

INDIRECT OR DIRECT COST ?

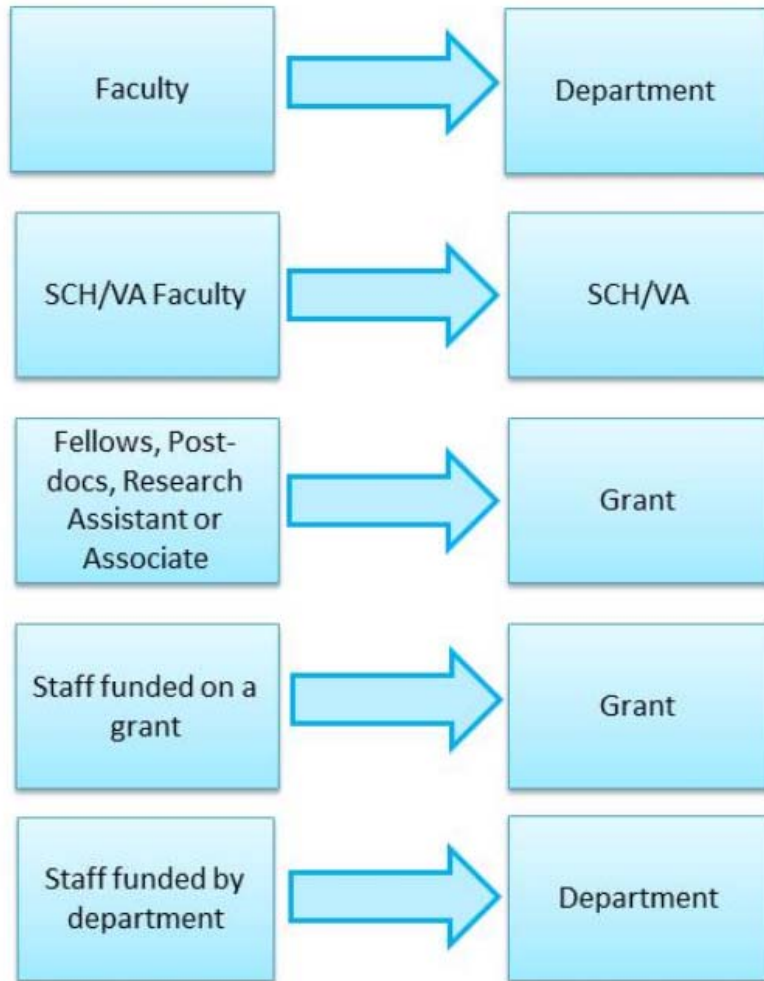
It Depends!

Example – Computer

Who will use it and in what context?

- **Research Coordinator** paid 100% on research grant(s)
= 100% Direct Cost
- **Program Assistant** paid 60% on research grant(s) and 40% on department budget(s)
= 60% Direct Cost + 40% Indirect Cost
- **Administrative Assistant** paid 100% on department budget(s)
= 100% Indirect Cost

COMPUTERS – GUIDE



Direct or Indirect Cost

- Split role = split allocation

Purchase

- Contact IT support **before** purchase
- Advice / guidance
- Supported / compatible hardware
- Reimbursable

IT SUPPORT – DIRECT OR INDIRECT COST?

It Depends!

IT Support funded by Indirect Costs

- General office computing

IT Support funded by Direct Costs

- Lab equipment, tablets for data collection
- Researcher responsible for supporting that equipment
- Charged as a direct cost to the research grant(s)