|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Primary Fund Source** | **Project Type** | **On-Campus** | **Off-Campus** | **Cost Base Type** |
|  |  |  |  |  |
| Sponsors including but not limited to Federal, Federal Flow-Through, State, State Flowthrough | Organized Research | 56% | 26% | MTDC\* |
| Instruction | 42% | 26% | MTDC\* |
| Other Sponsored Projects | 30% | 26% | MTDC\* |
| Clinical Trials[[1]](#endnote-1) | 56% | 26% | MTDC\* |
|  |  |  |  |  |
| Private Industry | Organized Research | 56% | 26% | MTDC\* |
| Instruction | 42% | 26% | MTDC\* |
| Other Sponsored Projects | 30% | 26% | MTDC\* |
| Clinical Trials[[2]](#footnote-1) | 28% | 28% | TDC |
|  |  |  |  |  |
| Proof of Concept Awards (POCg) | All Types | 8% | 8% | MTDC\* |
|  |  |  |  |  |
| Non-profit Associations and Foundations (Sponsor Policy or 10% if no Policy) | All Types | 10% | 10% | 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 Charges[[3]](#endnote-2)

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. Clinical Trials as defined by NIH, does not include Clinical Research. <https://grants.nih.gov/policy/clinical-trials/definition.htm> [↑](#endnote-ref-1)
2. [↑](#footnote-ref-1)
3. 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. [↑](#endnote-ref-2)