

TABLE A-15. Imputed amounts for higher education R&D expenditures, by type of cost: FY 2010
(Dollars in millions)

Type of cost	All separately budgeted R&D expenditures	Imputed amount	Imputed amount as % of total
All costs	61,235	64	0.1
Direct costs	46,138	3,309	7.2
Salaries, wages, and fringe benefits	25,866	1,908	7.4
Software purchases	148	20	13.3
Noncapitalized software	87	7	7.8
Capitalized software	61	13	21.1
Capitalized equipment	2,148	7	0.3
Passed through to subrecipients	4,964	83	1.7
Other direct costs	13,012	849	6.5
Indirect costs	15,097	1,049	6.9

NOTES: Imputation rate at total level is lower than imputation rates at detail levels because some institutions could provide totals but not cost detail data. Because of rounding, detail may not add to total. Percentages calculated on unrounded numbers.

SOURCE: National Science Foundation/National Center for Science and Engineering Statistics, Higher Education Research and Development Survey, FY 2010.