

WSU - F&A RATES AND DEFINITIONS

Sponsored projects that are administered by the University Office of Research

The following predetermined rates for facilities and administration (F&A) have been negotiated with the Department of Health and Human Services and are applicable to all sponsored projects that are administered by the University Office of Research. For projects that are administered by the WSU Division of Industry & Defense Programs, please refer to the WSU-DIDP rate sheet.

DHHS Negotiated Rates	On-Campus	Off-Campus
Organized Research	40.0%	26.0%
Other Sponsored Activities	19.0%	17.0%
Instruction	50.0%	26.0%

Other Rates	On-Campus	Off-Campus
Commercial	63.61%	41.61%

RATE DEFINITIONS

Organized Research

Research means a systematic investigation, including research development, testing and evaluation, designed to develop or contribute to generalizable knowledge. The Organized Research rate applies to all sponsored research and development activities that are separately budgeted and accounted for, and includes activities involving the training of individuals in research techniques (research training) where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.

Other Sponsored Activities

Activities that involve the performance of work other than Research or Instruction fall into this category. Examples include public service activities (including instruction/training programs for a primarily non-WSU, sponsor-designated group of recipients), cooperative extension outreach, health service projects, and community service programs. Program evaluation awards may also be categorized as Other, when appropriate. Please note that if most tasks for a program evaluation award include improving, modifying or developing the program which has been evaluated, the award should be classified under the appropriate activity category (Instruction or Research) which best reflects the actual performance.

Instruction

The instruction function includes all teaching and training activities for WSU students, post-docs, employees, or prospective employees, whether they are offered for credit toward a degree or certificate or on a non-credit basis, and whether they are offered through regular academic departments or separate divisions. This function also includes course and curriculum development.

Off-Campus

For all activities performed in facilities not owned by the institution and to which rent is directly allocated to the project(s), the off-campus rate will apply. Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

Commercial Rate

Activities that involve the performance of work for a non-federal or state entity where WSU is not performing as a subrecipient in support of a federal grant/cooperative agreement and WSU does not meet the definition of a contractor or subcontractor under the Federal Acquisition Regulation (see FAR 44.101).

TIPS & TRICKS

Tips for determining the appropriate F&A Rate in the circumstances are outlined below:

1. Consistency is the key to assigning the appropriate rate. All "like circumstances" should be treated the same.
2. The **activity** performed (research, instruction or other sponsored activity) and the **location** (on-campus vs. off-campus) determine the appropriate rate.
3. Due to the revised off-campus definition included in WSU's rate agreement dated January 30, 2023, more than one F&A rate may apply to a single award.
 - If an award includes services performed by an off-campus service center / laboratory, the appropriate rate should be applied to each respective portion of the award based on the **activity** and **location**.
 - If an award includes services performed by more than one service center / laboratory, the appropriate rate should be applied to each respective portion of the award based on the **activity** and the **location**.
 - If an award includes Organized Research work being performed by DIDP as well as the University, the appropriate rate should be applied to each respective portion of the award based on the **activity** and the **location**.
 - For internal subawards (e.g., NASA EPSCoR), the indirect rate applied must match the primary award.
4. An award for writing / publishing the results of research already performed should also be treated as research. The majority of research awards include funding for writing / publishing the results.
5. Activities involving the training of individuals in research techniques should be treated as research.