



Wildlife Conservation Board

Indirect Administrative Cost Guidelines

Purpose

This document sets forth policy regarding Indirect Administrative Costs through payable contract and grant agreements to ensure consistency and reduce administrative concerns. Indirect Administrative Costs is also known as Indirect Cost, Administrative Costs, or Administrative Overhead.

Policy

Indirect cost rates are limited to 20 percent of the total direct WCB award to the Grantee, minus subcontractor and equipment costs. Any amount over 20 percent will not be funded but may be used as cost share. Indirect costs include but are not limited to workers compensation insurance, utilities, office space rental, phone, and copying which is directly related to completion of the proposed project. Costs for subcontractors and purchase of equipment cannot be included in the calculation of indirect costs in the overall project budget. The applicant must explain the methodology used to determine the rate and provide detailed calculations in support of the indirect cost rate.

It is the responsibility of the Grantees to keep documentation for all indirect costs. For all indirect costs claimed, Grantees must keep backup documents in audit-ready files (these documents are not provided to WCB). Typical backup documents include, but are not limited to, timesheets, utility and rent bills, similar documents.

If a Grantee seeks to recover indirect costs from a WCB grant, this item should be included as a line item in the approved project budget. Any cost that is billed as a direct cost may not be included in indirect cost rates.