

## FEDERAL AWARDS - TYPICAL DIRECT AND INDIRECT COSTS

### Reference Table

This list is not all-inclusive but represents commonly used expenditures. There may be rare instances when charges normally treated as indirect costs may be charged directly to sponsored projects. Refer to Office of Management and Budget Circular A-21 for further guidance.

DIRECT COSTS	FACILITIES & ADMINISTRATIVE INDIRECT COSTS
<p><b>SALARIES, WAGES, RELATED FRINGE BENEFITS, such as:</b></p> <ul style="list-style-type: none"> <li>➤ principal investigator</li> <li>➤ post doc</li> <li>➤ graduate student</li> <li>➤ research associate</li> <li>➤ research technician</li> <li>➤ research nurse coordinator</li> </ul>	<p><b>ADMIN. &amp; CLERICAL SALARIES, WAGES, FRINGE BENEFITS, such as:</b></p> <ul style="list-style-type: none"> <li>➤ business manager</li> <li>➤ secretary</li> <li>➤ department administrator</li> <li>➤ administrative assistant</li> <li>➤ accountant</li> <li>➤ accounting clerk</li> </ul>
<p><b>OFFICE SUPPLIES</b></p> <p>➤ <b>normally indirect</b> unless the specific requirements of a particular project scope clearly indicate a need for a volume of costs beyond routine, which creates an unlike circumstance</p>	<p><b>OFFICE SUPPLIES</b></p> <ul style="list-style-type: none"> <li>➤ pens, pencils</li> <li>➤ paper, tablets</li> <li>➤ files, folders, binders</li> <li>➤ transparencies</li> <li>➤ staples</li> </ul>
<p><b>LABORATORY SUPPLIES AND MATERIALS</b></p> <ul style="list-style-type: none"> <li>➤ non-administrative</li> <li>➤ medical, scientific</li> <li>➤ pharmaceutical</li> </ul>	<p><b>INSTITUTIONAL DUES, MEMBERSHIPS AND SUBSCRIPTIONS</b></p>

<b>DIRECT COSTS</b>	<b>FACILITIES &amp; ADMINISTRATIVE INDIRECT COSTS</b>
<p><b>COMPUTER SOFTWARE AND SUPPLIES used for:</b></p> <ul style="list-style-type: none"> <li>➤ scientific and technical purposes</li> <li>➤ research data collection</li> </ul> <p><b>if used specifically for a particular project</b></p>	<p><b>GENERAL PURPOSE COMPUTER SOFTWARE AND SUPPLIES (used for administrative purposes)</b></p> <ul style="list-style-type: none"> <li>➤ word processing and spreadsheet programs</li> <li>➤ diskettes</li> <li>➤ printer paper</li> <li>➤ toner cartridges</li> </ul> <p><b>not dedicated to a particular project</b></p>
<p><b>EQUIPMENT</b></p> <ul style="list-style-type: none"> <li>➤ scientific and technical</li> <li>➤ dedicated</li> <li>➤ computer (<u>exclusively or primarily</u> dedicated to a particular project and justified accordingly)</li> <li>➤ maintenance contract (dedicated-equipment)</li> <li>➤ rental</li> </ul> <p><b>if used specifically for a particular project</b></p>	<p><b>GENERAL PURPOSE EQUIPMENT (used for administrative purposes)</b></p> <ul style="list-style-type: none"> <li>➤ copier</li> <li>➤ office furniture</li> <li>➤ computer</li> <li>➤ maintenance contract (administrative use-equipment)</li> </ul> <p><b>not dedicated to a particular project</b></p>
<p><b>MAINTENANCE/REPAIRS EQUIPMENT</b></p> <ul style="list-style-type: none"> <li>➤ <b>requires justification</b> explaining the expenditure's direct application to the federal award</li> </ul> <p><b>if used specifically for a particular project</b></p>	<p><b>MAINTENANCE/REPAIRS FOR GENERAL PURPOSE EQUIPMENT (used for administrative purposes)</b></p> <p><b>for equipment not dedicated to a particular project</b></p>
<p><b>RENTAL OF SPACE</b></p> <p><b>project-specific</b> rented off-campus from a third party</p>	<p><b>MAINTENANCE/REPAIRS FOR FACILITIES</b></p> <ul style="list-style-type: none"> <li>➤ buildings</li> <li>➤ grounds</li> </ul>

<b>DIRECT COSTS</b>	<b>FACILITIES &amp; ADMINISTRATIVE INDIRECT COSTS</b>
<b>SUBCONTRACT COSTS</b>	<b>UTILITIES</b>
<b>POSTAGE</b> <ul style="list-style-type: none"> <li>➤ <b>normally indirect</b> unless the specific requirements of a particular project scope clearly indicates a need for a volume of costs beyond routine, which creates an unlike circumstance</li> </ul>	<b>POSTAGE</b> <ul style="list-style-type: none"> <li>➤ U.S. non-priority mail</li> <li>➤ interoffice mail delivery</li> </ul>
<b>TELEPHONE CHARGES</b> <ul style="list-style-type: none"> <li>➤ long distance (<b>project-specific</b>)</li> <li>➤ cellular (<b>project-specific</b>)</li> </ul>	<b>TELEPHONE CHARGES – Basic</b> <ul style="list-style-type: none"> <li>➤ local calls</li> <li>➤ cellular phones (general use)</li> <li>➤ pagers, voice mail</li> </ul>
<b>PRINTING AND PHOTOCOPYING</b> <ul style="list-style-type: none"> <li>➤ <b>normally indirect</b> unless the specific requirements of a particular project scope clearly indicates a need for a volume of costs beyond routine, which creates an unlike circumstance</li> </ul>	<b>PRINTING AND PHOTOCOPYING</b> <ul style="list-style-type: none"> <li>➤ administrative forms</li> <li>➤ routine – low volume photocopying</li> </ul>
<b>ADVERTISEMENT</b> <ul style="list-style-type: none"> <li>➤ recruitment of personnel approved for a specific project</li> <li>➤ recruitment of research subjects</li> </ul>	<b>ADVERTISEMENT</b> <ul style="list-style-type: none"> <li>➤ public relations</li> </ul>
<b>TRAVEL</b>  <b>if directly applicable to project requirements</b>	<b>TRAVEL</b>  <ul style="list-style-type: none"> <li>➤ recruitment</li> </ul> <b>not directly applicable to project requirements</b>

<b>DIRECT COSTS</b>	<b>FACILITIES &amp; ADMINISTRATIVE INDIRECT COSTS</b>
<b>PUBLICATIONS – Project-specific research</b>	<b>PUBLICATIONS – General</b>
<b>CONSULTING – Project-specific research</b>	<b>CONSULTING - General</b>
<p><b>FREIGHT/EXPRESS DELIVERIES</b>, when needed, to transport project material in a timely manner:</p> <ul style="list-style-type: none"> <li>➤ Fed-ex charges</li> <li>➤ <b>requires justification</b> explaining the expenditure’s direct application to the federal award</li> </ul> <p><b>if used specifically for a particular project</b></p>	<p><b>FREIGHT/EXPRESS DELIVERIES</b></p> <ul style="list-style-type: none"> <li>➤ routine</li> <li>➤ internal courier</li> <li>➤ charges not specifically related to the project</li> </ul>
<p><b>SERVICE CENTER CHARGES</b></p> <ul style="list-style-type: none"> <li>➤ animals and animal care</li> <li>➤ laboratory testing services</li> <li>➤ computing network charges – computing equipment dedicated to project</li> </ul>	<p><b>SERVICE CENTER CHARGES</b></p> <ul style="list-style-type: none"> <li>➤ computing network charges – computing equipment used administratively</li> </ul>
<p><b>TRAINEE COSTS</b></p> <p><b>if directly applicable to project requirements</b></p>	