

F&A vs. Direct: What Kind of Cost is This?

This matrix indicates when a particular cost is normally charged directly or indirectly to sponsored agreements under “like” circumstances.

This listing provides examples of costs most commonly associated with sponsored agreements. It is not intended to be inclusive of all sub-objects available in the Advantage accounting system or in [FIN 430-01](#), “Overall Expenditure Coding Structure.”

	Direct Costs (Charged to the sponsored agreement)	Facilities & Administrative Costs (Not charged to the sponsored agreement)
Salaries and 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.	Administrative and clerical positions, such as secretaries, accountants, office personnel (including student workers), purchasing agents and buyers, administrative activities of directors and assistant and associate directors, executive assistants, and other administrators.
Services	Consultant’s 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)	Legal and financial services Insurance Printing Photocopy charges Recruitment advertising Repairs and maintenance (facilities and general purpose equipment) EDP services Freight
Supplies	Lab and scientific supplies Chemicals Glassware	Office supplies Custodial supplies Parts and supplies associated with repair and maintenance of general

	<p>Field supplies</p> <p>Compressed gases and liquids</p> <p>Radioactive material</p> <p>Software</p> <p>Rare and precious metals and nonprecious metals</p> <p>Animals</p>	<p>purpose equipment and facilities</p> <p>Paper</p> <p>Forms</p> <p>Books and reference materials</p>
Travel	Required to carry out the objectives of the sponsored agreement	Related to administrative activities
Other Operations	<p>Telephone (including fax) toll charges</p> <p>Lab, scientific, and field noncapital equipment</p> <p>Lease/rental of vehicles and other equipment</p> <p>Lease/rental of off-campus facilities</p>	<p>Postage (including Federal Express, etc.)</p> <p>Telephone—basic service, installation, repair, and line charges (including ATS, WATS, and fax)</p> <p>General purpose noncapital equipment</p> <p>Utilities</p>
Other	<p>Participant expenses and student/trainee noncompensatory support (training grants), subject pay, sub-agreements</p> <p>Consortia fees</p> <p>Technical and scientific capital equipment</p>	<p>Dues/memberships (other than those specifically required) in business, professional and technical organizations and subscriptions</p> <p>General purpose capital equipment</p>