

Summary of MTDC Base, Effective 12/26/2014, for Research/Instruction/Other Sponsored Programs/Specialized Service Facility Activities

Cost Element	Direct Project Cost Included In Base (1)	Direct Project Cost Excluded From Base (Commitment Item)
Compensation/Fringe Benefits		
a. Salaries	X	
b. Graduate Assistants Fee Remissions		X (512730)
c. Work Study/University Share	X	
d. Overseas Incentives	X	
e. TIAA/SS	X	
f. Insurance	X	
g. Unemployment Compensation	X	
h. Workers Compensation	X	
i. PERF/SS	X	
j. Sabbatical-not project related (2)		X (Excluded by PAR adjustments)
k. Sabbatical-project related via cost sharing	X	
l. Fee Remissions (Other Staff & Dependents)	X	
Stipends (inclusive of Maintenance, Participant and Dependency Allowances)		X (558010)
Travel	X	
Consultants	X	
Tuition & Fees, Scholarships, Awards, Prizes, Book Allowance & Other Personal Payments (includes non-staff participant allowances)		X (533625, 558020, 558030, 531010, 558040, 558050, 558060, 531020, 531900)
School Tuition (Includes WLHS)		X (546315)
Subcontract Payments \$25,000 or less	X	
Subcontract Payments More than \$25,000		X (533225)
Management Contracts - SPS		X (533240)
Participant Support Costs		X (531031, 546480, 546485)
Specialized Service Facilities:		
a. ITaP Charges (3)		X (533630)

b. Cluster Services		X (533631)
c. Cable TV/ Service / License		X (533635)
d. ITaP Rental/Maintenance (4)		X (533640)
Other Computer Costs	X	
Communications	X	
Publications	X	
Duplicating Services	X	
Machine Shop Services	X	
Supplies & Other Expenses	X	
Supplies Purchased for Fabrication of Equipment	X	
Overseas Allowances		X (508020)
Alteration & Renovation (Capitalized)		X (538900, 539005, 539010, 539015, 539020, 539025, 539030, 539035, 535010, 533900, 539040, 539041, 539045, 539050, 539055, 539060, 539065, 539070, 539075, 539080, 539085, 539090, 539095, 539100, 539105, 539110, 539115, 539120, 539125, 539130, 539135, 539140, 539145, 539150, 539155)
Alteration & Renovation (Non-Capitalized) (5)	X	
Depreciation		X (557000, 557130, 557110, 557120, 557160)
Real Property		X (538005, 538010)
Space Rental (Real Property)		X (532005, 532010, 532015, 532020)
Fabricated Equipment	X	
Equipment Purchase		
Non-expendable Personal Property, Expendable Personal Property (Capitalized) & Catalogued Books (Capitalized)		X (537005, 537010, 537015, 537020, 537200)
Expendable Personal Property (Non-Capitalized)	X	X (538015, 538000, 539850, 540000, 540005, 540010)
Equipment Rental		
Non-expendable Personal Property		X (532045, 532050, 5532055)

Expendable Personal Property	X	
Conference Expenses (6)	X	X (533225)
Investment Annuity & Financial Expense		X (543000, 566020, 567110, 567010, 566030, 543005, 567120, 543010, 567130, 543015, 543020, 543025, 566040, 567140, 566050, 567150, 566110, 566120, 567160, 566060, 567170, 565010, 566070, 566080, 566090, 566100, 568500, 568010, 568020, 566900)
Administrative		X (541000, 541060, 541005, 541010, 541015, 541020, 541025, 541900, 541030, 541035, 541040, 541045, 541050, 541055, 541075, 541065, 541805, 541070)
Transfers		X (591000, 591010, 591020, 591030, 591040, 591050, 591060, 591070, 591080, 591090, 591100, 591110, 591120, 591130, 591140, 592000, 592010, 592020)

Footnotes:

- (1) All type 5 general ledger account numbers are included in the base except for those listed in the last column.
- (2) This activity will be charged as facilities and administration.
- (3) Charges for these activities will include a factor for facilities and administration costs.
- (4) If facilities and administration are allocated to the activity & recovered through a recharge rate, the cost should be treated the same as PUC.
- (5) The cost will be included in the base if paid from a sponsored project.
- (6) The cost will be included in the base if the conference is conducted by a University activity. If the conference is conducted by an outside activity, the expense will be classified as a subcontract expense and the criteria established for subcontracts should be followed.