

Items and Activities to be Covered by Specific Projects' Budgets

Effective as of: 02.28.2013

American University of Armenia

Policy for Publication

Policy Number: ACAD20060008

Below is a list of selected services provided by the AUA, the cost of which is not covered by the overhead and shall be charged as a direct cost to a specific project. In exceptional cases when these services are sought for supporting the administrative function of the research center and have no specific relation to a certain ongoing project, some of the costs may be charged to the administrative account of the center provided there are enough funds accumulated in the account.

- transportation services provided by the AUA for a project;
- copying services provided by the AUA for a project;
- office supplies and materials received from the warehouse;
- space rental (rental of the auditorium or conference rooms either at AUA main building or at AUA Center);
- equipment rental (rental of special equipment not intended for the research center's exclusive use, such as LCDs, overhead projectors, screens, laptops, conference systems, etc.);
- catering services.

The list of the items stated above may not be exhaustive. Project managers are encouraged to seek the consultation of the AUA Administration in case of ambiguity as to whether a certain activity or an item is covered by the overhead.

It is assumed that the expenses paid both through AUA and AUAC are covered for all of the items and activities specified above.

This document describes the services/costs that contribute to the calculation of the overhead rate and its allocation between centers and central administration.

The contracts should consider the value added tax (VAT) in the amount of 20% above the budgeted amount (including overhead). If the customer is exempt from VAT, an appropriate document for VAT exemption should be provided by the customer.

After completion of the project performed according to the contract or grant, an act of acceptance signed by the customer or the grant provider, should be submitted to the AUA Financial Services department.