



LOUISIANA STATE UNIVERSITY

Office of the Vice Chancellor for Finance and Administrative Services

Campus Correspondence

From: Office of Finance and Administrative Services

Date: February 22, 2000

Chancellor Emmert
Chancellor Richardson
Dr. Claude Bouchard

Facility and Administrative Rates Applied to Sponsored Projects

agency, the Department of Health and Human Services. The following rates are effective from July 1, 1999 through June 30, 2003:

| <u>F&A RATES⁽¹⁾</u> <u>to be applied to MTDC⁽²⁾</u> | <u>Non-State</u> <u>Agency</u> | <u>State or</u> <u>Local Government</u> |
|--|-----------------------------------|--|
| Louisiana State University and A&M College | | |
| Instruction | | |
| on campus | 49% | 24% |
| off campus | 26% | 13% |
| Research & Public Service | | |
| on campus | 47% | 23% |
| off campus | 26% | 13% |
| Wetlands Units/Departments⁽³⁾ | | |
| on and off campus | 34% | 17% |
| Louisiana State University Agricultural Center | | |
| Research & Public Service | | |
| on campus | 43% | 21% |
| off campus | 26% | 13% |


⁽¹⁾ Statutory requirements specific to certain federal programs may limit F&A recovery on some awards.

- (2) F&A costs are calculated by multiplying the Modified Total Direct Costs (MTDC) by the appropriate F&A rate. MTDC is defined as total direct costs less:
- a. Each subgrant/subcontract in excess of \$25,000 (the first \$25,000 of a subgrant/subcontract is included in the calculation)
 - b. Capital equipment expenditures (items costing \$250 or more with a useful life of at least one year)
 - c. Alterations and renovations
 - d. Rental costs of off-site facilities
 - e. Scholarships and Fellowships
- (3) Includes the following:

| <u>Acct #</u> | <u>Unit/Department</u> |
|---------------|--|
| 135-45 | LSU National Ports & Waterways Institute |
| 167-xx | LSU Sea Grant Program |
| 169-xx | Center for Coastal, Energy & Environmental Resources |

These F&A rates are applicable to all proposals for new sponsored projects. However, proposals for continuation of incrementally funded awards which reuse the same sponsor grant/contract number shall use the rates approved in the award. Ongoing projects with funds already awarded will also continue at the rates approved in the award.

Please contact Mr. James L. Bates at 388-3386 if you have questions or need assistance.


Jerry J. Baudin
Vice Chancellor for Finance
and Administrative Services

JJB:drr
Enclosure: Rate Agreement

cc: Vice Chancellor [elinski]
Deans, Directors, and Department Heads
Mr. Mark Ewing
Mr. Mark Legendre
Mr. Ralph Underwood
Mr. Sai Pinnepalli
ASP Members