

THE UNIVERSITY OF TENNESSEE, MEMPHIS
FEDERAL AWARDS - TYPICAL DIRECT AND INDIRECT COSTS
Reference Table

This list is not all-inclusive but represents commonly used expenditures. There may be rare instances when charges normally treated as indirect costs may be charged directly to sponsored projects. Refer to the University of Tennessee, Memphis Campus Fiscal Procedures Statement 05, Section 010 and Office of Management and Budget Circular A-21 for further guidance.

DIRECT COSTS	FACILITIES & ADMINISTRATIVE INDIRECT COSTS
<p>SALARIES, WAGES, RELATED FRINGE BENEFITS, such as:</p> <ul style="list-style-type: none"> ➤ principal investigator ➤ post doc ➤ graduate student ➤ research associate ➤ research technician ➤ research nurse coordinator 	<p>ADMINISTRATIVE AND CLERICAL SALARIES, WAGES, FRINGE BENEFITS, such as:</p> <ul style="list-style-type: none"> ➤ business manager ➤ secretary ➤ department administrator ➤ administrative assistant ➤ accountant ➤ accounting clerk
<p>OFFICE SUPPLIES</p> <ul style="list-style-type: none"> ➤ normally indirect unless the specific requirements of a particular project scope clearly indicate a need for a volume of costs beyond routine, which creates an unlike circumstance ➤ justification/certification form required to be maintained with the invoice, T-29 or TV in the departmental federal grant or contract file 	<p>OFFICE SUPPLIES</p> <ul style="list-style-type: none"> ➤ pens, pencils ➤ paper, tablets ➤ files, folders, binders ➤ transparencies ➤ staples
<p>LABORATORY SUPPLIES AND MATERIALS</p> <ul style="list-style-type: none"> ➤ non-administrative ➤ medical, scientific ➤ pharmaceutical <p>G/L Account 439300 - Laboratory Supplies</p>	<p>INSTITUTIONAL DUES, MEMBERSHIPS AND SUBSCRIPTIONS</p>
<p>COMPUTER SOFTWARE AND SUPPLIES used for: scientific and technical purposes</p> <ul style="list-style-type: none"> ➤ research data collection <p>if used specifically for a particular project</p>	<p>GENERAL PURPOSE COMPUTER SOFTWARE AND SUPPLIES (used for administrative purposes)</p> <ul style="list-style-type: none"> ➤ word processing and spreadsheet programs ➤ diskettes ➤ printer paper ➤ toner cartridges <p>not dedicated to a particular project</p>

DIRECT COSTS	FACILITIES & ADMINISTRATIVE INDIRECT COSTS
<p>EQUIPMENT</p> <ul style="list-style-type: none"> ➤ scientific and technical ➤ dedicated ➤ computer (dedicated to a particular project) ➤ maintenance contract (dedicated-equipment) ➤ rental <p>if used specifically for a particular project</p>	<p>GENERAL PURPOSE EQUIPMENT (used for administrative purposes)</p> <ul style="list-style-type: none"> ➤ copier ➤ office furniture ➤ computer ➤ maintenance contract (administrative use-equipment) <p>not dedicated to a particular project</p>
<p>MAINTENANCE/REPAIRS EQUIPMENT</p> <ul style="list-style-type: none"> ➤ requires justification explaining the expenditure's direct application to the federal award ➤ justification can be written on the invoice or charge document copy that is maintained in the department's grant or contract files <p>if used specifically for a particular project</p>	<p>MAINTENANCE/REPAIRS FOR GENERAL PURPOSE EQUIPMENT (used for administrative purposes)</p> <p>for equipment not dedicated to a particular project</p>
<p>RENTAL OF SPACE project-specific rented off-campus from a third party</p>	<p>MAINTENANCE/REPAIRS FOR FACILITIES</p> <ul style="list-style-type: none"> ➤ buildings ➤ grounds
<p>SUBCONTRACT COSTS</p>	<p>UTILITIES</p>
<p>POSTAGE</p> <ul style="list-style-type: none"> ➤ normally indirect unless the specific requirements of a particular project scope clearly indicates a need for a volume of costs beyond routine, which creates an unlike circumstance ➤ justification/certification form required to be maintained with the invoice, T-29 or TV in the departmental federal grant or contract file 	<p>POSTAGE</p> <ul style="list-style-type: none"> ➤ U.S. non-priority mail ➤ interoffice mail delivery
<p>TELEPHONE CHARGES</p> <ul style="list-style-type: none"> ➤ long distance (project-specific) ➤ cellular (project-specific) 	<p>TELEPHONE CHARGES – Basic</p> <ul style="list-style-type: none"> ➤ local calls ➤ cellular phones (general use) ➤ pagers, voice mail
<p>PRINTING AND PHOTOCOPYING</p> <ul style="list-style-type: none"> ➤ normally indirect unless the specific requirements of a particular project scope clearly indicates a need for a volume of costs beyond routine, which creates an unlike circumstance ➤ justification/certification form required to be maintained with the invoice, T-29 or TV in the departmental federal grant or contract file 	<p>PRINTING AND PHOTOCOPYING</p> <ul style="list-style-type: none"> ➤ administrative forms ➤ routine – low volume photocopying

DIRECT COSTS	FACILITIES & ADMINISTRATIVE INDIRECT COSTS
ADVERTISEMENT <ul style="list-style-type: none"> ➤ recruitment of personnel approved for a specific project ➤ recruitment of research subjects 	ADVERTISEMENT <ul style="list-style-type: none"> ➤ public relations
TRAVEL if directly applicable to project requirements	TRAVEL <ul style="list-style-type: none"> ➤ recruitment not directly applicable to project requirements
PUBLICATIONS – Project-specific research	PUBLICATIONS – General
CONSULTING – Project-specific research	CONSULTING - General
FREIGHT/EXPRESS DELIVERIES , when needed, to transport project material in a timely manner: <ul style="list-style-type: none"> ➤ Fed-ex charges ➤ requires justification explaining the expenditure’s direct application to the federal award ➤ justification can be written on the invoice or charge document copy that is maintained in the department’s grant or contract files if used specifically for a particular project	FREIGHT/EXPRESS DELIVERIES <ul style="list-style-type: none"> ➤ routine ➤ internal courier ➤ charges not specifically related to the project
SERVICE CENTER CHARGES <ul style="list-style-type: none"> ➤ animals and animal care ➤ laboratory testing services ➤ computing network charges – computing equipment dedicated to project 	SERVICE CENTER CHARGES <ul style="list-style-type: none"> ➤ computing network charges – computing equipment used administratively
TRAINEE COSTS if directly applicable to project requirements	