



ASGCT Grant Policy Statement for Direct and Indirect Costs

ASGCT has adopted the NIH Grants Policy Statement (NIHGPS) definition of direct and indirect costs effective as of January 1, 2019.

According to the NIHGPS, direct costs are Costs that can be identified specifically with a particular sponsored project, an instructional activity, or any other institutional activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.” ASGCT considers salary, where it is directly attributed to the sponsored project and meets all other criteria, a direct cost.

The statement defines indirect costs, also referred to as Facility & Administrative (F&A) costs as “Necessary costs incurred by a recipient for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of F&A (indirect) costs. F&A (indirect) cost pools must be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.”

These definitions may also be found online at https://grants.nih.gov/grants/policy/nihgps/html5/section_1/1.2_definition_of_terms.htm.

ASGCT Career Development Grants are designed to support direct costs as detailed within the successful applicants’ budget materials submitted with their applications.

Please contact awards@asgct.org with any questions.