

DIRECT OR F & A COSTS?

These listings are correct in most cases although this table is not intended to be all-inclusive. Contact the Office of Research with any questions.

	Direct Costs	Facilities & Administrative Costs
Salaries, Wages, & Fringe Benefits	Faculty, technicians, research associates and assistants (including graduate research assistants and other students performing scientific or technical work), postdoctoral associates and other technical and programmatic personnel that are necessary to meet the goals of the project. NOTE: Most exempt personnel at colleges and universities (including faculty) do not keep hourly time cards. Rather, institutions use effort reporting to track faculty and other exempt employee time. Consequently, salaries for these employees should never be expressed in terms of hours, but only as a percentage of the total effort required.	Administrative/clerical positions, such as secretaries, accountants, office personnel (including student workers), purchasing agents, administrative activities of directors and assistant and associate directors, executive assistants, and other administrators.
Services	Consultant fees Printing directly associated with the scope of work Reprints and page charges Photography Photocopy charges directly associated with the scope of work Repairs and maintenance (related to scientific and technical equipment) Animal care Lab testing services Computing network charges when computing equipment is dedicated to the project	Legal and financial services Insurance Printing Photocopy charges Recruitment advertising Repairs and maintenance (facilities and general purpose equipment) EDP services Freight Computing network charges when computing equipment is used administratively
Supplies	Lab and scientific supplies (non-administrative) Chemicals Glassware Field supplies Compressed gases and liquids Radioactive material Software Rare and precious metals and non-precious metals Animals	Office supplies Lab supplies (administrative) Custodial supplies Parts and supplies associated with repair and maintenance of general purpose equipment and facilities Paper Forms Books and reference materials
Equipment	Computer software and supplies if used only for scientific and technical purposes or research data collection on a particular project Other equipment that is scientific or technical, and dedicated to a specific project Maintenance contracts on dedicated equipment Rental costs for dedicated equipment	General purpose computer software and supplies such as word processing and spreadsheet programs, CDs, printer paper, toner cartridges
Travel	Required to carry out the objectives of the sponsored agreement	Related to administrative activities
Advertising and Promotion	Recruitment of personnel approved for a specific project or research subjects Promotion of conference, workshop, seminar	Public relations
Other Operations	Telephone (including fax) toll charges; cellular if project specific Lab, scientific, and field non-capital equipment Lease/rental of vehicles and other equipment Lease/rental of off-campus facilities Subcontract costs	Postage (including express couriers) Telephone—basic service, installation, repair, and line charges (including ATS, WATS, fax, pagers, and cell phones) General purpose non-capital equipment Utilities
Other	Participant expenses and student/trainee non-compensatory support (training grants), subject pay, sub-agreements Consortia fees Technical and scientific capital equipment	Dues/memberships (other than those specifically required) in business, professional and technical organizations and subscriptions General purpose capital equipment