COMPLETING SECTION 14 – BUDGET

The OSP Contract Officer (“CO”) will enter the following information into the OSP Proposal & Award Acceptance Workflow (“Proposal Workflow”).

1. Project Period

Determine whether the project start and end periods are acceptable (e.g., check InfoEd and/or check to see if there’s an Advance Department ID / Advance Spending Request (“Advance”) on file). If acceptable, enter the Start Date and End Date in the appropriate fields by typing the dates or clicking on the calendar icons in the entry fields. Provide any additional information, such as page numbers to applicable information in the award, in the Comments field. [Note: The “Project Period” may cover many years or just one year. It’s the amount of time the project is expected to last even though the project may be incrementally funded and have several “Budget Periods.”]

2. Budget Period

Determine whether the start and end periods of the applicable budget period are acceptable. If so, enter the Start Date and End Date in the appropriate fields by typing the dates or clicking on the calendar icons in the entry fields. Provide any additional information, such as page numbers to applicable information in the award, in the Comments field. [Note: If it’s a shorter project, the “Budget Period” may be the same as the “Project Period.” However, if it’s a longer project that’s incrementally funded, there will be multiple budget periods.]
3. **Proper F&A Rate**

There are three steps for this particular series of questions. First, identify whether the proper Facilities & Administrative Cost Rate ("F&A Rate") is used in the award.** Second, type the awarded rate in the “Rate %” field. Third, enter the F&A Base Type (e.g., Total Direct Costs, Modified Total Direct Costs).

** The correct F&A Rate is determined by factors such as the project type, source of funds, award type and location of the project). Pursuant to 2 CFR § 200.414(c)(1), Federal agencies and organizations providing Federal flow-through funding to Boise State are required to use Boise State’s negotiated F&A Rate (unless Boise State is acting as a “Contractor/Vendor”). Per Idaho State Board of Education policy, Boise State generally charges a 20% F&A Rate (Total Direct Costs) to State of Idaho entities.

4. **Less Than Full Applicable F&A Rate**

Identify whether less than the full applicable F&A Rate is being awarded.

4.1. If the answer to the question is “Yes”:

4.1.1. Using the drop down box, identify the rationale for using less than the full applicable F&A Rate.
4.1.2. Provide any additional information, such as page numbers to applicable information in the award, in the Comments field.

Comments:

4.1.3. Identify whether there is a signed F&A costs waiver on file if the rationale for not recovering the full F&A Rate is “No Recovery – Institutional Waiver” or “Limited Recovery – Institutional Waiver.” If “Yes,” upload the signed F&A costs waiver in the “Supporting Documents” area (unless it was already uploaded in Section 1, General Project Information, of the Proposal Workflow as required). If “No,” the CO must ask the applicable OSP Research Administrator (“RA”) to obtain a signed F&A costs waiver before the CO sends the workflow to the Principal Investigator (“PI”) in the next step.

Is there a signed F&A waiver on file?
- Yes
- No

Supporting Document(s)

Add Files

5. F&A Rate Base and Calculation

Indicate that you have checked the F&A base (i.e., the amount on which the F&A Rate will be assessed and referred to herein as the “F&A Base”) and the F&A Rate calculation. Review the Internal Budget for more information.

F&A base and calculation checked?
- Yes
- No

6. Capital / Equipment Costs

In conjunction with the above question, indicate whether “Capital” or “Equipment” costs have been correctly identified and excluded from the F&A Base (review the Internal Budget for more information). This is to ensure compliance with Boise State’s negotiated F&A Rate. Provide any additional information, such as page numbers to applicable information in the award, in the Comments field. [Note: If Capital or Equipment costs are not excluded from the F&A Base, the CO must ask the applicable RA and/or the sponsor to make corrections.]

“Capital” or “equipment” costs are correctly identified and excluded from F&A as applicable?
- Yes
- No

Comments:
7. **Split F&A Rates**

Identify whether split F&A Rates are approved or required by the sponsor. Provide any additional information, such as page numbers to applicable information in the award and an explanation why split F&A Rates are appropriate, in the Comments field.

8. **Different F&A Rates**

Identify whether there is a different F&A Rate in the award than in the proposal or a different F&A Rate from previous increments. Provide any additional information, such as page numbers to applicable information in the award, in the Comments field.

9. **F&A Rate for Subaward Administration**

Identify whether Boise State can only assess its F&A Rate against the first $25,000 of each subaward. If this is Federal money or Federal flow-through money, the answer, consistent with the approved F&A Rate agreement, will generally be “Yes.” Provide any additional information, such as page numbers to applicable information in the award, in the Comments field. [**Note:** If this is not Federal or Federal flow-through funding, then the $25,000 limitation is not applicable on a subcontract.]
10. Awarded Budget

Identify whether the awarded budget is acceptable. You will need to compare the award amount to the Internal Budget. Also, enter the awarded budget amount in the field that follows.

11. Total Awarded Amount

Identify whether the total awarded to date amount is acceptable (includes all amendments). Also, enter the total awarded amount in the field that follows. If there hasn’t been an amendment, this will be the same information entered in # 10 above.

12. Direct Costs

Identify whether the direct costs total correctly.