

Finding Guidance

- There are multiple places to find guidance for individual programs – Overarching Guidelines for each larger competitive program, plus RFA Resource Documents: **Request for Applications Links**
Current AFRI Education and Workforce Development RFA
 AFRI NIFA Resources: Part IV Content and Form of Application Submission: EWD Review Criteria, etc.
- USDA-NIFA Grants Application Guide (<https://www.nifa.usda.gov/nifa-22-001-nifa-grants-application-guide>)

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Tips and Tricks

- Make sure you have the correct and current RFA for the opportunity
- Don't assume you know the guidelines
- On USDA NIFA AFRI FAS, SAS and EWD opportunities make sure you have the Additional Information for Part IV instructions ([AFRI Request for Applications Resources | National Institute of Food and Agriculture \(usda.gov\)](#))
- Use USDA NIFA templates ([Application Support Templates | National Institute of Food and Agriculture \(usda.gov\)](#))
- Ask College of Ag for our proposal checklists

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USDA-NIFA IDC: Before and After Farm Bill 2018

<ul style="list-style-type: none"> BEFORE 2018 Section 713 of the Consolidated Appropriations Act, 2016 (Pub. L. 114-113) limits indirect costs to 30 percent of the total federal funds provided under each award. Similar language may be included in the FY 2017 appropriation, therefore, when preparing budgets, you should limit your request of the recovery of indirect costs to the lesser of your institution's official negotiated indirect cost rate or the equivalent of 30 percent of total Federal funds awarded. 	<ul style="list-style-type: none"> AFTER 2018 Section 1462(a) and (c) of the National Agricultural Research, Extension, and Teaching Policy Act of 1977 (NARETEPA) limits indirect costs for the overall award to 30 percent of Total Federal Funds Awarded (TFFA) under a research, education, or extension grant. 1) the sum of an institution's negotiated indirect cost rate <input type="checkbox"/> the indirect cost rate charged by subawardees, if any, or 2) 30 percent of TFFA (TFFA = Field K., Total Costs and Fee, on SF-424 R&R Budget). The maximum allowable indirect cost rate under the award, including the indirect costs charged by the subawardee(s), if any, is the lesser of the two rates.
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How do you calculate 30% TFF?

- Since KRPD does not have a TFF rate, and it is very hard to use a TFF rate while building a budget, we use an equivalent IDC rate of **42.85% TDC**
- The equivalent TDC rate of 30% TFF is actually 42.857%, but KRPD only calculates 2 decimal places, and rounding up to 42.86% TDC Causes us to exceed the 30% TFF

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The Math Slide

- How you convert TFF to TDC:
- Percentage of IDC / Percentage of Direct Costs = TDC rate
- $30 / 70 = 42.857$
- To confirm that the math works:
- $100,000 \times 42.857\% = \$42,857$ Indirect Costs, \$142,857 total project cost
- 30% of \$142,857 = \$42,857

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To make it even more complicated!

USDA-NIFA allows us to take **EITHER** our negotiated indirect cost rate
OR the USDA-NIFA 30% TFF rate

WHICHEVER ONE YIELDS LOWER INDIRECT COSTS

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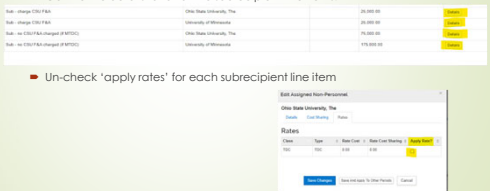
General Guidelines for reducing IDC

- Almost all institutions are taking the approach of letting subs take their full Indirect Costs and the lead reducing their own to stay under the 30% TFF
- There are some rare exceptions, where the lead applies the maximum IDC rate and the subs are cut or all entities use a reduced rate.

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Calculation Methods

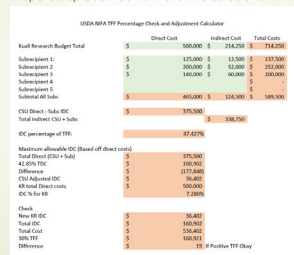
- If all of the subrecipients are using the maximum allowable USDA NIFA rate of 30% TFF, then:
 - Set your IDC rate in KRPD for 42.85% IDC
 - Go into the details for all of the subrecipient line items.
- Un-check 'apply rates' for each subrecipient line item



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Calculation Methods Continued

- If the subrecipients are not all using the same rate, then:
 - Prepare a spreadsheet to make IDC calculation:



	Direct Cost	Indirect Cost	Total Costs
Health Research Budget Total	\$ 500,000	\$ 214,250	\$ 714,250
Subrecipient 0	\$ 102,000	\$ 42,810	\$ 144,810
Subrecipient 1	\$ 200,000	\$ 81,000	\$ 281,000
Subrecipient 2	\$ 140,000	\$ 56,000	\$ 196,000
Subrecipient 3	\$ -	\$ -	\$ -
Subrecipient 4	\$ -	\$ -	\$ -
Subrecipient 5	\$ -	\$ -	\$ -
Subtotal All Subs	\$ 442,000	\$ 180,810	\$ 622,810
CRIS Direct - Subs IDC	\$ 375,500	\$ -	\$ 375,500
Total Indirect Cost to Subs	\$ -	\$ 180,810	\$ 180,810
IDC percentage of TFF		42.85%	
Maximum allowable IDC Based off direct costs			
Total Direct (200 + 340)	\$ 540,000		
42.85% IDC	\$ 230,310		
Difference	\$ 117,190		
CRIS Adj-Indirect IDC	\$ 36,402		
All total Direct costs	\$ 500,000		
IDC % for KR		7.28%	
Check			
New KR IDC	\$ 36,402		
Total IDC	\$ 180,810		
Total Cost	\$ 546,402		
30% TFF	\$ 163,921		
Difference	\$ -	\$ 176,480	

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The Paperwork

- No IDC waiver required at OSP
- Backup documentation in KRPD – PDF of the Spreadsheet showing calculations:

	Direct Cost	Indirect Cost	Total Costs
Kuall Research Budget Total	\$ 500,000	\$ 337,723	\$ 837,723
Subrecipient 1:	\$ 125,000	\$ 53,563	\$ 178,563
Subrecipient 2:	\$ -	\$ -	\$ -
Subrecipient 3:	\$ -	\$ -	\$ -
Subrecipient 4:	\$ -	\$ -	\$ -
Subrecipient 5:	\$ -	\$ -	\$ -
Subtotal All Subs	\$ 125,000	\$ 53,563	\$ 178,563
CSU Direct - Subs IDC	\$ 446,437		
Total Indirect CSU + Subs		\$ 191,286	
IDC percentage of TFF:		29.995%	

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Making "Cents" of NIFA Total Federal Funds Awarded

June 3, 2020



OSP Blog:
<https://www.research.colostate.edu/osp/2020/06/03/making-cents-of-nifa-total-federal-funds-awarded/>

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Thank you for Attending!

Please remember to do the 1-Minute Feedback survey in your email!



RAM SYMPOSIUM

OCTOBER 13, 2022



COLORADO STATE UNIVERSITY

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