

**PURPOSE:** This form may be completed by principal investigators (PIs) to request a reduction or waiver of WKU's federally approved indirect cost rate agreement, also known as facilities and administrative (F&A), on an externally funded project.

**EXCEPTIONS:**

- Do not complete this form if the sponsor is a non-profit/charitable foundation that explicitly limits F&A, or if a federal sponsor specifically reduces the F&A rate and remains compliant with federal guidance, 2 CFR 200 (such as requiring a training grant rate, etc.).
- Do not complete this form if the sponsor is a commercial or for-profit entity. An F&A reduction or waiver will not be granted for these sponsors.

**REQUEST DETAILS:** *(Instructions: please complete the fields indicated in red)*

PI: \_\_\_\_\_ PI Department: \_\_\_\_\_

Proposal #: \_\_\_\_\_ Sponsor: \_\_\_\_\_

Provide details on the need for an F&A waiver or reduction (sponsor competitiveness, other budget limitations, etc.).

How does the proposed project benefit WKU, its mission, and/or the PI's research program?

**IMPACT DETAILS** (please contact [proposal.development@wku.edu](mailto:proposal.development@wku.edu) if you need assistance):

<p>WKU's Approved F&amp;A Rate* _____ <i>*Use a decimal to enter percent, 20% = 0.20</i></p> <p>Fee Type:      MTDC      TDC</p> <p>(Modified) Total Direct Costs* _____ <i>*Enter TDC or MTDC amount, as applicable</i></p> <p>Total F&amp;A Amount _____</p> <p><u>By Unit:</u></p> <p>WKURF (    ) _____</p> <p>ORCA (    ) _____</p> <p>College (    ) _____</p> <p>OSP (    ) _____</p>	<p>Requested F&amp;A Rate* _____ <i>*Use a decimal to enter percent, 20% = 0.20</i></p> <p>Fee Type:      MTDC      TDC</p> <p>(Modified) Total Direct Costs* _____ <i>*Enter TDC or MTDC amount, as applicable</i></p> <p>Total F&amp;A Amount _____</p> <p><u>By Unit:</u></p> <p>WKURF (    ) _____</p> <p>ORCA (    ) _____</p> <p>College (    ) _____</p> <p>OSP (    ) _____</p>	<p><b>Impact of the F&amp;A Reduction (Unrecovered F&amp;A)</b></p> <p>Total F&amp;A Lost _____</p> <p><u>By Unit:</u></p> <p>WKURF (    ) _____</p> <p>ORCA (    ) _____</p> <p>College (    ) _____</p> <p>OSP (    ) _____</p>
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**IMPORTANCE OF USING THE APPROVED F&A RATE:**

- While F&A is associated with costs that are “indirectly” associated with the project, there is a real cost to the university to conduct research and other projects that use institutional infrastructure and resources, from facilities maintenance, to utilities, to personnel, and more. Simply put, externally funded projects cannot be conducted without incurring indirect costs. When failing to include the approved F&A rate, the burden of these costs falls to the university to support.
- Reducing and/or waiving the approved F&A rate on projects can negatively impact assessments/negotiations when determining future F&A rates for the university.

**REQUESTOR SIGNATURE:**

*Principal Investigator:*

**APPROVALS:**

*Department Chair/Unit Supervisor:*

*College Approver/Next Line Supervisor:*

*WKU Research Foundation Approver:*

*Office of Sponsored Programs Approver:*

*Office of Research & Creative Activity Approver:*

**APPROVAL COMMENTS OR CONDITIONS:**