Suggested Budget Justification Statement regarding F&A costs:

For on-campus organized research:
OSU’s current F&A rate agreement became effective July 1, 2018 and covers the period of July 1, 2018 through June 30, 2022. The on-campus rates in effect for organized research are as follows: From 7/1/18 – 6/30/19, the rate is 47%; from 7/1/19 – 6/30/20, the rate is 47.5%; from 7/1/20 – 6/30/22, the rate is 48.5%. The provisional rate will be 48.5% until a new F&A rate agreement is executed. OSU will implement this rate agreement by applying the rate that is effective at the beginning of the budget period (typically 12 months), and will then apply the next rate to the next budget period.

For off-campus organized research or off-campus other sponsored activities:
OSU’s current F&A rate agreement became effective July 1, 2018 and covers the period of July 1, 2018 through June 30, 2022. The off-campus rate will be 26% for the entire period.

For on-campus other sponsored activities:
OSU’s current F&A rate agreement became effective July 1, 2018 and covers the period of July 1, 2018 through June 30, 2022. The on-campus rates in effect for other sponsored activities are as follows: From 7/1/18 – 6/30/19, the rate is 35%; from 7/1/19 – 6/30/22, the rate is 36%. The provisional rate will be 36% until a new F&A rate agreement is executed. OSU will implement this rate agreement by applying the rate that is effective at the beginning of the budget period (typically 12 months), and will then apply the next rate to the next budget period.

For proposals submitted under Department of Defense Broad Agency Announcements:
OSU’s current F&A rate agreement became effective July 1, 2018 and covers the period of July 1, 2018 through June 30, 2022. OSU is allowed to charge its full administrative component on Department of Defense (DOD) contracts. Since OSU will not know if a proposal submitted in response to a DOD broad agency announcement will result in a grant, cooperative agreement or contract, OSU has proposed the F&A costs at the rate allowed for DOD contracts. The on-campus rates in effect for DOD contracts are as follows: From 7/1/18 – 6/30/19, the rate is 47.7%; from 7/1/19 – 6/30/20, the rate is 48.2%; from 7/1/20 – 6/30/22, the rate is 49.2%. The off-campus rate in effect for DOD contracts is 26.7% for the period of 7/1/18 – 6/30/22. The provisional rate will be 49.2% until a new F&A rate agreement is executed. OSU will implement this rate agreement by applying the rate that is effective at the beginning of the budget period (typically 12 months), and will then apply the next rate to the next budget period.