This matrix indicates when selected items of cost will normally be treated as a direct cost (charged to a sponsored account) or an indirect cost (part of F&A costs) under “like” circumstances. Exceptions will be made when a project requires a high demand for particular item and sponsor has approved the proposed budget.

### Direct Costs

<table>
<thead>
<tr>
<th>Salaries &amp; Wages / Fringe Benefits &amp; FICA</th>
<th>Facilities &amp; Administrative Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty, technicians, post docs, research associates and assistants, graduate research assistants and other students performing scientific or technical work.</td>
<td>Administrative and clerical positions such as secretaries, budget coordinators, purchasing, and accounting.</td>
</tr>
</tbody>
</table>

### Services

- Consultant’s fees
- Printing
- Reprints and page charges
- Photography and photocopy charges
- Repairs & Maintenance (related to scientific and technical equipment)
- Repairs & maintenance (facilities & general purpose equipment)
- On-campus computer services

### Supplies

- Lab and scientific supplies
- Chemicals
- Glassware
- Field supplies
- Compressed gases and liquids
- Radioactive material
- Software
- Rare and precious metals and non-precious metals
- Animals
- Office supplies
- Custodial supplies
- Parts & supplies associated with repair and maintenance of general purpose equipment and facilities
- Paper
- Forms
- Books and reference materials

### Travel

<table>
<thead>
<tr>
<th>Direct Costs</th>
<th>Facilities &amp; Administrative Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>When required to carry out the objectives of the sponsored agreement.</td>
<td>When related to administrative activities</td>
</tr>
</tbody>
</table>

### Other Operations

- Long distance telephone (and fax) charges
- Lab, scientific and field non-capital equipment
- Lease / rental of vehicles and other equipment
- Lease / rental of off-campus facilities
- Postage (including Federal Express, etc.)
- Telephone — monthly basic service, installation, repair, and line charges
- General purpose non-capital equipment (ex. computers costing less than $2500)
- Utilities

### Other

- Payments to subcontractors
- Research Participant Incentives
- Technical and scientific capital equipment
- Dues / memberships (unless specifically required) in business, professional and technical organizations and subscriptions
- General purpose capital equipment (ex. computers)

**NOTE:** This listing is not intended to be inclusive of all items of cost associated with sponsored projects.