

## 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 2 CFR, Part 200: "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.**

<b>DIRECT COSTS</b>	<b>FACILITIES &amp; ADMINISTRATIVE INDIRECT COSTS</b>
<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> <ul style="list-style-type: none"> <li>➤ <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</li> </ul>	<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>

\*See 2 CFR 200.413(c)(1-4).

<b>DIRECT COSTS</b>	<b>FACILITIES &amp; ADMINISTRATIVE INDIRECT COSTS</b>
<p><b>COMPUTER SOFTWARE AND SUPPLIES*</b> used for:</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 dedicated to a particular project and justified accordingly</u>)</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</li> </ul> <p>(administrative use-equipment)</p> <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>

See 2 CFR 200.453 (200.20 and 200.94)

DIRECT COSTS	FACILITIES & ADMINISTRATIVE INDIRECT COSTS
SUBCONTRACT COSTS	UTILITIES
<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>	