

Typical Direct and Indirect Costs (F&A)

DIRECT	INDIRECT
Salaries & Wages/Fringe Benefits Faculty, research faculty, research associates, professional research assistants, technicians, scientists, postdoctoral researchers, or other technical or programmatic personnel who are necessary to meet the goals of the project.	Salaries & Wages/Fringe Benefits Clerical and administrative positions such as accountants, accounting techs, administrative assistants, secretaries, directors, deans, vice-presidents, vice-chancellors, department chairs.
Scientific & technical equipment and supplies	Office supplies or furniture
Maintenance agreements related to scientific and technical equipment	Equipment (office and general purpose)
Materials and supplies (items solely consumed by the project)	Postage
Long-distance telephone charges	Memberships
Travel	Subscriptions, books, periodicals
Services (Consulting, animal care, internal service units)	Telephone (installation, monthly fees, maintenance)
Participant expenses	Custodial
Subject costs	Building maintenance and repair
Subcontracts	Utilities
NOTE: Costs that are normally DIRECT become INDIRECT under the following circumstances:	NOTE: Costs that are normally INDIRECT may be charged directly under special circumstances noted by OMB:
Charges are for general institutional purposes	Large, complex programs, such as centers, program projects, institutes
Charges support multiple projects/activities and cannot be identified with relative ease and with a high degree of accuracy with those projects/activities	Projects that involve extensive data accumulation, analysis and entry, surveying, tabulation, cataloging, searching literature, and reporting
	Projects that require making travel and meeting arrangements for large numbers of participants, such as conferences and seminars
	Projects where principal focus is preparation and production of manuals and large reports, books and monographs (excluding routine progress and technical reports)
	Projects that are geographically inaccessible to normal departmental administrative services, such as ships, or remote field sites
	Projects requiring project-specific database management, graphics or manuscript preparation, human or animal protocol