

**Treasure Valley  
Community College**

Code: **DFCA**  
Adopted: 10/19/99  
Readopted: 10/14/09  
Orig. Code(s): AR 300-3

**Grant or Project Indirect Costs**

Each College project or grant is reviewed on an individual basis to determine the amount of indirect costs the College can contribute to a specific grant or project.

Salary and fringe benefit costs are determined based on current employee payroll rates and benefit cost rates in effect at the time of grant application.

Items other than payroll or personnel costs are also examined and charged as indirect cost if they meet budget requirements of the specific grant. Other indirect costs could include materials, supplies, travel, outside services, other expenses and equipment. Equipment could include direct equipment utilized in the grant or project and computer time.

An itemization for each grant's administrative or indirect costs must be documented and maintained in each grant file.

END OF POLICY

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**Legal Reference(s):**

[ORS 341.290](#)