**DIRECT AND FACILITIES AND ADMINISTRATIVE (F & A OR INDIRECT)**

**COST REFERENCE TABLE**

**6000 Salaries and Wages**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
| 6010 - Faculty Salaries - Regular | Yes | Direct | Uniform Guidance 200.430 |
| 6015 - Faculty Productivity Compensation | Yes | Direct | Uniform Guidance 200.430 |
| 6025 – Faculty Salaries – Admin/SOM | Yes | F & A | Uniform Guidance 200.430 |
| 6050 - Administrative Salaries | Yes | F & A | Uniform Guidance 200.430, 200.413(c); post docs ok to direct charge |
| 6110 - Non-exempt Salaries | Yes | F & A | Uniform Guidance 200.430, 200.413(c); lab techs ok to direct charge |
| 6120 – Non-exempt Salaries-Overtime | Yes |   | Follows regular salary charge |
| 6199 - Capitalized Salaries | - | - | Does not apply |
| 6210 - Fellowships & Graduate Assistants | Yes | Direct | Uniform Guidance 200.430 |
| 6211 - Special Pay | Yes | Direct | Uniform Guidance 200.430 |
| 6260 - Residents Pay – Taxable | Yes | Direct | Uniform Guidance 200.430 |
| 6310 - Student Employment | Yes | Direct | Uniform Guidance 200.430 |
| 6320 - Student Employment - Overtime | Yes |   | Follows regular salary charge |
| 6360 - Supplemental Pay | Yes | Direct | Uniform Guidance 200.430 |
| 6510 - PIP Pay to Physicians | Yes | Direct | Uniform Guidance 200.430 |
| 6520 - Nonpayroll Personal Services | Yes | Direct | Uniform Guidance 200.430 |
| 6540 - Other Nonpayroll Payments | Yes | Direct | Uniform Guidance 200.430 |
| 6601-6710 - Employee Benefits | Yes | Direct | Uniform Guidance 200.431; same treatment as related salary |

**7001 Communications**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
| 7002 - Answering Service | Yes | F & A | Uniform Guidance Appendix III B.4 |
| 7003 - Base Service | Yes | F & A | Uniform Guidance Appendix III B.4 |
| 7004 - Cable TV | Yes | F & A | Uniform Guidance Appendix III B.4 |
| 7005 - Long Distance | Yes | F & A  | Uniform Guidance Appendix III B.4 |
| 7006 - Other Communications (Cellular) | Yes | F & A | Uniform Guidance Appendix III B.4 |
| 7007 – Pagers | Yes | F & A | Uniform Guidance Appendix III B.4 |
| 7008 – Postage | Yes | F & A | Uniform Guidance 200.421 |
| 7009 - Telephone Equipment | Yes | F & A |  |
| 7010 - Telephone Service Calls | Yes | F & A |  |
| 7011 - Radio/TV Broadcast Fees | Yes | Direct | Uniform Guidance 200.421 |

**7050 External Printing & Publishing**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
|  7051 – Advertising | Yes | Direct | Uniform Guidance 200.421(b); allowable only if specific to project and required for performance of a Federal award  |
|  7052 – Binding | Yes | Direct | Uniform Guidance 200.461 |
|  7053 - Copying (External Vendor) | Yes | Direct | Uniform Guidance 200.461 |
|  7054 - Printing (External Vendor) | Yes | Direct | Uniform Guidance 200.461 |
| 7055 – Photography | Yes | Direct | Uniform Guidance 200.461 |
| 7056 - Other External Printing, Publishing | Yes | Direct | Uniform Guidance 200.461 |

**7100 Insurance**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
| 7101 - Auto Insurance | Yes | F & A | Uniform Guidance 200.447 |
| 7105 - Malpractice Insurance | Yes | F & A | Uniform Guidance 200.447(b)(6); allowable only for human subject grants |
| 7106 - Property Insurance | Yes | F & A | Uniform Guidance 200.447(b) |
| 7107 - Public Liability Insurance | Yes | F & A | Uniform Guidance 200.447(b) |
| 7108 - Other Insurance | Yes | F & A | Uniform Guidance 200.447(b)  |

**7150 Utilities**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
| 7151 - Chilled Water & Steam | Yes | F & A | Uniform Guidance 200.452 |
| 7152 - Electricity | Yes | F & A | Uniform Guidance 200.452 |
| 7153 - Electricity Pass-through | Yes | F & A | Uniform Guidance 200.452 |
| 7154 - Water, Gas & Sewer | Yes | F & A | Uniform Guidance 200.452 |

**7200 Rentals & Leasing**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
| 7201 - Facilities Rental/Leasing | Yes | F & A | Uniform Guidance 200.465 |
| 7202 - Special Purpose Furniture & Equipment Rental/Leasing | Yes | Direct | Uniform Guidance 200.465; 200.89 for definition of special purpose equipment |
| 7203 - Software Rental/Leasing | Yes | Direct |   |
| 7204 - Other Rental/Leasing | Yes | Direct |   |
| 7205 - General Purpose Furniture & Equipment Rental/Leasing | Yes | F & A | Uniform Guidance 200.465; 200.48 for definition of general purpose equipment |

**7250 Repairs and Maintenance**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
|  7251 - Building & Grounds Repairs & Maintenance  | Yes | F & A | Uniform Guidance 200.452; allowable only if the cost incurred is to keep the property in an efficient operating condition and neither adds to the permanent value of the property nor appreciably prolongs its intended life |
| 7252 - Equipment Repairs & Maintenance | Yes | F & A | Uniform Guidance 200.452; 200.89 for definition of special purpose equipment |
| 7253 - Vehicle Repairs & Maintenance | Yes | F & A | Same as 7251 |

**7300 Contracted Services**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
| 7301 - Accounting and Auditing | Yes | F & A | Uniform Guidance 200.425; exceptions in 200.435 |
| 7302 - Architectural & Engineering | Yes | F & A | Uniform Guidance 200.462 |
| 7303 - Data Processing | Yes | F & A | Uniform Guidance 200.459 |
| 7304 - Educational (Honoraria) | Yes | Direct | Uniform Guidance 200.432 |
| 7305 - Hazardous Waste Disposal | Yes | Direct | Uniform Guidance 200.459 |
| 7306 - Non-hazardous Waste Disposal  | Yes | F & A | Uniform Guidance 200.459 |
| 7307 - Investment Management | Yes | F & A | Uniform Guidance 200.442(c) |
| 7308 - Janitorial | Yes | F & A | Uniform Guidance 200.452 |
| 7309 - Legal | Yes | F & A | Uniform Guidance 200.459 |
| 7310 - Management Consulting | Yes | F & A | Uniform Guidance 200.459 |
| 7315 - Other Contracted Services | Yes | F & A | Uniform Guidance 200.459 |
| 7316 - Marketing Services | No | - | Uniform Guidance 200.467; potentially allowable if criteria in 200.421 met |
| 7323-7326, 7329-7330 - Grant Subcontracts | Yes | Direct | Uniform Guidance 200.459 |
| 7327 - Laundry | Yes | F & A | Uniform Guidance 200.459 |
| 7328 – Construction Expense | Yes | F & A | Uniform Guidance 200.462 |

**7311 Medical, Clinical and Research Contracted Services**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
| 7312 - Lab Services Fees | Yes | Direct | Uniform Guidance 200.459 |
| 7313 - Radiology Services Fees | Yes | Direct | Uniform Guidance 200.459 |
| 7314 - Other Medical, Clinical & Research Fees | Yes | Direct | Uniform Guidance 200.459 |

**7317 Maintenance Contracts**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
|  7318 - Computer Hardware Maintenance Contracts | Yes | F & A | Uniform Guidance 200.452; allowable only if the cost incurred is to keep the property in an efficient operating condition and neither adds to the permanent value of the property nor appreciably prolongs its intended life |
| 7319 - Computer Software Maintenance Contracts | Yes | F & A | Same as above |
| 7320 - Office Equipment Maintenance Contracts | Yes | F & A  | Same as above |
| 7321 - Medical Equipment Maintenance Contracts | Yes | F & A | Same as above |
| 7322 - Other Equipment Maintenance Contracts | Yes | F & A | Same as above - see Uniform Guidance 200.89 for definition of special purpose equipment |

**7350 Other Operating Expense**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
| 7353 - Bad Debt Expense | No | - | Uniform Guidance 200.426 |
| 7354 - Bank Service Charges | Yes | F&A |   |
| 7355 - Patient Parking | Yes | Direct | Uniform Guidance 200.456; specific to project (parking for study participants) |
| 7356 - Participant Stipends | Yes | Direct | Uniform Guidance 200.456; specific to project |
| 7357 - Support to Other Organizations | No | - | Uniform Guidance 200.434  |
| 7358 - Taxes | Yes | F & A | Uniform Guidance 200.470 |
| 7359 - Vehicle Licensing Fees | Yes | F & A | Uniform Guidance 200.470 |
| 7360 - Cash Over/Short | No | - | Uniform Guidance 200.451 |
| 7361 - Award Expense | Yes | F & A |  |
| 7362 - Professional Dues, Fees & Memberships | Yes | F & A | Uniform Guidance 200.454; country clubs, social clubs and dining clubs unallowable |
| 7363 - Subscriptions, Books & Publications | Yes | F & A | Uniform Guidance 200.454 |
| 7364 – Entertainment | No | - | Uniform Guidance 200.438 |
| 7365 - Conference Registration and Training Fees | Yes | Direct | Uniform Guidance 200.432 and 200.472 |
| 7366 - Interest Expense | Yes | F & A | Uniform Guidance 200.449(b); allowable only if specific criteria are met |
| 7369 - Activity Fees | No | - | Uniform Guidance 200.469 |
| 7375 - Game Guarantees | No | - | Uniform Guidance 200.469 |
| 7376 - On Campus Room & Board | Yes | Direct | Specific to project |
| 7378 - Capitalized Interest | Yes | F & A | Uniform Guidance 200.449 (b); allowable only if specific criteria are met |
| 7380 - Asset Retirement Obligation Accretion | Yes | F & A |  |
| 7390 - Other Operating Expenses | Yes | Direct | Specific to project |

**7370 Food Cost and Catering**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
| 7371 - Food Costs - Board (Dorms only)  | No | - | Uniform Guidance 200.438 |
| 7372 - FC/C - University Food Service | No | - | Uniform Guidance 200.438 |
| 7373 - FC/C - Other | No | - | Uniform Guidance 200.438 |
| 7374 - Business Meals | Yes | Direct | Uniform Guidance 200.432 |

**7400 Internal Services Expense**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
| 7401 - Animal Quarters Charges | Yes | Direct | Uniform Guidance 200.468 |
| 7406 - Auto Fleet Gasoline | Yes | Direct | Uniform Guidance 200.468 |
| 7407 - Auto Fleet Rentals | Yes | Direct | Uniform Guidance 200.468 |
| 7410 - Media Services Charges | Yes | Direct | Uniform Guidance 200.468 |
| 7416 - Computer Center Supplies | Yes | Direct | Uniform Guidance 200.468 |
| 7417 - Computer Center Services | Yes | Direct | Uniform Guidance 200.468 |
| 7418 - Computer Center Maintenance | Yes | Direct | Uniform Guidance 200.468 |
| 7426 - Environmental Services Labor | Yes | F & A | Uniform Guidance 200.452 and Appendix III B.4 |
| 7427 - Environmental Services Supplies | Yes | F & A | Uniform Guidance 200.452 and Appendix III B.4 |
| 7428 - Environmental Services Moving | Yes | F & A | Uniform Guidance 200.452 and Appendix III B.4 |
| 7431 - Mail Center Postage | Yes | F & A | Uniform Guidance 200.421 and Appendix III B.6(b)2 |
| 7432 - Mail Center Services | Yes | F & A | Uniform Guidance 200.421 and Appendix III B.6(b)2 |
| 7436 - Plant Labor & Materials | Yes | Direct | Uniform Guidance 200.462 |
| 7437 - Plant Electricity | Yes | F & A | Uniform Guidance 200.452 and Appendix III B.4 |
| 7438 - Plant Other | Yes | F & A | Uniform Guidance 200.452 and Appendix III B.4 |
| 7439 - Plant Heating, Steam, CW | Yes | F & A | Uniform Guidance 200.452 and Appendix III B.4 |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
| 7441 - Print/Duplicating Supplies | Yes | Direct | Uniform Guidance 200.453 |
| 7442 - Print/Duplicating Services | Yes | Direct | Uniform Guidance 200.461 |
| 7443 – Print/Duplicating Xerox | Yes | F & A | Uniform Guidance 200.461 |
| 7445 - Campus Security | Yes | F & A | Uniform Guidance 200.457 and Appendix III B.4 |
| 7448 - Pers Computers & Supplies | Yes | Direct | Uniform Guidance 200.453(c) |
| 7451 - Telephone Labor | Yes | F & A | Uniform Guidance Appendix III B.4 |
| 7452 - Telephone Base Service | Yes | F & A | Uniform Guidance Appendix III B.4 |
| 7453 - Telephone Long Distance | Yes |  F & A | Uniform Guidance Appendix III B.4 |
| 7454 - Telephone Equipment | Yes | F & A | Uniform Guidance Appendix III B.4 |
| 7455 - Telephone Voice Mail | Yes | F & A | Uniform Guidance Appendix III B.4 |
| 7456 - Telephone Frame Relay | Yes | F & A | Uniform Guidance Appendix III B.4 |
| 7457 - Telephone Cellular Service | Yes | F & A | Uniform Guidance Appendix III B.4 |
| 7458 - Telephone 800 Service | Yes | F & A | Uniform Guidance Appendix III B.4 |
| 7460 - E-storage Charges | Yes | F & A | Uniform Guidance Appendix III B.5(a) |
| 7465 - Shuttle Service | Yes | F & A | Uniform Guidance Appendix III B.4 |
| 7470 - Billing Services | Yes | Direct | Uniform Guidance 200.468 |
| 7475 - Other Internal Service | Yes | Direct | Uniform Guidance 200.468 |
| 7476 - Campaign Resources | - | - | Does not apply - only assessed on gifts |
| 7480 - IRB Review Charges | Yes | F & A | Uniform Guidance 200.468 |
| 7485 - Osteoporosis Testing Charges | Yes | Direct | Uniform Guidance 200.468 |
| 7486 - Flow Cytometry Charges | Yes | Direct | Uniform Guidance 200.468 |

**7600 Supplies and Materials**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
| 7601 - Uniforms  | Yes | F & A | Uniform Guidance 200.453 |
| 7602 - Computer Software  | Yes | Direct | Uniform Guidance 200.453(c) |
| 7606 - Athletic Supplies | Yes | Direct | Uniform Guidance 200.453 |
| 7607 - Computer Supplies/Accessories | Yes | Direct | Uniform Guidance 200.453(c) |
| 7610 - Automotive Supplies | Yes | F & A | Uniform Guidance 200.453 |
| 7620 - Household & Institutional | Yes | F & A | Uniform Guidance 200.453 and Appendix III B.4 |
| 7625 - Maintenance Supplies  | Yes | F & A | Uniform Guidance 200.453 |
| 7627 - Maintenance Tools | Yes | F & A | Uniform Guidance 200.453 |
| 7635 - Medical and Clinical Supplies | Yes | Direct | Uniform Guidance 200.453 |
| 7640 - Miscellaneous Supplies | Yes | Direct | Uniform Guidance 200.453 |
| 7645 - Instructional Supplies | Yes | Direct | Uniform Guidance 200.453; training grants |
| 7650 - Office Supplies | Yes | F & A | Uniform Guidance 200.453 and Appendix III B.6 |
| 7655 - Research and Lab Supplies | Yes | Direct | Uniform Guidance 200.453 |
| 7665 - Merchandise for Resale | Yes | Direct | Uniform Guidance 200.453 |
| 7670 - Pharmaceutical Supplies | Yes | Direct | Uniform Guidance 200.453 |
| 7680 - Audio-Visual Supplies | Yes | Direct | Uniform Guidance 200.453 |

**7604 Non-capitalized Equipment**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
| 7603 - Computer Equipment | Yes | Direct | Uniform Guidance 200.453(c)  |
| 7605 - Automotive Equipment | Yes | F & A | Uniform Guidance 200.453, 200.48 for definition of general purpose equipment |
| 7615 - Furniture, Fixtures & Office Equipment | Yes | F & A | Uniform Guidance 200.453, 200.48 for definition of general purpose equipment |
| 7626 - Maintenance Equipment | Yes | F & A | Uniform Guidance 200.453, 200.48 for definition of general purpose equipment |
| 7630 - Medical & Clinical Equipment | Yes | Direct | Uniform Guidance 200.453, 200.89 for definition of special purpose equipment |
| 7660 - Research & Lab Equipment | Yes | Direct | Uniform Guidance 200.453, 200.89 for definition of special purpose equipment |
| 7675 - Audio-visual Equipment | Yes | F & A | Uniform Guidance 200.453, 200.48 for definition of general purpose equipment  |
| 7676 - Other Non-capital Equipment | Yes  | F & A | Uniform Guidance 200.453, 200.48 for definition of general purpose equipment  |

**7690 Hazardous/Controlled Substances**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
| 7691 - Animals | Yes | Direct | Uniform Guidance 200.453  |
| 7692 - Controlled Substances | Yes | Direct | Uniform Guidance 200.453 |
| 7693 - Hazardous Chemicals | Yes | Direct | Uniform Guidance 200.453 |
| 7694 - Radioactive Materials | Yes | Direct | Uniform Guidance 200.453 |

**7800 Travel and Transportation**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
| 7801 - Vehicle Rental | Yes | Direct | Uniform Guidance 200.474 |
| 7802 - Vehicle Rental - Recruiting | Yes | Direct | Uniform Guidance 200.463 |
| 7806 - Domestic Airfare | Yes | Direct | Uniform Guidance 200.474 |
| 7807 - Foreign Airfare | Yes | Direct | Uniform Guidance 200.474 |
| 7808 - Airfare - Recruiting | Yes | Direct | Uniform Guidance 200.463 |
| 7816 - Domestic Lodging | Yes | Direct | Uniform Guidance 200.474 |
| 7817 - Foreign Lodging | Yes | Direct | Uniform Guidance 200.474 |
| 7818 - Lodging - Recruiting | Yes | Direct | Uniform Guidance 200.463 |
| 7821 - Meals - Domestic Travel | Yes | Direct | Uniform Guidance 200.474 |
| 7822 - Meals - Foreign Travel | Yes | Direct | Uniform Guidance 200.474 |
| 7823 - Meals - Recruiting | Yes | Direct | Uniform Guidance 200.463 |
| 7825 - Mileage Allowance | Yes | Direct | Uniform Guidance 200.474 |
| 7826 - Mileage Allowance - Recruiting | Yes | Direct | Uniform Guidance 200.463 |
| 7830 - Miscellaneous Travel | Yes | Direct | Uniform Guidance 200.474 |
| 7831 – Misc. Travel Expense - Recruiting | Yes | Direct | Uniform Guidance 200.463 |
| 7835 - Relocation & Moving Expense | Yes | F & A | Uniform Guidance 200.464; allowable only if specific criteria are met |

**7900 Capital Expenditures**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
| 7910 - Land and Improvements | No | - | Uniform Guidance 200.439(b)(3) |
| 7920 - Buildings and Improvements | No | - | Uniform Guidance 200.439(b)(3) |

**7930 Furniture, Fixtures and Equipment (FFE)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
| 7931 - FFE - Data Processing | Yes | Direct | Uniform Guidance 200.439 |
| 7932 - FFE - Residence & Dining | Yes | F & A | Uniform Guidance 200.439 |
| 7933 - FFE - Medical | Yes | Direct | Uniform Guidance 200.439 |
| 7934 - FFE - Office | Yes | F & A | Uniform Guidance 200.439 |
| 7935 - FFE - Transportation | Yes | F & A | Uniform Guidance 200.439 |
| 7936 - FFE - Other | Yes | F & A | Uniform Guidance 200.439 |
| 7939 - FFE - Financed Equipment | Yes | F & A | Uniform Guidance 200.439 |
| 7947 - FFE - Capital Equipment Contra | - | - | Does not apply |

**7940 Library Property**

|  |  |  |  |
| --- | --- | --- | --- |
| **Account Code** - **Title** | **Allowable** | **Normal Treatment** | **Comments/Reference** |
| 7941 - Library Property - Books | Yes | F & A | Uniform Guidance Appendix III B.8 |
| 7942 - Library Property - Films & Audiovisuals | Yes | F & A | Uniform Guidance Appendix III B.8 |
| 7943 - Library Property - Periodicals | Yes | F & A | Uniform Guidance Appendix III B.8 |
| 7944 - Library Property - Publications | Yes | F & A | Uniform Guidance Appendix III B.8 |
| 7945 - Library Property Electronic Resources | Yes | F & A | Uniform Guidance Appendix III B.8 |
| 7946 - Library Property -– Microforms | Yes | F & A | Uniform Guidance Appendix III B.8 |