



2010 SHF Indirect Costs Worksheet

All allowable direct costs should be individually listed in the budget. Direct costs can be directly attributable to the project only and not to a portion of the organization's operation.

Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost related to the grant project alone. Allowable general and administrative costs are to be prorated according to their use in the various programs of the organization. Indirect costs should be allocated based on the time spent on each project or the space allocated for the work that has been done.

Allowable Indirect Costs

Compensation for Personal Services – The salaries and wages of administrative and pooled clerical staff should normally be treated as indirect costs. Documented with timesheets showing time distribution for all employees and allocated based on time spend on each project or grant. Salaries and wages are charged directly to the project for which the work has been done. Costs that benefit more than one project will be allocated to those projects based on the ratio of each program's salaries to the total of such salaries. Costs that benefit all projects are allocated based on the ratio of each program's salaries to total salaries. Fringe benefits (FICA, UC, and Worker's Compensation) are allocated in the same manner as salaries and wages. Health insurance, dental insurance, life & disability and other fringe benefits such as vacation, holiday and sick pay are also allocated in the same manner as salaries and wages. If the staff person dedicates 100% of his/her time to the grant project, the salary/wage must be listed as a direct cost on the budget.

Professional Services Costs (such as accounting and auditing services) – Allocated to the project benefiting from the service. Costs that benefit more than one project will be allocated to those programs based on the ratio of each program's expenses to the total of such expenses.

Office Expense and Supplies (including office supplies and postage) – Allocated based on usage. Postage expenses are charged directly to programs to the extent possible. Costs that benefit more than one project will be allocated to those programs based on the ratio of each program's expenses to the total of such expenses.

Equipment – If more than one project uses the equipment, then an allocation of the depreciation costs will be based on ratio of each project's expenses to the total of such expenses. Equipment that is to be purchased for this grant project must be listed as a direct cost on the budget.

Insurance – Insurance needed for a particular project is charged directly to the program requiring the coverage. Other insurance coverage that benefits all programs is allocated based on the ratio or each project's expenses to the total expenses.

Telephone/Communications – Long distance and local calls are charged to programs if readily identifiable. Other telephone or communication expenses that benefit more than one program will be allocated to those programs based on the ratio of each project's expenses to the total of such expenses.

Facilities – Allocated based upon usable square footage. The ratio of total square footage used by all personnel to total square footage is calculated. Facilities costs related to general and administrative activities are allocated to the project based on the ratio of program square footage to total square footage.

Training/Conferences/Seminar – Allocated to the project benefiting from the training, conferences or seminars. Costs that benefit more than one project will be allocated to those projects based on the ratio of each project's salaries to the total of such salaries.

Unallowable Indirect Costs

Alcoholic beverages, bad debts, advertising (excluding legal notices), contributions, entertainment, fines, fundraising, lobbying, penalties and any other project costs ineligible for SHF grant assistance (See Handbook, p. 16).

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Use this form or a cost allocation plan as an aid to determine allowable indirect costs. It is not required as an attachment to your grant application. Note that you will need to justify your indirect costs when you submit a reimbursement request for indirect costs from the State Historical Fund. Please begin tracking your costs upon signing of your State Historical Fund grant contract.

1. Personnel. If needed, you can include grant administrative costs for your organization's personnel who budget, track costs, and report on this grant. If you have contracted grant administration services, include that information as a direct cost on the budget in your application because they can be directly and completely attributed to your project.		
Name/Title of Position and % of time spent on this Project	Wage or Salary	Total
	\$	\$
	\$	\$
Subtotal		\$

2. Fringe Benefits. If more than one rate is used, list each rate and the wage or salary base.		
Rate	Salary or Wage Base	Total
% of	\$	\$
Subtotal		\$

3. Professional Services Costs. Include payments for hired contractors participating in the project such as accountants and auditors. Often, these costs are shared across the organization and are not specific to the project. Rather than a fixed rate, you may need to determine the percentage of the professional service cost as it relates to the proportion of the service applied to this grant project.			
Name and Type of Consultant	# of Days	Rate of compensation or fixed rate for project	Total
		\$	\$
Subtotal			\$

4. Facilities. Indicate the location of the facility, total square footage, percentage of the facility allocated specifically to work on the project and the total.					
Facility	Total Square Footage of the Facility	Facilities Costs	Percentage of the Facility Allocated to Project Work	Amount Allocated	Total
			%	\$	\$
Subtotal		\$		\$	\$

5. Office Supplies and Materials. Include consumable supplies and materials to be used in the project and any equipment. Indicate the portion of costs attributable to this project.

Item	Cost	Percentage of Supplies/Materials Attributable to this project	Total
	\$	%	\$
Subtotal			\$

6. Equipment. This category applies only to equipment that is used for this project and is shared throughout your organization. Equipment purchased specifically for this project must be listed as a direct cost in the application. See SHF Handbook, p. 46.

Item	Cost	% Attributable to this Project	Cost Share	Total
	\$	\$	\$	\$
Subtotal		\$	\$	\$

7. Insurance. List the Type of Insurance, total cost of insurance, percentage of the coverage allocated to this project and the total.

Type of Insurance	Total Cost of Insurance	Percentage of the Coverage Allocated to this Project	Total
	\$	%	\$
Subtotal	\$	%	\$

8. Telephone/Communications. List the type of communications, total cost of communication type charges for the period of the grant, percentage of the coverage allocated to this project and the total amount allocated.

Type of Communications	Total Cost of Communication Type Charges for the Period of the Grant	Percentage of the Coverage Allocated to this Project	Total Amount Allocated
	\$	%	\$
Subtotal	\$	%	\$

9. Training/Conferences/Seminars. List the name of the training/conference/seminar that you are attending, total cost of training/conference/seminar, percentage of the coverage allocated to this project and the total amount allocated.

Name of Training/Conference/Seminar	Total Cost of Training/Conference/Seminar	Percentage of the Coverage Allocated to this Project	Total Amount Allocated
	\$	%	\$
Subtotal	\$	%	\$

10. Other (specify).			
Item	Cost	Percentage Attributable to this Project	Total
	\$	%	\$
Subtotal		%	\$

BUDGET SUMMARY		
Enter category totals here		
Category	SHF Grant Funds	Total
1. Personnel	\$	\$
2. Fringe Benefits	\$	\$
3. Professional Services	\$	\$
4. Facilities	\$	\$
5. Office Supplies and Materials	\$	\$
6. Equipment	\$	\$
7. Insurance	\$	\$
8. Telephone/Communications	\$	\$
9. Training/Conferences/Seminars	\$	\$
10. Other	\$	\$
TOTAL PROJECT COSTS	\$	\$