

Summary of Archbold's policies for indirect rates for grant funding (sponsored programs):

Archbold Expeditions Inc. submits a new indirect cost proposal annually for the negotiation and approval of its indirect cost rate with the Office of Naval Research, its Federal cognizant agency. This rate is an upper cap for the research indirect rate submitted by Archbold scientists to federal and other government agencies, and its use is required by some federal agencies. However, many governments agencies award indirect rates that are lower than the organization's Federally approved rate, in which case Archbold applies that lower rate. The indirect rate is applied to approved expenses allowed under Appendix IV to Part 200 - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations of Title 2, Subtitle A, Chapter II of the Code of Federal Regulations (CFR). Archbold's policy is to apply the indirect cost rate to the first \$25,000 of capital purchases/large consultancy contracts/or subawards. Indirect costs that are not recovered due to a lower awarded indirect rate than the organization's Federally approved rate may be used as a contribution towards match costs if match is required and this is allowable by the awarding agency. Archbold complies with all sub-award reporting requirements of the Federal Funding Accountability and Transparency Act (FFATA) on the Subaward Reporting System (FSRS).

If Archbold is a sub-awardee on another institutions' grant award, the budget must be approved in advance of proposal submittal. A subaward contract must be signed and approved and comply with the indirect requirements prescribed by the awardee and/or the grant awarding agency. Additionally, indirect cost rates in the sub-award may not exceed Archbold's Federally approved rate. Archbold bills the home institution monthly or quarterly for expenses and complies with all sub-award reporting requirements of the Federal Funding Accountability and Transparency Act (FFATA) on the Subaward Reporting System (FSRS).

If Archbold awards a pass-through sub-award, or buys a major equipment/capital purchase, or contracts with a large consultancy fee, for funding other than federal funding, Archbold's allowable indirect rate is similarly only applied to the first \$25,000 of the sub-award/purchase/contract. Any sub-award contract must be signed and approved before work commences.

Some restricted funding is awarded from foundations or donor individuals that do not allow for any indirect costs for the Organization, or only allow a partial recovery of indirect costs. Archbold's Executive Director maintains discretion as to whether to accept these awards as unrecovered indirect costs can be a burden on the organization. Archbold will not charge more than 12% indirect for pass through sub-awards for awards where only partial recovery of indirect rates can be recovered. Sub-awards awarded as pass-through from funding from foundations and private individuals, can budget a maximum 12% indirect cost rate (whether Archbold receives no indirect, or only partial recovery of indirect rates). Any such sub-award contract must be signed and approved before work commences.

Archbold's fringe rate (%) is calculated annually by the CFO for both part-time and full-time employees. This fringe rate is applied to all employees whose salary is wholly or partially covered by grant or foundation funding. The fringe rate for federal grants may differ slightly and is set by the annual letter from the Federal cognizant agency.

Visiting scientists conduct research at Archbold and submit grants from their home institutions to cover costs. They may wish to arrange for Archbold lodging, station fees, supplies, or other costs, etc. and this should be discussed and budgeted with Archbold staff prior to proposal submittal. Costs will be budgeted accordingly, and the home institution will be billed monthly or quarterly by Archbold for costs incurred.