

NEW F&A RATE AGREEMENT IMPLEMENTATION GUIDANCE FOR PROJECTS CATEGORIZED AS ORGANIZED RESEARCH

OSU received a new F&A rate agreement in January 2019 that has increased rates based on OSU’s fiscal years. In order to prepare budgets that implement these increased rates, the following table is offered as a guide for projects categorized as organized research.

The rate for projects categorized as on-campus organized research, the rate that is effective at the beginning of the budget period (typically 12 months) should be used for that budget period. See below for different examples that illustrate two possible start dates.

Proposal A Proposed Start date May 1, 2019 (during FY2019)	F&A Rate	Proposal B Proposed Start date October 1, 2019 (during FY2020)	F&A Rate
Budget Year 1 5/1/2019 – 4/30/2020	47%	Budget Year 1 10/1/2019 – 9/30/2020	47.5%
Budget Year 2 5/1/2020 – 4/30/2021	47.5%	Budget Year 2 10/1/2020 – 9/30/2021	48.5%
Budget Year 3 5/1/2021 – 4/30/2022	48.5%	Budget Year 3 9/1/2021 – 8/31/2022	48.5%
Budget Year 4 5/1/2022 – 4/30/2023 *	48.5%	Budget Year 4 9/1/2022 – 8/31/2023 *	48.5%
Budget Year 5 5/1/2023 – 4/30/2024 *	48.5%	Budget Year 5 9/1/2023 – 8/31/2024 *	55.5%

***OSU’s F&A rate will be on a provisional basis until a new F&A rate agreement is negotiated.**

OSU’s F&A rate agreement has a different rate structure for awards made under DOD contracts. Many DOD-funded projects use a broad agency announcement as the funding opportunity announcement (FOA). If the FOA is a broad agency announcement, OSU’s process is to use the DOD contract F&A rates in the proposal. If the award is made as a grant or cooperative agreement, OSRAA will set up the award using the rate appropriate for grants and cooperative agreements. Any differential will be budgeted into supplies. See below for different examples that illustrate two start dates.

Proposal A Proposed Start date May 1, 2019 (during FY2019)	F&A Rate	Proposal B Proposed Start date October 1, 2019 (during FY2020)	F&A Rate
Budget Year 1 5/1/2019 – 4/30/2020	47.7%	Budget Year 1 10/1/2019 – 9/30/2020	48.2%
Budget Year 2 5/1/2020 – 4/30/2021	48.2%	Budget Year 2 10/1/2020 – 9/30/2021	49.2%

Budget Year 3 5/1/2021 – 4/30/2022	49.2%	Budget Year 3 9/1/2021 – 8/31/2022	49.2%
Budget Year 4 5/1/2022 – 4/30/2023 *	49.2%	Budget Year 4 9/1/2022 – 8/31/2023 *	49.2%
Budget Year 5 5/1/2023 – 4/30/2024 *	49.2%	Budget Year 5 9/1/2023 – 8/31/2024 *	49.2%

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