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

## July 1, 2013-June 30, 2014

<table>
<thead>
<tr>
<th>Primary Fund Source</th>
<th>Project Type</th>
<th>On-Campus</th>
<th>Off-Campus</th>
<th>Cost Base Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sponsors including but not limited to</td>
<td>Organized Research</td>
<td>54.5%</td>
<td>26%</td>
<td>MTDC*</td>
</tr>
<tr>
<td>Federal, federal flow-through, state, state flow-through, etc.</td>
<td>Instruction</td>
<td>42%</td>
<td>26%</td>
<td>MTDC*</td>
</tr>
<tr>
<td></td>
<td>Other Sponsored Projects</td>
<td>26%</td>
<td>26%</td>
<td>MTDC*</td>
</tr>
<tr>
<td>Industry Projects (excluding federal flow-through) and Non-federal Clinical Trial Awards</td>
<td></td>
<td>26% TDC-Industry¹</td>
<td>26% MTDC*</td>
<td></td>
</tr>
<tr>
<td>Proof of Concept Awards (POCg)</td>
<td>Tech Transfer</td>
<td>8%</td>
<td>8%</td>
<td>MTDC*</td>
</tr>
<tr>
<td>Non-profit associations and foundations (excluding clinical trials)</td>
<td>Sponsor consistently applied published policy, OR 10% if no sponsor policy</td>
<td>TDC</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 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
- Scholarships
- Fellowships
- IRB fees
- Portion of Sub grants or Sub contracts in excess of 1st $25,000

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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.