

TABLE A-17. Imputed amounts for higher education R&D expenditures, by type of cost: FY 2011  
(Dollars in millions)

Type of cost	All separately budgeted R&D expenditures	Imputed amount	Imputed amount as % of total
All costs	65,073	259	0.4
Direct costs	49,085	2,294	4.7
Salaries, wages, and fringe benefits	27,650	1,346	4.9
Software purchases	113	3	3.0
Noncapitalized software	95	3	3.5
Capitalized software	18	0	0.3
Capitalized equipment	2,255	17	0.8
Passed through to subrecipients	5,435	40	0.7
Other direct costs	13,632	662	4.9
Indirect costs	15,989	770	4.8

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 2011.