

Typical Direct and F&A (Indirect Costs)	
Direct Costs	F&A Costs
Compensation & Employee Benefits: Faculty, technicians, research associates and assistants, including graduate research assistants and other students performing scientific or technical work, post doctoral associates and other technical and programmatic personnel necessary to meet the goals of the sponsored agreement.	Compensation & Employee Benefits: Administrative or clerical positions such as department business managers, administrative assistants, accountants, office personnel, purchasing agents, executive assistants, and other administrators.
Travel & Meals Required to carry out the objectives of the sponsored agreement i.e. travel to scientific sites.	Travel & Meals Related to Administrative activities; food & drink during a lab meeting.
Materials and Supplies Laboratory and scientific supplies, including laboratory notebooks, glassware, chemicals, field supplies, compressed gases and liquids, radioactive material, scientific software, animals.	Materials and Supplies Office supplies, custodial supplies, general purpose computer supplies, paper, forms, personal stationery, pads, pens, pencils, markers, printer/fax toner, and ink cartridges. Books and reference materials.
Memberships & Subscriptions Specifically required by the sponsored agreement.	Memberships & Subscriptions Dues/memberships in professional and technical organizations, Subscriptions.
Services Animal charges, consultant services, lab services, statistical services and technical equipment services. Photocopy services related to the scope of the work in the sponsored agreement.	Services Accounting services, legal, audit services (unless specified in award) and laundry services. Photocopy charges including grant proposals, purchasing documentation and salary/wage paperwork.
Communications Dedicated telephone line which is necessary solely for the performance of a sponsored agreement.	Communications Local calls, telephone equipment purchases and installation/repair, cell phones, pagers, and network charges.
Printing, Publications & Illustration Charges Reprints of manuscripts supported by award, scientific illustrative work and research subject recruitment.	Printing, Publications & Illustration Charges Printing of proposals, advertising (dependent upon award).
Postage & Mailing Express service for technical project material such as samples. Sponsored agreements with high demand for postage as described in the budget narrative.	Postage & Mailing Express service for administrative activities including proposals, local postage costs (depending upon award), bulk mail services (depending upon award) and University mail services.
Equipment (dedicated by a sponsored agreement) Scientific/technical equipment Computing devices which are essential and allocable, but not solely dedicated, to the performance of a sponsored agreement. Maintenance contracts Rental costs Parts and supplies for dedicated equipment.	Equipment General purpose equipment and Office furniture. Computing devices such as servers, PCs and laptops which are used for general-purpose activities Parts and supplies associated with repair & maintenance of general purpose equipment.
Other Human subject payments Participant expenses Student/trainee non-compensatory support (training grants) Sub-recipient costs.	Other Facility work order charges Utilities Catcard fees

Note: This matrix indicates when a particular cost is normally charged directly to a sponsored project or as an F&A cost. These costs are not all inclusive but provide examples of those most commonly associated with sponsored agreements. Academic administrative costs are typically direct charged to federal formula grants, experiment station research grants and extension grants because these costs are not included in their respective F&A rates or a F&A rate is not applied.