

Direct Cost or F & A?

This matrix indicates when selected items of cost will normally be treated as a direct cost (charged to a sponsored account) or an indirect cost (part of F&A costs) under “like” circumstances. Exceptions will be made when a project requires a high demand for particular item and sponsor has approved the proposed budget.

Direct Costs

Facilities & Administrative Costs

Salaries & Wages / Fringe Benefits & FICA	Faculty, technicians, post docs, research associates and assistants, graduate research assistants and other students performing scientific or technical work.	Administrative and clerical positions such as secretaries, budget coordinators, purchasing, and accounting.
Services	<ul style="list-style-type: none"> • Consultant's fees • Printing • Reprints and page charges • Photography and photocopy charges • Repairs & Maintenance (related to scientific and technical equipment) 	<ul style="list-style-type: none"> • Repairs & maintenance (facilities & general purpose equipment) • On-campus computer services
Supplies	<ul style="list-style-type: none"> • Lab and scientific supplies • Chemicals • Glassware • Field supplies • Compressed gases and liquids • Radioactive material • Software • Rare and precious metals and non-precious metals • Animals 	<ul style="list-style-type: none"> • Office supplies • Custodial supplies • Parts & supplies associated with repair and maintenance of general purpose equipment and facilities • Paper • Forms • Books and reference materials
Travel	When required to carry out the objectives of the sponsored agreement.	When related to administrative activities
Other Operations	<ul style="list-style-type: none"> • Long distance telephone (and fax) charges • Lab, scientific and field non-capital equipment • Lease / rental of vehicles and other equipment • Lease / rental of off-campus facilities 	<ul style="list-style-type: none"> • Postage (including Federal Express, etc.) • Telephone – monthly basic service, installation, repair, and line charges • General purpose non-capital equipment (ex. computers costing less than \$2500) • Utilities
Other	<ul style="list-style-type: none"> • Payments to subcontractors • Research Participant Incentives • Technical and scientific capital equipment 	<ul style="list-style-type: none"> • Dues / memberships (unless specifically required) in business, professional and technical organizations and subscriptions • General purpose capital equipment (ex. computers)

NOTE: This listing is not intended to be inclusive of all items of cost associated with sponsored projects.