

**MEDICAL UNIVERSITY OF SOUTH CAROLINA  
DIRECT AND FACILITIES AND ADMINISTRATIVE (F&A) COST  
REFERENCE TABLE**

NOTE: This list is not all-inclusive but represents commonly used expenditures. There may be instances when charges normally treated as F&A may be directly charged to Sponsored Projects. Refer to Section 3.1 of these guidelines for details.

\*Revised May 2002

DIRECT COSTS	FACILITIES & ADMINISTRATIVE COSTS (INDIRECT)
<b>SALARIES, WAGES, RELATED FRINGE BENEFITS, such as:</b> - principal investigator      - resident support - post docs                      - research analyst - college work study students   - data management - clinical lab technicians       - medical technologist - program nurse consultant      - research specialist - program nurse specialist       - staff nurse - graduate students	<b>ADMINISTRATIVE AND CLERICAL SALARIES, WAGES, FRINGE BENEFITS, such as:</b> - fiscal officer                      - accountant - secretary                          - staff assistant - department administrator - administrative staff officer
<b>SUPPLIES AND MATERIAL</b> - pharmaceutical - medical, scientific and laboratory - educational - radioactive substances	<b>COMPUTER SOFTWARE AND COMPUTER SUPPLIES</b> - word processing and spreadsheet programs - diskettes - printer paper - toner cartridges
<b>LAB SUPPLIES</b> - lab notebooks                      - zip disks used to store specific project data - glass & plastic ware              - chemicals - culture dishes                      - syringes - beakers * NOTE: Charge to Account 50306 (Med./Sci./Lab Supplies)	<b>OFFICE SUPPLIES</b> - pens, pencils                      - transparencies - paper, tablets                      - staples - files, folders, binders           - Post-it notes
<b>SCIENTIFIC EQUIPMENT AND SOFTWARE</b>	<b>DUES AND MEMBERSHIPS</b>
<b>SERVICE CENTER CHARGES, INCLUDING:</b> - animals and animal care - laboratory testing services	<b>COMPUTER HARDWARE</b>
<b>EQUIPMENT (I.E., COMPUTERS)</b> - dedicated - maintenance contracts - rental  if used specifically for a particular project	<b>GENERAL PURPOSE EQUIPMENT (i.e., used for multiple purposes)</b> - copier - office furniture - computers
<b>PUBLICATION - Project-specific research</b>	<b>PUBLICATION - GENERAL</b>
<b>CONSULTING - Project-specific</b>	<b>CONSULTING - GENERAL</b>
<b>SUBCONTRACT COSTS</b>	<b>MAINTENANCE/REPAIR ON GENERAL PURPOSE EQUIPMENT</b>
<b>MEALS &amp; REFRESHMENTS</b> Served at project-specific conference or seminar NOTE: Charge to Account 50507 (Refreshment Costs/Meetings, Seminars)	<b>MEALS AND REFRESHMENTS</b>
<b>TELEPHONE CHARGES</b> - long distance (project-specific) - cellular (project-dedicated) - pager (project-dedicated)	<b>TELEPHONE CHARGES - BASIC</b> - basic line charge                      - pagers - local calls                              - voice mail - cellular phones (unless project dedicated)

<b>DIRECT COSTS</b>	<b>FACILITIES &amp; ADMINISTRATIVE COSTS (INDIRECT)</b>
<b>TRAINEE COSTS</b> - stipend - tuition and fees - other related expenses (i.e., travel)	<b>POSTAGE</b> - U.S. non-priority mail - delivering routine reports
<b>TRAVEL - Directly applicable to project requirements</b>	<b>TRAVEL:</b> - recruitment - not directly applicable to project requirements
<b>RENTAL OF SPACE - Project-specific space rented off-campus from a third party</b>	<b>SUBSCRIPTIONS BOOKS</b>
<b>CONTRACTUAL SERVICES</b> - freight/express deliveries, when needed, to transport project material in a timely manner " UPS " airport pickup of specimens " local courier external to the University - special contract employees - Advertisement " project participants - other contractual services " study participants " patient travel " donors " film badge service " development of slides " development of photographs	<b>ADVERTISEMENT</b> - employment - public notices
	<b>FREIGHT/EXPRESS DELIVERIES</b> - internal courier
	<b>PRINTING</b>
	<b>UTILITIES</b>

**NOTE 1: WHEN WE USE THE TERMS PROJECT-SPECIFIC OR PROJECT-DEDICATED IT MEANS THAT THE ITEM WILL BE USED FOR THE SOLE PURPOSE OR BENEFIT OF THE PARTICULAR GRANT OR CONTRACT. THEREFORE, IF YOU HAVE MULTIPLE PROJECTS IN ONE LAB AND YOU HAVE A COMPUTER THAT YOU USE FOR ALL PROJECTS, THE COMPUTER CANNOT BE CHARGED TO ONE PROJECT. IT MUST BE CHARGED INDIRECTLY OR ALLOCATED TO ALL OF THE PROJECTS IN THAT LAB.**

**NOTE 2: DEFINITION OF EQUIPMENT: AN ARTICLE OF NONEXPENDABLE TANGIBLE PERSONAL PROPERTY HAVING A USEFUL LIFE OF MORE THAN ONE YEAR, AND AN ACQUISITION COST OF \$5,000 OR MORE PER UNIT.**