

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

July 1, 2016-June 30, 2020

revised 1/17

Primary Fund Source	Project Type	On-Campus	Off-Campus	Cost Base Type
Sponsors including but not limited to Federal, federal flow-through, state, state flow-through, etc.	Organized Research	55.5%	26%	MTDC*
	Instruction	42%	26%	MTDC*
	Other Sponsored Projects	26%	26%	MTDC*
Industry Projects (excluding federal flow-through) and Non-federal Clinical Trial Awards		26% TDC-Industry ¹	26% MTDC*	
Proof of Concept Awards (POCg)	Tech Transfer	8%	8%	MTDC*
Non-profit associations and foundations All (excluding clinical trials)	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 1st \$25,000
- Genomic Arrays subject to NIH Policy (NOT-OD-10-097) effective 5/13/2010

Less

- Equipment
- Capital Expenditures
- Patient Care Charges²
- Tuition Remission
- Rental Costs (Building Rental Costs)
- Scholarships
- Fellowships
- IRB fees
- Portion of Sub grants or Sub contracts in excess of 1st \$25,000

¹ TDC-Industry means the total of all of the direct costs of a sponsored project, performed on-campus, except for IRB costs.

² 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.

³ Note: Effective 11/16/2011 Animal Resource Center Costs are assessed F&A.