Comprehensive F&A Rate Guidance

The following guidelines are intended to assist research administrators in selecting the appropriate F&A rate type to use for various classes of sponsored projects. There may be exceptions depending on particular circumstances; however, most projects should fall into these categories.

RESEARCH

Research is systematic investigation designed to develop or contribute to generalized knowledge. It is generally hypothesis driven and tested. This includes activities involving the training of individuals in research techniques (post-doc research training) where such activities utilize the same facilities as other research activities. [For purposes of indirect cost identification, projects defined as research will have a class code beginning with “A2”.]

EXAMPLES OF ACTIVITIES CONSIDERED RESEARCH

• Basic research studies conducted primarily in research lab space. (A220)
• Laboratory animal studies (A220)
• Clinical research studies not regulated by the FDA under an IND or IDE (A220)
• Clinical research where Emory has a research protocol – Emory instigated and conducts research and which are not regulated by the FDA under an IND or IDE(A220)
• Sponsored research training activities for post-doctoral fellows, including training grants and fellowships (A220)
• New analyses of existing data (A220)
• Retrospective chart reviews and analysis of existing medical data and records (A220)

TYPES OF GRANTS/CONTRACTS WHICH GENERALLY SUPPORT RESEARCH ACTIVITIES

• NIH R series, P series, & U series awards (A220)
• NIH Career Development (K) Awards (A220)
• NIH F32 Post-doctoral Fellowship Awards (A220)
• Yerkes Base Grant – P51 (A220)
• Planning grant to actually perform preliminary work in a research protocol (A230)
• Intergovernmental Personnel Agreements (IPAs) where the activity conducted under the IPA meets the definition of research (A230)
OTHER FACTORS TO CONSIDER (See Clinical Trial section for additional information).

- If IRB or IACUC are involved, a project is classified as research UNLESS it is a clinical trial that is regulated by the FDA.
- If there is data analysis conducted by Emory project team members, the activity is generally classified as research.
- If Emory project team members plan to publish the results of the study, it is generally classified as research.
- If the work will result in the production of useful materials, devices, systems, or methods, including the design and development of prototypes and processes, it is generally classified as research.
- Investigator-initiated projects will more likely be considered research.

INSTRUCTION

Instruction includes the teaching and training activities of the institution, except for the sponsored research training described above. The funding source for instruction is normally the university operating budget. Sponsored Instruction (other than research training as described above) generally includes support for graduate or undergraduate students. For purposes of indirect cost identification, projects defined as training will have a class code beginning with “A1”.

TYPES OF GRANTS/CONTRACTS WHICH GENERALLY SUPPORT INSTRUCTION ACTIVITIES

- NIH F series fellowships which support graduate students (A160)
- NIH T series training awards which support graduate students (A160)
- NSF dissertation research fellowships (A160)
- Funding for training workshops and seminars (A160)
- Post-doctoral training should be classified as research.

OTHER SPONSORED ACTIVITIES

Other Sponsored Activities (OSA) are projects that are externally sponsored, but do not meet the definition of research or instruction as outlined above. For purposes of indirect cost identification, projects defined as other sponsored activities will have a class code beginning with “A3” or “A4”.

EXAMPLES OF ACTIVITIES CONSIDERED OSA

- Clinical Trials (A330)
  - Controlled, clinical testing in human subjects of investigational new drugs, devices, treatments or diagnostics, or comparisons of approved drugs, devices, treatments or diagnostics, to assess their safety, efficacy, benefits, costs, adverse reactions, and/or outcomes which are regulated by the FDA under an IND or an IDE
• Please see separate section on clinical trials below for more detailed definitions and guidance.

• **Public Service/Community Service (A310)**
  o Primarily to provide assistance to the general public or targeted groups such as school children, the elderly, inhabitants of rural areas, etc.
  o Some research projects may have a public service/community service component or secondary outcome. However, if the primary purpose falls within the definition of research, the project should be designated as research rather than other sponsored activities.

• **Intergovernmental Personnel Act (IPA) Agreements (A350)**
  o Personnel agreements where the activity conducted under the IPA meets the definition of other sponsored activity

• **Conferences (A350)**
  o To coordinate or attend a conference, meeting, or to provide travel support.
  o Does not include conference meeting attendance or travel within the scope of a larger project.

• **Outreach/Testing/Counseling (A310)**
  o Supports Emory’s public service activities
  o These activities do not develop new techniques, but use established techniques.
  o May also include product testing.

• **Campus Life Activities (A350)**
  o Programs and services supporting student environment and community

• **Monographs/Reports (A350)**
  o Primary purpose is to write a report
  o Not intended to include the scientific report performed as the outcome

• **Planning Grants (A350)**
  o Provided to write the workplan for a grant
  o The stage that precedes a seed grant
  o Receipt of such funding is rare
  o Funding received to actually perform preliminary work in a research protocol should be classified as research

• **Museums (A420)**
  o Museum acquisitions or support for the operations of a museum

• **Libraries (A410)**
  o Library acquisitions or support for the operations of a library

• **Equipment (A350)**
  o Funding or support specifically for equipment or instrumentation

• **Renovation & Construction (A350)**
  o Funding for the construction or renovation of Emory space

• **Travel (A350)**
Provided to allow travel in order to present research or speak at a meeting

**CLINICAL TRIALS**

A Clinical Trial is defined as the controlled, clinical testing in human subjects of investigational devices, treatments, interventions, or diagnostics or comparisons of approved drugs, devices, treatments, interventions, or diagnostics to assess their safety, efficacy, benefits, reactions and/or outcomes. Such studies maybe conducted under an industry-developed protocol or an investigator-developed protocol. These studies are most often conducted in conjunction with obtaining new drug or device approval from the U.S. Food and Drug Administration; although, they can be designed with the sole purpose of collecting and analyzing data about approved drugs or devices in order to contribute knowledge about the treatment of a disease or medical condition.

At Emory, for the purposes of rate selection, for non-industry-sponsored clinical trials (including federally-funded clinical trials), the trial would be considered as an Other Sponsored Activity *if it is regulated by the FDA under an IND or an IDE*. If a study has a clinical trial-like design, but is not regulated by the FDA under an IND or an IDE, then the trial would be considered Research.

Sponsor-initiated trials funded by industry sponsors may use a School of Medicine approved rate of 30% per SOM policy at [http://www.osp.emory.edu/policies/policies/LawleysMay27thMemo.pdf](http://www.osp.emory.edu/policies/policies/LawleysMay27thMemo.pdf)

**Off-Campus Rates**

Once the type of activity has been determined to be Research, OSA, or Instruction, the location of the project must then be determined in order to reach final selection of the appropriate rate.

A project, or part of a project, is considered to be performed off-campus if the activity is conducted at a location where Emory does not own or maintain the space. If a project is located in leased space and the lease is a direct charge to the project, then the project is considered off-campus; if the project is not charged directly for the lease cost and the space is maintained by the University, then the project is considered on-campus. The off-campus adjacent rate should only be used when a project meets the off-campus criteria but falls within 50 miles of the main campus.