



# UC San Diego

## Policy & Procedure Manual

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### CONTRACTS AND GRANTS (RESEARCH)

**Section: 150-15**

Effective: 07/01/2004

Supersedes: 11/01/1998

Review Date: TBD

Issuance Date: 07/01/2004

Issuing Office: [Resource Management - Financial Analysis Office](#) / [Office of Contract and Grant Administration \(OCGA\)](#)

### FACILITIES AND ADMINISTRATIVE COST RATES APPLICABLE TO RESEARCH, INSTRUCTION, AND OTHER FEDERAL AND NON-FEDERAL SPONSORED PROJECTS

#### I. REFERENCES

- A. [By-laws](#) and [Standing Orders](#), The Regents of the University of California, Section [100.4\(M\)](#)
- B. [Contract and Grant Manual](#), Appendix A(1)
- C. [Office of Management and Budget \(OMB\) Circular A-21](#) (revised), Principles for Determining Costs Applicable to Grants, Contracts and Other Agreements with Educational Institutions"
- D. Current Negotiation Agreement(s) between The Regents of the University of California and the Department of Health and Human Services - Cognizant Negotiation Agency
- E. [University Regulation No. 4 \(revised\)](#)
- F. [Cost Accounting Standards Board Disclosure Statement, \(CASB DS-2\), June 30, 1996](#)

#### II. BACKGROUND

##### A. Facilities and Administrative Cost Rates

The rate for reimbursement of Facilities and Administrative (F&A, also referred to as indirect) costs is calculated according to the procedures set forth in [OMB Circular A-21](#) and is audited by the Federal Government. F&A cost rates are then negotiated and established for specific rate periods for federally sponsored on-campus and off-campus organized research, instruction and other sponsored activities. These rates are also utilized by the university for non-federally sponsored projects. Non-federal extramurally sponsored projects are inclusive of those which result from contract and grant solicitations to state agencies, local governmental bodies and private sponsors.

The F&A cost rate is assessed on a Modified Total Direct Costs (MTDC) basis. Modified Total Direct Costs are total costs less expenditures for:

1. Capital items (e.g., alterations, renovations, and equipment);
2. that portion over \$25,000 of each sub-award with third parties and that portion over \$25,000 of each modification(s) to the sub-award which provides for additional work and increases funding;
3. hospitalization and other expenditures for patient care;
4. rental/maintenance cost of off-campus space; and

5. tuition remission, stipends, scholarships and fellowships.

Should a proposed Federal or non-Federal project involve work at both on-campus and off-campus sites, the general rule is that either the on-campus or off-campus rate is applied, consistent with where the majority of the work will be performed. Salary and wage costs are generally accepted as a measure of work performed in terms of the total project.

Applications which incorporate collaboration and co-investigative projects, where investigators and effort are located on other U.C. campuses, must utilize the approved F&A cost rates for the respective campus for that portion(s) of the overall project. However, UCSD overhead will not apply to other UC campus collaborator sub-awards.

#### **B. F&A Cost Recovery**

Facilities and Administrative (F&A) costs are costs that are incurred for common or joint objectives and, therefore, cannot be identified readily and specifically with a particular sponsored project, an instruction activity, or any other institutional activity and cannot be directly charged. A grouping of incurred costs that is identified with two or more cost objectives but not with any final cost objective is referred to as an F&A cost pool. F&A costs are also referred to as "indirect" costs.

In undertaking any sponsored project, regardless of funding source, the University must recover both direct and F&A costs. When the University assumes stewardship of a sponsored project, it incurs costs in both categories. Should these costs not be recovered as either direct or F&A costs, they must be paid from other institutional fund sources, such as departmental support funds, which would result in short-changing these programs. As a result, F&A cost recovery must be included in all proposal applications which solicit Federal or non-Federal contract and grant funds. In view of this requirement, informal negotiations conducted between a Principal Investigator and a prospective contractor or grantor must include, at the onset, a recognition of F&A costs, as well as those which are direct.

### **III. POLICY**

Regents' [Standing Order 100.4\(m\)](#) states:

"The President is authorized to negotiate and approve indirect cost rates to be applied to contracts and grants under which the University conducts programs supported by extramural funds, provided that such negotiations shall be directed toward full recovery of indirect costs."

Further, [University Regulation No. 4 \(Revised\)](#) provides that:

"For all tests and investigations made for agencies outside the University, a charge shall be made sufficient to cover all expenses, both direct and indirect."

All proposals, from the earliest stages of submittal and negotiation, to sponsoring agencies, for organized research, instruction and other sponsored activities, whether to a federal, state, local government or private agency, must provide for F&A cost recovery at the appropriate rate. The applicable rates for the various types of sponsored programs are provided in [Supplement I](#), which applies to receipt of funding from both Federal and non-Federal sources. Only the approved rates contained in [Supplement I](#) and the List of Approved F&A Cost Rates Granted on a Class Basis are acceptable for use in sponsored proposal applications.

**IV. PROCEDURE**

**A. Proposals to Both Federal and Non-Federal Agencies**

The rates incorporated into [Supplement I](#) have been negotiated with the Federal Government and shall be used in all proposals (both Federal and Non-Federal). Split rates must be calculated and used when a proposal budget contains periods where more than one negotiated rate is applicable.

**B. Exceptions to Established Rates**

Some Federal and non-Federal agencies (including certain state agencies and non-profit foundations) may attempt to limit or restrict full F&A cost recovery. Such limitations/restrictions must be approved by the Office of the President in order for a related award to be accepted.

**C. Approval of Reductions or Waivers to the F&A Cost Rate**

The guidelines for determining exceptions to F&A cost rates are applicable to contracts, grants and cooperative agreements funded by sponsoring agencies. These guidelines are issued and updated by the Financial Analysis Office, Office of the President. An approved list of acceptable F&A cost rates granted on a class basis as well as on an individual basis is maintained by the Financial Analysis Office, Office of the President and is available for review from the Office of Contract & Grant Administration.

Approval for exceptions to the F&A cost rate is obtained from the Office of the President and is reported to the Committee on Finance of The Regents of the University of California.

Requests for exceptions to the F&A cost rate should be made before a proposal is submitted and may be either for an individual (Chancellor's vital interest) or a class of agreements (non-profit agency policy). The request will be considered only if the award meets the established University criteria. The San Diego campus procedure for obtaining a Chancellor's recommendation for exception requires the endorsement of the respective 1) Chair of the department, 2) the appropriate Dean or Director's office, and 3) the review and recommendation of the Office of Contract and Grant Administration (OCGA) before forwarding to the Chancellor (via the Vice Chancellor-Resource Management and Planning) for signature and recommendation to the Office of the President for final approval. More detailed information regarding the referenced procedures, form preparation, or Office of the President review can be obtained by contacting a Contract and Grant Officer, at either the central OCGA or SIO/OCGA.

Notwithstanding the above, requests for reduction or waiver of F&A costs are strongly discouraged, especially in the case of for-profit sponsors.

**D. Updating of F&A Cost Rates**

As new F&A cost rates are established, all major agencies are officially notified. Any continuation/renewal budget periods in proposals to funding sponsors are subject to acceptance based on appropriate rates available at the time of continuation/renewal.

**E. Post Award Adjustment Procedures**

Awards existing when the new rate period begins, and in which rates are fixed for the project period by the terms of the award, will not be affected by a change in rates during that period unless an award balance remains after completion of the project including expiration of no cost extensions.

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 Instruction, and Other Federal and Non-Federal Sponsored Projects**

**F. F&A Costs on Fabricated Equipment Items**

The costs of materials and components of fabricated equipment and the cost of recharges for labor from authorized campus machine shops are excluded from the application of F&A costs. Conversely, the F&A cost rate is assessed on all departmental labor (salaries and wages) and related fringe benefit costs, including that incurred for fabricated equipment which is charged directly to contract and grant funds.

**G. Post Award F&A Cost Transactions**

Following are examples of specific post-award transactions which will affect the amount of F&A costs charged to a sponsored project. Departmental personnel involved in these transactions should fully understand the principles described in order to insure proper fund allocation and protection from fund overdrafts.

1. Initial Allocations

Based upon the F&A cost rate contained in the award document, the Accounting Office will make an initial allocation to Sub-budget Y of the departmental expenditure account established for the award. As expenditures occur, an automated financial entry will generate a charge to this expenditure account to record the recovery of F&A costs.

2. Adjustments for a Transfer from an F&A Cost Bearing Expenditure Category to a Non-F&A Cost Bearing Expenditure Category

The University is on a Modified Total Direct Cost (MTDC) Rate. This means that F&A costs are applied to total direct costs excluding those delineated in Sections II.A. and IV.G. Special handling to either increase or decrease the F&A cost appropriation is required when transferring funds in and out of direct cost categories.

NOTE: For example purposes, the definition of equipment used is \$1,500, effective 7/1/99.

a. For example, if a Principal Investigator wants to increase the allocation for Inventorial Equipment, Account 64xxxx, by \$2,000 from Consumable Supplies, Account 63xxxx, and the F&A cost rate is 51.5% MTDC, the following Budget Journal Entry would be required:

DR:	Consumable Supplies	Account 63xxxx	\$1,320
F&A	Cost	Account Yxxxxx	\$ 680
CR:	Inventorial Equipment	Account 64xxxx	\$ 2,000

b. Conversely, if a Principal Investigator wants to increase the Consumable Supplies, Account 63xxxx, by \$ 2,000 from Inventorial Equipment, Account 64xxxx, the following Budget Journal Entry would be required:

DR:	Inventorial Equipment	Account 64xxxx	\$ 3,030
CR:	Consumable Supplies	Account 63xxxx	\$ 2,000
F&A	Cost	Account Yxxxxx	\$ 1,030

3. Adjustments for a Transfer from a Partial F&A Cost Bearing Expenditure Category to an F&A Cost Bearing Category (Sub-awards)

Under the current negotiated F&A cost agreement, F&A cost is only applicable to the first \$25,000 of expenditures under a sub-award. Therefore, the increasing or decreasing of the amount of sub-award requires special handling, as follows:

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- a. A Principal Investigator wants to cancel a \$100,000 sub-award with cumulative expenditures of \$25,000, and perform the work in-house. The following Budget Journal Entry would be required, assuming that the released funds would be allocated to Salaries, Account 62xxxx; Employee Benefits, Account 66xxxx; and F&A Costs, Account Yxxxxx; and the F&A cost recovery rate is 51.5% MTDC.

DR:	Sub-award	Account 67xxxx	\$75,000
CR:	Salaries	Account 62xxxx	\$ 39,603
CR:	Employee Benefits	Account 66xxxx*	\$ 9,902
DR	F&A Cost	Account Yxxxxx	\$ 25,495

\*Employee benefits are assumed for this example to be 25% of salaries.

NOTE: Only the amount of the canceled sub-award above \$25,000 had an effect on the F&A cost allocation.

- b. If the sub-award had been canceled with expenditures to date of \$15,000, the required Budget Journal Entry would be:

DR:	Sub-award	Account 67xxxx	\$85,000
CR:	Salaries	Account 62xxxx	\$ 39,603
CR:	Employee Benefits	Account 66xxxx	\$ 9,902
CR:	F&A Cost	Account Yxxxxx	\$ 25,495**

\*\* Because F&A costs, \$ 5,150, applicable to the \$10,000 unexpended portion, of the first \$25,000 of the sub-award (i.e., \$25,000 minus \$15,000) are already appropriated to F&A Costs, Account Yxxxxx, it is only necessary to adjust for F&A costs, \$ 25,495, on \$75,000 of the sub-award over \$25,000 that is being transferred. The computation for this adjustment is as follows:

$$\frac{\$85,000 - \$10,000}{1.515} = \$ 49,505$$

$$\$49,505 \times .515 = \$25,495$$

- c. Conversely, if a sub-award was to be augmented in excess of the initial \$25,000 the same type of entry illustrated in 2.a above would be used.

4. Intercampus Transfer Adjustments

Effective July 1, 1982, the University of California established individual campus rates with the Federal Government. (Refer to [Supplement I.](#)) Special care must be taken in transferring Federal contract and grant funds between campuses as follows:

- a. A Principal Investigator wants to transfer \$10,000 to be used for consumable supplies from the San Diego Campus, which has a 51.5% MTDC rate, to the Berkeley Campus, which has a 49.9% MTDC rate. The following Budget Journal Entry would have to be made:

San Diego Campus Budget Entry

DR:	Consumable Supplies	Account Bxxxxx	\$ 6,600
DR:	F&A Cost	Account Yxxxxx	\$ 3,400

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CR:	Unexpended Balance		\$10,000
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Berkeley Campus Budget Entry

DR:	Unexpended Balances	\$10,000
CR:	Consumable Supplies	\$ 6,671
CR:	F&A Costs	\$ 3,329

- b. If in the above case the Principal Investigator actually wanted \$10,000 to end up in the Consumable Supply Account on the Berkeley Campus, then because of the difference in F&A cost rates between campuses the following Budget Journal Entry would have to be made:

San Diego Campus Budget Entries

DR:	Consumable Supplies	Account 63xxxx	\$ 9,894
DR:	F&A Cost	Account Yxxxxx	\$ 5,096
CR:	Unexpended Balance		\$ 14,990

Berkeley Campus Budget Entry

DR	Unexpended Balances	\$ 14,990
CR:	Consumable Supplies	\$10,000
CR:	F&A Costs	\$ 4,990

5. Prior Year Adjustment

Because of a retroactive transaction or some other adjustment, F&A cost adjustments pertaining to expenditures incurred in a prior period may have to be recorded by the Accounting Office. When such an adjustment is made, both the budget and financial journal entries are recorded in Account Zxxxxx.

**V. RESPONSIBILITIES**

**A. Principal Investigators, Departments/ORUs**

Principal investigators are responsible for including in each proposal for extramural funding a provision for recovering F&A costs at the appropriately established rate(s). Questions relative to this subject should be referred to the Office of Contract and Grant

Administration (OCGA), Extension 43330, or the SIO/OCGA, Extension 44570.

**B. Accounting Office**

The Accounting Office is responsible for:

1. Recording F&A costs at the appropriate rates for individual projects; and
2. Assisting in the review of individual contract and grant awards as rates change, advising Principal Investigators of the impact of new rates on their respective budgets, as well as the impact from cost transfers, etc., and for recording and reporting all F&A costs charged.

**C. Office of Contract and Grant Administration**

The Office of Contract and Grant Administration is responsible for:

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1. Reviewing and coordinating the application of F&A costs as provided under University policy; and
2. Coordinating requests for reduction or waiver of F&A costs.

**D. Resource Management - Financial Analysis Office**

The Resource Management - Financial Analysis Office is responsible for:

1. Providing campus liaison with the Office of the President on matters regarding F&A costs; and
2. Development of campus F&A cost policy; and
3. Resolving or assisting with resolution of the application of F&A costs in complex or extraordinary cases.

**E. Office of the President**

The Office of the President is responsible for:

1. Development of University F&A cost policy; and
2. Review and approval of all requests for a reduction or waiver of F&A costs.



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### CONTRACTS AND GRANTS (RESEARCH)

#### Section: 150-15 SUPPLEMENT I

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### SUPPLEMENT I

#### COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN #: 1956006144A1

DATE: May 28, 2004

INSTITUTION:  
University of California  
San Diego Campus  
CA

FILING REF.: The preceding  
Agreement was dated  
June 23, 1999

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

### SECTION I.: FACILITIES AND ADMINISTRATIVE COST RATES\*

RATE TYPES: FIXED - FINAL - PROV. (PROVISIONAL) - PRED. (PREDETERMINED)

TYPE	EFFECTIVE PERIOD FROM - TO		RATE	LOCATIONS	APPLICABLE TO
PRED.	07/01/02	06/30/04	52.0	On-Campus (1)	Organized Research
PRED.	07/01/04	06/30/05	53.5	On-Campus (1)	Organized Research
PRED.	07/01/05	06/30/06	54.0	On-Campus (1)	Organized Research
PRED.	07/01/06	06/30/08	54.5	On-Campus (1)	Organized Research
PRED.	07/01/02	06/30/08	26.0	Off-Campus (1)	Organized Research
PRED.	07/01/02	06/30/08	53.0	On-Campus (1)	Instruction
PRED.	07/01/02	06/30/08	26.0	Off-Campus (1)	Instruction
PRED.	07/01/02	06/30/04	40.0	On-Campus (1)	Other Sponsored Act.
PRED.	07/01/02	06/30/04	24.5	Off-Campus (1)	Other Sponsored Act.
PRED.	07/01/04	06/30/08	45.0	On-Campus (1)	Other Sponsored Act.
PRED.	07/01/04	06/30/08	26.0	Off-Campus (1)	Other Sponsored Act.
PRED.	07/01/02	06/30/04	52.8	On-Campus (2)	Organized Research
PRED.	07/01/02	06/30/04	26.8	Off-Campus (2)	Organized Research
PRED.	07/01/02	06/30/04	57.0	On-Campus (2)	Instruction
PRED.	07/01/02	06/30/04	30.0	Off-Campus (2)	Instruction
PRED.	07/01/02	06/30/04	40.0	On-Campus (2)	Other Sponsored Act.
PRED.	07/01/02	06/30/04	24.5	Off-Campus (2)	Other Sponsored Act.
PRED.	07/01/02	06/30/04	13.0	(A) (1)	Organized Research

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PRED.	07/01/04	06/30/08	16.0	(A) (1)	Organized Research
PRED.	07/01/02	06/30/04	26.5	(B) (1)	Organized Research
PRED.	07/01/04	06/30/08	28.0	(B) (1)	Organized Research
PRED.	07/01/04	06/30/08	19.0	(C) (1)	Organized Research
PROV.	07/01/08	UNTIL AMENDED Use same rates and conditions as those cited for fiscal year ending June 30, 2008			
(1) Facilities and Administrative Rates (2) Facilities and Administrative Rates - DOD Contracts Only (A) Nimitz Marine Facility & Marine Physical Laboratories (B) General Clinical Research Center, (On-Campus) (C) General Clinical Research Center, (Off-Campus)					

**\*BASE:**

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.

**SECTION II: SPECIAL REMARKS**

**TREATMENT OF FRINGE BENEFITS:**

This organization charges the actual cost of each fringe benefit direct to Federal projects. However, it uses a fringe benefit rate which is applied to salaries and wages in budgeting fringe benefit costs under project proposals. The fringe benefits listed below are treated as direct costs.

**TREATMENT OF PAID ABSENCES:**

Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims for the cost of these paid absences are not made. A separate charge is made to Federal projects for vacation benefit leave accruals.

**DEFINITION OF EQUIPMENT:**

Effective July 1, 1999, equipment is defined as tangible nonexpendable personal property having a useful life of more than one year and an acquisition cost of \$1500 or more per unit.

**DEFINITION OF ON-CAMPUS, OFF CAMPUS AND SPECIAL RATES**

**DEFINITION OF OFF-CAMPUS RATE:**

The off-campus rate is applicable to those projects conducted at facilities not owned or leased by the University. However, if the project is conducted in leased space and lease costs are directly charged to the project, then the off-campus rate must be used.

**PROJECTS CONDUCTED ENTIRELY ON-CAMPUS OR ENTIRELY OFF-CAMPUS:**

Projects conducted entirely on-campus or entirely off-campus will be applied the on-campus or off-campus rate respectively.

**PROJECTS CONDUCTED PARTIALLY OFF-CAMPUS AND PARTIALLY ON-CAMPUS:**

If the project involves work at both on-campus and off-campus sites, either the on-campus or off-campus rate generally should be applied, consistent with where the majority of the work is to be performed. Salary cost is generally accepted as a measure of work performed in terms of the total project.

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**USE OF BOTH ON-CAMPUS AND OFF-CAMPUS RATES:**

The use of both on-campus and off-campus rates for a given project may be justified if both of the respective rates can clearly be identified with a significant portion of salaries and wages of the project. For purposes of this provision, significant is defined as approximately 25% or more of the total costs and a project's total salary and wage costs exceed \$250,000.

**OTHER SPECIAL RATES:**

These rates apply only to the facility or program to which they are identified. If any additional special rates become necessary the establishment of such rates should be coordinated through the cognizant negotiation agency.

The following fringe benefits are treated as direct costs:

OASDI, MEDICARE, RETIREMENT PLAN, HEALTH/DENTAL/OPTICAL/LIFE INSURANCE, WORKERS COMPENSATION, UNEMPLOYMENT INSURANCE, NON-INDUSTRIAL DISABILITY INSURANCE, ANNUITANT HEALTH/DENTAL INSURANCE, INCENTIVE AWARD PROGRAM, EMPLOYEE SUPPORT PROGRAM, SEVERANCE PAY AND TUITION/FEE REMISSION OF CERTAIN STUDENT EMPLOYEES.

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**SECTION III: GENERAL**

**A. LIMITATIONS:**

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions. (1) Only costs incurred by the organization were included in its facilities and administrative costs pools as finally accepted: such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as facilities and administrative costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations the rate(s) would be subject to renegotiation at the discretion of the Federal Government.

**B. ACCOUNTING CHANGES:**

This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from facilities and administrative to direct. Failure to obtain approval may result in cost disallowances.

**C. FIXED RATES:**

If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

**D. USE BY OTHER FEDERAL AGENCIES:**

The rates in this Agreement were approved in accordance with the authority in Office of Management and Budget Circular [A-21 Circular](#), and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.



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### CONTRACTS AND GRANTS (RESEARCH)

Section: 150-15 EXHIBIT A

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UNIVERSITY OF CALIFORNIA, SAN DIEGO  
 PREDETERMINED FACILITIES AND ADMINISTRATIVE RATES FOR THE PERIOD  
 JULY 1, 2002 THROUGH JUNE 30, 2004

EXHIBIT A  
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	ORGANIZED RESEARCH		INSTRUCTION		OTHER SPON. ACTIVITIES		NIMITZ MARINE FACIL.	GEN. CLIN. RES. CTR.	
	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS		ON-CAMPUS	OFF-CAMPUS
BUILDING DEP. INTEREST	3.1%		2.0%		1.5%		0.0%		0.0%
EQUIPMENT DEP.	3.6%		3.0%		5.0%		0.0%		0.0%
OPERATIONS & MAINT. LIBRARY	13.6%	3.0%	10.6%	10.9%	6.5%	2.0%	0.0%		0.5%
GENERAL ADMIN.	6.5%		6.5%		9.8%		6.5%		13.2%
DEPARTMENTAL ADMIN.	16.9%		13.9%		10.0%		3.9%		10.0%
SPON. PROJ. ADMIN.	2.6%		2.8%		2.9%		2.6%		2.8%
STUDENT SERVICES	0.8%		6.8%		1.8%		0.0%		0.0%
ADMIN. COMPONENTS	26.8%	26.0%	30.0%	26.0%	24.5%	24.5%	13.0%	26.0%	26.0%
<b>TOTAL</b>	<b>52.0%</b>	<b>26.0%</b>	<b>53.0%</b>	<b>26.0%</b>	<b>40.0%</b>	<b>24.5%</b>	<b>13.0%</b>		<b>26.5%</b>

CONCUR:

  
 \_\_\_\_\_  
 (SIGNATURE)

Senior Vice President-Business & Finance  
 TITLE

July 1, 2004  
 \_\_\_\_\_  
 DATE

**University of California, San Diego Policy – PPM 150 – 15 Exhibit A**  
**PPM 150 – 15 Facilities and Administrative Cost Rates Applicable to Research, Instruction, and Other Federal and Non-Federal Sponsored Projects**

**UNIVERSITY OF CALIFORNIA, SAN DIEGO**  
**PREDETERMINED FACILITIES AND ADMINISTRATIVE RATES FOR THE PERIOD**  
**JULY 1, 2002 THROUGH JUNE 30, 2004 (DOD CONTRACTS ONLY)**

**EXHIBIT A**  
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	ORGANIZED RESEARCH		INSTRUCTION		OTHER SPON. ACTIVITIES		NIMITZ MARINE FACIL.	GEN. CLIN. RES. CTR.	
	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS		ON-CAMPUS	OFF-CAMPUS
BUILDING DEP.	3.1%		2.0%		1.5%		0.0%	0.0%	
INTEREST	2.7%		0.5%		0.5%		0.0%	0.0%	
EQUIPMENT DEP.	3.6%		3.0%		5.0%		0.0%	0.0%	
OPERATIONS & MAINT.	13.6%		10.6%		6.5%		0.0%	0.5%	
LIBRARY	3.0%		10.9%		2.0%		0.0%	0.0%	
GENERAL ADMIN.	6.5%		6.5%		9.8%		6.5%	13.2%	
DEPARTMENTAL ADMIN.	16.9%		13.9%		10.0%		3.9%	10.0%	
SPON. PROJ. ADMIN.	2.6%		2.8%		2.9%		2.6%	2.8%	
STUDENT SERVICES	0.8%		6.8%		1.8%		0.0%	0.0%	
ADMIN. COMPONENTS	26.8%	<u>26.8%</u>	30.0%	<u>30.0%</u>	30.0%	24.5%	<u>24.5%</u>	13.0%	26.0%
TOTAL	52.8%	26.8%	57.0%	30.0%	40.0%	24.5%	13.0%		26.5%

CONCUR:

(SIGNATURE)

*[Handwritten Signature]*

Senior Vice President-Business & Finance  
 TITLE

DATE

*[Handwritten Date]*  
 July 1, 2004

**University of California, San Diego Policy – PPM 150 – 15 Exhibit A**  
**PPM 150 – 15 Facilities and Administrative Cost Rates Applicable to Research, Instruction, and Other Federal and Non-Federal Sponsored Projects**

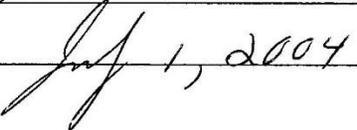
**UNIVERSITY OF CALIFORNIA, SAN DIEGO**  
**PREDETERMINED FACILITIES AND ADMINISTRATIVE RATES FOR THE PERIOD**  
**JULY 1, 2005 THROUGH JUNE 30, 2006**

EXHIBIT A  
 PAGE 4

	ORGANIZED RESEARCH		INSTRUCTION		OTHER SPON. ACTIVITIES		NIMITZ MARINE FACIL.	GEN. CLIN. RES. CTR.		
	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS		ON-CAMPUS	OFF-CAMPUS	
BUILDING DEP. INTEREST	5.0%		4.0%		3.0%		0.0%		4.0%	
EQUIPMENT DEP.	4.5%		3.0%		1.0%		0.0%		0.0%	
OPERATIONS & MAINT. LIBRARY	3.5%		2.0%		2.0%		0.0%		0.0%	
LIBRARY	13.0%	2.0%	6.0%	12.0%	11.5%	1.5%	0.0%		5.0%	0.0%
GENERAL ADMIN.	6.5%		7.0%		7.0%		5.5%		9.0%	
DEPARTMENTAL ADMIN.	16.8%		16.0%		16.0%		10.5%		7.0%	
SPON. PROJ. ADMIN.	2.6%		1.0%		3.0%		0.0%		3.0%	
STUDENT SERVICES	0.1%		2.0%		0.0%		0.0%		0.0%	
ADMIN. COMPONENTS	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	16.0%		19.0%	19.0%
TOTAL	54.0%	26.0%	53.0%	26.0%	45.0%	26.0%	16.0%		28.0%	19.0%

CONCUR:

  
 (SIGNATURE)  
 Senior Vice President-Business & Finance  
 TITLE

  
 DATE

**University of California, San Diego Policy – PPM 150 – 15 Exhibit A**  
**PPM 150 – 15 Facilities and Administrative Cost Rates Applicable to Research, Instruction, and Other Federal and Non-Federal Sponsored Projects**

**UNIVERSITY OF CALIFORNIA, SAN DIEGO**  
**PREDETERMINED FACILITIES AND ADMINISTRATIVE RATES FOR THE PERIOD**  
**JULY 1, 2006 THROUGH JUNE 30, 2008**

**EXHIBIT A**  
**PAGE 5**

	ORGANIZED RESEARCH		INSTRUCTION		OTHER SPON. ACTIVITIES		NIMITZ MARINE FACIL.	GEN. CLIN. RES. CTR.	
	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS		ON-CAMPUS	OFF-CAMPUS
BUILDING DEP.	5.0%		4.0%		3.0%		0.0%	4.0%	
INTEREST	5.0%		3.0%		1.0%		0.0%	0.0%	
EQUIPMENT DEP.	3.5%		2.0%		2.0%		0.0%	0.0%	
OPERATIONS & MAINT.	13.0%		6.0%		11.5%		0.0%	5.0%	
LIBRARY	2.0%		12.0%		1.5%		0.0%	0.0%	
GENERAL ADMIN.	6.5%		7.0%		7.0%	5.5%	9.0%		
DEPARTMENTAL ADMIN.	16.8%		16.0%		16.0%	10.5%	7.0%		
SPON. PROJ. ADMIN.	2.6%		1.0%		3.0%	0.0%	3.0%		
STUDENT SERVICES	0.1%		2.0%		0.0%	0.0%	0.0%		
ADMIN. COMPONENTS	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	16.0%	19.0%	19.0%
TOTAL	54.5%	26.0%	53.0%	26.0%	45.0%	26.0%	16.0%	28.0%	19.0%

CONCUR:

  
 \_\_\_\_\_  
 (SIGNATURE)  
 Senior Vice President-Business & Finance  
 \_\_\_\_\_  
 TITLE  
 \_\_\_\_\_  
 DATE *July 1, 2004*



# UC San Diego

## Policy & Procedure Manual

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### CONTRACTS AND GRANTS (RESEARCH)

#### Section: 150-15 SUPPLEMENT I EXHIBIT A

Effective: 07/01/2004

Supersedes: 11/01/1998

Review Date: TBD

Issuance Date: 07/01/2004

Issuing Office: [Resource Management - Financial Analysis Office](#) / [Office of Contract and Grant Administration \(OCGA\)](#)

#### SUPPLEMENT I EXHIBIT A

#### UNIVERSITY OF CALIFORNIA, SAN DIEGO FACILITIES AND ADMINISTRATIVE RATES FOR THE PERIOD JULY 1, 1997 THROUGH JUNE 30, 2001

	ORGANIZED RESEARCH		INSTRUCTION			OTHER SPON PROJ			NIMITZ MARINE FACILITY		GEN. CLINICAL RESEARCH CTR		
		On-Campus	Off-Campus		On-Campus	Off-Campus		On-Campus	Off-Campus				
EQUIPMENT		3.60			3.00			5.00			0.00		0.00
BUILDING & IMPROVE		2.90			2.00			1.50			0.00		0.00
OPERATION & MAIN.		13.60			10.60			6.50			0.00		0.50
INTEREST		2.40			0.50			0.50			0.00		0.00
STUDENT SERVICES	0.80			6.80			1.80			0.00		0.00	
GEN ADMIN	6.50			6.50			9.80			6.50		13.20	
DEPT ADMIN	16.90			13.90			10.00			3.90		10.00	
SPON PROJ ADMIN	2.60			2.80			2.90			2.60		2.80	
ADMIN COMPONENTS	26.80	26.00	26.00	30.00	26.00	26.00	24.50	24.50	24.50	13.00	13.00	26.00	26.00
LIBRARY		3.00	0.00		10.90	0.00		2.00	0.00		0.00		0.00
TOTAL		51.50	26.00		53.00	26.00		40.00	24.50		13.00		26.50

ADMINISTRATIVE COMPONENTS LIMITED TO 26.0% IN ACCORDANCE WITH [OMB A-21](#), DATED JULY 26, 1993

CONCUR:

(SIGNATURE) \_\_\_\_\_

TITLE \_\_\_\_\_

DATE \_\_\_\_\_



# UC San Diego

## Policy & Procedure Manual

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### CONTRACTS AND GRANTS (RESEARCH)

#### Section: 150-15 SUPPLEMENT I EXHIBIT B

Effective: 07/01/2004

Supersedes: 11/01/1998

Review Date: TBD

Issuance Date: 07/01/2004

Issuing Office: [Resource Management - Financial Analysis Office](#) / [Office of Contract and Grant Administration \(OCGA\)](#)

#### SUPPLEMENT I EXHIBIT B

#### FACILITIES AND ADMINISTRATIVE RATES FOR THE PERIOD JULY 1, 1997 THROUGH JUNE 30, 2001 DOD Contracts Only

	ORGANIZED RESEARCH		INSTRUCTION			OTHER SPON PROJ			NIMITZ MARINE FACILITY		GEN. CLINICAL RESEARCH CTR		
		On-Campus	Off-Campus		On-Campus	Off-Campus		On-Campus	Off-Campus				
EQUIPMENT		3.60			3.00			5.00			0.00		0.00
BUILDING & IMPROVE		2.90			2.00			1.50			0.00		0.00
OPERATION & MAIN.		13.60			10.60			6.50			0.00		0.50
INTEREST		2.40			0.50			0.50			0.00		0.00
STUDENT SERVICES	0.80			6.80			1.80			0.00		0.00	
GEN ADMIN	6.50			6.50			9.80			6.50		13.20	
DEPT ADMIN	16.90			13.90			10.00			3.90		10.00	
SPON PROJ ADMIN	2.60			2.80			2.90			2.60		2.80	
ADMIN COMPONENTS	26.80	26.80	26.80	30.00	30.00	30.00	24.50	24.50	24.50	13.00	13.00	26.00	26.00
LIBRARY		3.00	0.00		10.90	0.00		2.00	0.00		0.00		0.00
TOTAL		52.30	26.80		57.00	30.00		40.00	24.50		13.00		26.50

CONCUR:

(SIGNATURE)

TITLE

DATE



# UC San Diego

## Policy & Procedure Manual

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### CONTRACTS AND GRANTS (RESEARCH)

#### Section: 150-15 SUPPLEMENT I EXHIBIT C

Effective: 07/01/2004

Supersedes: 11/01/1998

Review Date: TBD

Issuance Date: 07/01/2004

Issuing Office: [Resource Management - Financial Analysis Office](#) / [Office of Contract and Grant Administration \(OCGA\)](#)

#### SUPPLEMENT I EXHIBIT C

#### UNIVERSITY OF CALIFORNIA, SAN DIEGO FACILITIES AND ADMINISTRATIVE RATES FOR THE PERIOD JULY 1, 2001 THROUGH JUNE 30, 2002

	ORGANIZED RESEARCH		INSTRUCTION		OTHER SPON PROJ		NIMITZ MARINE FACILITY		GEN. CLINICAL RESEARCH CTR				
		On-Campus	Off-Campus		On-Campus	Off-Campus		On-Campus	Off-Campus				
EQUIPMENT		3.60			3.00			5.00			0.00		0.00
BUILDING & IMPROVE		3.10			2.00			1.50			0.00		0.00
OPERATION & MAIN.		13.60			10.60			6.50			0.00		0.50
INTEREST		2.70			0.50			0.50			0.00		0.00
STUDENT SERVICES	0.80			6.80			1.80			0.00		0.00	
GEN ADMIN	6.50			6.50			9.80			6.50		13.20	
DEPT ADMIN	16.90			13.90			10.00			3.90		10.00	
SPON PROJ ADMIN	2.60			2.80			2.90			2.60		2.80	
ADMIN COMPONENTS	26.80	26.00	26.00	30.00	26.00	26.00	24.50	24.50	24.50	13.00	13.00	26.00	26.00
LIBRARY		3.00	0.00		10.90	0.00		2.00	0.00		0.00		0.00
TOTAL		52.00	26.00		53.00	26.00		40.00	24.50		13.00		26.50

CONCUR:

\_\_\_\_\_(SIGNATURE)\_\_\_\_\_

\_\_\_\_TITLE\_\_\_\_\_

\_\_\_\_DATE\_\_\_\_\_

**University of California, San Diego Policy – PPM 150 – 15 Supplement I Exhibit C  
 PPM 150 – 15 Facilities and Administrative Cost Rates Applicable to Research, Instruction, and Other Federal and Non-Federal Sponsored Projects**

**SUPPLEMENT I EXHIBIT C**

**UNIVERSITY OF CALIFORNIA, SAN DIEGO  
 FACILITIES AND ADMINISTRATIVE RATES FOR THE PERIOD  
 JULY 1, 2001 THROUGH JUNE 30, 2002  
 DOD Contracts Only**

	ORGANIZED RESEARCH			INSTRUCTION			OTHER SPON PROJ			NIMITZ MARINE FACILITY		GEN. CLINICAL RESEARCH CTR	
		On-Campus	Off-Campus		On-Campus	Off-Campus		On-Campus	Off-Campus				
EQUIPMENT		3.60			3.00			5.00			0.00		0.00
BUILDING & IMPROVE		3.10			2.00			1.50			0.00		0.00
OPERATION & MAIN.		13.60			10.60			6.50			0.00		0.50
INTEREST		2.70			0.50			0.50			0.00		0.00
STUDENT SERVICES	0.80			6.80			1.80			0.00		0.00	
GEN ADMIN	6.50			6.50			9.80			6.50		13.20	
DEPT ADMIN	16.90			13.90			10.00			3.90		10.00	
SPON PROJ ADMIN	2.60			2.80			2.90			2.60		2.80	
ADMIN COMPONENTS	26.80	26.80	26.80	30.00	30.00	30.00	24.50	24.50	24.50	13.00	13.00	26.00	26.00
LIBRARY		3.00	0.00		10.90	0.00		2.00	0.00		0.00		0.00
TOTAL		52.80	26.80		57.00	30.00		40.00	24.50		13.00		26.50

CONCUR:

\_\_\_\_\_ (SIGNATURE) \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_