project is re-budgeted during the award acceptance process.

Examples

The following are samples of the more common situations we might encounter when trying to determine the correct F&A rate to use. It is not an exhaustive list. Please contact your OVPR representative with specific questions or additional concerns. OVPR and GCAS will collaborate as necessary to assist you.

1. A PI's office is Off-Campus, but the work is being performed primarily in lab space On-Campus.

   Response: On-Campus Rate will apply because the majority of the work is being performed there.

2. A PI is located On-Campus, but the project staff and graduate students are located Off-campus in rented space.

   Response: It would depend on where the majority of work is being performed.
   - If more work is being performed On-Campus, the On-Campus rate would apply and the rent could not be direct charged to the project.
   - If more work is being performed Off-Campus, the Off-Campus rate would apply and the rent could be direct charged to the project.
3. A PI is on-campus, but much of the funding is going to consultants.

**Response:** On-Campus; the consultant funds do not get included in the % work performed equation.

4. A PI is on-campus but the majority of the work is being performed by a subcontractor off-campus.

**Response:** On-Campus, the subcontractor's effort does not get included in the % work performed equation.

5. A contract has training done both on-campus and at sponsor's locations – the sponsor asked for a “blended IDC rate” that has been used in previous contracts. For a new contract, we would decide if the majority of the work is performed On/Off-Campus and use one rate?

**Response:** Yes.

6. A project has heavy effort for 3 summer months at a remote location where rent is paid for the research facility. There is minimal effort at GW for 9 months of the academic year. >50% effort is performed Off-campus.

**Response:** Off-campus because >50% of the work is performed Off-campus.

7. Year 2 of an Off-campus project has a change in scope and the project is now going to be completed at GW instead of in a remote location. The bulk of the effort will now be On-campus.

**Response:** On-campus, after informing the sponsor and requesting re-budgeting approval during the discussion of the change in scope.

8. A University Professor is doing the majority of the work On-campus in a Ross Hall Lab. What rate should be applied?

**Response:** University Rate. The rate is based on the school under which the project is conducted (i.e., school of the faculty appointment).
9: A PIs office is in Ross Hall but there will be a 3 month project in Nairobi.

**Response:** It may be Off-campus if >50% of the effort occurs off-campus. If >50% of the effort occurs on-campus, the On-Campus rate corresponding to the PI’s department (i.e., school) will apply.

10. A University PI is collaborating with the Bio-Statistics Center (BSC), which uses a special rate. What rate is used?

**Response:** Separate PTA’s will be established and each department will apply the appropriate F&A rate.

11. You are in year 3 of a 5 year award that was budgeted based on the old rate agreements where the IDC was apportioned between off-campus and on-campus.

   A) Can I leave the rate apportioned between on- and off-campus on the active year?

   **Response:** Yes

   B) Can I leave the rate apportioned on the future years without re-budgeting?

   **Response:** You can leave it or request sponsor approval to re-budget, see section G.7.a of OMB A-21.

12. We have a University and Med Center PI working on a collaborative project; each portion is 50%. Do we apply two different rates or can we apply the one we want to?

**Response:** We will apply two different rates.

13: When we quantify the division of work across schools or at different sites, do we use where a person’s home department (appointment) is or location where work is being performed as the basis for analysis?

**Response:** The answer is both. First determine if the award is on- or off-campus based on where the majority of the effort is being performed. If off-campus then apply the 26%. If on-campus, the rate is determined by the home department/ school (i.e., appointment).