

University of California, Davis
Facilities and Administration (F&A) Rate Components/Non-University Differential (NUD)¹
2008-09 through 2012-13

	Rate Components				
	Fiscal Year				
Facilities and Administration (F&A) Sponsored Program Rate	2008-09	2009-10	2010-11	2011-12	2012-13
Building Depreciation	2.2%	2.4%	2.4%	2.4%	2.4%
Equipment	1.5%	1.5%	1.5%	1.5%	1.5%
Building Interest	1.2%	1.3%	1.3%	1.3%	1.3%
Operations and Maintenance of Plant (OMP)	5.3%	5.3%	5.3%	5.3%	5.3%
Library	1.8%	2.0%	2.0%	2.0%	2.0%
General Administration	5.0%	5.0%	5.0%	5.0%	5.0%
Department Administration	14.0%	14.5%	14.5%	15.0%	15.5%
Sponsored Project Administration	3.0%	3.0%	3.0%	3.0%	3.0%
Student Services Administration	0.0%	0.0%	0.0%	0.0%	0.0%
Total Facilities and Administration Cost Rate	34.0%	35.0%	35.0%	35.5%	36.0%

Campus Non-University Differential (NUD) Rate	2008-09	2009-10	2010-11	2011-12	2012-13
Total Facilities and Administration Cost Rate	34.0%	35.0%	35.0%	35.5%	36.0%
Less components that are not typically utilized by outside clients:					
Library	-1.8%	-2.0%	-2.0%	-2.0%	-2.0%
Sponsored Project Administration	-3.0%	-3.0%	-3.0%	-3.0%	-3.0%
Student Services Administration	0.0%	0.0%	0.0%	0.0%	0.0%
Equipment	-1.5%	-1.5%	-1.5%	-1.5%	-1.5%
Campus Full NUD Rate	27.7%	28.5%	28.5%	29.0%	29.5%

The NUD is allocated as follows ² :	2008-09	2009-10	2010-11	2011-12	2012-13
Department Retains	14.0%	14.5%	14.5%	15.0%	15.5%
Central Administration Receives	13.7%	14.0%	14.0%	14.0%	14.0%
Campus Full NUD	27.7%	28.5%	28.5%	29.0%	29.5%

¹ Based on On-Campus negotiated Other Sponsored Activities Facilities and Administrative Cost Rate

² 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 (department retains) is then returned to the same account by crediting object code 0076.