



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

\*Facilities and Administrative Costs

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

Location	Research	Instruction	Public Service/ Extension
<b>On-Campus</b>	49.0%	47.0%	35.0%
<b>Off-Campus</b>	27.3% for Adjacent (virtual or physical access to NCSU Library)	26.0%	20.0%
	26.0% for Non-Adjacent (no access to NCSU Library)		
Rates in this chart for projects with Start Dates on or after 07/01/09 Check SPARCS web site for current rates: <a href="http://www.ncsu.edu/sparcs/budgeting/f_and_a.php">http://www.ncsu.edu/sparcs/budgeting/f_and_a.php</a>			

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

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

**Determine the type of project...**

<b>Research</b>	Organized research and development activities that are separately budgeted and accounted for.
<b>Instruction</b>	Training or teaching activities (other than research training) whether offered for degree or certificate credits (not including the development of training materials for a project otherwise in the Public Service or Extension domain – see Public Service/Extension section below).
<b>Public Service/Extension</b>	Programs and projects that involve the performance of work other than instruction and research. Examples include health service projects and community service programs.

**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 & Consortia](#) page for more information.