



LOUISIANA STATE UNIVERSITY

Finance & Administrative Services

Date: July 10, 2013

To: F. King Alexander, President and Chancellor
 William Richardson, Chancellor
 Jack Weiss, Chancellor
 Dr. William Cefalu, Executive Director

From: Bob Kuhn, Interim Vice Chancellor for Finance
 and Administrative Services and CEO

Subject: Facilities and Administrative Rates Applied to Sponsored Projects

Facilities and Administrative (F&A) rates have been negotiated with the University of Louisiana Department of Health and Human Services. The full use of these facilities is from January 1, 2013 to June 30, 2017.

F&A Rates to be applied to Modified Total Direct Costs (MTDC) (1)

LSU Monrozier Biomedical Research Center and Herbert Law Center

Function	Location	Non-State Agency Rate	State or Local Government Rate
Instruction	On campus	40.00%	24.00%
	Off campus	26.00%	13.00%
Research	On campus	48.00%	28.00%
	Off campus	26.00%	13.00%
Public Service	On campus	35.00%	17.50%
	Off campus	26.00%	13.00%

LSU Agricultural Center

Function	Location	Non-State Agency Rate	State or Local Government Rate
All programs	On campus	40.0%	20.0%
	Off campus	26.0%	13.0%

(1) Statutory requirements specific to certain federal programs may limit F&A

(2) F&A costs are calculated by multiplying the MTDC by the appropriate F&A rate. MTDC is defined as total direct costs less:

- Each inherent/subcontract recipient in excess of \$25,000 (i.e., \$25,000 is not included in calculation)
- Capital equipment expenditures (i.e., items with a useful life of more than one year and a unit cost of more than \$5,000)
- Alterations and renovations
- Rental costs of off-site facilities
- Scholarships, fellowships, prizes and awards

Effective July 1, 2013, these E&A rates will be applicable to all proposals for new sponsored projects
However, proposals for continuation of incrementally funded awards which maintain the same sponsored

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Interim Vice Chancellor for Finance
and Administrative Services and CFO

Enclosure

cc: Vice Chancellor K.T. Valsaraj
Associate Vice Chancellor Donna Torres, CPA

Ms. Patricia Territo, CPA

Ms. Ann Coulon

Mr. Guy Lavergne

Mr. Albin Murtagh, CPA

Deena Directors, Department Heads

ASP members