

Budget Item	Budget Item Description	Budget Category	No F&A in MTDC	GL Account	GL Description
ADMEXEMPT*	Administrative salaries for exempt employees. Duties must comply with 2CFR200.413(c)*	Salary		120000	BUDGT ONLY-EXEMPT ADMIN SALARY
CLERK*	Administrative salaries for non-exempt employees. Duties must comply with 2CFR200.413(c)*	Salary		123000	SALARIED STAFF FULL-TIME
FRINGE	Employee Benefits	Fringe		129000	EMPLOYEE BENEFITS APPLIED
GRADST	Graduate Assistant	Salary		122600	GRADUATE ASSISTANT (O/H CHARGED)
GRDFL	Graduate Fellow (stipend with no work requirement)	Salary	X	122700	GRADUATE FELLOW
GRADTR	Graduate Trainee (not subject to fringe benefits due to grant restrictions)	Salary	X	122610	GRADUATE TRAINEE
OSRPER	Professional Staff (exempt)	Salary		120200	PROFESSIONAL STAFF FULL-TIME
OTPERS	Misc Wage worker	Salary		125200	MISC WAGE-INCL PRT-TIME NON UD
OTPROF	Supplemental pay - Profl Staff	Salary		120400	SUPPLEMENTAL PAY - PROFESSIONAL
PERSON	Faculty Summer Salary	Salary		121800	SUMMER FAC ADMIN/RESEARCH
PSTDOC	Postdoctoral Associate	Salary		120800	POST DOC FELLOW
SRPERS	Senior Personnel	Salary		121100	ACADEMIC FAC ADMIN/RESEARCH
STUWG	Graduate Student Wages in summer	Salary		126000	STUDENT LABOR
UNGRAD	Undergraduate wages (not stipend or fellowship)	Salary		126000	STUDENT LABOR
ANIMAL	Animal Care Costs (per diem, housing)	Other		140190	ANIMAL MAINTENANCE EXPENSE
COMPTR	Information Processing (not computer hardware)	Other		170000	BUDGETING ONLY – INFO PROCESSING
CONSLT	Consultant fees	Consultant		146000	CONSULTING AGREEMENTS
DOTRAV	Domestic Travel	Travel		130000	BUDGETING ONLY TRAVEL & TRANSP
EQMAIN	Equipment maintenance/repair	Other		150300	EQ & MACHINE MAINT/REPAIR
EQUIP	Capital Equipment	Equipment	X	160000	BUDGETING ONLY-CAPITAL OUTLAY
FACADM	F&A (only used to capture waived F&A as cost share)	F&A		195000	OVERHEAD – F&A RATE RECOVERY
FABCAT	Parts for Equipment Fabrication	Equipment	X	153100	PARTS-EQUIPMENT FABRICATION
FOOD	Catered food (not per diem meals) RARELY allowable on Federal funds	Other		145611	CATERING EXPENSE

\* 2CFR200.413(c)

Administrative salaries are normally indirect costs. To direct charge these salaries, the duties to be performed must be:

- (1) integral to the project or activity; and
- (2) able to be specifically identified with the project or activity; and
- (3) included in the budget or have the prior written approval of the Federal awarding agency; and
- (4) are not also recovered as indirect costs

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FOTRAV	Foreign Travel	Travel		130500	FOREIGN TRAVEL
OTHER	Other Direct Costs (e.g. Core Facility/Svc Ctr fees, vendor services, budgeted pilot studies)	Other		140001	BUDGETING ONLY - OTHER
PARTINC	Payments to compensate subjects enrolled in a human subjects research study	Other		149250	PARTICIPANT INCENTIVE
PBLCTN	Publication costs	Other		148300	SUBSCRIPTIONS/PUBLICATIONS
PTCARE	Patient Care Costs: medical tests/lab work done in a medical facility for subjects enrolled in a human subjects research study. (does not include tests/lab work done in a research lab or commercial lab)	Patient Care Costs	X	146195	PATIENT CARE COSTS
PTOTHR	Payments to vendors on behalf of trainees in a training program or participants in a workshop/symposium (e.g. Trainee Related Expenses, research supplies)	Participant Support Costs	X	146190	PART SPVRT-VENDOR
PTSTIP	Stipend payments to UD students who are trainees in a training program (e.g. REU) or participants in a workshop/symposium	Participant Support Costs	X	146115	PART SPVRT-STUDENT
PTSUBS	Stipend payments to Non-UD employees who are trainees in a training program (e.g. REU) or participants in a workshop/symposium	Participant Support Costs	X	146100	PART SPVRT-NON EMPLOYEE
PTTRAV	Travel expenses of trainees in a training program or participants in a workshop/symposium (paid to a vendor)	Participant Support Costs	X	146190	PART SPVRT-VENDOR
RENO	Alterations and Renovations of buildings	Other		150000	BUDGETING ONLY-OCCUP & MAINT
RENTAL	Building Rental (not on-campus)	Rent	X	154200	SPACE RENTALS
SUB<25	Subaward costs up to \$25,000 for each subaward	Subaward		153200	C&G SUBCONTRACT-AMT ≤ \$25K
SUB>25	Subaward costs after first \$25,000 over entire project	Subaward	X	153300	C & G SUBCONTRACTS-AMT>\$25K
SUPL	Materials and Supplies	Mtls & Supl		140000	BUDGETING ONLY – SUPPLIES & EXP
TUITIO	Tuition for Graduate Students (UD policy requires 20% be charged to Sponsor, allocated proportional to effort)	Tuition	X	149000	TUITION - GRADUATE STUDENTS
RVSHARP	CEOE use only	Other	X	155200	SVC CTR CHG-CEOE R/V SHARP
SHIP	CEOE use only	Oher	X	146800	GENERAL BOAT OPS EXPENDS