

PI ARTICLE: F&A Rates at Georgia Tech

This article highlights the different F&A rates applicable to sponsored activity at Georgia Tech. Please see the [August 2022 PI Article](#) for background on F&A, the components of the calculation, how rates are negotiated, etc.

We have six F&A rates negotiated with the Office of Naval Research (ONR), Defense Contract Audit Agency (DCAA). Some sponsors (e.g., US Department of Education and the Gates Foundation) have uniform F&A rates they apply to all awardees. Outside of these unique sponsor-specific situations, we will apply the F&A rates below as noted:

Title	Rate (FY24-25)	Use
Uncapped Research	66.50%	Use for contracts for research with DoD and all U.S. not-for-profit sponsors. Also use for all industry- and non-U.S. sponsors regardless of the type or location of activity .
Capped Research	57.40%	Use for federal (non-DoD) grants and contracts for research and for DoD grants for research.
Other Sponsored Activities / State of Georgia	36.70%	Use for all Georgia state and local government grants and contracts regardless of the type or location of activity . Also use for public service activities for federal sponsors and U.S. not-for-profit sponsors. Public service projects do not result in the creation or development of any new knowledge or prototypes, but rather disseminate existing knowledge for the good of the public.
Instruction	52.80%	Use for instructional activities for federal sponsors and U.S. not-for-profit sponsors.
Uncapped Off Campus	35.20%	Please see Office of Grants and Contracts Accounting website for guidance on appropriate use of off campus rate.
Capped Off Campus	26.00%	Please see Office of Grants and Contracts Accounting website for guidance on appropriate use of off campus rate.

The [current F&A Rate agreement](#) is available on the Grants and Contracts website and will be updated each time a new agreement is negotiated.

The off-campus rates are designed to help us recover the costs of just administrative costs supporting research. Prior to budget development and proposal submission, the Principal Investigator should confirm the Off-Campus F&A rate is appropriate with the Office of Sponsored Programs (OSP). Since nearly all awards utilize at least some on-campus resources and facilities and infrastructure remain available while off-campus, requests for the use of an off-campus rate are carefully reviewed in conjunction with the solicitation and proposal and granted only when specific criteria exist as follows:

1. The Georgia Tech effort to meet the objectives of the award must be conducted at an off-campus facility where rent is proposed and awarded, or at the sponsor site.
2. The proposal budget should reflect and support the use of the off-campus rate.
3. Institute support services related to facilities, such as library, departmental research equipment, machine shop, campus information technology and telecommunications infrastructure, or office space should not be used for the preponderance of the time and effort to perform the award objectives.
4. Performance at the off-campus location must be on a continuous basis for the period of performance for the sponsored agreement; intermittent performance is not sufficient justification for use of the off-campus rate.
 - Subaward or consulting effort is not a determining factor, nor is employees who work at home for convenience.

Note that use of off-campus and on-campus rates will not be combined within the same award.

If you have any questions, please contact Josh Rosenberg at josh.rosenberg@business.gatech.edu.