



Direct vs. Indirect Costs

Direct Costs (Allowable as Budgeted Items)	Indirect Costs (Not Allowable as Direct Costs on Project)
Salaries/Wages & Fringe Benefits: Faculty, other professionals, technicians, post doc associates, research associates, and graduate and undergraduate students.	Salaries/Wages & Fringe Benefits: Clerical and administrative assistants, department managers, financial assistants, secretaries, and directors.
Materials and Supplies: Project related material and research and scientific supplies. Any approved equipment or software that does not qualify under the equipment definition. Approved software costing less than \$100,000 is not considered capital equipment.	Office Supplies Pens, pencils, paper, staples, transparencies, toner cartridges, diskettes, printer paper, word processing and spreadsheet programs. Books and journals generally should be provide as part of normal library services and treated as F&A costs.
Equipment: Approved equipment used for scientific, technical, and research purposes that costs greater than \$5,000 and has a useful life of at least one year.	Equipment: General office equipment such as copiers, printers, office computers, and fax machines.
Facilities: Project specific space <i>rental for off-campus</i> facilities from a third party. Use of specialized equipment for which there is a commonly applied charge.	Facilities: Utilities, building use, grounds maintenance, renovations, and alterations of University property whether, on- or off-campus.
Travel: Transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the institution related to the project.	Travel: Costs of entertainment, and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities).
Telephone: Long-distance calls, phone surveys or calls to project participants.	Telephone: Local calls, cell phones, installation and maintenance.
Maintenance & Repairs: Requires justification that the expenditures are required and directly related to the specific award (e.g., less expensive than buying new).	Maintenance & Repairs: Maintenance and repairs to general purpose equipment, buildings, and grounds.
Advertising: Recruitment of research subjects or of personnel for job openings approved for a specific project. The procurement of goods and service for the project and payment for program outreach necessary for the project.	Advertising: Public relations to promote unit/department/college.

<p style="text-align: center;">Direct Costs (Allowable as Budgeted Items)</p>	<p style="text-align: center;">Indirect Costs (Not Allowable as Direct Costs on Project)</p>
<p>Publications: Project specific and project related. Copying included only when charges can be tracked and documented.</p>	<p>Publications: General printing and copying.</p>
<p>Memberships, subscriptions and professional activity: Membership in business, technical, and professional organizations related to and supportive of the project. Subscriptions to business, professional, and technical periodicals related to and supportive of project.</p>	<p>Memberships, subscriptions and professional activity: Membership in any civic or community organization. Membership in any country club or social/dining club or organization</p>
<p>Freight/express deliveries and Postage: Justification required that cost needed to transport project material in a timely way.</p>	<p>Freight/express deliveries and Postage: Routine or internal courier costs.</p>
<p>Consulting: Project specific.</p>	<p>Consulting: General, management, financial.</p>
<p>Miscellaneous Costs: Subcontract costs, recharge center charges, and training costs necessary for the project.</p>	<p>Miscellaneous Costs: Computer network charges and utilities.</p>
<p>Participant Support Costs: Allowed only with prior written approval of the funding agency, and provided they are programmatically justified.</p>	