



# University of Connecticut Health Center

**POLICY NUMBER 2002-10**

**February 25, 2002**

**POLICY: FACILITIES AND ADMINISTRATIVE (F&A COSTS)  
(RESEARCH/SPONSORED PROGRAMS)**

**PURPOSE:**

To establish policy regarding the charging of Facilities and Administrative (F&A) Costs to Sponsored Projects.

**Definition:**

The total costs of a sponsored project include (a) those directly attributable to its performance, e.g., salaries of project personnel, supplies, materials, equipment and travel, and (b) F&A costs, e.g., depreciation of buildings and equipment, utilities, administration and libraries. These latter costs are recovered through the application of an F&A cost rate, calculated in accordance with the cost principles set forth in Office of Management and Budget Circular A-21 (Cost Principles for Educational Institutions).

**POLICY STATEMENT:**

1. The University will charge all sponsored projects F&A costs at the current Federally approved rate. The only exceptions to this policy are as follows:
  - A. Awards from sponsors who have a stated policy of awarding funds with an F&A cost at other than the negotiated rate, e.g. foundations and charitable organizations;
  - B. Clinical trials of drugs and devices; and
  - C. Industrial agreements;
  - D. Other awards which have been specifically approved by the Associate Dean of Research Planning and Coordination in consultation with the Dean of the School of Medicine or School of Dental Medicine at an F&A cost rate other than the negotiated rate.

2. All waivers of F&A cost recovery on sponsored projects must be approved by the Associate Dean of Research Planning and Coordination.

Dan Upton (signed)  
**Chief Financial Officer**

4/10/02  
**Date**

Richard Berlin, MD (signed)  
**Associate Dean for Research/Planning & Coordination**

4/8/02  
**Date**

Peter Deckers, MD (signed)  
**Executive Vice President for Health Affairs**

4/10/02  
**Date**

**Replaces: NEW POLICY**