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| Direct & Indirect Cost Guideline |
| **Allowable Direct Costs** | **Unallowable Indirect 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, e.g. travel to scientific sites.  | **Travel & Meals:** Related to Administrative activities; food & drink during a lab meeting. |
| **Supplies:** Laboratory and scientific supplies, including laboratory notebooks, glassware, chemicals, field supplies, compressed gases and liquids, radioactive material, scientific software, animals. Computing devices that are essential and allocable to the performance of the project. | **Supplies:** Office supplies, custodial supplies, general purpose computer supplies and services (and anything other than computing devices under Direct Costs), paper, forms, personal stationary, pads, pens, pencils, markers, printer and fax paper toner, and ink cartridges. Books and reference materials. |
| **Membership & Subscriptions:** Specifically required by the sponsored agreement. | **Membership & 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 to the sponsored agreement) scientific/technical equipment, maintenance contracts, rental costs, parts and supplies for dedicated equipment. | **Equipment:** General purpose equipment and office furniture, 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, CAT card fees |