

APPENDIX A

Guidance for Direct Charging Select Items of Cost

The following items are typical items of cost that may be directly charged to Sponsored Programs:

- (A) Personnel—faculty, staff and students devoting effort to a Sponsored Program.
- (B) Fringe Benefits—associated fringe benefits, charged based on a calculated fringe benefit rate.
- (C) Supplies—items used in the Sponsored Program (e.g. pipettes, reagents, etc.).
- (D) Travel Costs—cost associated with project staff traveling to conferences, meetings or off-campus work sites to discuss research, disseminate project related information, learn new research techniques, or carry out project-related tasks.
- (E) Equipment—items costing more than \$5,000 that are used on the project; some sponsors require prior approval to purchase equipment using Sponsored Program funds.
- (F) Equipment Maintenance Contracts—the costs of service contracts for equipment used in Sponsored Programs, prorate to reflect the project period.
- (G) Independent Contractors—outside services or people who assist with a project-related task.
- (H) Sub recipients—outside organizations performing a portion of the scope of work of the project with discretion as to how the scope of work will be carried out.
- (I) Animal per-diem charges and services—the costs associated with utilizing the Comparative Medicine Unit (CMU) for protocols associated with the Sponsored Program.
- (J) Participant costs—cost associated with items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of the participants or trainees (but not employees) in connection with conferences, or training projects.