

## Individual Established Center F&A Rates Minnesota State University, Mankato

In order to address the FY23-28 Facilities and Administration Costs Procedure, specifically the Established Center Rates as referenced in the F&A Rates section:

*State, Local, Foundation or Corporate Grants and Contracts:*

Individual Center Rate, % recovered (as established by the Center) is in addition to (not in lieu of) the Institution's F&A amount

Any federal flow-through funding (regardless of the pass-through agency) should maintain federal rates and regulations. Individual Established Center Rates cannot be recovered on Federal grants and contracts.

Research and Sponsored Programs adheres to and provides the subsequent guidance:

With a **federal funding** source:

The Established Center F&A Rate cannot be included in a federally-funded budget. Therefore, if it's allowed by the funding agency, the administrative personnel costs (as provided by the Center) can be directly accounted for in the project budget.

With a **non-federal funding** source:

If it is allowed by the funding agency (approval should be documented as appropriate), the non-federal budget can include the Established Center F&A Rate. By doing so, the project compensates the Center for the administrative services supporting the grant/contract. Therefore, the University cannot also include those services directly into the personnel section of the budget.