

How to Apply the Correct F&A* Rate Quick Reference Guide



*Facilities and Administrative (Indirect Costs)

**Determine Correct Project Categories:
On/Off Campus | Research, Instruction, Public Service/Extension**

Location	FY 16-20	Research	Instruction	Other Sponsored Activities
On-Campus	FY 16-20	52%	52%	33.6%
Off-Campus	FY 16-20	26.9% Adjacent**	26% Campus	20%

Rates in this chart for projects with Start Dates on or after 07/01/2016
Check SPARCS web site for current rates: <http://research.ncsu.edu/sparcs/budgeting-guidelines/budgeting-f-and-a/>
****Adjacent = Activities performed within the community area of campus**

Determine if more than 50% of the project takes place in a building or on land that the ...

University owns: This includes space where university departments pay internal rent to NCSU Real Estate Office.	University does not own.
 On-Campus Rates	 Off-Campus Rates

Determine the type of project...	
Research	Investigation or experimentation aimed at the discovery of new knowledge or that builds upon existing knowledge. The creation of new knowledge and/or the use of existing knowledge in a new and creative way resulting in new concepts, methodologies and understandings.
Instruction	The dissemination of knowledge or information through teaching and non-research training activities. These activities include developing or compiling course and curriculum materials/programs.
Other Sponsored Activities	Disseminate known knowledge or processes. Service performed for the benefit of the public. A program that geographically extends the resources of the institution to entities or persons otherwise unable to take advantage of such resources.

NOTE: A reduced 10% F&A rate applies to certain projects at NCSU Centers or Institutes and Consortia with an industrial membership component. See SPARCS [Centers + Institutes](#) for more information.