The University of Tennessee

Fiscal Policy 205

EXAMPLES

	Normally Direct Costs	Normally F&A Costs
SALARIES, WAGES AND RELATED STAFF BENEFITS	*Technical work performed by:*	*Clerical or administrative work performed by:*
	Principal investigator	Fiscal officer
	Post-docs	Secretary
	Graduate students	Accountant
	College work study students	Department administrator
	Clinical lab technicians	Staff assistant
TRAVEL	Directly applicable to project requirements	Not directly applicable to project requirements
	(e.g., motor pool)	Recruitment
		Marketing/development
SERVICE CENTER CHARGES	Animal care	Printing/copying/graphic arts
	Lab testing services	Computer maintenance
		Computer file storage
		Port/line charges
UTILITIES		Utilities
COMMUNICATIONS	*Freight/express deliveries:*	*Postage:*
	Transport technical project material	Express delivery of routine reports
		U.S. non-priority mail
	Telephone charges:	*Telephone charges:*
	Long distance	Basic line charge
		Local calls
		Cellular phones
		Pagers
		Voice mail
EQUIPMENT MAINTENANCE AND REPAIR	Scientific equipment	General equipment
	Project-specific computer hardware	General computer hardware
	(and related maintenance contracts)	(and related maintenance contracts)
PUBLICATIONS AND SUBSCRIPTIONS	Project-specific	General
DUES AND MEMBERSHIPS		Dues & memberships
CONSULTING	Project-specific consulting services	General consulting services
ADVERTISING	Recruit project participants	Employment
		Public notices
SUPPLIES AND MATERIAL	*Medical, scientific, and laboratory supplies:*	*Office supplies:*
	Lab notebooks	Pens, pencils

	Zip disks used to store specific project data	Paper, tablets
	Glass and plastic ware	Files, folders, binders
	Culture dishes	Transparencies
	Beakers	Staples
	Chemicals	Post-it notes
	Syringes	*General purpose computer supplies:*
	Radioactive substances	Diskettes
	Scientific software	Printer paper
	educational supplies	Toner cartridges
	pharmaceutical supplies	Word processing software
		Spreadsheet software
STUDENT COSTS	Stipend	
	Tuition and fees	
	Other related expenses	
CONTRACTUAL SERVICES	*Other contractual services:*	
	Special contract employees	
	Study participants	
	Patient travel	
	Donors	
	Photographic development	
	Airport pickup of specimens	
MEALS AND REFRESHMENTS	Project conference or seminar	
EQUIPMENT	*Scientific equipment*	*General-purpose equipment:*
		Copier
		Office furniture
	Project-specific computer hardware:	*General-purpose computer hardware:*
	Specially required due to technical	Servers
	nature of the project and	Scanners
	not already available	Printers
		Desktop and laptop PCs
SUBCONTRACT COSTS	Subcontract costs	

See Exhibit C of OMB Circular A-21 for examples of instances when it may be appropriate to charge basic support costs directly.

This list is not all-inclusive, but represents commonly used expense items.