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FACILITIES AND ADMINISTRATIVE (F&A) COSTS RATES

Indirect Costs Rates

[FY2014 - FY2017](#) | [FY2009 - FY2013](#) | [FY2006 - FY2008](#) | [FY2003 - FY2004](#) | [FY2000 - FY2002](#)

Guidelines for Implementing New F&A Rates

USC & South Carolina Research Foundation

[Download F & A Cost Agreement for FY2014-FY2017](#)

USC recently concluded negotiations and accepted a new F&A agreement with the US Department of Health and Human Services (Rate Agreement dated 11/6/2013). The rates have changed for USC-Columbia, School of Medicine, and the Regional Campuses. The following guidance is provided for implementing the new rates:

1. The F&A rate for an existing project will NOT change and will remain the same throughout the life of the project. "Life" in this case means each competitive segment of a project. The "competitive segment" is the period of years approved by the federal funding agency at the time of the award.

EXAMPLE: A NIH grant award was issued for a USC-Columbia Principal Investigator for a period of 3 years beginning on 5/1/13 with a F&A rate of 45% MTDC. The [non-competing continuation](#) awards for Year 02 and Year 03 will remain 45% MTDC.

2. All new proposals, including competitive renewals, will use the new F&A rates contained in the new agreement dated 11/6/2013.
EXAMPLE: Dr. Z from the Columbia campus submits a [new](#) proposal to the NSF on 12/1/13 requesting funding for 6/1/14. Her proposal should include the new 46.5% rate.

EXAMPLE: Dr. Y from the College of Arts and Sciences on the Columbia Campus submits a [competing](#) continuation proposal to NIH for funding to begin on 6/1/14. Her proposal should reflect a F&A rate of 46.5% MTDC for all years.

EXAMPLE: Dr. X from the School of Medicine submits a [competing](#) continuation proposal to NIH for funding to begin on 3/1/14. His proposal should include a F&A rate of 33.5% MTDC which is the new rate for a project located at the SOM campus.

3. The minimum indirect cost rate for sponsored clinical trials is 25%. This rate is applied to industry-sponsored clinical studies (e.g., those studies requiring IRB review). Note that it is applicable to all study costs, including advertising, subject compensation, and screen failures. It is not applicable to IRB fees; these fees are required of industry-sponsored clinical trials.

On-Campus Rate FY10-12, & FY13-17

	Columbia		School of Medicine		Senior and Regional Campuses	
	FY10-13 7/1/09 - 6/30/13	FY14-17 7/1/13 - 6/30/17	FY10-13 7/1/09 - 6/30/13	FY14-17 7/1/13 - 6/30/17	FY10-13 7/1/09 - 6/30/13	FY14-17 7/1/13 - 6/30/17
Research	45%	46.5%	37%	33.5%	35%	37%
Training and Service	33%	35%	33%	35%	33%	35%
Instruction	49%	49.5%	49%	49.5%	49%	49.5%
Industry Sponsored Clinical Trials	25%	25%	25%	25%	25%	25%

Off-Campus Rate FY10-13, FY14-17

	Columbia		School of Medicine		Senior and Regional Campuses	
	<u>FY10-13</u> 7/1/09 - 6/30/13	<u>FY14-17</u> 7/1/13 - 6/30/17	<u>FY10-13</u> 7/1/09 - 6/30/13	<u>FY14-17</u> 7/1/13 - 6/30/17	<u>FY10-13</u> 7/1/09 - 6/30/13	<u>FY14-17</u> 7/1/13 - 6/30/17
Research	26%	26%	26%	26%	26%	26%
Training and Service	26%	26%	26%	26%	26%	26%
Instruction	26%	26%	26%	26%	26%	26%

These rates are applicable for sponsored projects conducted at all University of South Carolina Campuses as well as related off-campus work when applicable.

For more information on implementing these rates or assistance in applying them to sponsored agreements, please contact the Office of Sponsored Awards Management (SAM) at 7-7093.

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