F&A Guidance on Nodes, Computers and Software

Recharge Centers – F&A - YES

- **Exception: ITAP Clusters/Nodes Includes RCAC – NO F&A when using TDC Base or MTDC Base.**

  F&A Waiver – from Community Cluster Approved Rate document. The recovery of F&A has previously been waived for the Cluster rates, and it is requested this waiver continue with this request. A special GL has previously been established when charging sponsored program accounts for access to clusters that allows F&A to be waived for those specific purchases.

  The waiver of F&A does not apply when Data Depot charges sponsored program accounts and when Anvil charges external customers as indicated in this rate request.

- **Non ITAP Cluster/Nodes** – F&A - YES

- **ITAP Hub Costs** (Data Depot) – internal rate – F&A - YES

- **ILAB** – similar to a recharge – F&A - YES

- **Software – under $500K -** non-capital – F&A - YES

- **Software – over $500K** – capital – F&A - NO

- **Computers – under $5K** – non-capital – F&A - YES

- **Computers – over $5K –** capital – F&A - NO