



Direct and Indirect Cost Matrix

For administrative and accounting purposes, these costs are grouped into two categories-direct and indirect. Some costs however, are not discretely direct or indirect and may appear in either category, depending on the circumstances. This matrix indicates when a particular cost is normally charged directly or indirectly to sponsored projects. This listing provides examples and is not intended to be all-inclusive.

	DIRECT COSTS	INDIRECT COSTS
1.	<p>Personnel Costs (salaries, wages, fringe benefits, tuition remission) for positions such as:</p> <ul style="list-style-type: none"> Principal investigator Research associate Postdoctoral Associates Laboratory technician Graduate research assistant Student employees Other technical and programmatic personnel <p>Recruitment Costs: Limited to lodging, airfare, advertising costs (black and white only) for potential recruit. Does not include meals.</p>	<ul style="list-style-type: none"> Administrative and clerical salaries, wages, fringe benefits, except where special purpose or circumstances (See Special Purposes). Administrative positions include: administrative assistants, accountants/financial analysts, and office personnel including student workers. Administrative activities of directors and assistant and associate directors, fiscal officers, vice president and president, executive assistants and other administrators.
2.	<p>Animals and animal care</p>	
3.	<p>Scientific /Technical Information Technology Costs (Project specific)</p> <ul style="list-style-type: none"> External Information Technology Services (e.g., programmer, developer, web designer) 	<p>General Purpose Hardware, Personal Electronics and Services</p> <ul style="list-style-type: none"> iPads, iPhones/ other cell phones, iPods, PDA devices, pagers, reading devices (e.g., Kindle), desktops, laptops, copiers, printers, fax, scanners, cameras, projectors, external drives, DVD recorders, TVs and display monitors Internet Services Computer networking costs (network cables) Local area networks (LAN) Service/Maintenance Agreements
4.	<p>Scientific Computer Software (project specific e.g., statistical)</p>	<p>General Purpose Software and Computer Supplies:</p> <ul style="list-style-type: none"> Software packages, such as Word, Excel, Access Paper Toners and ink DVDs, CDs, flash drives
5.	<p>Consultants (external & internal)</p>	
6.	<p>Technical/ Scientific Equipment (e.g., microscope)</p>	<p>General Purpose Equipment (e.g., Office Furniture)</p>
7.	<p>Equipment maintenance contracts (for project dedicated equipment)</p>	
8.	<p>Motor vehicle expense (project-dedicated vehicles; travel)</p>	
9.	<p>Participant costs (These are not human subject</p>	



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	incentive payments.) <ul style="list-style-type: none"> • Stipends • Tuition & fees • Travel • Other miscellaneous 	
10.	Printing, binding, copying and postage costs (including UPS) when project scope clearly indicates a need for a volume of activity beyond routine. (e.g., publication costs, surveys, conference presentations, mass mailing)	Printing, binding and copying for General Purpose Activities
11.	Rental of space (away from University)	Rental of NYU Facility (On-Campus)
12.	Shipping/overnight delivery services , such as UPS, Federal Express, Priority Mail	Postage
13.	Specialized facilities	
14.	Subcontracts	
15.	Supplies <ul style="list-style-type: none"> • Lab and scientific supplies • Chemicals/ Radioactive material • Glassware • Field supplies • Gases and liquids • Rare and precious metals and nonprecious metals 	Office/ general purpose supplies <ul style="list-style-type: none"> • Books and reference materials • Custodial supplies • Water coolers • Pens, pencils • Paper • Forms • Files, folders, binders • Transparencies • Staplers, staples • Tape dispenser • Calculator • Tissues, cleaning supplies • Coffee/tea makers and related supplies
16.	Telephone charges (long distance - only when necessary to carry out the objectives of the project.)	Local telephone charges <ul style="list-style-type: none"> • Basic line charge • Local calls
17.		Business meals: Meals for routine office or lab meetings to discuss research project status. Meals with collaborators. Meals as a part of recruiting project employees. Any meal not a part of travel.
18.	Travel. The most economical costs that are required to carry out the objectives of sponsored project requirements. <ul style="list-style-type: none"> • Change/ cancellation fees that are beyond control of PI or other research personnel that do not include personal reasons. • Baggage fees • Meals for traveler only, while traveling for project 	



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19.	<p>Other</p> <ul style="list-style-type: none"> • Temporary lease/rental of equipment • Temporary lease/rental of off-campus facilities • Repairs and maintenance (related to scientific and technical equipment) • Insurance expense for project-dedicated equipment • Advertisement: recruitment of personnel approved for a specific project, recruitment of research subjects 	<ul style="list-style-type: none"> • Repairs and maintenance (facilities and general purpose equipment) • Space Rental (non-temporary) • Dues, memberships & subscriptions (See <i>Memberships & Subscriptions Policy</i> for exceptions) • Laundry and dry cleaning • General advertising • Utilities