

## **Items and Activities Covered by Overhead and Allocation of Overhead**

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### **A. Overhead to the AUA Central Administration:**

- administrative salaries to the AUA central administration (costs incurred for supervision and monitoring, contract negotiation and reviews, etc.);
- accounting services;
- legal consulting and audit related expenses;
- computer services (internet, technical support, etc.);
- library resources;
- security services, repair and maintenance, preservation and protection of the institution's physical plant;
- cleaning services;
- services provided by the purchasing agent and costs incurred in the acquisition process (excludes the costs of the items purchased);
- utilities (electricity, heating, etc.);
- depreciation of fixed assets provided by the AUA;
- office space (includes the space specifically assigned for the research centers' use, excludes the rental of the auditorium or conference rooms either at AUA main building or at AUA Center);
- basic phone line charges.

### **B. Overhead to the Research Center:**

- administrative salaries to the research center administration (proposal and report preparation, contract negotiation and acquisitions, supervision and monitoring by the center director and center faculty/staff, secretarial support, preparation of documents – contracts, invoices, etc. – in Armenian for use by finance office/auditors);
- equipment purchases for the research center's general use (provided there is enough overhead revenue generated by the center to cover the purchases);
- costs related to incidental transportation;
- charges for communication within the city of Yerevan as well as intercity, international and mobile phone calls that cannot be allocated to a specific project and are incurred as a part of general administrative costs of the research center;
- allowance for funds to support the fixed costs (such as permanent staff salary) of the research center in case of no project activity;
- library/reference/research materials/software needed to support center activities (generally made available to library);
- copying for administrative purposes (non-project specific, e.g. copies required by finance office);
- office supplies and materials in support of basic center operation (for non-project specific use); incidental copying related to proposal preparation.