FACILITIES AND ADMINISTRATIVE COST RATE CALCULATION

OVERVIEW BASED ON LONG-FORM SUBMITTAL FOLLOWING A-21 PRINCIPLES

MODIFIED TOTAL DIRECT COSTS FOR FSA COMPUTATION

TOTAL COSTS
(Accumulated Total Costs from all sources)
LESS EXCLUDED COSTS
(PER A-21)

Direct Costs

Indirect Costs

FACILITIES COMPONENT
- Equipment – Depreciation/Use Allowance
- Buildings and Improvements – Depreciation/Use Allowance
- Interest on Buildings
- Operation & Maintenance
- Library

ADMINISTRATIVE COMPONENT
- General Administration and General Expense
- Departmental Administration
- Sponsored Program Administration

Approved A-21 Cost Allocation Methodologies

Instruction Indirect Costs
Organized Research Indirect Costs
Public Service Indirect Costs
Other Institutional Activities Indirect Costs

Instruction Direct Cost Base (A)
Organized Research Direct Cost Base (B)
Public Service Direct Cost Base (C)
Other Institutional Activities Direct Cost Base

Divided By (A) = Instruction Rate
Divided By (B) = Organized Research Rate
Divided By (C) = Other Sponsored Activities Rate

FACILITIES AND ADMINISTRATIVE COST RATE CALCULATION

OVERVIEW BASED ON LONG-FORM SUBMITTAL FOLLOWING A-21 PRINCIPLES