

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

**July 1, 2017-June 30, 2020**

revised 7/17

<b>Primary Fund Source</b>	<b>Project Type</b>	<b>On-Campus</b>	<b>Off-Campus</b>	<b>Cost Base Type</b>
Sponsors including but not limited to Federal, Federal Flow-through, State, State Flow-through, Private Industry <sup>1</sup>	Organized Research Instruction Other Sponsored Projects	55.5% 42% 26%	26% 26% 26%	MTDC* MTDC* MTDC*
Private Industry Clinical Trials <sup>2</sup>	Clinical Trials	28%	28%	TDC
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
<b>Modified Total Direct Cost (MTDC)* =</b>				
<b>Total Direct Cost (TDC)</b>				
	Salaries/Wages			
	Fringe Benefits			
	Materials & Supplies			
	Animal Resource Center Costs			
	Services			
	Travel			
	Sub grants or Sub contracts up to 1 <sup>st</sup> \$25,000			
	Genomic Arrays subject to NIH Policy (NOT-OD-10-097) effective 5/13/2010			
<b>Less</b>	Equipment			
	Capital Expenditures			
	Patient Care Charges <sup>3</sup>			
	Tuition Remission			
	Rental Costs (Building Rental Costs)			
	Scholarships			
	Fellowships			
	IRB fees			
	Portion of Sub grants or Sub contracts in excess of 1 <sup>st</sup> \$25,000			

<sup>1</sup> Private Industry – Applies to non Clinical Trials only. The rate for these Industry projects will be based on the project type. Projects that are Clinical Trials will follow the rates on the following line.

<sup>2</sup> TDC-Industry Sponsored Clinical Trials means only trials directly from Industry Sponsors. Government and Government Flow-through trials will be charged at standard rates in the above line, as will all other industry sponsored projects.

<sup>3</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 or via UPI. See Exhibit A-2 for a listing of the general ledger account codes that are assessed F&A.

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