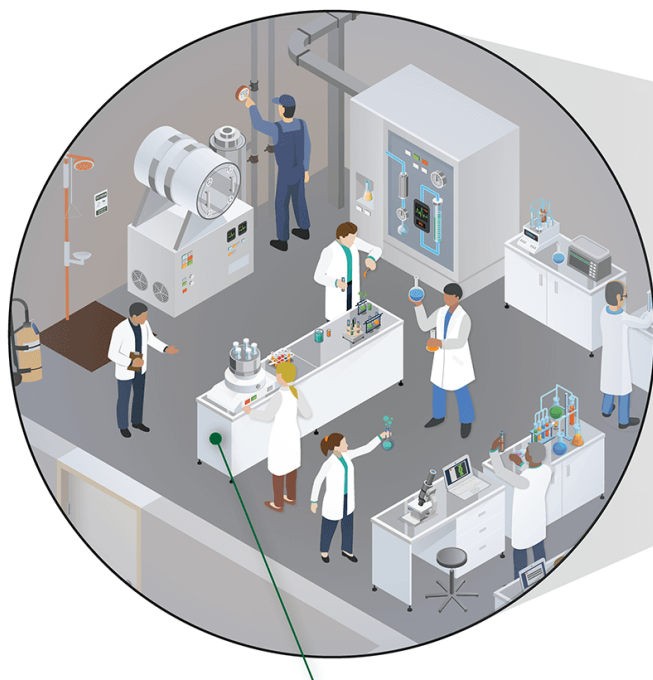


# Costs of Federally Sponsored Research

The total cost of federally sponsored research includes a combination of both direct expenditures and facilities and administrative (F&A) costs, also known as indirect costs. Both types of expenditures are essential to an institution's ability to conduct cutting-edge research. F&A costs consist of the construction and maintenance costs of laboratories and high-tech facilities; energy and utility expenses; and safety, security, and other government-mandated expenses. Research is impossible without the infrastructure investments that F&A costs create and sustain.



**Direct costs:** These expenses cover the salaries and stipends for researchers and graduate students; project-specific lab supplies and equipment; travel costs for conducting, sharing, and publishing research results; and other related activities

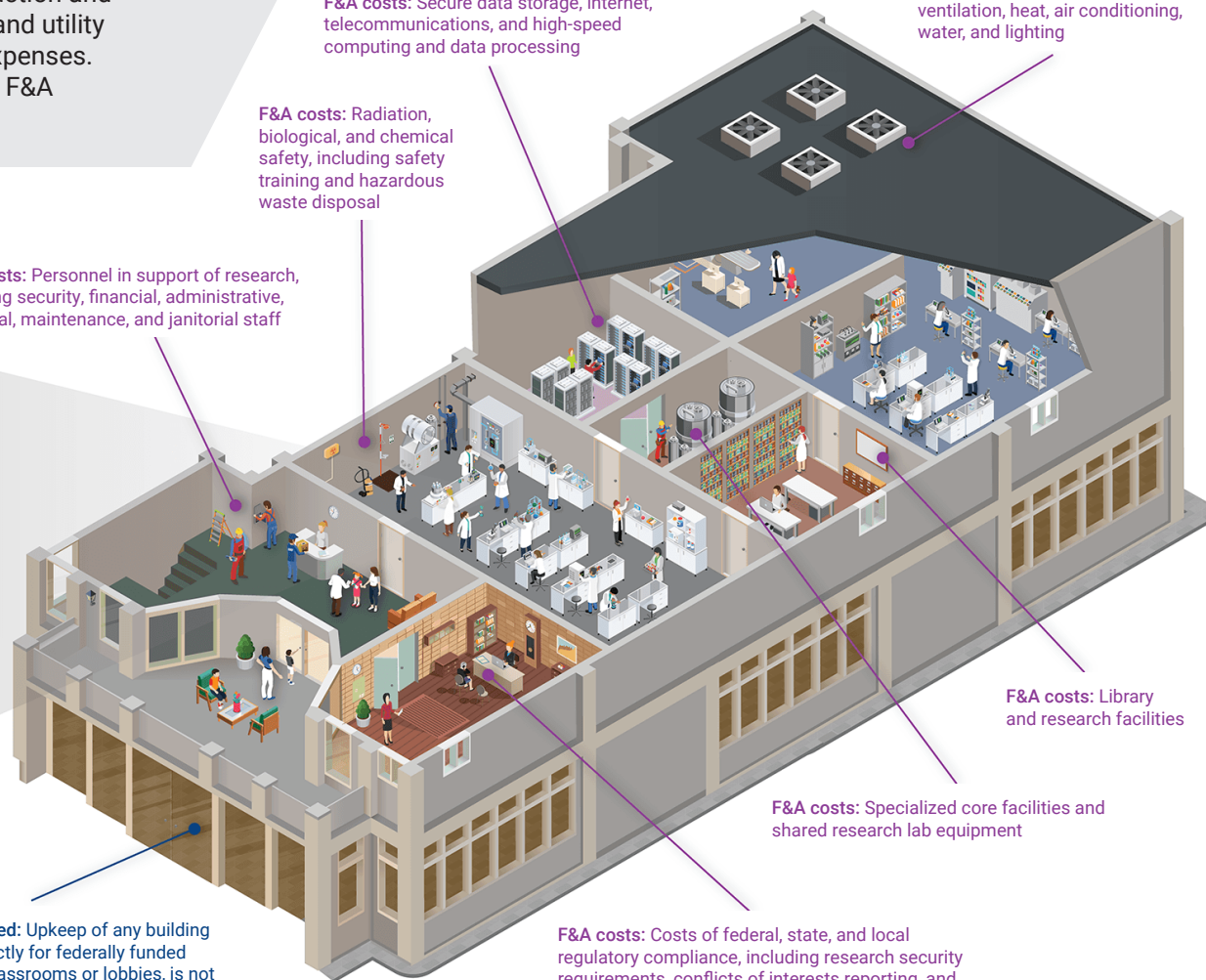
**F&A costs:** Personnel in support of research, including security, financial, administrative, technical, maintenance, and janitorial staff

**No federal funds used:** Upkeep of any building space not used directly for federally funded research, such as classrooms or lobbies, is not covered by F&A reimbursement

**F&A costs:** Secure data storage, internet, telecommunications, and high-speed computing and data processing

**F&A costs:** Radiation, biological, and chemical safety, including safety training and hazardous waste disposal

**F&A costs:** Utilities, including ventilation, heat, air conditioning, water, and lighting



**F&A costs:** Library and research facilities

**F&A costs:** Specialized core facilities and shared research lab equipment

**F&A costs:** Costs of federal, state, and local regulatory compliance, including research security requirements, conflicts of interests reporting, and human and animal safety review boards