

## Policies and Procedures

SECTION: Sponsored Programs Administration	NUMBER: 12	
CHAPTER: Sponsored Programs Administration	ISSUED: 10/2011	REVISED: 3/2013; 5/2017
POLICY: Facilities and Administrative (F&A) Cost Waiver	PAGE 1 OF 1	

### 1. PURPOSE

Creighton University negotiates with the Federal government the rates for reimbursement of facilities and administrative (F&A) costs (formerly known as indirect costs) from sponsors. To cover costs indirectly related to research (e.g., utilities, library, administrative or clerical salaries), Creighton University needs to recover the full rate allowed. F&A costs are actual expenses incurred in the conduct of research. Because some sponsors reduce or omit F&A reimbursements, Creighton University is not able to recover full F&A costs on all research projects. To reduce the effects of these unrecovered costs, Creighton University captures the maximum amount allowed for F&A costs whenever possible. In special cases, Creighton University may reduce or waive F&A costs if adequately justified.

### 2. POLICY

To receive approval for waiving or reducing the F&A rates charged to a project, Sponsored Programs Administration must receive a Creighton University [F&A Cost Waiver Request Form](#), signed by the appropriate administrators (e.g., dean, director). If a sponsor restricts or denies F&A reimbursements, the Principal Investigators shall give Sponsored Programs Administration documentation of the reduced F&A rate at the time of proposal submission.