CSRS Stance on Indirect and Direct Costs

Indirect costs

The U.S. Department of Education, Office of the Chief Financial Officer defines indirect costs as those that “represent the expenses of doing business that are not readily identified with a particular grant, contract, project function or activity, but are necessary for the general operation of the organization and the conduct of activities it performs” (2020).

Direct costs

The NIH Grants Policy Statement from the U.S. Department of Health and Human Services defines a direct cost as “any cost that can be specifically identified with a particular project, program, or activity or that can be directly assigned to such activities relatively easily and with a high degree of accuracy.”

CSRS identifies the following items as direct costs that may be funded using a CSRS grant:

1. Salaries
2. Employee fringe benefits
3. Travel to the CSRS Annual Meeting
4. Materials, supplies and equipment purchased directly for use on the specific grant

References:
