

Costing Basics Stepdown Example

	Total Cost Before Cost Share Adjustment	Total Cost After Cost Share Adjustment	Building	Equipment	Interest	O&M	Admin	Library
Indirect Pools								
Building	9	9	-9					
Equipment	5	5		-5				
Interest	4	4			-4			
O&M	10	10	1	1		-12		
Admin	10	10	1			2	-13	
Library	6	6				2	1	-9
Direct Bases								
Instr & Dept Res.	32	30	2	1	1	2	6	5
Organized Res.	28	30	3	2	3	4	4	2
Other Spons Activ.	10	10	1				1	
Other Inst. Activ.	30	30	1	1		2	1	2

Indirect Cost Allocations to Organized Research	18
Total Organized Research Base	30
Organized Research F&A Rate	60.00%