**Categories of Sponsored Projects**

**OMB’s Uniform Guidance** – 2 CFR Part 200 Appendix III Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs) ([https://www.federalregister.gov/articles/2013/12/26/2013-30465/uniformadministrativerequirementscostprinciples-and-audit-requirements-for-federal-awards#p1980](https://www.federalregister.gov/articles/2013/12/26/2013-30465/uniformadministrativerequirementscostprinciples-and-audit-requirements-for-federal-awards#p1980)) requires the institution to organize its sponsored expenditures into certain defined functional activities. These costs are then used to develop the Facilities & Administrative (F&A) rates, negotiated with the federal government, to reimburse F&A costs for the activity.

Major functions of an institution, according to the Uniform Guidance, are:

- **Organized Research** – Research and scholarship activities include the rigorous inquiry, experiment, or investigation to increase the scholarly understanding of the involved discipline.

Organized research activities are funded by both external sponsors (Sponsored Research) and by Georgia State University (University Research) and must be separately budgeted and accounted for. Together these categories comprise the Organized Research base, used to calculate the Organized Research Indirect (F&A) rate.
• **Sponsored Research** – all research and development activities that are sponsored by federal and nonfederal agencies and organizations. This term includes activities involving the training of individuals in research techniques (commonly called research training) where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function. Examples of sponsored research include:

- Awards to Georgia State University (GSU) principal investigators (PIs) to support research activities
- External Faculty “Career Awards” to support the research efforts of the faculty
- External funding to maintain facilities or equipment and/or operation of a center or facility that will be used for research
- External support for writing of books, when the purpose of the writing is to publish research results

Sponsored research projects should utilize GSU’s negotiated F&A rate unless the sponsor has limited F&A reimbursement by a published policy that applies to all awardees or if the Vice President for Research and Economic Development has approved a different rate.

• **University Research** – all research and development activities that are separately budgeted and accounted for by the institution under an internal application of institutional funds. For purposes of the Uniform Guidance and development of the F&A research rate. University research shall be combined with sponsored research under the function of Organized Research. Facilities and Administrative costs are not charged on internal grant funds.

• **Sponsored Instruction** – Sponsored instruction includes all teaching and training activities funded by grants and contracts from federal or non-federal sponsors. Sponsored instruction includes agreements which support curriculum development as well as teaching/training activities (other than research training) whether offered for credit toward a degree or certificate, on a non-credit basis, or through regular academic departments or by separate departments or by separate divisions, summer school, or eternal division.
Sponsored Instruction includes:

- Curriculum development projects at any level, including projects which involve evaluation of curriculum or teaching methods, such evaluation may be considered “research” only when the preponderance of activity is data collection, evaluation, and reporting
- Projects which involve GSU students in community service activities for which GSU students are receiving academic credit
- General support for the writing of textbooks or reference books, video, or software to be used as instructional materials
- Cost sharing expenditures which are committed to be borne by GSU rather than by the sponsor must be included in Sponsored Instruction base when the related sponsored activity is instruction

- **Other Sponsored Activities** – Programs and projects financed by federal and nonfederal agencies and organizations that involve the performance of work other than instruction and organized research.

Other Sponsored Activities may include:

- Travel grants
- Support for conferences or seminars
- Support for University public events
- Support for students, staff, or teachers in elementary or secondary schools, or the public, through outreach-related activities
- Projects that involve GSU faculty, staff, or students in community service activities (where GSU students are not receiving academic credit for their involvement)
- Support for projects pertaining to library collections, acquisitions, bibliographies, or cataloging
- Programs to enhance institutional resources, including data center expansion, computer enhancements, etc.
- Cost sharing expenditures which are committed to be borne by GSU rather than by the sponsor must be included in the Other Sponsored Activities base when the related sponsored activity is Other Sponsored Activity.