



Facilities and Administrative (F&A) costs are infrastructure and administration costs associated with the conduct of research and other sponsored projects that cannot be readily and specifically identified with a particular project. F&A costs are synonymous with “indirect costs” and “overhead” and are incurred for expenses such as utilities; buildings; operation and maintenance; library-related expenditures; university services; such as telephones and IT; department, college, and service unit administrative

However, UNLV may consider a reduction in order to meet mandatory cost-sharing – if all other cost-sharing options have been exhausted and a compelling argument can be made that the project has strategic benefit for the overall institution, a reduction may be considered. The Vice President for Research will consider such requests on a case-by-case basis, and reductions will only be approved with compelling justification.

- The PI must submit a [F&A Reduction Request Form](#) which requires a justification providing a compelling argument for the reduced rate, including any strategic benefits to the university _____ . The form must be submitted to OSP, and following internal review and data collection, the request will be forwarded to the VPR’s office for final determination.
- Principal Investigators are not authorized to negotiate a reduction or completely waive F&A with the sponsor. If the need to negotiate the F&A rate is anticipated, the PI should contact OSP well in advance of budget development and proposal submission.
- Because college and department revenue is impacted by F&A reductions, department chairs and college deans must support F&A reduction requests. Missing signatures will be considered incomplete and will be returned to the PI.

UNLV calculates and includes F&A costs in all sponsored award budgets as set out in the [F&A rates](#), unless one of the following applies:

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Affiliated organizations and partner state

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Transfer from another institution with a lower F&A rate on established project	The university may accept a reduced rate when a PI transfers a project to UNLV from another institution, and the rate awarded for the project is lower than the maximum allowable federally negotiated F&A rate . This does not apply to requests for additional funding from the sponsor for the project, once the project is transferred.
Fabrication of Equipment	