

New F&A Rate Agreement Date 8/30/2007

Our new F&A rate is a split rate meaning:

When preparing budgets for the period 9/1/2007-8/31/09 the rate of 48% should be used.

When preparing budgets for the period 9/1/2009 and after the rate of 48.5% should be used.

F&A will need to be split for periods that cross the September 1, 2009 date.

Example:

If your project consists of a 5 year project period of December 1, 2008 – November 30, 2013 you would calculate F&A on modified total direct cost as follows:

Year 1 December 1, 2008 – August 31, 2009 48% and September 1, 2009 – November 30, 2009 48.5%

Year 2 December 1, 2009 – November 30, 2010 48.5%

Year 3 December 1, 2010 – November 30, 2011 48.5%

Year 4 December 1, 2011 – November 30, 2012 48.5%

Year 5 December 1, 2012 – November 30, 2013 48.5%

F&A calculations for a budget with modified total direct costs (MTDC) of \$100,000 for the budget period December 1, 2008 – November 30, 2009 would look as follows:

$100,000/12 \text{ months} = 8,333$; $8,333 \times 9 \text{ months} = 75,000$; $75,000 \times 48.0\% = 36,000$

$100,000/12 \text{ months} = 8,333$; $8,333 \times 3 \text{ months} = 25,000$; $25,000 \times 48.5\% = 12,125$

Total F&A \$48,125

A sample electronic modular budget form and paper checklist are provided on pages 2 and 3 of this document. Electronic modular budget pages request an agreement date as well as F&A breakdown. F&A breakdown for periods that cross the date of 9/1/2009 should be shown on the full budget the same as shown on the sample modular budget.

A checklist in Word format that has been revised to accommodate the sample as shown on page 3 is available at: http://research.uthscsa.edu/osp/forms/F&Asample_checklist.doc

PHS 398 Modular Budget, Periods 1 and 2

OMB Number: 0925-0001
Expiration Date: 9/30/2007

Budget Period: 1

 Start Date:

 End Date:

A. Direct Costs

	* Funds Requested (\$)
* Direct Cost less Consortium F&A	<input type="text" value="100,000.00"/>
Consortium F&A	<input type="text"/>
* Total Direct Costs	<input type="text" value="100,000.00"/>

B. Indirect Costs

	Indirect Cost Rate (%)	Indirect Cost Base (\$)	* Funds Requested (\$)
1. <input type="text" value="Modified Total Direct Cost (Dec 1, 2008-August 31, 2009)"/>	<input type="text" value="48"/>	<input type="text" value="75,000.00"/>	<input type="text" value="36,000.00"/>
2. <input type="text" value="Modified Total Direct Cost (Sept 1, 2009-Nov 30, 2009)"/>	<input type="text" value="48.5"/>	<input type="text" value="25,000.00"/>	<input type="text" value="12,125.00"/>
3. <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Cognizant Agency (Agency Name, POC Name and Phone Number)

Indirect Cost Rate Agreement Date Total Indirect Costs

C. Total Direct and Indirect Costs (A + B)

Funds Requested (\$)

Budget Period: 2

 Start Date:

 End Date:

A. Direct Costs

	* Funds Requested (\$)
* Direct Cost less Consortium F&A	<input type="text" value="100,000.00"/>
Consortium F&A	<input type="text"/>
* Total Direct Costs	<input type="text" value="100,000.00"/>

B. Indirect Costs

	Indirect Cost Rate (%)	Indirect Cost Base (\$)	* Funds Requested (\$)
1. <input type="text" value="Modified Total Direct Cost"/>	<input type="text" value="48.5"/>	<input type="text" value="100,000.00"/>	<input type="text" value="48,500.00"/>
2. <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Cognizant Agency (Agency Name, POC Name and Phone Number)

Indirect Cost Rate Agreement Date Total Indirect Costs

C. Total Direct and Indirect Costs (A + B)

Funds Requested (\$)

CHECKLIST**TYPE OF APPLICATION** (Check all that apply.)

- NEW application. (This application is being submitted to the PHS for the first time.)
- REVISION/RESUBMISSION of application number: _____
(This application replaces a prior unfunded version of a new, competing continuation/renewal, or supplemental/revision application.)
- COMPETING CONTINUATION/RENEWAL of grant number: _____
(This application is to extend a funded grant beyond its current project period.)
- SUPPLEMENT/REVISION to grant number: _____
(This application is for additional funds to supplement a currently funded grant.)
- CHANGE of principal investigator/program director.
Name of former principal investigator/program director: _____
- CHANGE of Grantee Institution. Name of former institution: _____
- FOREIGN application Domestic Grant with foreign involvement List Country(ies) Involved: _____

INVENTIONS AND PATENTS

(Competing continuation/renewal appl. only)

- No Previously reported
- Yes. If "Yes," Not previously reported

1. PROGRAM INCOME (See instructions.)

All applications must indicate whether program income is anticipated during the period(s) for which grant support is request. If program income is anticipated, use the format below to reflect the amount and source(s).

Budget Period	Anticipated Amount	Source(s)

2. ASSURANCES/CERTIFICATIONS (See instructions.)

In signing the application Face Page, the authorized organizational representative agrees to comply with the following policies, assurances and/or certifications when applicable. Descriptions of individual assurances/certifications are provided in Part III. If unable to certify compliance, where applicable, provide an explanation and place it after this page.

•Human Subjects Research •Research Using Human Embryonic Stem Cells •Research on Transplantation of Human Fetal Tissue •Women and Minority Inclusion Policy •Inclusion of Children Policy •Vertebrate Animals•

•Debarment and Suspension •Drug- Free Workplace (applicable to new [Type 1] or revised/resubmission [Type 1] applications only) •Lobbying •Non-Delinquency on Federal Debt •Research Misconduct •Civil Rights (Form HHS 441 or HHS 690) •Handicapped Individuals (Form HHS 641 or HHS 690) •Sex Discrimination (Form HHS 639-A or HHS 690) •Age Discrimination (Form HHS 680 or HHS 690) •Recombinant DNA Research, Including Human Gene Transfer Research •Financial Conflict of Interest •Smoke Free Workplace •Prohibited Research •Select Agent Research •PI Assurance

3. FACILITIES AND ADMINISTRATIVE COSTS (F&A) INDIRECT COSTS. See specific instructions.

- DHHS Agreement dated: 8/30/2007 No Facilities And Administrative Costs Requested.
- DHHS Agreement being negotiated with _____ Regional Office.
- No DHHS Agreement, but rate established with _____ Date _____

CALCULATION* (The entire grant application, including the Checklist, will be reproduced and provided to peer reviewers as confidential information.)

		75,000		48.00		36,000
a. Initial budget period:	Amount of base \$	<u>25,000</u>	x Rate applied	<u>48.50</u>	% = F&A costs	\$ <u>12,125</u>
b. 02 year	Amount of base \$	<u>100,000</u>	x Rate applied	<u>48.50</u>	% = F&A costs	\$ <u>48,500</u>
c. 03 year	Amount of base \$	<u>100,000</u>	x Rate applied	<u>48.50</u>	% = F&A costs	\$ <u>48,500</u>
d. 04 year	Amount of base \$	<u>100,000</u>	x Rate applied	<u>48.50</u>	% = F&A costs	\$ <u>48,500</u>
e. 05 year	Amount of base \$	<u>100,000</u>	x Rate applied	<u>48.50</u>	% = F&A costs	\$ <u>48,500</u>
				TOTAL F&A Costs	\$	242,125

*Check appropriate box(es):

- Salary and wages base Modified total direct cost base Other base (Explain)
- Off-site, other special rate, or more than one rate involved (Explain)

Explanation (Attach separate sheet, if necessary.):

Our F&A rate is 48% from September 1, 2008 through August 31, 2009 and will increase to 48.5% as of September 1, 2009.