



**OFFICE OF THE VICE CHANCELLOR FOR FINANCE AND  
CHIEF FINANCIAL OFFICER**

**ANNUAL REPORT OF SPONSORED PROJECTS ACCOUNTING  
FY03**

*SPONSORED FUNDS EXPENDITURE REPORT*

## Data Sources

The data presented in this report was obtained from the Washington University's Financial Information System (FIS) and it reflects the expenditure activity incurred during the performance of sponsored projects. Excluded from these figures are expenses associated with projects supported by gifts, sales and service agreements and clinical trials. Additionally, the figures in this report include expenses related to training and the U.S. Department of Education's College Work-Study Program; however, these activities represent only a very small fraction of total expenditures.

## Expenditure Activity

The University's total research expenditures for FY03 amounted to \$451 million, an increase of 15% over FY02. The rise in the expenditure level is primarily attributable to increased funding awarded by our primary Federal funding agency, the National Institutes for Health (NIH). FY03 was the final year of a five-year plan to double the NIH's budget. Several large contracts from industry ended during FY03, thus causing an overall reduction in Private expenditure.

The University maintained a strong position in sponsored research during FY03. Detailed schedules regarding this activity have been compiled this data in several formats, see Tables 1 – 12. Noted below are definitions and descriptions of the key expenditure categories.

### Sponsor / Sponsor Type

#### **Federal Direct Agreements**

Expenditures incurred under sponsored agreements awarded by a Federal agency directly to the University.

- **DHHS** - Department of Health and Human Services (Agencies other than HRSA and NIH)
- **DOD** - Department of Defense (Includes Air Force, Army, Navy, DARPA, and ARPA)
- **DOE** - Department of Energy
- **EPA** - Environmental Protection Agency
- **HRSA** - Health Resources and Services Administration (A division of DHHS)
- **NASA** - National Aeronautics and Space Administration
- **NIH** - National Institutes of Health (A division of DHHS)
- **NSF** - National Science Foundation
- **USDA** - United States Department of Agriculture
- **USDE** - United States Department of Education

|                              |   |
|------------------------------|---|
| <b>Federal Subagreements</b> | Expenditures incurred under a subagreement from another entity (usually another university) that has received an award directly from a Federal agency. The University is considered a subrecipient of federal funds.  |
| <b>Total Federal</b>         | Expenditures incurred under direct agreements with Federal agencies and subagreements with other entities (that have received a direct award from a Federal agency). The figure(s) is the total of the Federal and Federal Subagreements categories noted above.  |
| <b>Other Government</b>      | Expenditures incurred under sponsored agreements with other city, county, state and international government agencies.  |
| <b>Private Sources</b>       | Expenditures incurred under sponsored agreements from industry, foundations and trusts, voluntary health agencies and other entities. <ul style="list-style-type: none"> <li>▪ <b>Industry</b> – Typically commercial (for-profit) entities that fund hardware, software, fabrication and clinical device projects. Entities would include companies such as Monsanto, Lockheed Martin and Hoffman La Roche.</li> <li>▪ <b>Foundations &amp; Trusts</b> – Sponsored agreements from non-profit entities such as; the James S. McDonnell Foundation, Robert Wood Johnson Foundation and the Juvenile Diabetes Foundation.</li> <li>▪ <b>Voluntary Health</b> - Sponsored agreements from non-profit health/disease specific agencies such as; American Heart Association, American Cancer Society and the National Multiple Sclerosis Society.</li> <li>▪ <b>Other</b> – Sponsored agreements and subagreements (excluding federal pass-thru funding) from other non-profit agencies such as: Schriners Hospital for Children, Howard Hughes Medical Institute and the St. Louis Zoo.</li> </ul> |

### Project Type

|                                   |  |
|-----------------------------------|--|
| <b>Research</b>                   | Projects and activities that discover new scientific areas, procedures and devices.  |
| <b>Research Training</b>          | Support provided to pre/postdoctoral students and fellows involved in research training programs.                                |
| <b>Other Sponsored Activities</b> | Other activities such as public service, patient service, conference grants, community outreach programs and student assistance. |

### Schools

- School of Medicine
- School of Arts & Sciences
- School of Engineering and Applied Science
- George Warren Brown School of Social Work
- Other
  - School of Architecture
  - School of Art

**Cost Category**

|                      |   |
|----------------------|---|
| <b>Direct Costs</b>  | Expenditures incurred that can be specifically identified to a particular sponsored agreement/project. Costs of this nature would include those such as; faculty & staff salaries (and applicable fringe benefits), consultants, consumable supplies, travel, subagreements and equipment. Direct costs are booked to the general ledger on a daily basis.  |
| <b>F&amp;A Costs</b> | Abbreviated term for Facilities and Administrative (F&A) Costs (also known as indirect/overhead costs). F&A costs are defined as expenditures incurred for common or joint objectives which cannot be specifically identified with a particular agreement/project. Costs of this nature would include: utilities and building services, building and equipment depreciation, university/school/ department administration, research administration and the library. The University has negotiated F&A rates with our cognizant federal agency (the Department of Health and Human Services). The F&A costs are posted to the general ledger monthly, based upon the project's direct or modified direct (excludes capital equipment, subcontract expenses > \$25,000, patient care costs, tuition, and off-campus rent) costs and the applicable F&A rate.  |
| <b>Cost Sharing</b>  | <p>Defined as costs incurred under a specific cost objective which are not supported by the sponsoring agency. Cost sharing can be described as the dollar amount the University provides to support a sponsored project. The University will commit resources to support a project under the following conditions:</p> <p><b>Mandatory Cost Sharing:</b> Certain sponsoring agencies, and programs within those agencies, may require the University to contribute resources towards the project as a condition of the award. Typically, the agency will state in the sponsored agreement the minimum dollar amount or percentage of project costs that the University must contribute as cost sharing.</p> <p><b>Voluntary Cost Sharing:</b> The University will voluntarily pledge resources towards the project.</p> <p>The University monitors and maintains cost sharing expenditures by establishing separate accounts/funds in the general ledger. For each sponsored project, a specific cost sharing account will be established based upon the terms and conditions of the award. See Table 11 for a summary of the University's cost sharing contributions.</p> |

**Facilities and Administrative (F&A) Rates**

Sponsored projects awarded to the University provide funding for direct and F&A costs (see above). A percentage rate is applied to the direct costs in order to determine the F&A funding/expenses for the project. The Federal F&A rate for on-campus research can change at the start of a fiscal year, based upon our current rate agreement. Federal F&A rates are applied based on the competitive start date of the project. Non-federal sponsors will also provide funding for F&A costs, but the rates can vary based upon the internal policies of the sponsor. Noted below is a brief description of the major F&A rates.

- 56% Federal on-campus research rate for projects awarded on or before 6/30/98. Applied to modified total direct costs.
- 54.5% Federal on-campus research rate for projects awarded during the period

7/1/00 – 6/30/01. Applied to modified total direct costs.

- 54% Federal on-campus research rate for projects awarded during the period 7/1/01 – 6/30/02. Applied to modified total direct costs.
- 53% Federal on-campus research rate for projects awarded during the period 7/1/02 – 6/30/03. Applied to modified total direct costs.
- 50% Base rate for by non-federal sponsors. Applied to total direct costs.
- 26% Federal off-campus research rate.
- 8% Federal rate for research training and fellowship projects.
- Other Includes various rates from federal, private and other government sponsors.

## **Sponsored Projects Accounting**

The mission of Sponsored Projects Accounting is to provide consistent and high quality financial stewardship, policy interpretation and compliance assurance to the University's research community and the sponsoring agencies. Members of the department strive to perform accurate and timely transaction approvals, financial analysis and reporting of costs incurred for sponsored projects. We monitor and maintain the accounting structure involved with revenue, expense and receivable transactions for sponsored projects so that these amounts are properly stated in the University's financial statements. In conjunction with Grants and Contracts and the Research Office, SPA develops a coordinated and consistent approach on institutional issues involving sponsored projects.

The office of Sponsored Projects Accounting reports to Barbara Feiner, Vice Chancellor for Finance and Chief Financial Officer.

### **Sponsored Projects Accounting Staff**

- |   |   |
|---|---|
| ▪ Joseph Gindhart<br>Director               | ▪ Molly Gianino<br>Project Accountant         |
| ▪ Elizabeth Colletta<br>Manager             | ▪ Misty Gnade<br>Grants Specialist            |
| ▪ Krystina Gross<br>Manager                 | ▪ Janice Knobloch<br>Administrative Assistant |
| ▪ Patricia Arnold<br>Lead Grants Specialist | ▪ Karon Michel<br>Grants Specialist           |
| ▪ Melissa Evers<br>Accounting Assistant     | ▪ Elinor Nelson<br>Grants Specialist          |
| ▪ Lisa Fields<br>Grants Specialist          | ▪ Waliah RaKhem<br>Grants Specialist          |
| ▪ Amanda George<br>Senior Grants Specialist | ▪ Heather Tomes<br>Senior Grants Specialist   |

**TABLE 1**  
**DIRECT AND F&A EXPENDITURES**  
**BY SPONSOR TYPE**  
(in thousands)

| Sponsors         | FY03             |                |                  |             |                  |             | FY02             |                |                  |             |                  |             |
|------------------|------------------|----------------|------------------|-------------|------------------|-------------|------------------|----------------|------------------|-------------|------------------|-------------|
|                  | Direct Costs     | % Total Direct | F&A              | % Total F&A | Total            | % Total     | Direct Costs     | % Total Direct | F&A              | % Total F&A | Total            | % Total     |
| Federal          | \$302,453        | 89%            | \$107,348        | 96%         | \$409,801        | 91%         | \$252,782        | 87%            | \$96,171         | 94%         | \$348,953        | 89%         |
| Private Sources  | 35,617           | 11%            | 4,755            | 4%          | 40,372           | 9%          | 36,203           | 12%            | 6,018            | 6%          | 42,221           | 11%         |
| Other Government | 619              | 0%             | 122              | 0%          | 741              | 0%          | 770              | 0%             | 50               | 0%          | 820              | 0%          |
| <b>TOTAL</b>     | <b>\$338,689</b> | <b>100%</b>    | <b>\$112,225</b> | <b>100%</b> | <b>\$450,914</b> | <b>100%</b> | <b>\$289,755</b> | <b>100%</b>    | <b>\$102,239</b> | <b>100%</b> | <b>\$391,994</b> | <b>100%</b> |

**TABLE 2**  
**DIRECT AND F&A EXPENDITURES**  
**BY SCHOOL AND COST CATEGORY**  
**FY 03 and FY 02**  
(in thousands)

| SCHOOLS         | FY03             |                  |                  | FY02             |                  |                  | CHANGE          |            |
|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|------------|
|                 | DIRECT COSTS     | F&A COSTS        | TOTAL            | DIRECT COSTS     | F&A COSTS        | TOTAL            | \$\$            | %          |
| MEDICINE        | \$292,291        | \$98,160         | \$390,451        | \$246,777        | \$89,002         | \$335,779        | \$54,672        | 16%        |
| ARTS & SCIENCES | 24,269           | 8,650            | 32,919           | 22,437           | 7,681            | 30,118           | 2,801           | 9%         |
| ENGINEERING     | 12,507           | 3,463            | 15,970           | 11,013           | 3,364            | 14,377           | 1,593           | 11%        |
| SOCIAL WORK     | 4,766            | 1,546            | 6,312            | 5,019            | 1,854            | 6,873            | (561)           | -8%        |
| OTHER           | 4,856            | 406              | 5,262            | 4,509            | 338              | 4,847            | 415             | 9%         |
| <b>TOTAL</b>    | <b>\$338,689</b> | <b>\$112,225</b> | <b>\$450,914</b> | <b>\$289,755</b> | <b>\$102,239</b> | <b>\$391,994</b> | <b>\$58,920</b> | <b>15%</b> |

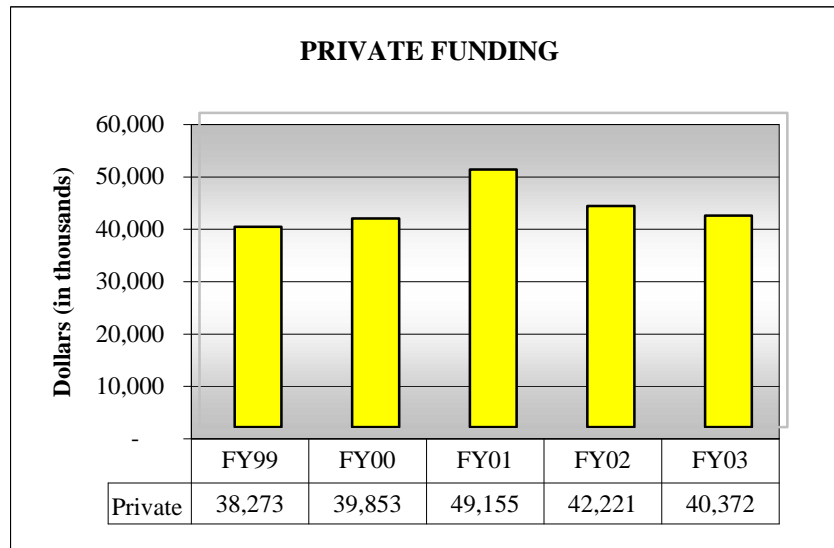
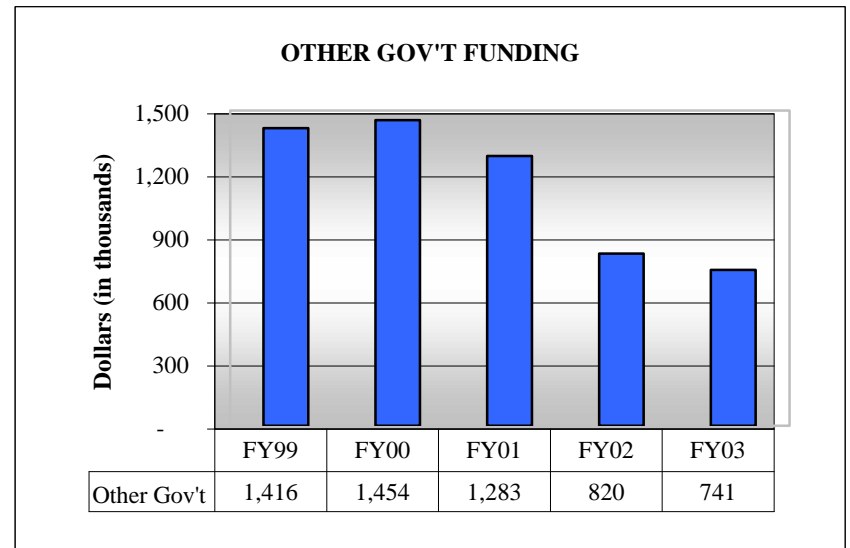
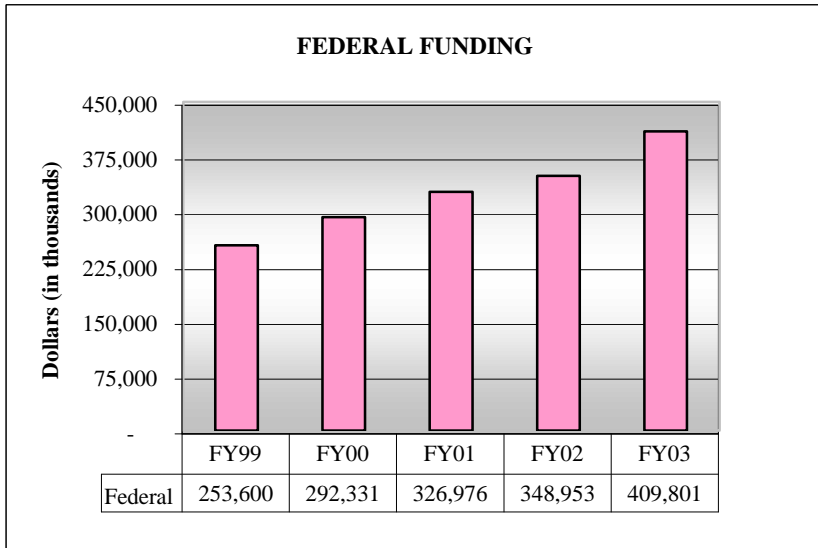
**TABLE 3**  
**DIRECT AND F&A EXPENDITURES**  
**BY SCHOOL AND PROJECT TYPE**  
**FY03 and FY02**  
(in thousands)

| SCHOOLS         | Research         |                  | Research Training |                 | Other Sponsored Activities |                 | Total            |                  |
|-----------------|------------------|------------------|-------------------|-----------------|----------------------------|-----------------|------------------|------------------|
|                 | FY03             | FY02             | FY03              | FY02            | FY03                       | FY02            | FY03             | FY02             |
| MEDICINE        | \$355,594        | \$303,233        | \$29,964          | \$28,306        | \$4,893                    | \$4,240         | \$390,451        | \$335,779        |
| ARTS & SCIENCES | 28,778           | 26,362           | 2,128             | 1,264           | 2,013                      | 2,492           | 32,919           | 30,118           |
| ENGINEERING     | 14,188           | 12,949           | 573               | 472             | 1,209                      | 956             | 15,970           | 14,377           |
| SOCIAL WORK     | 3,511            | 4,641            | 721               | 535             | 2,080                      | 1,697           | 6,312            | 6,873            |
| OTHER           | 1,204            | 829              | 69                | -               | 3,989                      | 4,018           | 5,262            | 4,847            |
| <b>TOTAL</b>    | <b>\$403,275</b> | <b>\$348,014</b> | <b>\$33,455</b>   | <b>\$30,577</b> | <b>\$14,184</b>            | <b>\$13,403</b> | <b>\$450,914</b> | <b>\$391,994</b> |

**TABLE 4**  
**FISCAL YEAR 2003 EXPENDITURES**  
**BY SPONSOR AND AGREEMENT TYPE**  
(in thousands)

|                         | FY03                 |                   |           | FY02                 |                   |           | CHANGE   |      |
|-------------------------|----------------------|-------------------|-----------|----------------------|-------------------|-----------|----------|------|
|                         | DIRECT<br>AGREEMENTS | SUB<br>AGREEMENTS | TOTAL     | DIRECT<br>AGREEMENTS | SUB<br>AGREEMENTS | TOTAL     | \$\$     | %    |
| <b>FEDERAL AGENCIES</b> |                      |                   |           |                      |                   |           |          |      |
| NIH                     | \$343,091            | \$19,208          | \$362,299 | \$290,660            | \$16,752          | \$307,412 | \$54,887 | 18%  |
| NSF                     | 12,291               | 1,759             | 14,050    | 10,903               | 1,482             | 12,385    | 1,665    | 13%  |
| USDE                    | 5,805                | 146               | 5,951     | 5,453                | 94                | 5,547     | 404      | 7%   |
| NASA                    | 4,798                | 1,942             | 6,740     | 4,777                | 1,483             | 6,260     | 480      | 8%   |
| DOD                     | 4,102                | 1,601             | 5,703     | 4,291                | 974               | 5,265     | 438      | 8%   |
| EPA                     | 2,980                | 130               | 3,110     | 2,506                | 28                | 2,534     | 576      | 23%  |
| DHHS OTHER              | 4,083                | 857               | 4,940     | 2,369                | 218               | 2,587     | 2,353    | 91%  |
| DOE                     | 3,007                | 206               | 3,213     | 2,363                | 636               | 2,999     | 214      | 7%   |
| DHHS HRSA               | 2,008                | 533               | 2,541     | 1,625                | 415               | 2,040     | 501      | 25%  |
| USDA                    | 607                  | 22                | 629       | 764                  | 80                | 844       | (215)    | -25% |
| OTHER                   | 253                  | 372               | 625       | 881                  | 199               | 1,080     | (455)    | -42% |
| TOTAL FEDERAL           | 383,025              | 26,776            | 409,801   | 326,592              | 22,361            | 348,953   | 60,848   | 17%  |
| <b>OTHER GOVERNMENT</b> | 741                  | -                 | 741       | 820                  | -                 | 820       | (79)     | -10% |
| <b>PRIVATE SOURCES</b>  |                      |                   |           |                      |                   |           |          |      |
| INDUSTRY                | 11,354               | -                 | 11,354    | 14,615               | -                 | 14,615    | (3,261)  | -22% |
| FOUNDATIONS & TRUSTS    | 16,403               | -                 | 16,403    | 15,026               | -                 | 15,026    | 1,377    | 9%   |
| VOL HEALTH              | 8,292                | -                 | 8,292     | 8,012                | -                 | 8,012     | 280      | 3%   |
| OTHER                   | 4,323                | -                 | 4,323     | 4,568                | -                 | 4,568     | (245)    | -5%  |
| TOTAL PRIVATE           | 40,372               | -                 | 40,372    | 42,221               | -                 | 42,221    | (1,849)  | -4%  |
| <b>TOTAL</b>            | \$424,138            | \$26,776          | \$450,914 | \$369,633            | \$22,361          | \$391,994 | \$58,920 | 15%  |

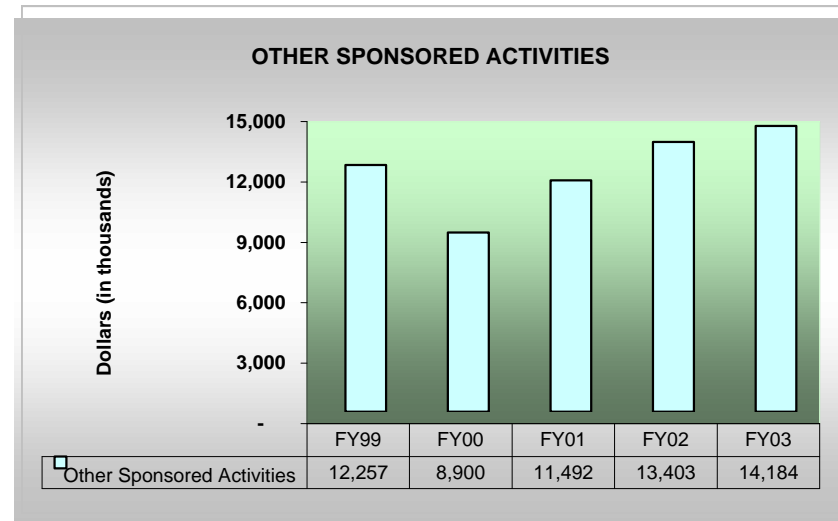
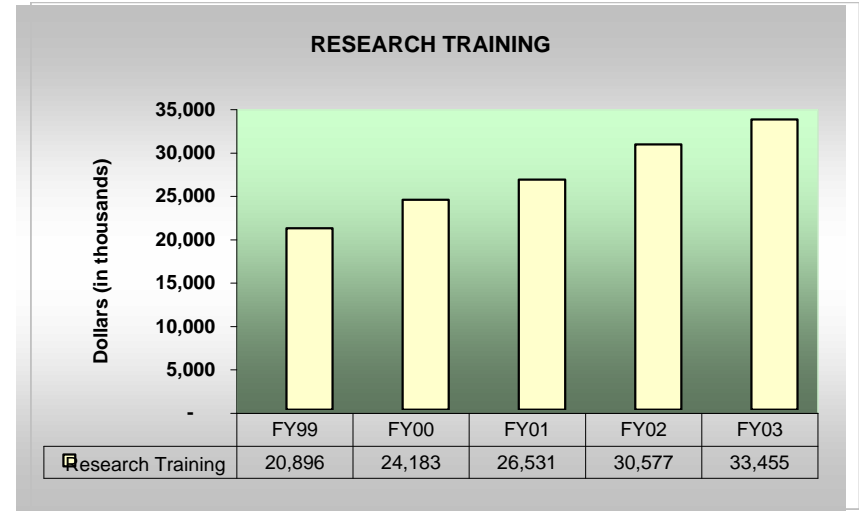
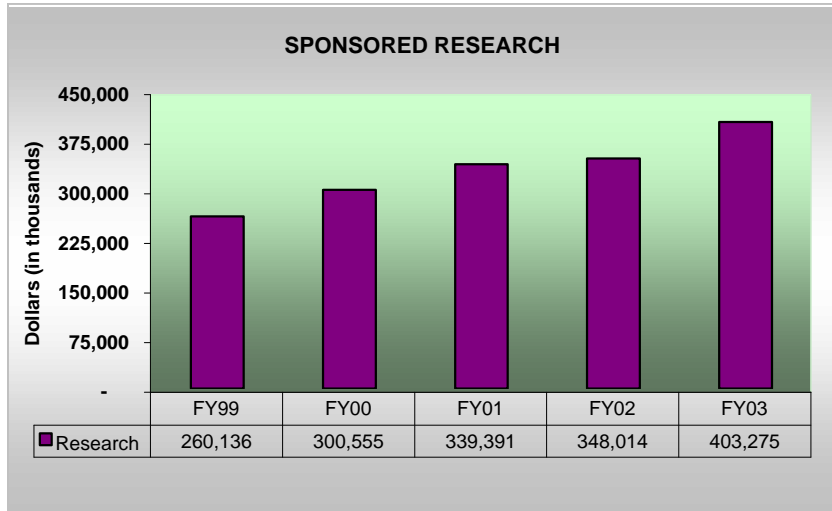
**TABLE 4A  
FISCAL YEAR 2003 EXPENDITURES  
GRAPHS BY SPONSOR**



**TABLE 5**  
**FISCAL YEAR 2003 EXPENDITURES**  
**BY SPONSOR AND PROJECT TYPE**  
(in thousands)

|                         | Research  |           | Research Training |          | Other Sponsored Activities |          | Total     |           |
|-------------------------|-----------|-----------|-------------------|----------|----------------------------|----------|-----------|-----------|
|                         | FY03      | FY02      | FY03              | FY02     | FY03                       | FY02     | FY03      | FY02      |
| <b>FEDERAL AGENCIES</b> |           |           |                   |          |                            |          |           |           |
| NIH                     | \$337,813 | \$284,264 | \$23,650          | \$22,266 | \$836                      | \$882    | \$362,299 | \$307,412 |
| NSF                     | 13,080    | 11,629    | 943               | 746      | 27                         | 10       | 14,050    | 12,385    |
| USDE                    | 447       | 224       | 731               | 44       | 4,773                      | 5,279    | 5,951     | 5,547     |
| NASA                    | 6,696     | 6,216     | 44                | 44       | -                          | -        | 6,740     | 6,260     |
| DOD                     | 5,703     | 5,262     | -                 | 3        | -                          | -        | 5,703     | 5,265     |
| EPA                     | 3,108     | 2,527     | 2                 | 7        | -                          | -        | 3,110     | 2,534     |
| DHHS OTHER              | 4,040     | 2,052     | 395               | 418      | 505                        | 117      | 4,940     | 2,587     |
| DOE                     | 3,213     | 2,999     | -                 | -        | -                          | -        | 3,213     | 2,999     |
| DHHS HRSA               | 302       | 327       | 12                | 23       | 2,227                      | 1,690    | 2,541     | 2,040     |
| USDA                    | 629       | 844       | -                 | -        | -                          | -        | 629       | 844       |
| OTHER                   | 509       | 329       | 5                 | 10       | 111                        | 741      | 625       | 1,080     |
| TOTAL FEDERAL           | 375,540   | 316,673   | 25,782            | 23,561   | 8,479                      | 8,719    | 409,801   | 348,953   |
| <b>OTHER GOVERNMENT</b> | 274       | 345       | 39                | 42       | 428                        | 433      | 741       | 820       |
| <b>PRIVATE SOURCES</b>  |           |           |                   |          |                            |          |           |           |
| INDUSTRY                | 10,234    | 13,618    | 333               | 221      | 787                        | 776      | 11,354    | 14,615    |
| FOUNDATIONS & TRUSTS    | 9,482     | 9,425     | 3,002             | 2,924    | 3,919                      | 2,677    | 16,403    | 15,026    |
| VOL HEALTH              | 4,743     | 5,078     | 3,503             | 2,866    | 46                         | 68       | 8,292     | 8,012     |
| OTHER                   | 3,002     | 2,875     | 796               | 963      | 525                        | 730      | 4,323     | 4,568     |
| TOTAL PRIVATE           | 27,461    | 30,996    | 7,634             | 6,974    | 5,277                      | 4,251    | 40,372    | 42,221    |
| <b>TOTAL</b>            | \$403,275 | \$348,014 | \$33,455          | \$30,577 | \$14,184                   | \$13,403 | \$450,914 | \$391,994 |

**TABLE 5A  
FISCAL YEAR 2003 EXPENDITURES  
GRAPHS BY PROJECT TYPE**



**TABLE 6**  
**FISCAL YEAR 2003 EXPENDITURES**  
**BY SPONSOR AND SCHOOL**  
(in thousands)

|                          | School of Medicine |                     | Arts & Sciences |                     | School of Engineering & Applied Science |                     | GWB School of Social Work |                     | Other Schools  |                     | Total University |                     |
|--------------------------|--------------------|---------------------|-----------------|---------------------|---|---------------------|---------------------------|---------------------|----------------|---------------------|------------------|---------------------|
|                          | FY03               | \$ Change from FY02 | FY03            | \$ Change from FY02 | FY03                                    | \$ Change from FY02 | FY03                      | \$ Change from FY02 | FY03           | \$ Change from FY02 | FY03             | \$ Change from FY02 |
| <b>TOTAL FEDERAL</b>     | \$358,703          | \$56,864            | \$29,418        | \$3,341             | \$13,569                                | \$1,242             | \$4,034                   | (\$800)             | \$4,077        | \$201               | \$409,801        | \$60,848            |
| <b>OTHER GOVERNMENT</b>  | 648                | 21                  | 23              | (41)                | -                                       | -                   | 13                        | (91)                | 57             | 32                  | 741              | (79)                |
| <b>PRIVATE SOURCES</b>   |                    |                     |                 |                     |   |                     |                           |                     |                |                     |                  |                     |
| Industry                 | 8,948              | (2,944)             | 1,495           | (236)               | 826                                     | (86)                | 80                        | 13                  | 5              | (8)                 | 11,354           | (3,261)             |
| Foundations & Trusts     | 10,558             | 250                 | 1,211           | 258                 | 1,409                                   | 400                 | 2,165                     | 339                 | 1,060          | 130                 | 16,403           | 1,377               |
| Vol Health               | 8,155              | 330                 | 137             | (49)                | -                                       | -                   | -                         | (1)                 | -              | -                   | 8,292            | 280                 |
| Other                    | 3,439              | 151                 | 635             | (472)               | 166                                     | 37                  | 20                        | (21)                | 63             | 60                  | 4,323            | (245)               |
| <b>TOTAL PRIVATE</b>     | <b>31,100</b>      | <b>(2,213)</b>      | <b>3,478</b>    | <b>(499)</b>        | <b>2,401</b>                            | <b>351</b>          | <b>2,265</b>              | <b>330</b>          | <b>1,128</b>   | <b>182</b>          | <b>40,372</b>    | <b>(1,849)</b>      |
| <b>TOTAL ALL SOURCES</b> | <b>\$390,451</b>   | <b>\$54,672</b>     | <b>\$32,919</b> | <b>\$2,801</b>      | <b>\$15,970</b>                         | <b>\$1,593</b>      | <b>\$6,312</b>            | <b>(\$561)</b>      | <b>\$5,262</b> | <b>\$415</b>        | <b>\$450,914</b> | <b>\$58,920</b>     |

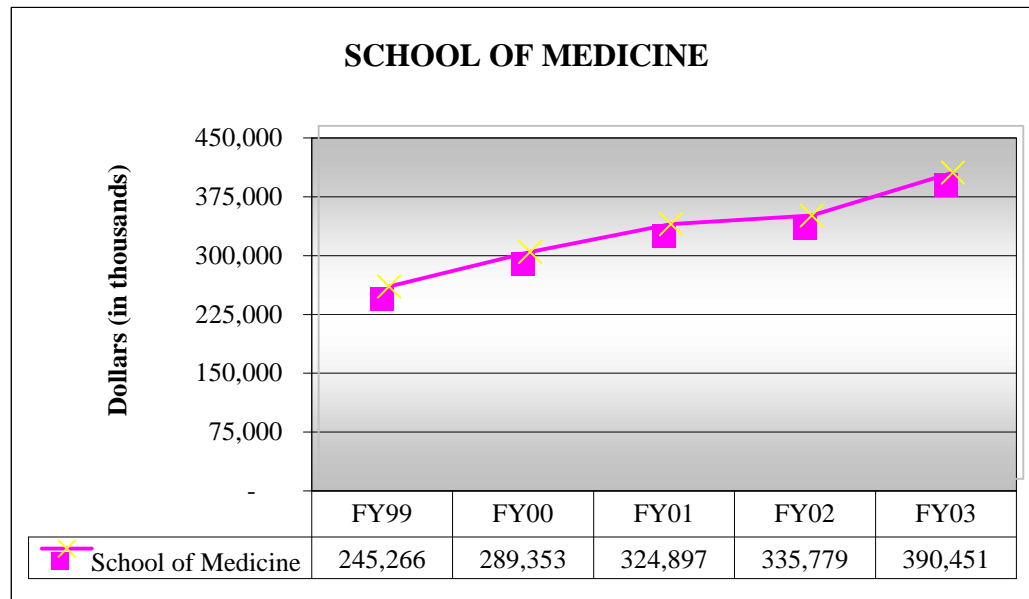
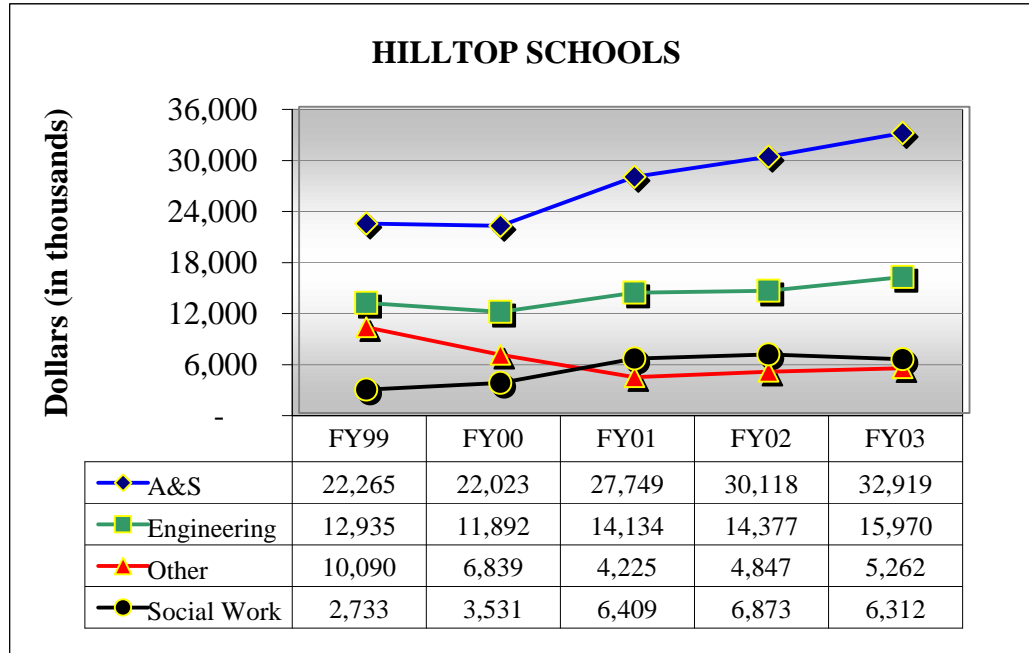
**TABLE 7**  
**FISCAL YEAR 2003 EXPENDITURES**  
**BY DETAILED COST CATEGORY AND SPONSOR**  
(in thousands)

| DETAILED COST CATEGORY    | FEDERAL   |           |                        | OTHER GOVERNMENT |       |                        | PRIVATE SOURCES |          |                        | TOTAL     |           |                        |
|---------------------------|-----------|-----------|------------------------|------------------|-------|------------------------|-----------------|----------|------------------------|-----------|-----------|------------------------|
|                           | FY03      | FY02      | % Of Change from FY 02 | FY03             | FY02  | % Of Change from FY 02 | FY03            | FY02     | % Of Change from FY 02 | FY03      | FY02      | % Of Change from FY 02 |
|                           |           |           |                        |                  |       |                        |                 |          |                        |           |           |                        |
| Academic Salaries         | \$54,927  | \$51,389  | 7%                     | \$73             | \$122 | -40%                   | \$5,592         | \$5,937  | -6%                    | \$60,592  | \$57,448  | 5%                     |
| Staff Salaries            | 66,969    | 59,889    | 12%                    | 347              | 354   | -2%                    | 8,472           | 7,664    | 11%                    | 75,788    | 67,907    | 12%                    |
| Grad Assistant            | 7,117     | 6,196     | 15%                    | -                | 13    | -100%                  | 1,119           | 1,162    | -4%                    | 8,236     | 7,371     | 12%                    |
| <b>Subtotal Salaries</b>  | 129,013   | 117,474   | 10%                    | 420              | 489   | -14%                   | 15,183          | 14,763   | 3%                     | 144,616   | 132,726   | 9%                     |
| Fringe Benefits           | 24,488    | 21,653    | 13%                    | 92               | 100   | -8%                    | 3,085           | 2,861    | 8%                     | 27,665    | 24,614    | 12%                    |
| Stipends/Allowance        | 12,616    | 11,531    | 9%                     | -                | -     | 0%                     | 3,062           | 2,856    | 7%                     | 15,678    | 14,387    | 9%                     |
| Consultants               | 987       | 767       | 29%                    | 33               | 57    | -42%                   | 572             | 377      | 52%                    | 1,592     | 1,201     | 33%                    |
| Consumable Supplies       | 42,886    | 37,378    | 15%                    | 31               | 46    | -33%                   | 5,937           | 7,472    | -21%                   | 48,854    | 44,896    | 9%                     |
| Other                     | 35,757    | 30,185    | 18%                    | 36               | 47    | -23%                   | 4,081           | 4,497    | -9%                    | 39,874    | 34,729    | 15%                    |
| Travel                    | 3,874     | 3,464     | 12%                    | 7                | 31    | -77%                   | 730             | 703      | 4%                     | 4,611     | 4,198     | 10%                    |
| Subcontracts              | 20,024    | 16,541    | 21%                    | -                | -     | 0%                     | 1,890           | 1,429    | 32%                    | 21,914    | 17,970    | 22%                    |
| Equipment                 | 32,808    | 13,789    | 138%                   | -                | -     | 0%                     | 1,077           | 1,245    | -13%                   | 33,885    | 15,034    | 125%                   |
| <b>TOTAL DIRECT COSTS</b> | 302,453   | 252,782   | 20%                    | 619              | 770   | -20%                   | 35,617          | 36,203   | -2%                    | 338,689   | 289,755   | 17%                    |
| F&A Costs                 | 107,348   | 96,171    | 12%                    | 122              | 50    | 144%                   | 4,755           | 6,018    | -21%                   | 112,225   | 102,239   | 10%                    |
| <b>TOTAL</b>              | \$409,801 | \$348,953 | 17%                    | \$741            | \$820 | -10%                   | \$40,372        | \$42,221 | -4%                    | \$450,914 | \$391,994 | 15%                    |

**TABLE 8**  
**FISCAL YEAR 2003 EXPENDITURES**  
**BY DETAILED COST CATEGORY AND SCHOOL**  
(in thousands)

| DETAILED COST CATEGORY    | School of Medicine |                     | Arts & Sciences |                     | School of Engineering & Applied Science |                     | GWB School of Social Work |                     | Other Schools |                     | Total University |                     |
|---------------------------|--------------------|---------------------|-----------------|---------------------|---|---------------------|---------------------------|---------------------|---------------|---------------------|------------------|---------------------|
|                           | FY03               | \$ Change from FY02 | FY03            | \$ Change from FY02 | FY03                                    | \$ Change from FY02 | FY03                      | \$ Change from FY02 | FY03          | \$ Change from FY02 | FY03             | \$ Change from FY02 |
| Academic Salaries         | \$49,010           | \$2,410             | \$7,377         | \$863               | \$3,142                                 | (\$87)              | \$931                     | (\$89)              | \$132         | \$47                | \$60,592         | \$3,144             |
| Staff Salaries            | 68,900             | 7,591               | 3,209           | 326                 | 527                                     | 3                   | 1,750                     | (82)                | 1,402         | 43                  | 75,788           | 7,881               |
| Grad Assistant            | 3,653              | 300                 | 2,491           | 197                 | 2,013                                   | 448                 | (23)                      | (80)                | 100           | (3)                 | 8,234            | 862                 |
| <b>Subtotal Salaries</b>  | 121,563            | 10,301              | 13,077          | 1,386               | 5,682                                   | 364                 | 2,658                     | (251)               | 1,634         | 87                  | 144,614          | 11,887              |
| Fringe Benefits           | 24,415             | 2,751               | 2,124           | 284                 | 606                                     | 9                   | 434                       | 2                   | 85            | 4                   | 27,664           | 3,050               |
| Stipends/Allowances       | 13,384             | 852                 | 1,342           | 137                 | 668                                     | 355                 | 284                       | (53)                | -             | -                   | 15,678           | 1,291               |
| Consultants               | 843                | 242                 | 243             | 129                 | 44                                      | 26                  | 182                       | (90)                | 281           | 85                  | 1,593            | 392                 |
| Consumable Supplies       | 45,711             | 3,459               | 2,210           | 258                 | 791                                     | 307                 | 115                       | (71)                | 27            | 5                   | 48,854           | 3,958               |
| Other                     | 34,680             | 4,676               | 1,617           | (2)                 | 584                                     | 179                 | 550                       | 57                  | 2,228         | 21                  | 39,659           | 4,931               |
| Travel                    | 3,145              | 457                 | 826             | (52)                | 354                                     | -                   | 266                       | 12                  | 21            | (3)                 | 4,612            | 414                 |
| Subcontracts              | 17,053             | 3,070               | 938             | 96                  | 3,066                                   | 490                 | 277                       | 141                 | 580           | 147                 | 21,914           | 3,944               |
| Equipment                 | 31,497             | 19,706              | 1,892           | (404)               | 712                                     | (235)               | -                         | -                   | -             | -                   | 34,101           | 19,067              |
| <b>TOTAL DIRECT COSTS</b> | 292,291            | 45,514              | 24,269          | 1,832               | 12,507                                  | 1,495               | 4,766                     | (253)               | 4,856         | 346                 | 338,689          | 48,934              |
| F&A Costs                 | 98,160             | 9,158               | 8,650           | 969                 | 3,463                                   | 99                  | 1,546                     | (308)               | 406           | 68                  | 112,225          | 9,986               |
| <b>TOTAL</b>              | \$390,451          | \$54,672            | \$32,919        | \$2,801             | \$15,970                                | \$1,594             | \$6,312                   | (\$561)             | \$5,262       | \$414               | \$450,914        | \$58,920            |

**TABLE 8A  
FISCAL YEAR 2003 EXPENDITURES  
GRAPHS BY SCHOOL**



**TABLE 9**  
**F&A EXPENDITURES (RECOVERY)**  
**BY SPONSOR AND F&A RATE**  
(in thousands)

|                         | F&A RATE PERCENTAGES |                 |                |                |                |                |                |                |                |                |                  |                  |
|-------------------------|----------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|
|                         | 54% / 53% *          |                 | 50%            |                | 26%            |                | 8%             |                | OTHER          |                | Total F&A Costs  |                  |
|                         | FY03                 | FY02            | FY03           | FY02           | FY03           | FY02           | FY03           | FY02           | FY03           | FY02           | FY03             | FY02             |
| <b>FEDERAL AGENCIES</b> |                      |                 |                |                |                |                |                |                |                |                |                  |                  |
| NIH                     | \$91,723             | \$82,420        | \$0            | \$7            | \$3,052        | \$2,449        | \$1,417        | \$1,313        | \$324          | \$169          | \$96,516         | \$86,358         |
| NSF                     | 3,533                | 3,265           | -              | -              | 94             | 111            | 7              | 2              | 59             | 48             | 3,693            | 3,426            |
| USDE                    | 38                   | 17              | -              | -              | 35             | 15             | 30             | 26             | 201            | 205            | 304              | 263              |
| NASA                    | 2,132                | 1,811           | -              | -              | 4              | 58             | -              | -              | 12             | -              | 2,148            | 1,869            |
| DOD                     | 1,704                | 1,710           | -              | -              | 21             | 18             | -              | -              | 2              | -              | 1,727            | 1,728            |
| EPA                     | 308                  | 302             | -              | -              | 36             | 14             | -              | -              | -              | -              | 344              | 316              |
| DHHS OTHER              | 675                  | 527             | -              | -              | 289            | 170            | 2              | -              | 4              | -              | 970              | 697              |
| DOE                     | 816                  | 807             | -              | -              | 72             | 79             | -              | -              | 23             | 13             | 911              | 899              |
| DHHS HRSA               | 116                  | 114             | -              | -              | 286            | 239            | 15             | 6              | 76             | 24             | 493              | 383              |
| USDA                    | -                    | -               | (3)            | -              | -              | -              | -              | -              | 102            | 122            | 99               | 122              |
| OTHER                   | 120                  | 103             | -              | -              | 22             | 6              | -              | -              | 1              | 1              | 143              | 110              |
| <b>TOTAL FEDERAL</b>    | <b>101,165</b>       | <b>91,076</b>   | <b>(3)</b>     | <b>7</b>       | <b>3,911</b>   | <b>3,159</b>   | <b>1,471</b>   | <b>1,347</b>   | <b>804</b>     | <b>582</b>     | <b>107,348</b>   | <b>96,171</b>    |
| <b>OTHER GOVERNMENT</b> | <b>(1)</b>           | <b>(24)</b>     | <b>-</b>       | <b>-</b>       | <b>7</b>       | <b>12</b>      | <b>3</b>       | <b>19</b>      | <b>113</b>     | <b>43</b>      | <b>122</b>       | <b>50</b>        |
| <b>PRIVATE SOURCES</b>  |                      |                 |                |                |                |                |                |                |                |                |                  |                  |
| INDUSTRY                | 194                  | 347             | 2,688          | 3,502          | 1              | 3              | 9              | -              | 165            | 186            | 3,057            | 4,038            |
| FOUNDATIONS & TRUSTS    | -                    | -               | -              | 274            | -              | -              | 32             | 29             | 1,030          | 913            | 1,062            | 1,216            |
| VOL HEALTH              | -                    | -               | 20             | 4              | -              | -              | 32             | 37             | 492            | 543            | 544              | 584              |
| OTHER                   | 11                   | 65              | 10             | 10             | -              | 1              | 21             | 43             | 50             | 61             | 92               | 180              |
| <b>TOTAL PRIVATE</b>    | <b>205</b>           | <b>412</b>      | <b>2,718</b>   | <b>3,790</b>   | <b>1</b>       | <b>4</b>       | <b>94</b>      | <b>109</b>     | <b>1,737</b>   | <b>1,703</b>   | <b>4,755</b>     | <b>6,018</b>     |
| <b>TOTAL</b>            | <b>\$101,369</b>     | <b>\$91,464</b> | <b>\$2,715</b> | <b>\$3,797</b> | <b>\$3,919</b> | <b>\$3,175</b> | <b>\$1,568</b> | <b>\$1,475</b> | <b>\$2,654</b> | <b>\$2,328</b> | <b>\$112,225</b> | <b>\$102,239</b> |

\* Contains awards that recover F&A vis their original rates of 54% (FY2001) and 56% (FY2000).

**TABLE 10**  
**F&A EXPENDITURES (RECOVERY)**  
**BY SPONSOR AND AGREEMENT TYPE**  
(in thousands)

|                         | FY03              |                |           | FY02              |                |           | CHANGE   |      |
|-------------------------|-------------------|----------------|-----------|-------------------|----------------|-----------|----------|------|
|                         | DIRECT AGREEMENTS | SUB AGREEMENTS | TOTAL     | DIRECT AGREEMENTS | SUB AGREEMENTS | TOTAL     | \$       | %    |
| <b>FEDERAL AGENCIES</b> |                   |                |           |                   |                |           |          |      |
| NIH                     | \$92,310          | \$4,206        | \$96,516  | \$82,866          | \$3,492        | \$86,358  | \$10,158 | 12%  |
| NSF                     | 3,130             | 563            | 3,693     | 2,917             | 509            | 3,426     | 267      | 8%   |
| USDE                    | 280               | 24             | 304       | 249               | 14             | 263       | 41       | 16%  |
| NASA                    | 1,506             | 642            | 2,148     | 1,408             | 461            | 1,869     | 279      | 15%  |
| DOD                     | 1,204             | 523            | 1,727     | 1,431             | 297            | 1,728     | (1)      | 0%   |
| EPA                     | 302               | 42             | 344       | 306               | 10             | 316       | 28       | 9%   |
| DHHS OTHER              | 931               | 39             | 970       | 684               | 13             | 697       | 273      | 39%  |
| DOE                     | 847               | 64             | 911       | 687               | 212            | 899       | 12       | 1%   |
| DHHS HRSA               | 463               | 30             | 493       | 364               | 19             | 383       | 110      | 29%  |
| USDA                    | 98                | 3              | 101       | 109               | 13             | 122       | (21)     | -17% |
| OTHER                   | 41                | 100            | 141       | 51                | 59             | 110       | 31       | 28%  |
| TOTAL FEDERAL           | 101,112           | 6,236          | 107,348   | 91,072            | 5,099          | 96,171    | 11,177   | 12%  |
| <b>OTHER GOVERNMENT</b> | 122               | -              | 122       | 50                | -              | 50        | 72       | 144% |
| <b>PRIVATE SOURCES</b>  |                   |                |           |                   |                |           |          |      |
| INDUSTRY                | 3,057             | -              | 3,057     | 4,038             | -              | 4,038     | (981)    | -24% |
| FOUNDATIONS & TRUSTS    | 1,062             | -              | 1,062     | 1,216             | -              | 1,216     | (154)    | -13% |
| VOL HEALTH              | 544               | -              | 544       | 584               | -              | 584       | (40)     | -7%  |
| OTHER                   | 92                | -              | 92        | 180               | -              | 180       | (88)     | -49% |
| TOTAL PRIVATE           | 4,755             | -              | 4,755     | 6,018             | -              | 6,018     | (1,263)  | -21% |
| <b>TOTAL</b>            | \$105,989         | \$6,236        | \$112,225 | \$97,140          | \$5,099        | \$102,239 | \$9,986  | 10%  |

**TABLE 11**  
**FISCAL YEAR 2003 FEDERAL EXPENDITURES**  
**BY FEDERAL AGENCY AND SCHOOL**  
(in thousands)

| FEDERAL AGENCIES     | School of Medicine |                     | Arts & Sciences |                     | School of Engineering & Applied Science |                     | GWB School of Social Work |                     | Other Schools  |                     | Total University |                     |
|----------------------|--------------------|---------------------|-----------------|---------------------|---|---------------------|---------------------------|---------------------|----------------|---------------------|------------------|---------------------|
|                      | FY03               | \$ Change from FY02 | FY03            | \$ Change from FY02 | FY03                                    | \$ Change from FY02 | FY03                      | \$ Change from FY02 | FY03           | \$ Change from FY02 | FY03             | \$ Change from FY02 |
| NIH                  | \$345,380          | \$53,991            | \$10,964        | \$647               | \$2,172                                 | \$710               | \$3,686                   | (\$528)             | \$97           | \$67                | \$362,299        | \$54,887            |
| NSF                  | 1,913              | (648)               | 9,002           | 2,577               | 3,074                                   | (243)               | 19                        | (28)                | 42             | 7                   | 14,050           | 1,665               |
| USDE                 | 603                | 261                 | 1,385           | 85                  | 38                                      | (4)                 | 76                        | (21)                | 3,849          | 83                  | 5,951            | 404                 |
| NASA                 | 636                | 54                  | 5,667           | 227                 | 437                                     | 199                 | -                         | -                   | -              | -                   | 6,740            | 480                 |
| DOD                  | 1,070              | 172                 | 390             | 5                   | 4,243                                   | 261                 | -                         | -                   | -              | -                   | 5,703            | 438                 |
| EPA                  | -                  | -                   | 2               | (4)                 | 3,108                                   | 580                 | -                         | -                   | -              | -                   | 3,110            | 576                 |
| DHHS OTHER           | 4,650              | 2,452               | 51              | 51                  | -                                       | -                   | 239                       | (150)               | -              | -                   | 4,940            | 2,353               |
| DOE                  | 1,529              | 690                 | 1,215           | (259)               | 469                                     | (217)               | -                         | -                   | -              | -                   | 3,213            | 214                 |
| DHHS HRSA            | 2,541              | 501                 | -               | -                   | -                                       | -                   | -                         | -                   | -              | -                   | 2,541            | 501                 |
| USDA                 | 48                 | (92)                | 572             | (73)                | -                                       | -                   | 9                         | (50)                | -              | -                   | 629              | (215)               |
| OTHER                | 333                | (517)               | 170             | 85                  | 28                                      | (44)                | 5                         | (23)                | 89             | 44                  | 625              | (455)               |
| <b>TOTAL FEDERAL</b> | <b>\$358,703</b>   | <b>\$56,864</b>     | <b>\$29,418</b> | <b>\$3,341</b>      | <b>\$13,569</b>                         | <b>\$1,242</b>      | <b>\$4,034</b>            | <b>(\$800)</b>      | <b>\$4,077</b> | <b>\$201</b>        | <b>\$409,801</b> | <b>\$60,848</b>     |

**TABLE 12**  
**FISCAL YEAR 2003 COST SHARING EXPENDITURES**  
**BY DETAILED COST CATEGORY AND SCHOOL**  
(in thousands)

| DETAILED COST<br>CATEGORY | School of Medicine |                        | Arts & Sciences |                        | School of Engineering &<br>Applied Science |                        | GWB School of Social<br>Work |                        | Other Schools |                        | Total University |                        |
|---------------------------|--------------------|------------------------|-----------------|------------------------|--|------------------------|------------------------------|------------------------|---------------|------------------------|------------------|------------------------|
|                           | FY03               | \$ Change<br>from FY02 | FY03            | \$ Change<br>from FY02 | FY03                                       | \$ Change<br>from FY02 | FY03                         | \$ Change<br>from FY02 | FY03          | \$ Change<br>from FY02 | FY03             | \$ Change<br>from FY02 |
| Academic Salaries         | \$8,712            | \$980                  | \$1,344         | (\$268)                | \$114                                      | (\$69)                 | \$8                          | (\$17)                 | \$0           | (\$29)                 | \$10,178         | \$597                  |
| Staff Salaries            | 665                | 388                    | 21              | (1)                    | 14   | 7                      | -                            | -                      | 79            | 10                     | 779              | 404                    |
| Grad Assistant            | 88                 | 41                     | -               | -                      | 3  | (5)                    | -                            | -                      | -             | -                      | 91               | 36                     |
| <b>Subtotal Salaries</b>  | 9,465              | 1,409                  | 1,365           | (269)                  | 131  | (67)                   | 8                            | (17)                   | 79            | (19)                   | 11,048           | 1,037                  |
| Fringe Benefits           | 1,311              | 242                    | 252             | (46)                   | 19   | (13)                   | 2                            | (3)                    | 17            | 6                      | 1,601            | 186                    |
| Stipends/Allowances       | 14                 | (2)                    | 100             | 21                     | 6  | 6                      | -                            | -                      | -             | -                      | 120              | 25                     |
| Consultants               | 8                  | 8                      | -               | -                      | -  | -                      | -                            | -                      | 35            | (114)                  | 43               | (106)                  |
| Consumable Supplies       | 251                | 137                    | 4               | 2                      | 6  | 3                      | -                            | -                      | -             | -                      | 261              | 142                    |
| Other                     | 179                | (10)                   | 160             | 24                     | 120  | 14                     | -                            | -                      | 1             | -                      | 460              | 28                     |
| Travel                    | 13                 | (7)                    | 5               | -                      | 6  | 3                      | 2                            | 1                      | -             | (3)                    | 26               | (6)                    |
| Subcontracts              | -                  | -                      | -               | -                      | -  | -                      | -                            | -                      | -             | -                      | -                | -                      |
| Equipment                 | 71                 | 74                     | 217             | 110                    | 32   | 17                     | -                            | -                      | -             | -                      | 320              | 201                    |
| <b>TOTAL DIRECT COSTS</b> | 11,312             | 1,851                  | 2,103           | (158)                  | 320  | (37)                   | 12                           | (19)                   | 132           | (130)                  | 13,879           | 1,507                  |
| F&A Costs                 | 4,022              | 854                    | 437             | 310                    | 66   | (31)                   | 46                           | 20                     | -             | -                      | 4,571            | 1,153                  |
| <b>TOTAL</b>              | \$15,334           | \$2,705                | \$2,540         | \$152                  | \$386                                      | (\$68)                 | \$58                         | \$1                    | \$132         | (\$130)                | \$18,450         | \$2,660                |