

EXAMPLE OF INDIRECT COST CALCULATION

Note: Use most recent Audit Report, Statement of Functional Expenses for Source Document

COST CATEGORY	PROGRAM A	PROGRAM B	PROGRAM C	DISCRETIONARY	TOTAL DIRECT	INDIRECT COSTS
Salaries and Wages	\$ 140,000	\$ 950,000	\$ 18,000	\$ 1,600	\$ 1,109,600	\$ 216,000
Fringe Benefits	\$ 28,000	\$ 170,000	\$ 3,000	\$ 300	\$ 201,300	\$ 45,000
Sub-total Salary/Fringe	\$ 168,000	\$ 1,120,000	\$ 21,000	\$ 1,900	\$ 1,310,900	\$ 261,000
Grants and Allocations	\$ 50,000	\$ 207,000	\$ 34,000	\$ -	\$ 291,000	\$ -
Specific assistance to individuals	\$ 75,000	\$ 50,000	\$ 50,000	\$ -	\$ 175,000	\$ -
Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Supplies	\$ 1,000	\$ 2,000	\$ 1,000	\$ 500	\$ 4,500	\$ 13,000
Telephone	\$ 5,000	\$ 10,000	\$ 20,000	\$ 10,000	\$ 45,000	\$ 9,000
Occupancy	\$ 20,000	\$ 10,000	\$ 20,000	\$ 5,000	\$ 55,000	\$ 10,000
Equipment Rental and Maintenance	\$ 600	\$ 5,000	\$ -	\$ 5,000	\$ 10,600	\$ 5,000
Printing and Publications	\$ 500	\$ 500	\$ 800	\$ 1,000	\$ 2,800	\$ 10,000
Travel	\$ 5,000	\$ 10,000	\$ 20,000	\$ 100	\$ 35,100	\$ 5,000
Conferences and Meetings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Other	\$ 500	\$ 500	\$ 1,000	\$ 1,000	\$ 3,000	\$ 8,000
Sub-total Overhead	\$ 157,600	\$ 295,000	\$ 146,800	\$ 22,600	\$ 622,000	\$ 125,000
TOTALS	\$ 325,600	\$ 1,415,000	\$ 167,800	\$ 24,500	\$ 1,932,900	\$ 386,000
Less Adjusting Items:						
In-kind (supplies, etc.)	\$ (30,000)					
Capital Expenditures			\$ (10,000)			
Subawards over \$25,000	\$ (200,000)	\$ (100,000)	\$ (50,000)			
TOTAL DIRECT EXPENSES	\$ 95,600	\$ 1,315,000	\$ 107,800	\$ 24,500	\$ 1,542,900	
	x 20% =	x 20% =	x 20% =	x 20% =		
INDIRECT CHARGE TO PROGRAMS	\$ 19,502	\$ 268,260	\$ 21,991	\$ 4,998	\$ 314,752	
Indirect Expenses	\$ 386,000.00					
Total Direct Expenses	\$ 1,932,900.00		20.0%			

SAME EXAMPLE USING 10% DE MINIMIS RATE

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COST CATEGORY	PROGRAM A	PROGRAM B	PROGRAM C	DISCRETIONARY	TOTAL DIRECT	INDIRECT COSTS
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Fringe Benefits	\$ 28,000	\$ 170,000	\$ 3,000	\$ 300	\$ 201,300	\$ 45,000
Sub-total Salary/Fringe	\$ 168,000	\$ 1,120,000	\$ 21,000	\$ 1,900	\$ 1,310,900	\$ 261,000
Grants and Allocations	\$ 50,000	\$ 207,000	\$ 34,000	\$ -	\$ 291,000	\$ -
Specific assistance to individuals	\$ 75,000	\$ 50,000	\$ 50,000	\$ -	\$ 175,000	\$ -
Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Supplies	\$ 1,000	\$ 2,000	\$ 1,000	\$ 500	\$ 4,500	\$ 13,000
Telephone	\$ 5,000	\$ 10,000	\$ 20,000	\$ 10,000	\$ 45,000	\$ 9,000
Occupancy	\$ 20,000	\$ 10,000	\$ 20,000	\$ 5,000	\$ 55,000	\$ 10,000
Equipment Rental and Maintenance	\$ 600	\$ 5,000	\$ -	\$ 5,000	\$ 10,600	\$ 5,000
Printing and Publications	\$ 500	\$ 500	\$ 800	\$ 1,000	\$ 2,800	\$ 10,000
Travel	\$ 5,000	\$ 10,000	\$ 20,000	\$ 100	\$ 35,100	\$ 5,000
Conferences and Meetings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Other	\$ 500	\$ 500	\$ 1,000	\$ 1,000	\$ 3,000	\$ 8,000
Sub-total Overhead	\$ 157,600	\$ 295,000	\$ 146,800	\$ 22,600	\$ 622,000	\$ 125,000
TOTALS	\$ 325,600	\$ 1,415,000	\$ 167,800	\$ 24,500	\$ 1,932,900	\$ 386,000
Less Adjusting Items:						
In-kind (supplies, etc.)					\$ -	
Capital Expenditures			\$ (10,000)		\$ (10,000)	
Subawards over \$25,000	\$ (200,000)	\$ (100,000)	\$ (50,000)		\$ (350,000)	
TOTAL DIRECT EXPENSES	\$ 125,600	\$ 1,315,000	\$ 107,800	\$ 24,500	\$ 1,572,900	
	x 10% =	x 10% =	x 10% =	x 10% =		
INDIRECT CHARGE TO PROGRAMS	\$ 12,560	\$ 131,500	\$ 10,780	\$ 2,450	\$ 157,290	
10% DE MINIMIS RATE						
Indirect charged to programs	\$ 157,290.00					
Actual Indirect Expenses	\$ 386,000.00					
Loss on Indirect Cost Pool	\$ (228,710.00)					

10% RATE ANALYSIS

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COST CATEGORY	PROGRAM A	PROGRAM B	PROGRAM C	DISCRETIONARY	TOTAL EXPENSE	Indirect Cost Pool
Total Expenses	\$ 403,600	\$ 1,668,000	\$ 219,800	\$ 27,500	\$ 2,318,900	
Subtract allocated and direct charged administrative costs	\$ (78,000)	\$ (253,000)	\$ (52,000)	\$ (3,000)	\$ (386,000)	
Less Adjusting Items:						
In-kind (supplies, etc.)					\$ -	
Capital Expenditures			\$ (10,000)		\$ (10,000)	
Subawards over \$25,000	\$ (200,000)	\$ (100,000)	\$ (50,000)		\$ (350,000)	
Modified Total Direct Costs	\$ 125,600	\$ 1,315,000	\$ 107,800	\$ 24,500	\$ 1,572,900	
Multiply by 10%	x 10% = \$ 12,560	x 10% = \$ 131,500	x 10% = \$ 10,780	x 10% = \$ 2,450	\$ 157,290	\$ 386,000
					\$ 228,710	Loss