

Facilities and Administrative Costs (F&A) – Exhibit A-1

July 1, 2016-June 30, 2020

revised 1/17

Project Type	On-Campus	Off-Campus	Cost Base Type
Organized Research	55.5%	26%	MTDC*
Instruction	42%	26%	MTDC*
Other Sponsored Projects	26%	26%	MTDC*
Industry/ Non-federal Clinical Trials	28%	28%	TDC
Proof of Concept Awards (POCg) Tech Transfer	8%	8%	MTDC*
Non-profit Associations and Foundations	Sponsor consistently applied published policy, <u>OR</u> 10% if no sponsor policy		TDC

Modified Total Direct Cost (MTDC)* =

Total Direct Cost (TDC)

	Salaries/Wages
	Fringe Benefits
	Materials & Supplies
	Animal Resource Center Costs
	Services
	Travel
	Sub grants or Sub contracts up to 1 st \$25,000
	Genomic Arrays subject to NIH Policy (NOT-OD-10-097) effective 5/13/2010
Less	Equipment
	Capital Expenditures
	Patient Care Charges ¹
	Tuition Remission
	Rental Costs (Building Rental Costs)
	Scholarships
	Fellowships
	IRB fees
	Portion of Sub grants or Sub contracts in excess of 1 st \$25,000

1 Depending on the circumstances, patient care charges may be excluded or included in the assessment of F&A. Patient care charges are “excluded” from the assessment of F&A when patient services are provided by external entities (e.g. hospitals and clinics) and the services are billed directly to a sponsored project. Patient care charges are “included” in the assessment of F&A when patient services are performed in University space that is considered on-campus and the services are charged directly to a sponsored project by the campus department providing the service or via UPI. See Exhibit A-2 for a listing of the general ledger account codes that are assessed F&A.