Direct Costs and Indirect Costs

Direct Costs are identified specifically and exclusively with a given Cost Unit.

Indirect Costs are shared by all or several Cost Units.
Direct Costs

Direct labour costs

Direct operational costs

Direct equipment

Direct premises
Indirect Costs classified by function

♦ Management
♦ Education and research administration
♦ Financial and personnel administration
♦ Infrastructure and service
♦ Library
♦ Specific functions

(Common structure of the project budget)
Costs classified by function - principle
Indirect Costs by function at Central Level
Indirect Costs by function at Faculty Level

- Library
- Financial & Personnel admin
- Education & research admin
- Infrastructure and service
- Specific functions
- Management
Indirect Costs by function at Department Level
Direct Costs and Indirect Costs - three levels

Central Level

Faculty Level

Department Level
Terms and Costs at three levels
Direct Costs and Indirect Costs
-two levels

Central Level

Department Level
Costs at two levels