



# Section 6

## Cost Element List

Cost Element Coeus Code	Coeus Budget Category - Default	Description	Subcode	Category on Ggov Form: based on Coeus Budget Category	F&A Applied		Fringe Benefit Type
Senior/Key Personnel							
A10112P	1: Senior Personnel	A Faculty Salary - Tenured, Academic Primary Rate	1011	A: Senior/Key Person	MTDC	TDC	PRIMARY
A10112S	1: Senior Personnel	A Faculty Salary - Tenured, Academic Secondary Rate	1011	A: Senior/Key Person	MTDC	TDC	SECONDARY
A10112T	1: Senior Personnel	A Faculty Salary - Tenured, Academic Tertiary Rate	1011	A: Senior/Key Person	MTDC	TDC	TERTIARY
A10122P	1: Senior Personnel	A Faculty Salary - Tenured, 12 mos Primary Rate	1012	A: Senior/Key Person	MTDC	TDC	PRIMARY
A10122S	1: Senior Personnel	A Faculty Salary - Tenured, 12 mos Secondary Rate	1012	A: Senior/Key Person	MTDC	TDC	SECONDARY
A10122T	1: Senior Personnel	A Faculty Salary - Tenured, 12 mos Tertiary Rate	1012	A: Senior/Key Person	MTDC	TDC	TERTIARY
A20802M	1: Senior Personnel	A Faculty Salary - Tenured/Non- tenured, Summer	2080	A: Senior/Key Person	MTDC	TDC	SUMMER
A10152P	1: Senior Personnel	A Faculty Salary - Non-tenured, Academic Primary Rate	1015	A: Senior/Key Person	MTDC	TDC	PRIMARY
A10152S	1: Senior Personnel	A Faculty Salary - Non-tenured, Academic Secondary Rate	1015	A: Senior/Key Person	MTDC	TDC	SECONDARY
A10152T	1: Senior Personnel	A Faculty Salary - Non-tenured, Academic Tertiary Rate	1015	A: Senior/Key Person	MTDC	TDC	TERTIARY
A10162P	1: Senior Personnel	A Faculty Salary - Non-tenured, 12 mos Primary Rate	1016	A: Senior/Key Person	MTDC	TDC	PRIMARY
A10162S	1: Senior Personnel	A Faculty Salary - Non-tenured, 12 mos Secondary Rate	1016	A: Senior/Key Person	MTDC	TDC	SECONDARY
A10162T	1: Senior Personnel	A Faculty Salary - Non-tenured, 12 mos Tertiary Rate	1016	A: Senior/Key Person	MTDC	TDC	TERTIARY
A20712P	1: Senior Personnel	A Faculty Salary - Overload	2071	A: Senior/Key Person	MTDC	TDC	PRIMARY

Cost Element Coeus Code	Coeus Budget Category - Default	Description	Subcode	Category on Ggov Form: based on Coeus Budget Category	F&A Applied		Fringe Benefit Type
Personnel - Staff/Students							
B10132P	30: Other Personnel	B Exempt - Staff Primary Rate	1013	B5: Other Personnel - Other	MTDC	TDC	PRIMARY
B10135S	30: Other Personnel	B Exempt - Staff Secondary Rate	1013	B5: Other Personnel - Other	MTDC	TDC	SECONDARY
B10135T	30: Other Personnel	B Exempt - Staff Tertiary Rate	1013	B5: Other Personnel - Other	MTDC	TDC	TERTIARY
B20722P	30: Other Personnel	B Exempt - Contingent I Primary Rate	2072	B5: Other Personnel - Other	MTDC	TDC	PRIMARY
B20725S	30: Other Personnel	B Exempt - Contingent I Secondary Rate	2072	B5: Other Personnel - Other	MTDC	TDC	SECONDARY
B20725T	30: Other Personnel	B Exempt - Contingent I Tertiary Rate	2072	B5: Other Personnel - Other	MTDC	TDC	TERTIARY
B10142P	30: Other Personnel	B Non-exempt - Staff Primary Rate	1014	B5: Other Personnel - Other	MTDC	TDC	PRIMARY
B10145S	30: Other Personnel	B Non-exempt - Staff Secondary Rate	1014	B5: Other Personnel - Other	MTDC	TDC	SECONDARY
B10145T	30: Other Personnel	B Non-exempt - Staff Primary Rate	1014	B5: Other Personnel - Other	MTDC	TDC	TERTIARY
B20732P	30: Other Personnel	B Non-exempt - Contingent I Primary Rate	2073	B5: Other Personnel - Other	MTDC	TDC	PRIMARY
B20735S	30: Other Personnel	B Non-exempt - Contingent I Secondary Rate	2073	B5: Other Personnel - Other	MTDC	TDC	SECONDARY
B20735T	30: Other Personnel	B Non-exempt - Contingent I Tertiary Rate	2073	B5: Other Personnel - Other	MTDC	TDC	TERTIARY
B20902P	30: Other Personnel	B Contingent II Primary Rate	2090	B5: Other Personnel - Other	MTDC	TDC	PRIMARY
B20905S	30: Other Personnel	B Contingent II Secondary Rate	2090	B5: Other Personnel - Other	MTDC	TDC	SECONDARY
B20905T	30: Other Personnel	B Contingent II Tertiary Rate	2090	B5: Other Personnel - Other	MTDC	TDC	TERTIARY
B20682P	26: Other Professional	B Faculty Salary - Hourly Primary Rate	2068	B6: Other Personnel - Other Professionals	MTDC	TDC	PRIMARY
B20685S	26: Other Professional	B Faculty Salary - Hourly Secondary Rate	2068	B6: Other Personnel - Other Professionals	MTDC	TDC	SECONDARY
B20685T	26: Other Professional	B Faculty Salary - Hourly Tertiary Rate	2068	B6: Other Personnel - Other Professionals	MTDC	TDC	TERTIARY
B10182P	26: Other Professional	B Faculty Salary - Non-tenured, Lecturer Primary Rate	1018	B6: Other Personnel - Other Professionals	MTDC	TDC	PRIMARY
B10185S	26: Other Professional	B Faculty Salary - Non-tenured, Lecturer Secondary Rate	1018	B6: Other Personnel - Other Professionals	MTDC	TDC	SECONDARY
B10185T	26: Other Professional	B Faculty Salary - Non-tenured, Lecturer Tertiary Rate	1018	B6: Other Personnel - Other Professionals	MTDC	TDC	TERTIARY
B20692P	26: Other Professional	B Faculty Salary - Contractual Primary Rate	2069	B6: Other Personnel - Other Professionals	MTDC	TDC	PRIMARY
B20695S	26: Other Professional	B Faculty Salary - Contractual Secondary Rate	2069	B6: Other Personnel - Other Professionals	MTDC	TDC	SECONDARY

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B20695T	26: Other Professional	B Faculty Salary - Contractual Tertiary Rate	2069	B6: Other Personnel - Other Professionals	MTDC	TDC	TERTIARY
B10202P	27: Graduate Students	B Graduate - Graduate Assistant Primary Rate	1020	B2: Other Personnel - Graduate Students	MTDC	TDC	PRIMARY
B10202S	27: Graduate Students	B Graduate - Graduate Assistant Secondary Rate	1020	B2: Other Personnel - Graduate Students	MTDC	TDC	SECONDARY
B10202T	27: Graduate Students	B Graduate - Graduate Assistant Tertiary Rate	1020	B2: Other Personnel - Graduate Students	MTDC	TDC	TERTIARY
B20812M	27: Graduate Students	B Graduate - Graduate Assistant Summer	2081	B2: Other Personnel - Graduate Students	MTDC	TDC	SUMMER
B20752P	28: Undergraduate Students	B Undergraduate - Student Wages Primary Rate	2075	B3: Other Personnel - Undergraduate Student	MTDC	TDC	PRIMARY
B20755S	28: Undergraduate Students	B Undergraduate - Student Wages Secondary Rate	2075	B3: Other Personnel - Undergraduate Student	MTDC	TDC	SECONDARY
B20755T	28: Undergraduate Students	B Undergraduate - Student Wages Tertiary Rate	2075	B3: Other Personnel - Undergraduate Student	MTDC	TDC	TERTIARY
B20752M	28: Undergraduate Students	B Undergraduate - Student Wages Summer	2075	B3: Other Personnel - Undergraduate Student	MTDC	TDC	SUMMER
B10152P	25: Postdoctoral	B Post Doctoral - Academic Primary Rate	1015	B1: Other Personnel - Post Doctoral Student	MTDC	TDC	PRIMARY
B10152S	25: Postdoctoral	B Post Doctoral - Academic Secondary Rate	1015	B1: Other Personnel - Post Doctoral Student	MTDC	TDC	SECONDARY
B10152T	25: Postdoctoral	B Post Doctoral - Academic Tertiary Rate	1015	B1: Other Personnel - Post Doctoral Student	MTDC	TDC	TERTIARY
B10162P	25: Postdoctoral	B Post Doctoral - 12 mos Primary Rate	1016	B1: Other Personnel - Post Doctoral Student	MTDC	TDC	PRIMARY
B10162S	25: Postdoctoral	B Post Doctoral - 12 mos Secondary Rate	1016	B1: Other Personnel - Post Doctoral Student	MTDC	TDC	SECONDARY
B10162T	25: Postdoctoral	B Post Doctoral - 12 mos Tertiary Rate	1016	B1: Other Personnel - Post Doctoral Student	MTDC	TDC	TERTIARY
B20802M	25: Postdoctoral	B Post Doctoral - Summer	2080	B1: Other Personnel - Post Doctoral Student	MTDC	TDC	SUMMER
B20772P	30: Other Personnel	B Non-resident - Contractor Primary Rate	2077	B5: Other Personnel - Other	MTDC	TDC	PRIMARY
B20775S	30: Other Personnel	B Non-resident - Contractor Secondary Rate	2077	B5: Other Personnel - Other	MTDC	TDC	SECONDARY
B20775T	30: Other Personnel	B Non-resident - Contractor Tertiary Rate	2077	B5: Other Personnel - Other	MTDC	TDC	TERTIARY
B20782P	30: Other Personnel	B Non-resident - Fellow Primary Rate	2078	B5: Other Personnel - Other	Excluded	TDC	PRIMARY

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B20785S	30: Other Personnel	B Non-resident - Fellow Secondary Rate	2078	B5: Other Personnel - Other	Excluded	TDC	SECONDARY
B20785T	30: Other Personnel	B Non-resident - Fellow Tertiary Rate	2078	B5: Other Personnel - Other	Excluded	TDC	TERTIARY
<b>Equipment</b>							
C40102	20: Equipment	C Agriculture and Ground Equipment	4010	C: Equipment	Excluded	TDC	N/A
C40202	20: Equipment	C Art Objects & Collectibles	4020	C: Equipment	Excluded	TDC	N/A
C40302	20: Equipment	C Audio Visual & Photography Equipment	4030	C: Equipment	Excluded	TDC	N/A
C40502	20: Equipment	C Communication Equipment	4050	C: Equipment	Excluded	TDC	N/A
C40602	20: Equipment	C Computers, Administrative, \$5000 or more	4060	C: Equipment	Excluded	TDC	N/A
C40612	20: Equipment	C Computers, Academic/Research, \$5000 or more	4061	C: Equipment	Excluded	TDC	N/A
C40622	20: Equipment	C Software, Administrative, \$5000 or more	4062	C: Equipment	Excluded	TDC	N/A
C40632	20: Equipment	C Software, Academic/Research, \$5000 or more	4063	C: Equipment	Excluded	TDC	N/A
C40642	20: Equipment	C Other Data Processing Equipment, Administrative	4064	C: Equipment	Excluded	TDC	N/A
C40652	20: Equipment	C Other Data Processing Equipment, Academic/Research	4065	C: Equipment	Excluded	TDC	N/A
C40702	20: Equipment	C Furniture	4070	C: Equipment	Excluded	TDC	N/A
C40902	20: Equipment	C Laboratory Equipment	4090	C: Equipment	Excluded	TDC	N/A
C41102	20: Equipment	C Marine Equipment	4110	C: Equipment	Excluded	TDC	N/A
C41202	20: Equipment	C Musical Instruments & Equipment	4120	C: Equipment	Excluded	TDC	N/A
C41302	20: Equipment	C Office Equipment (including Copy Machines)	4130	C: Equipment	Excluded	TDC	N/A
C41602	20: Equipment	C Shop Machinery & Tools	4160	C: Equipment	Excluded	TDC	N/A
C41702	20: Equipment	C Vehicles	4170	C: Equipment	Excluded	TDC	N/A
C41992	20: Equipment	C Livestock	4199	C: Equipment	Excluded	TDC	N/A
C43482	20: Equipment	C Components for Constructed Equipment	4348	C: Equipment	Excluded	TDC	N/A
<b>Travel</b>							
D33112	7: Travel - Domestic	D In-State Travel	3311	D1: Domestic Travel	MTDC	TDC	N/A
D33212	7: Travel - Domestic	D Out-of State Travel	3321	D1: Domestic Travel	MTDC	TDC	N/A
D33602	23: Travel - Foreign	D Foreign Travel	3360	D2: Foreign Travel	MTDC	TDC	N/A

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Cost Element Coeus Code	Coeus Budget Category - Default	Description	Subcode	Category on Ggov Form: based on Coeus Budget Category	F&A Applied		Fringe Benefit Type
Participant/Trainee Support Costs							
E27752TF	35: Trainee/Participant Costs - Tuition	E Tuition - Trainee, F&A	2775	E1: Participant/Trainee Support Costs - Tuition/Fees/Health Insurance	MTDC	TDC	N/A
E27752FF	35: Trainee/Participant Costs - Tuition	E Fees - Trainee, F&A	2775	E1: Participant/Trainee Support Costs - Tuition/Fees/Health Insurance	MTDC	TDC	N/A
E27102F	35: Trainee/Participant Costs - Tuition	E Health Insurance - Trainee, F&A	2710	E1: Participant/Trainee Support Costs - Tuition/Fees/Health Insurance	MTDC	TDC	N/A
E33212F	31: Trainee/Participant Costs - Travel	E Travel - Trainee, F&A	3321	E3: Participant/Trainee Support Costs - Travel	MTDC	TDC	N/A
E33112F	36: Trainee/Participant Costs - Subsistence	E Sustenance - Trainee, F&A	3311	E4: Participant/Trainee Support Costs - Subsistence	MTDC	TDC	N/A
E20752F	32: Trainee/Participant Costs - Stipends	E Stipends - Trainee, F&A	2075	E2: Participant/Trainee Support Costs - Stipends	MTDC	TDC	N/A
E20732F	2: Trainee/Participant Costs - other	E Other - Trainee, F&A	2073	E5: Participant/Trainee Support Costs - Other	MTDC	TDC	N/A
E27752TN	35: Trainee/Participant Costs - Tuition	E Tuition - Trainee, no F&A	2775	E1: Participant/Trainee Support Costs - Tuition/Fees/Health Insurance	Excluded	TDC	N/A
E27752FN	35: Trainee/Participant Costs - Tuition	E Fees - Trainee, no F&A	2775	E1: Participant/Trainee Support Costs - Tuition/Fees/Health Insurance	Excluded	TDC	N/A
E27102N	35: Trainee/Participant Costs - Tuition	E Health Insurance - NSF Trainee, no F&A	2710	E1: Participant/Trainee Support Costs - Tuition/Fees/Health Insurance	Excluded	TDC	N/A
E33212N	31: Trainee/Participant Costs - Travel	E Travel - NSF Trainee, no F&A	3321	E3: Participant/Trainee Support Costs - Travel	Excluded	TDC	N/A
E33112N	36: Trainee/Participant Costs - Subsistence	E Sustenance - NSF Trainee, no F&A	3311	E4: Participant/Trainee Support Costs - Subsistence	Excluded	TDC	N/A
E20752N	32: Trainee/Participant Costs - Stipends	E Stipends - NSF Trainee, no F&A	2075	E2: Participant/Trainee Support Costs - Stipends	Excluded	TDC	N/A
E20732N	2: Trainee/Participant Costs - other	E Other - NSFTrainee, no F&A	2073	E5: Participant/Trainee Support Costs - Other	Excluded	TDC	N/A
E20752SF	32: Trainee/Participant Costs - Stipends	E Stipends - NSF REU, F&A	2075	E2: Participant/Trainee Support Costs - Stipends	MTDC	TDC	N/A

Cost Element Coeus Code	Coeus Budget Category - Default	Description	Subcode	Category on Ggov Form: based on Coeus Budget Category	F&A Applied		Fringe Benefit Type
Other Direct Costs							
F32102	11: Postage	F Postage & Mail	3210	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A
F37182	10: Duplicating	F Printing & Reproduction	3718	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A
F37282	11: Postage	F Freight & Delivery	3728	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A
F37502	19: Other Operating Expenses	F Medical/Physician Services	3750	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A
F39142	3: Materials	F Laboratory Supplies & Materials	3914	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A
F39162	3: Materials	F Office Supplies	3916	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A
F39182	3: Materials	F Agriculture Supplies	3918	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A
F39222	3: Materials	F Conference Supplies & Materials	3922	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A
F39242	3: Materials	F Instructional Materials	3924	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A
F39262	3: Materials	F Purchase/Care of Animals	3926	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A
F39302	3: Materials	F Medical Supplies	3930	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A
F39462	3: Materials	F Medical Drugs & Chemicals	3946	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A
F39502	3: Materials	F Audio Visual	3950	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A
F39522	3: Materials	F Other Supplies & Materials	3952	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A
F39642	3: Materials	F Oxygen & Medical Gas	3964	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A
F39672	3: Materials	F Radioactive Material	3967	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A
F39902	19: Other Operating Expenses	F Academic Data Processing Supplies	3990	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A
F39912	19: Other Operating Expenses	F Administrative Data Processing Supplies	3991	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A
F49202	19: Other Operating Expenses	F Subscriptions	4920	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A



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F43612	19: Other Operating Expenses	F Computers - Academic/Research	4361	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A
F43302	19: Other Operating Expenses	F Sensitive Equipment - Audio Visual & Photography	4330	F1: Other Direct Costs - Materials and Supplies	MTDC	TDC	N/A
F37202	6: Publication Cost/Documentation/Dissemination	F Bookbinding	3720	F2: Other Direct Costs - Publication Costs	MTDC	TDC	N/A
F31102	21: Professional Services/Consultant	F Honorariums	3110	F3: Other Direct Costs - Consultant Services	MTDC	TDC	N/A
F31202	21: Professional Services/Consultant	F Outside Consultants	3120	F3: Other Direct Costs - Consultant Services	MTDC	TDC	N/A
F37262	21: Professional Services/Consultant	F Studies or Consultants	3726	F3: Other Direct Costs - Consultant Services	MTDC	TDC	N/A
F37302	21: Professional Services/Consultant	F Temporary Employee	3730	F3: Other Direct Costs - Consultant Services	MTDC	TDC	N/A
F38802	17: Computer Time	F Administrative Data Processing Contractual	3880	F4: Other Direct Costs - ADP/Computer Services	MTDC	TDC	N/A
F38812	20: Equipment	F Administrative Data Processing Hardware/Lease	3881	F4: Other Direct Costs - ADP/Computer Services	MTDC	TDC	N/A
F38822	20: Equipment	F Administrative Data Processing Hardware Maintenance	3882	F4: Other Direct Costs - ADP/Computer Services	MTDC	TDC	N/A
F38832	16: Software	F Administrative Data Processing Software Rental	3883	F4: Other Direct Costs - ADP/Computer Services	MTDC	TDC	N/A
F38842	16: Software	F Administrative Data Processing Software Maintenance	3884	F4: Other Direct Costs - ADP/Computer Services	MTDC	TDC	N/A
F38852	17: Computer Time	F Academic Data Processing Contractual	3885	F4: Other Direct Costs - ADP/Computer Services	MTDC	TDC	N/A
F38862	17: Computer Time	F Data Processing Telecommunication Contractual	3886	F4: Other Direct Costs - ADP/Computer Services	MTDC	TDC	N/A
F38902	17: Computer Time	F Word Processing Contractual	3890	F4: Other Direct Costs - ADP/Computer Services	MTDC	TDC	N/A
F49312	16: Software	F Licenses	4931	F4: Other Direct Costs - ADP/Computer Services	MTDC	TDC	N/A
F37522	22: Subcontracts	F Other Contractual Services	3752	F5: Other Direct Costs - Subawards/Consortium/Contractual Costs	MTDC	TDC	N/A

Cost Element Coeus Code	Coeus Budget Category - Default	Description	Subcode	Category on Ggov Form: based on Coeus Budget Category	F&A Applied		Fringe Benefit Type
F37322	22: Subcontracts	F Subcontract GREATER THAN \$25,000	3732	F5: Other Direct Costs - Subawards/Consortium/Contractual Costs	MTDC	TDC	N/A
F37342	22: Subcontracts	F Subcontract LESS THAN \$25,000	3734	F5: Other Direct Costs - Subawards/Consortium/Contractual Costs	Excluded	TDC	N/A
FX7012	22: Subcontracts	F Subcontract - NIH, direct costs do not apply F&A	X701	F5: Other Direct Costs - Subawards/Consortium/Contractual Costs	Excluded	Excluded	N/A
FX7022	22: Subcontracts	F Subcontract - NIH, direct costs APPLY F&A	X702	F5: Other Direct Costs - Subawards/Consortium/Contractual Costs	MTDC	TDC	N/A
FX7032	22: Subcontracts	F Subcontract - NIH, indirect costs do not apply F&A	X703	F5: Other Direct Costs - Subawards/Consortium/Contractual Costs	Excluded	Excluded	N/A
FX7042	22: Subcontracts	F Subcontract - NIH, indirect costs APPLY F&A	X704	F5: Other Direct Costs - Subawards/Consortium/Contractual Costs	MTDC	TDC	N/A
F37162	19: Other Operating Expenses	F Equipment Maintenance & Repair	3716	F6: Other Direct Costs - Equipment or Facility Rental/User Fees	MTDC	TDC	N/A
F37172	13: Equipment Rental	F Equipment Rental	3717	F6: Other Direct Costs - Equipment or Facility Rental/User Fees	MTDC	TDC	N/A
F37542	19: Other Operating Expenses	F Wind Tunnel	3754	F6: Other Direct Costs - Equipment or Facility Rental/User Fees	Excluded	Excluded	N/A
F37552	19: Other Operating Expenses	F FMRI Center	3755	F6: Other Direct Costs - Equipment or Facility Rental/User Fees	MTDC	TDC	N/A
F39532	19: Other Operating Expenses	F Equipment < \$5,000	3953	F6: Other Direct Costs - Equipment or Facility Rental/User Fees	MTDC	TDC	N/A
F43602	19: Other Operating Expenses	F Computers - Administrative	4360	F6: Other Direct Costs - Equipment or Facility Rental/User Fees	MTDC	TDC	N/A
F49702	19: Other Operating Expenses	F Rent	4970	F6: Other Direct Costs - Equipment or Facility Rental/User Fees	Excluded	TDC	N/A
F51302	8: Alterations and Renovations	F Additions & Major Renovation	5130	F7: Other Direct Costs - Alterations and Renovations	Excluded	TDC	N/A
F51502	8: Alterations and Renovations	F Project Accounting Design	5150	F7: Other Direct Costs - Alterations and Renovations	Excluded	TDC	N/A
F27752	19: Other Operating Expenses	F Tuition Waiver Grad Asst	2775	F8: Other Direct Costs - Other	Excluded	TDC	N/A
F46002	19: Other Operating Expenses	F Student Aid	4600	F8: Other Direct Costs - Other	Excluded	TDC	N/A

Cost Element Coeus Code	Coeus Budget Category - Default	Description	Subcode	Category on Ggov Form: based on Coeus Budget Category	F&A Applied		Fringe Benefit Type
F46102	19: Other Operating Expenses	F Tuition Scholarship/Fellowship	4610	F8: Other Direct Costs - Other	Excluded	TDC	N/A
F27762	19: Other Operating Expenses	F Tuition Waiver Employee	2776	F8: Other Direct Costs - Other	Excluded	TDC	N/A
F31302	19: Other Operating Expenses	F Research Study Grants	3130	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F31355	3: Materials	F Research Study Participant Payments	3135	F1: Other Direct Costs - Materials and	MTDC	TDC	N/A
F31402	19: Other Operating Expenses	F Prizes and Awards	3140	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F32202	12: Telephone, Fax	F Telephone Expense	3220	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F32302	12: Telephone, Fax	F Communication-Connect Network	3230	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F32402	12: Telephone, Fax	F Communication Equipment < \$5,000	3240	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F32502	12: Telephone, Fax	F Communication Equipment - Rental	3250	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F32852	12: Telephone, Fax	F Cell Phone	3285	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F33152	19: Other Operating Expenses	F Business Meals	3315	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F36112	19: Other Operating Expenses	F Lease, Motor Vehicle	3611	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F36122	19: Other Operating Expenses	F Gas & Oil, Motor Vehicle	3612	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F36132	19: Other Operating Expenses	F Maintenance & Repair, Motor Vehicle	3613	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F36142	19: Other Operating Expenses	F Insurance, Motor Vehicle	3614	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F36152	19: Other Operating Expenses	F Garage Rent, Motor Vehicle	3615	F8: Other Direct Costs - Other	Excluded	TDC	N/A
F36412	19: Other Operating Expenses	F Lease, Watercraft	3641	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F36422	19: Other Operating Expenses	F Gas & Oil, Diesel, Watercraft	3642	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F36432	19: Other Operating Expenses	F Maintenance & Repair, Watercraft	3643	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F36442	19: Other Operating Expenses	F Insurance, Watercraft	3644	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F36452	19: Other Operating Expenses	F Boat/Ship Rental	3645	F8: Other Direct Costs - Other	Excluded	TDC	N/A

Cost Element Coeus Code	Coeus Budget Category - Default	Description	Subcode	Category on Ggov Form: based on Coeus Budget Category	F&A Applied		Fringe Benefit Type
F36462	19: Other Operating Expenses	F Diesel, Watercraft	3646	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F37242	15: Communications/Market ing	F Advertising-General	3724	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F37362	5: Vertebrate Animals	F Care of Animals	3736	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F37462	19: Other Operating Expenses	F Food Services	3746	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F37472	19: Other Operating Expenses	F Conference Services	3747	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F49992	19: Other Operating Expenses	F Other	4999	F8: Other Direct Costs - Other	MTDC	TDC	N/A
F99972	19: Other Operating Expenses	F CASL Fee	9997	F8: Other Direct Costs - Other	Excluded	TDC	N/A

Cost Element Coeus Code	Coeus Budget Category - Default	Description	Subcode	Category on Ggov Form: based on Coeus Budget Category	F&A Applied		Fringe Benefit Type
PHS Fellowship and Research Training budget-specific elements							
F46102	19: Other Operating Expenses	F Tuition Scholarship/Fellowship	4610	PHS Fellowship Supplemental - E Budget	excluded	TDC	N/A
F46002	19: Other Operating Expenses	F Student Aid/Stipend	4600	PHS Fellowship Supplemental - E Budget	MTDC	TDC	N/A
T46102OC	19: Other Operating Expenses	T PHS Tuition for Others	4610	PHS Training Budget other cost element	excluded	TDC	N/A
T46102PD	19: Other Operating Expenses	T PHS Tuition for PostDoc Degree Seeking	4610	PHS Training Budget Post Doc Degree Tuition	excluded	TDC	N/A
T46102PN	19: Other Operating Expenses	T PHS Tuition for PostDoc Non-Degree Seeking	4610	PHS Training Budget Post Doc Non- Degree Tuition	excluded	TDC	N/A
T46102RD	19: Other Operating Expenses	T PHS Tuition for PreDoc Dual Degree Seeking	4610	PHS Training Budget Pre Doc Dual Degree Tuition	excluded	TDC	N/A
T46102RS	19: Other Operating Expenses	T PHS Tuition for PreDoc Single Degree Seeking	4610	PHS Training Budget Pre Doc Single Degree Tuition	excluded	TDC	N/A
T46102UC	19: Other Operating Expenses	T PHS Tuition for Undergraduate Cost Element	4610	PHS Training Budget Undergrad Tuition	excluded	TDC	N/A
T49992RE	19: Other Operating Expenses	T PHS Training Related Expenses	4999	PHS Training Budget Related Expenses	MTDC	TDC	N/A
T33604TF	19: Other Operating Expenses	T PHS Training Travel Foreign	3360	PHS Training Budget Trainee Travel	MTDC	TDC	N/A
T33114TS	19: Other Operating Expenses	T PHS Training Travel In State	3311	PHS Training Budget Trainee Travel	MTDC	TDC	N/A
T33214TO	19: Other Operating Expenses	T PHS Training Travel Out of State	3321	PHS Training Budget Trainee Travel	MTDC	TDC	N/A
Proposal Hierarchy Cost Elements							
PRHTDIRC	34: Calculated Costs	Total Direct Cost for Proposal Hierarchy					
PRHTINDC	34: Calculated Costs	Total Indirect Cost for Proposal Hierarchy					