

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

revised 11/15/07

<b>Fund Source</b>	<b>Project Type</b>	<b>On-Campus</b>	<b>Off-Campus</b>	<b>Cost Base Type</b>
All sponsors including but not limited to Federal, federal flow-through, state, state flow-through, etc.	Organized Research	54%	26%	MTDC*
	Instruction	44%	26%	MTDC
	Other Sponsored Projects	26%	26%	MTDC
Industry Projects (all) and Non-federal Clinical Trial Awards		26% TDC	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 - or - 10% (if no policy)		TDC**

**Modified Total Direct Cost (MTDC)\* =**

**Total Direct Cost (TDC)\*\***

	Salaries/Wages
	Fringe Benefits
	Materials & Supplies
	Services
	Travel
	Sub grants or Sub contracts up to 1 <sup>st</sup> \$25,000
<b>Less</b>	Equipment /1
	Capital Expenditures
	SOM Animal Resource Center Charges
	Patient Care Charges <sup>1</sup>
	Tuition Remission
	Rental Costs
	Scholarships
	Fellowships
	IRB fees /2
	Portion of Sub grants or Sub contracts in excess of 1 <sup>st</sup> \$25,000

<sup>1</sup> 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. See Exhibit A-2 for a listing of the general ledger account codes that are assessed F&A.