

**Facilities and Administration (F&A) Rate Components/  
Non-University Differential (NUD)<sup>1</sup>  
2005-06 through 2007-08**

<b>Facilities and Administration (F&amp;A) Sponsored Program Rate</b>	<b>Percentage</b>
Building Depreciation	2.4%
Building Interest	0.8%
Equipment	1.2%
Operations and Maintenance of Plant (OMP)	7.3%
General Administration	8.0%
Departmental Administration	11.0%
Library	0.3%
Sponsored Project Administration	3.0%
Student Services Administration	0.0%
<b>Total Facilities and Administration Cost Rate</b>	<b>34.0%</b>

<b>Campus Non-University Differential (NUD) Rate</b>	<b>Percentage</b>
Total Facilities and Administration Cost Rate	34.0%
Less components that are not typically utilized by outside clients:	
Library	-0.3%
Sponsored Project Administration	-3.0%
Student Services Administration	0.0%
Equipment	-1.2%
<b>Campus Full NUD Rate</b>	<b>29.5%</b>

<b>The NUD is allocated as follows<sup>2</sup>:</b>	
Department Retains	11.0%
Central Administration Receives	18.5%
<b>Campus Full NUD</b>	<b>29.5%</b>

<sup>1</sup> Based on On-Campus negotiated Other Sponsored Activities Facilities and Administrative Cost Rate

<sup>2</sup> NUD entries are posted to the account/sub-account where income (0060) resides. The full NUD adjustment is debited to object code 0066 and the departmental allocation (11%) is then returned to the same account by crediting object code 0076.