

## Budgeting for USDA proposals requiring TFFA

Many USDA proposals have F&A restrictions limiting the budget to 30% Total Federal Funds Awarded (TFFA), or an institution's Federally Negotiated Rate, whichever is less. Some other smaller pots of USDA funding have other limits, such as 10% TFFA. There are occasionally other sponsors who also limit F&A using TFFA. We discovered our current published TFFA calculator does not factor in funding that may be left on the table if subrecipients negotiated rate is less than 30% TFFA (which calculates to 42.857% Total Direct Cost (TDC)).

The VPR has determined that any project where we are foregoing more than \$10,000 in F&A will need to be recalculated to capture the entire 30% TFFA allowance. OSPA has developed a Budget Template but it is complex- please reach out to OSPA if you have a USDA proposal with subrecipients so we can help you determine the appropriate rate. OSPA strongly recommends only using the new TFFA template when it's needed (TFFA proposals with subrecipients).

OSPA is doing final testing and internal training on the budget template. We will be reaching out to units that frequently submit USDA proposals shortly to set up training. We are happy to include others in our trainings or we can do a one-on-one training when the need arises.