

Mount Sinai School of Medicine
Circumstances Where Administrative Expense May Be Charged as Direct Costs on Grants

Special circumstances may arise that require selected administrative costs to be charged directly to a grant. Three criteria must be met for administrative costs to be charged directly to a grant.

- a) The costs that are charged directly to the grant accounts can be separately identified and are associated with the PI's sponsored
- b) The cost is necessary to carry out the projects technical objectives.
- c) The administrative support provided is above and beyond the normal support provided by the PI's department.

Selected costs along with additional justification comments include:

Selected Cost	Justification Comments
Compensation & Employee Benefits Administrative or clerical positions such as administrative assistants, office personnel, executive assistants, and other administrators.	Generally allowable only for major projects as defined on Section 7 of School Policy 172.
Travel & Meals That which is related to the above administrative personnel, food & drink during a lab meeting.	Allowable when associated with travel to scientific sites.
Supplies Office supplies, custodial supplies, parts and supplies associated with repair and maintenance of general purpose equipment and facilities, paper, forms, stationery, pads, pens, pencils, markers, printer and fax paper toner, and ink cartridges.	Necessary to support the documentation of scientific data, results and facilitate the presentation of scientific results.
Books & Subscriptions Books and subscriptions not available in University or departmental library and general purpose books and reference materials.	Books and subscriptions not available in the school or departmental library and are required for the conduct of the project.
External & Internal Copying Printing, publications, illustration changes, postage and meetings.	Necessary to support the documentation of scientific data, results and facilitate the presentation of scientific results.
Communications Long distance calls, telephone equipment purchases and installation/repair, cell phones and use, pagers, network charges (lines are required for large data transmissions with collaborators.)	Necessary to carry out the technical requirements of the project and promote efficiency and effectiveness in conducting the project.
Equipment General purpose equipment.	Necessary to carry out the technical requirements of the project and promote efficiency and effectiveness in conducting the project.

Note: This listing of costs is not all inclusive but provides examples of those costs most commonly associated with sponsored projects.

The judgment as to whether a direct charge for these types of costs is appropriate should be based on the needs of the project as determined by the PI.