OFFICE OF MANAGEMENT AND BUDGET

OMB Circular A–21, ''Cost Principles for Educational Institutions''

AGENCY: Office of Management and Budget, Executive Office of the President.

ACTION: Final revision.

SUMMARY: The Office of Management and Budget has revised Circular A–21, ''Cost Principles for Educational Institutions,'' to add a standard format for submitting facilities and administrative rate proposals by educational institutions. This form will be shown as Appendix C in the Circular. The standard format will assist institutions in completing their proposals more efficiently and help the Federal cognizant agency review each proposal on a more consistent basis. In addition the standard format will help the Federal Government collect important data regarding facilities and administrative costs and rates at educational institutions.

DATES: This revision is effective on September 7, 2000.

FOR FURTHER INFORMATION CONTACT: Gilbert Tran, Financial Standards, Reporting and Management Integrity Branch, Office of Federal Financial Management, Office of Management and Budget, at (202) 395–3993. Non-Federal organizations should contact the organization's cognizant Federal agency.

SUPPLEMENTARY INFORMATION:

A. Background

Office of Management and Budget (OMB) Circular A–21, ''Cost Principles for Educational Institutions,'' establishes principles for determining costs applicable to Federal grants, contracts, and other sponsored agreements with educational institutions.

On September 10, 1997, (62 FR 47721) OMB proposed the use of and solicited input on the use of a standard format for submitting facilities and administrative rate proposals by educational institutions. The standard format would assist institutions in completing their proposals more efficiently and help the Federal cognizant agency review each proposal on a more consistent basis. In addition the standard format would help the Federal Government collect important data regarding facilities and administrative costs and rates at educational institutions. OMB received 35 comments from Federal agencies, universities and professional organizations in response to the proposal. All commenters were in favor of the development of such a form. OMB, with assistance from Federal agencies and universities, developed the standard form for inclusion in Circular A–21.

On August 12, 1999, (64 FR 44062) OMB proposed to revise Circular A–21 to incorporate the new form. OMB received 40 comments from universities, Federal agencies and professional organizations. All comments were considered and incorporated, where appropriate, in the final revision. On May 9, 2000 (65 FR 26859), OMB published a notice in the **Federal Register** notifying the public it had submitted the information collection form entitled ''Standard Form for Facilities and Administrative Rate Proposals,'' listed as Appendix C on Circular A–21, to the Office of Information and Regulatory Affairs (OIRA), OMB, for review under provisions of the Paperwork Reduction Act of 1995. OMB received three comments in response to this notice. The comments applauded OMB's responsiveness to concerns expressed by the university community, particularly OMB's action in the final revision to eliminate or modify many proposed data items that may present difficulty for universities. The commenters, however, requested further clarifications on some data items in the standard form. The clarifications are provided in the next section.

This Form was approved by the Office of Information and Regulatory Affairs and given OMB Control No. 0348–0058. Consequently, OMB is adopting, without change, the revisions shown to Circular A–21 in the **Federal Register** notice of May 9, 2000 (65 FR 26859).

Circular A–21, as amended by this revision, consists of the Circular published in 1979 (44 FR 12368; February 26, 1979), as amended in 1982 (47 FR 33658; July 23, 1982), in 1986 (51 FR 20908; June 9, 1986), in 1986 (51 FR 43487; December 2, 1986), in 1991 (56 FR 50224; October 1, 1991), in 1993 (58 FR 39996; July 26, 1993), in 1996 (61 FR 20880; May 8, 1996), in 1998 (63 FR 29786; June 1, 1998), in 1998 (63 FR 57332; October 27, 1998), and in this notice. A recompilation of the entire Circular with all its amendments, including this amendment, is available in electronic form on the OMB Home Page at http://www.whitehouse.gov/omb.

B. Comments and Responses

Comment: Should a university provide explanation for significant decreases in an overhead rate component, as well as explanation for significant increases, as required in Part II, General Information, item 4?

Response: No, Part II, General Information, item 4 only requires that the university provide explanations for rate component that exceeds the prior negotiated rate by 10 percent.

Comment: How are cross-allocations of an overhead pool to another overhead pool reported in Part I, Schedule A, item i? If cross-allocations are not included, the percentages will not total to 100%. Can cross-allocations be reported under the ''other'' column?

Response: Based on the comments received previously on the cross-allocation amounts, OMB has deleted this data request in the last proposed standard format. For simplicity, cross-allocation of an overhead pool to another overhead pool is excluded from item i of Schedule A. The Schedule will only report the allocation percentage of overhead pool to major direct functions. Accordingly, the ''other'' column should not be used to report cross-allocations.

Comment: In part I, Schedule B, Composition of Rate Base, the ''research training awards'' category should be combined with the ''other awards (not based on negotiated rates)'' category. In addition, one commenter questions the value for the breakout between awards based on negotiated rates and awards not based on negotiated rates.

Response: In accordance with section B.1.b of Circular A–21, ''Organized research,'' research training activities at universities may either be classified as instruction or organized research. A separate line for the research training awards in the composition of rate base on schedule B serves to identify the university's treatment of the research training activities in the F&A rate proposal. The breakout between the awards based on negotiated rates and awards not based on negotiated rates is useful for the Federal reviewers to estimate the value of Federal dollars associated with each percentage point on the F&A rate.

Comment: The standard format should apply only to F&A rate proposals utilizing base years on or after July 1, 2001.

Response: The standard format requirement is applicable for F&A rate proposals submitted on or after July 1, 2001, for the purpose of establishment of F&A rates.

Issued in Washington, DC, July 21, 2000.

Joshua Gotbaum,

Executive Associate Director and Controller.

Circular A–21 is revised to add the following section G.12 and Appendix C.

1. Add Section G.12 to read as follows:

12. *Standard Format for Submission.* For facilities and administrative (F&A) rate proposals submitted on or after July 1, 2001, educational institutions shall use the standard format, shown in Appendix C, to submit their F&A rate proposal to the cognizant agency. The cognizant agency may, on an institution-by-institution basis, grant exceptions from all or portions of Part II of the standard format requirement. This requirement does not apply to educational institutions which use the simplified method for calculating F&A rates, as described in Section H.

2. Add Appendix C (shown below):

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Appendix C

OMB CIRCULAR A-21 DOCUMENTATION REQUIREMENTS

FOR FACILITIES AND ADMINISTRATIVE (F&A) RATE PROPOSALS

CLAIMING COSTS UNDER THE REGULAR METHOD

The documentation requirements for F&A rate proposals consist of two parts. Part I provides a schedule of summary data on the institution's F&A cost pools and their allocations, and the proposed F&A rates. For illustration, an example of a completed Part I is included. Part II describes the standard documentation to be submitted with the institution's F&A rate proposal.

OMB Approval Number: **0348-0058**

Part I
Summary Data Elements for F&A Rate Proposal - Schedule A

Name of Institution: _____ Organization Number: (Federal Use Only)
Address: _____
_____

a. Cognizant Federal Agency Rate Setting: ___ Audit: ___
b. Type of Institution Private ( ) Public/State ( )
c. Fiscal Year _____
d. Institution Population (FTE) Students: _____ Faculty: _____
Staff: _____
e. Status of Disclosure Statement Required to Submit (Y/N)? __
Due Dates: Initial: _____ Revised: ____
Date Submitted _____
Approved ( )Yes ( ) No Date: ____
f. Most Current F&A Rates (i.e., final, predetermined, fixed) (Last three fiscal years)

Type of Rate	Fiscal Year covered	Date of Rate Agreement	On-Campus Instruction	On-Campus Organized Research	On-Campus OSA*	Off-Campus Instruction	Off-Campus Organized Research	Off-Campus OSA*

(*OSA= Other Sponsored Activities)

g. Base year costs associated with new buildings placed into service within the last five years (i.e., base year and four preceding years) by major functions proposed (in thousands).

	Instruction	Organized Research	OSA
Building Depreciation or Use Allowance	_____	_____	_____
Interest Expense	_____	_____	_____
Operation and Maintenance	_____	_____	_____

h. Dollar amounts by major functions proposed - Base Year (in thousands)

	Instruction	Organized Research	OSA
Salaries &Wages/Fringes	_____	_____	_____
Non-labor Costs	_____	_____	_____
Modified Total Direct Costs	_____	_____	_____

i. Percentage of cost pool dollars allocated to major functions proposed - Base Year

	Instruction	Organized Research	OSA	Other*
Building Depreciation or Use Allowance	_____	_____	_____	____
Equipment Depreciation or Use Allowance	_____	_____	_____	____
Interest Expense	_____	_____	_____	____
Operation and Maintenance	_____	_____	_____	____
Library	_____	_____	_____	____

* "Other" includes other major institutional functions for which F&A rates are computed such as primate centers or applied physics laboratories.

j. Proposed methodology for library costs: Standard Method: ____
Special Study: ____

k. Procedure for claiming fringe benefit costs: Specific Identification: ____
Negotiated Rate: ____
Other (see attached): ____

Part I
Summary Data Elements for F&A Rate Proposal - Schedule B

Name of Institution: _____
Historical Base Year: _____

Base Year Rate Calculation Summary by Major Function (dollars in thousands)

	Instruction		Organized Research		OSA	
FACILITIES GROUP						
Depreciation/Use Allowance						
. Buildings	$_____	__%	$_____	__%	$____	__%
. Equipment	$_____	__%	$_____	__%	$____	__%
. Land Improvements	$_____	__%	$_____	__%	$____	__%
Interest Expense	$_____	__%	$_____	__%	$____	__%
Operation & Maintenance	$_____	__%	$_____	__%	$____	__%
Utility Cost Adjustment	$_____	__%	$_____	__%	$____	__%
Library	$_____	__%	$_____	__%	$____	__%
ADMINISTRATIVE GROUP						
General	$_____	__%	$_____	__%	$____	__%
Departmental	$_____	__%	$_____	__%	$____	__%
Sponsored Projects	$_____	__%	$_____	__%	$____	__%
Student Services	$_____	__%	$_____	__%	$____	__%
Adjustment for 26% Limitation		__%		__%		__%
MODIFIED TOTAL DIRECT COST and F&A RATES						
On-Campus	$_____	__%	$_____	__%	$____	__%
Off-Campus	$_____	__%	$_____	__%	$____	__%
Other	$_____	__%	$_____	__%	$____	__%
Total MTDC	$_____		$_____		$_____	
COMPOSITION OF RATE BASE						
Federal Awards						
On-Campus (negotiated rates)	$_____		$_____		$_____	
Off-Campus (negotiated rates)	$_____		$_____		$_____	
Research Training Awards	$_____		$_____		$_____	
Other Awards (not based on negotiated rates)	$_____		$_____		$_____	
Non-Federal Sources	$_____		$_____		$_____	
Total	$_____		$_____		$_____	
MISCELLANEOUS STATISTICS						
Cost Sharing in Rate Base	$_____		$_____		$_____	
Assignable Square Feet (ASF) by Major Function	_____		_____		_____	
Percent of ASF Financed (1)	_____%		_____%		_____%	

Note (1): Ratio of ASF subject to financing divided by total ASF. If 20% of a building's acquisition cost is financed, then 20% of the ASF is considered ASF financed. This information is not required if the institution does not claim any interest costs on its F&A proposal.

Part I - Example

Summary Data Elements for F&A Rate Proposal - Schedule A

Name of Institution: University of XYZ Organization Number: (Federal Use Only)
Address: 100 Main St.
Somewhere, ST 12345

a. Cognizant Federal Agency Rate Setting: HHS Audit: HHS
b. Type of Institution Private ( ) Public/State (X)
c. Fiscal Year July 1, 1997- June 30, 1998
d. Institution Population (FTE) Students: 12,000 Faculty: 1,759 Staff: 2,798
e. Status of Disclosure Statement Required to Submit (Y/N)? Yes
Due Dates: Initial: 06/30/98 Revised: 12/31/98
Date Submitted: 12/10/98
Approved (X)Yes ( ) No Date: 06/13/ 99
f. Most Current F&A Rates (i.e., final, predetermined, fixed) (Last three fiscal years)

Type of Rate	Fiscal Year covered	Date of Rate Agreement	On-Campus Instruction	On-Campus Organized research	On-Campus OSA*	Off-Campus Instruction	Off-Campus Organized research	Off-Campus OSA*
Pred	1999	09/15/96	78.0%	52.5%	38.3%	26.0%	26.0%	20.0%
Pred	1998	09/15/96	78.0%	52.5%	35.0%	26.0%	26.0%	20.0%
Pred	1997	09/15/96	76.0%	53.0%	35.0%	26.0%	26.0%	20.0%

(*OSA= Other Sponsored Activities)

g. Base year costs associated with new buildings placed into service within the last five years (i.e., base year and four preceding years) by major functions proposed (in thousands).

	Instruction	Organized Research	OSA
Building Depreciation or Use Allowance	729	2,639	0
Interest Expense	0	1,794	0
Operation and Maintenance	1,280	4,632	0

h. Dollar amounts by major functions proposed - Base Year (in thousands)

	Instruction	Organized Research	OSA
Salaries & Wages/Fringes	36,400	63,750	11,050
Non-labor Costs	19,600	21,250	1,950
Modified Total Direct Costs	56,000	85,000	13,000

i. Percentage of cost pool dollars allocated to major functions proposed - Base Year

	Instruction	Organized Research	OSA	Other*
Building Depreciation or Use Allowance	40.0%	44.0%	2.5%	7.0%
Equipment Depreciation or Use Allowance	34.2%	27.7%	2.1%	10.0%
Interest Expense	29.9%	32.4%	1.9%	0.0%
Operation and Maintenance	32.8%	35.6%	2.1%	15.0%
Library	75.3%	10.9%	0.9%	0.0%

* "Other" includes other major institutional functions for which F&A rates are computed such as primate centers or applied physics laboratories.

j. Proposed methodology for library costs:	Standard Method:	Yes
	Special Study:	No
k. Procedure for claiming fringe benefit costs:	Specific Identification:	No
	Negotiated Rate:	Yes
	Other (see attached)	___

Part I - Example
Summary Data Elements for F&A Rate Proposal - Schedule B

Name of Institution: University of XYZ
Historical Base Year: 07/01/97 to 06/30/98

Base Year Rate Calculation Summary by Major Function (dollars in thousands)

	Instruction		Organized Research		OSA	
FACILITIES GROUP	($)	(%)	($)	(%)	($)	(%)
Depreciation/Use Allowance						
. Buildings	4,861	9.6%	5,278	6.9%	306	2.6%
. Equipment	3,082	6.1%	2,496	3.3%	194	1.7%
. Land Improvements	1,992	4.0%	133	0.2%	17	0.1%
Interest Expense	1,944	3.9%	2,111	2.8%	122	1.0%
Operation & Maintenance	8,532	16.9%	9,264	12.1%	536	4.6%
Utility Cost Adjustment	0	0.0%	994	1.3%	0	0.0%
Library	7,910	15.7%	1,146	1.5%	96	0.8%
ADMINISTRATIVE GROUP						
General	1,535	2.7%	2,330	2.7%	356	2.7%
Departmental	11,991	21.4%	17,239	20.3%	2,797	21.5%
Sponsored Projects	89	0.2%	2,693	3.2%	412	3.2%
Student Services	4,166	7.4%	0	0.0%	0	0.0%
Adjustment for 26% Limitation		-5.7%		- 0.2%		-1.4%
MODIFIED TOTAL DIRECT COST and F&A RATES						
On-Campus	50,400	82.2%	76,500	54.2%	11,700	36.8%
Off-Campus	5,600	26.0%	8,500	26.0%	1,300	26.0%
Other	0	0.0%	0	0.0%	0	0.0%
Total MTDC	56,000		85,000		13,000	
COMPOSITION OF RATE BASE						
Federal Awards						
On-Campus (negotiated rates)	1,000		46,000		900	
Off-Campus (negotiated rates)	120		5,000		400	
Research Training Awards	0		0		0	
Other Awards (not based on negotiated rates)	1,680		8,500		2,600	
Non-Federal Sources	53,200		25,500		9,100	
Total	56,000		85,000		13,000	
MISCELLANEOUS STATISTICS						
Cost Sharing in Rate Base	(10,000)		10,000		0	
Assignable Square Feet (ASF) by Major Function	83,611 ASF		90,778 ASF		5,256 ASF	
Percent of ASF Financed (1)	7.0%		20.0%		30.0%	

Note (1): Ratio of ASF subject to financing divided by total ASF. If 20% of a building's acquisition cost is financed, then 20% of the ASF is considered ASF financed. This information is not required if the institution does not claim any interest costs on its F&A rate proposal.

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Part II

Introduction

This Part contains the standard documentation requirements that are needed by your cognizant agency to perform a review of your institution's F&A rate proposal. This documentation supports the development of proposed rates shown in Part I and will be submitted with your F&A rate proposal.

This listing contains minimum documentation requirements. Additional documentation may be needed by your cognizant agency before completing a proposal review. If there are any questions about these requirements, please contact your cognizant agency.

Documentation requirements would be cross-referenced to appropriate schedule(s) within the submitted F&A rate proposal.

General Information

Reference:

____1. Copy of audited financial statements including any affiliated organizations. The statements must be reconciled to the F&A base year cost calculation. Copy of most recently issued Circular A–133 audit reports

____2. Copy of relevant data supporting the financial statement, including a reconciliation schedule for each cost pool and rate base in the F&A base year cost calculation. A reconciliation schedule will show each reclassification and adjustment to the financial statements to arrive at the cost pools and rate bases in F&A base year cost calculation. Each reclassification and adjustment must be explained in notes to the reconciliation schedule

____3. Cost step-down schedule showing allocation of each F&A cost pool to the Major Functions and other cost pools

____4. Explanation for each proposed organized research rate component which exceeds the prior negotiated rate component by 10%

____5. Schedules clearly detailing composition and allocation base(s) of each F&A cost pool in base year cost calculation. If the institution has filed a Disclosure Statement (DS–2) submission, specific references (rather than narrative descriptions) from the DS–2 may be used

____6. Narrative description of composition of each F&A cost pool and allocation methodology. If the institution has filed a DS–2 submission, specific references (rather than narrative descriptions) from the DS–2 may be used

____7. Narrative description of changes in accounting or cost allocation methods made since the institution's last F&A submission. If the institution has filed a DS–2 submission, specific references (rather than narrative descriptions) from the DS–2 may be used

____8. Copy of reports on the conduct and results of special studies performed under Section E.2.d, when applicable

____9. Copy of the following:
(a) The Certificate of F&A Costs
(b) Lobbying Certification
(c) Description of procedures used to ensure that awards issued by the Federal Government do not subsidize the F&A costs allocable to awards made by non-Federal sources (*e.g.,* industry, foreign governments)
(d) Assurance Certification—for those institutions listed on Exhibit A—concerning disposition of Federal reimbursements associated with claims for depreciation/use allowances
(e) Assurance statement that institution is in compliance with Federal awarding agency limitations on compensation (*e.g.,* NIH salary limitation, executive compensation)

____10. If applicable, reconciliation of carry-forward amounts from prior years used in the current proposal

____11. Transmittal letter stipulating the type(s) of rates proposed, the fiscal year(s) covered by the proposal and the base year used

Rate Proposal Summary by Major Function

____1. Summary of F&A base year rates calculated by Major Function and special rates (*e.g.,* vessel rates) if applicable by component. These would be grouped by Administrative Components and Facilities Components. Total base year calculated rates would be disclosed, as well as allowable rates after the 26 percent limitation on Administrative Components

____2. A breakout of Modified Total Direct Cost (MTDC) rate base figures for each major function (and special rates, if applicable) by:
(a) On-Campus and Off-Campus amounts
(b) Federal awards
—Based on Negotiated Rates—On-Campus
—Based on Negotiated Rates—Off-Campus
—Research Training Awards
—Other Awards (not based on negotiated rates)
(c) Non-Federal Sources

____3. Miscellaneous Statistics including:
(a) Cost Sharing in the Rate Base
(b) Assignable Square Feet (ASF) by Major Function
(c) Percentage of ASF which is financed (by Major Function)
(d) A breakout of MTDC by Direct Salaries and Wages/ fringe benefits and non-labor costs by major functions

____4. Future rate adjustments, if necessary, related to material changes since the base year. A clear description of the justification for each of the following:
____(a) Changes by cost pool by year
(b) Changes in MTDC base by year
(c) Changes in F&A rates for future years

____5. Summary of future F&A rates, if necessary, by Major Function and special rates (*e.g.,* vessel rates) which lists each administrative and facilities component by year

Building Use Allowance and/or Depreciation

____1. Reconciliation of building cost used to compute use allowance and/or depreciation with the financial statements. If depreciation is claimed in the F&A proposal and disclosed on the financial statements, provide a reconciliation of depreciation amounts with the financial statements

Note: If an institution's financial statements do not disclose depreciation expense (*e.g.,* those subject to GASB), a reconciliation of claimed depreciation expense to the financial statements is not possible.

____2. A schedule showing amount by building of use allowance and/or depreciation distributed to all functions

____3. If a method different from the standard allocation method, described in section F.2.b, was used, describe method. Provide justification for its use and a schedule of allocation. If the institution has filed a DS–2 submission, claimed allocation methodology may be referenced to specific section of the DS–2

____4. If depreciation is claimed, describe what useful lives by group and component have been used

Equipment Use Allowance and/or Depreciation

____1. Reconciliation of equipment cost used to compute use allowance

and/or depreciation with the financial statements. If depreciation is claimed in the F&A proposal and disclosed on the financial statements, provide a reconciliation of depreciation amounts with the financial statements

Note: If an institution's financial statements do not disclose depreciation expense (*e.g.,* those subject to GASB), a reconciliation of claimed depreciation expense to the financial statements is not possible.

____2. A schedule showing amount by building of use allowance and/or depreciation distributed to all functions

____3. If a method different from the standard allocation method, described in section F.2.b, was used, describe the method. Provide a justification for its use and a schedule of allocation. If the institution has filed a DS–2 submission, claimed allocation methodology may be referenced to specific section of the DS–2

____4. If depreciation is claimed, describe what useful lives by asset class and component have been used

Interest

____1. Reconciliation of interest cost used in the F&A base year calculation to the financial statements

____2. A schedule showing amount of interest cost assigned to each building and a distribution to all benefitting functions within each building for each proposed ''Major Function''

Space Survey

____1. A summary schedule of square footage by school, department, building and function

____2. The same schedule should then be sorted by school, building, department, and function

____3. Copies of space inventory instructions, forms, and definitions

Operation and Maintenance (O&M)

____1. A summary schedule of each major activity (or subpool) in O&M cost pool. It must show the costs by S&W/fringe benefits and all non-labor cost categories

____2. A schedule showing amount of O&M costs distributed to all functions

General Administration (G&A)

____1. A summary schedule of each activity (or subpool) in the G&A cost pool

____2. A schedule of costs in the modified total costs (MTC) allocation base

____3. If a method different from the standard MTC allocation method was used, describe the method. Provide a justification for its use and a schedule of allocation. If the institution filed a DS–2 submission, claimed allocation methodology may be referenced to specific section of the DS–2

Departmental Administration (DA)

____1. Schedules of the DA summary by school, department and allocated to Major Functions by department

____2. Schedule identifying costs by S&W/fringe benefits and non-labor costs by department for the following functions:

(a) Direct (Major Functions)
—Instruction
—Organized Research
—Other Sponsored Activities
—Other
(b) Departmental Administration (excluding Deans)
(c) Dean's office
(d) Other, as appropriate

S&W/fringe benefits shall be further identified as follows:

(a) Faculty and other professional
(b) Administrative (*e.g.,* business officers, accountants, budget analysts, budget officers)
(c) Technicians (*e.g.,* lab technicians, glass washers)
(d) Secretaries and clerical

____3. Complete description of allocation method, bases and allocation sequences (*e.g.,* direct charge equivalent, 3.6 percent allowance). If a method different from the standard MTC allocation method was used, describe the method. Provide a justification for its use and a schedule of allocation. If the institution filed a DS–2 submission, claimed allocation methodology may be referenced to specific section of the DS–2

____4. Show a detailed example (*i.e.,* illustration of your Direct Charge Equivalent (DCE) methodology) of the allocation process used for one department which has Instruction and Organized Research functions from each of the following schools: Medicine, Arts & Sciences and Engineering, as applicable

Sponsored Projects Administration (SPA)

____1. A summary schedule for each activity (or subpool) included in SPA cost pool

____2. A schedule of the sponsored projects direct costs in the MTC allocation base

____3. If a method different from the standard sponsored projects MTC allocation method was used, describe method. Provide justification for its use and a schedule of allocation. If the institution filed a DS–2 submission, claimed allocation methodology may be referenced to specific section of the DS–2

Library

____1. A summary schedule for each activity included in library cost pool. It would show costs by salaries and wages, books, periodicals, and all other non-labor cost categories

____2. Schedule listing all credits to library costs

____3. A schedule of Full Time Equivalents (FTE) and salaries and wages in the bases used to allocate library costs to users of library services

____4. If the standard allocation methodology was not used, describe the alternative method and provide justification for its use. Provide schedules of allocation statistics by function. If the institution filed a DS–2 submission, claimed allocation methodology may be referenced to specific section of the DS–2

Student Services

____1. If the proposed allocation base(s) differs from the stipulated standard allocation methodology provide:

(a) Justification for use of a nonstandard allocation methodology;
(b) Description of allocation procedure; and
(c) Statistical data to support proposed distribution process

If the institution filed a DS–2 submission, claimed allocation methodology may be referenced to specific section of DS–2

[FR Doc. 00–19653 Filed 8–7–00; 8:45 am]
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