

Sample F&A Calculation s						
F&A of Modified Total Direct Costs			F&A of Total Costs		<i>D = Direct Costs</i>	
					<i>T = Total Costs</i>	
					<i>F&A = Facilitites & Admin</i>	
					<i>(Indirect Costs)</i>	
		Per Budget			Per Oracle	
Salary		150,000	Salary		150,000	
Supplies		10,000	Supplies		10,000	
Travel		2,000	Travel		2,000	
Equipment **		6,000	Equipment		6,000	
Tuition Remission**		2,800	Tuition Remission		2,800	
Cont/Subcontr **		111,000	Cont/Subcontr		111,000	
Total Direct Costs		281,800	Total Direct (D)		281,800	
F&A 51.5%		96,305	F&A 10%		31,311	
TOTAL Costs		<u>378,105</u>	TOTAL (T)		<u>313,111</u>	
F&A Calculation of Modified Direct Cost:						
			F&A Calculation of Total Costs:			
Direct Costs		281,800	TOTAL COSTS (T)	$10\% \times T = F\&A$		
			$T = D + F\&A$			
Less Exclusions to Direct:			$T = \$281,800 + F\&A$			
Equipment > \$5,000		(6,000)	therefore:	$10\% \times (\$281,800 + F\&A) = F\&A$		
Tuition Remiss		(2,800)		$\$28,180 + .1 F\&A = F\&A$		
Cont/Subcontr **		(111,000)		$\$28,180 = F\&A - .1 F\&A$		
Add Back Subc 1st \$25,000		25,000		$\$28,180 = F\&A (1 - .1)$		
				$\$28,180 = F\&A \times .9$		
Base Direct Costs		187,000		$\$28,180 / .9 = F\&A$		
F&A 51.5%		96,305	F&A 10% of Total	31,311		
or:						
			Direct Costs	281,800	281,800	
			F&A 10% of total	31,311	.1 x T	
			Total Costs (T)	313,111	$T = 281,800 + (.1T)$	
					$T - .1T = 281,800$	
			F&A OF TOTAL		$.9T = 281,800$	
					$T = 281,800 / .9$	
			Total Costs (T)	313,111		