

Berkeley Campus - Indirect Cost Base Code Table

Effective Date: September 1, 2013

Base Code & Description	BFS Expenditure Accounts Excluded from OH Calculation	BFS Expenditure Accounts Included in OH Calculation
	57819-57899	57811
Base Code O		50000-54099
Total Direct Costs:	54100-54210	54211
Excluding Equipment and Subawards	54212	54213
	54214-54216	54217-57219
	54220	54221-54230
	54231	54232-54239
	54240	54241
	54242-54243	54244-54259
	54260	54261-57323
	57324	57324-57799
	57800-57899	
Base Code P		50000-50219
Modified Total Direct Costs:	50220	50221-53039
Excluding Post Doc's Salaries and Benefits	53040	53050-54109
	54110	54111-54119
	54120-54121	54122-54129
	54130	54131-54209
	54210-54216	54217-54219
	54220	54221-54230
	54231	54232-54239
	54240, 54242	54241
	54243	54244-54259
	54260	54261-56119
	56120	56121-56311
	56312	56313-56730
	56731	56732-57323
	57324	57325-57376
	57377	57378-57409
	57410-57425	
	57810	57426-57809
	57819-57899	57811
Base Code Q		50000-57323
Total Direct Costs	57324	57325-57809
Excluding Subawards > \$25K	57810	57811
	57819-57899	
Base Code R	50000-51239	51240
Participant Stipends only	51241-56711	
(REU - Research Experience for Undergraduates)	56713-56720	56712
* This Base only applies to existing REU funding	56722-57411	57412
No indirect cost for new REU funding that is subject to NSF 13-1,	57413-57454	57455
NSF revised Proposal & Award Policies and Procedures Guide	57456-57899	

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Base Code J		
Total Direct Costs:	50000-52099	53000-57323
Excluding Salaries and Wages	57324 57819-57899	57325-57811
Base Code L		
Total Direct Costs:	57324	50000-57323
Excluding Subawards	57800-57899	57325-57799
Base Code M		50000-53409
Modified Total Direct Costs:	53410	53411-53799
Excluding Subawards	53800-53803 54110 54120-54121 54130 54210 54212-54216 54220 54231 54240, 54242 54243 54260 56120 56312 56731 57324 57377 57410-57425 57800-57899	53804-54109 54111-54119 54122-54129 54131-54209 54211 54217-54219 54221-54230 54232-54239 54241 54244-54259 54261-56119 56121-56311 56313-56730 56732-57323 57325-57376 57378-57409 57426-57799
Base Code N		50000-53409
Modified Total Direct Costs:	53410	53411-53799
Excluding Participant Support Costs (Mainly for NSF awards)	53800-53803 54110 54120-54121 54130 54210-54216 54220 54231 54240, 54242 54243 54260 56120 56312 56711-56715 (Participant Support) 56731 57324 57377 57410-57425 57810	53804-54109 54111-54119 54122-54129 54131-54209 54217-54219 54221-54230 54232-54239 54241 54244-54259 54261-56119 56121-56311 56313-56710 56720-56730 56732-57323 56725-57376 57378-57409 57426-57809

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Base Code F Total Direct Costs: Excluding Equipment	54110 54210 54212-54220 54231 54240 54242-54243 54260 57324 57819-57899	50000-54109 54120-54200 54211 54221-54230 54232-54239 54241 54244-54259 54261-57323 57325-57811
Base Code G No Indirect Costs	All	None
Base Code H Total Direct Costs: Excluding Tuition/Fees, Equipment, and Subaward > \$25K	54110 54210 54212-54220 54231-54240 54242-54243 54260 56731 57324 57420-57425 57810 57819-57899	50000-54109 54111-54209 54211 54221-54230 54241 54244-54259 54261-56730 56732-57323 57325-57419 57426-57809 57811
Base Code I Modified Total Direct Costs: Including Stipends (Mainly for NIH Training Grants)	53410 53800-53803 54110 54120-54121 54130 54210-54216 54220 54231 54240, 54242 54243 54260 56120 56312 56731 57324 57377 57420-57425 57810 57819-57899	50000-53409 53411-53799 53804-54109 54111-54119 54122-54129 54131-54209 54217-54219 54221-54230 54232-54239 54241 54244-54259 54261-56119 56121-56311 56313-56730 56732-57323 57325-57376 57378-57415 57426-57809 57811

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Base Code & Description	BFS Expenditure Accounts	BFS Expenditure Accounts
	Excluded from OH Calculation	Included in OH Calculation
Base Code A		
Total Direct Costs (TDC)	57324 57819-57899	50000-57323 57325-57811
Base Code B		
Modified Total Direct Costs (MTDC)	53410 53800-53803 54110 54120-54121 54130 54210-54216 54220 54231 54240, 54242 54243 54260 56120 56312 56731 57324 57377 57410-57425 57810 57819-57899	50000-53409 53411-53799 53804-54109 54111-54119 54122-54129 54131-54209 54217-54219 54221-54230 54232-54239 54241 54244-54259 54261-56119 56121-56311 56313-56730 56732-57323 57325-57376 57378-57409 57426-57809 57811
Base Code C	All except	
Salaries and Wages Only	50000-52020	50000-52020
Base Code D		
Salaries and Wages & Benefits	54000-57811 57819-57899	50000-53999
Base Code E		
Total Direct Costs: Excluding Tuition/Fees & Equipment	54110 54210 54212-54220 54231 54240 54242-54243 54260 56731 57324 57420-57425 57819-57899	50000-54109 54111-54209 54211 54221-54230 54232-54239 54241 54244-54259 54261-56730 56732-57323 57325-57419 57426-57811