

**Cost Center Indirect Costs**

The following costs may, except where noted, be treated as common services indirect costs when they cannot be readily assigned to project(s) or task(s) (see Section 9).

**Common Services:**

**Office Management:**

Personnel costs for Cost Center Manager/Science Center Director/Chief Scientist, Assistant Science Center Director or Associate Chief Scientist, Administrative Officer and support personnel, and special emphasis programs are covered in Common Services Account (CSA).

**Management:**

Cost Center Manager/Science Center Director/Chief Scientist  
Assistant Science Center Director/Associate Chief Scientist  
Branch/Section Chief  
Assistant Branch/Field Office Chief  
Secretary (personnel costs that provide support for only those positions identified in Office Management section)

**Administration** (must be charged to CSA):

Administrative Officer  
Administrative Technician  
Procurement/Contracts Staff  
Budget/Finance Staff  
Human Resources Staff

**Operations:**

CSA account should be sufficient to cover expenses such as cell phone, travel, office supplies, vehicle(s), and awards for Office Management positions listed in the section above.

**Overtime:** Overtime charges in the Common Service accounts are only authorized for personnel whose general salary is charged to a COM account.

**Travel:** Only travel costs associated with management or administrative functions, or other individuals identified in the Office Management section should be charged as a CSA expense.

**Cost Center-wide Meetings (retreats):**

Conferences and scientific meetings: All related costs including salary should be charged to the project.

Costs for the actual conferences and scientific meetings should be charged directly to the project.

For staff meetings, such as for All-Hands type meetings, salary will be charged to the project.

**Postage and Shipping:** shipping, postage charges, P.O. box rental, mailroom labor, and transportation of general purpose items not directly associated with a project. Postage meter, stamps, and "routine" office correspondence are paid out of the respective CSA account. For postage and shipments outside of general office correspondence such as shipments of water samples and field equipment is considered a project expense.

Items that can be directly related to an account, including shipping computers for repairs and updates, should utilize direct project accounting.

**Office of Personnel Management Recruitment Fees:** Only vacancies advertised for positions listed under Office Management can be included in the CSA budget.

**Equal Employment Opportunity Investigations and Settlements:** Costs should be budgeted in the CSA, but may be charged to projects.

**Relocation Expenses:** Relocation of any science center employee may be budgeted in the CSA, but should be charged directly to appropriated or reimbursable project(s) when feasible. Relocation expenses for positions listed under Office Management should be included in the CSA budget.

**Health (Unit) Care:** Health (Unit) Care costs should be budgeted in the CSA, but may be charged to projects.

**Employee Assistance:** Employee Assistance costs for all science center employees should be budgeted in the CSA.

**Labor Union Activities:** Labor Union Activities costs for all science center employees should be budgeted in the CSA.

**Awards:** Yearly performance awards may be budgeted in the CSA, an appropriated account, or included as a line item in a reimbursable agreement.

**Security Clearances:** Security clearances directly related to a project(s) should be charged directly to the appropriate project(s). Security clearances for positions listed under Office Management and/or required by the Office of Homeland Security and not related to a project should be included in the CSA budget.

**SmartCards (PIV):** SmartCards costs for positions listed under Office Management should be included in the CSA budget. SmartCards costs for other employees can be charged to the project(s).

**Terminal Leave:** Recommended that terminal leave costs for all science center employees be budgeted in the CSA, but may be charged to projects.

**Safety Activities:** Safety needs that are not project specific and benefit the entire cost center can be funded from CSA. The safety account is designed to cover:

- Salary for collateral duty Safety Officer (25% of time)
- Safety Representatives (10% of time)

- Safety training expenses for tuition and trainers, and related travel
- Safety inspections
- Supplies and equipment
- Contracts for immunizations and physicals

Project personnel are to charge their salary to their current project(s) when attending safety trainings. The travel-related expenses for Safety personnel may be charged to a Safety account. No other salaries other than those in Safety positions may be charged to this account.

**Tort Claims (first \$2,500 per claim):** Recommended that tort claims costs for all science center employees should be budgeted in the CSA.

**Warehouse Operations:** Warehouse Operations costs for positions listed under Office Management should be included in the CSA budget. Warehouse Operations costs for other employees may be charged to the project(s).

**Workers Compensation:** Recommended that workers compensation costs for all science center employees should be budgeted in the CSA.

**Transit Subsidy:** Transit Subsidy costs may be budgeted in the CSA, but may be charged to project(s).

**Above Standard Facility Costs:** These costs apply only to General Services Administration provided space. Standard facility costs include the standard-level facility operations, maintenance, and utilities that are required for an 11-hour, 5-day work week (Monday – Friday). Standard facility operations and maintenance costs are usually funded from Facilities Budget Activity - Rent Sub-Activity.

Above standard facility operations and maintenance costs, may be budgeted in the CSA, and are those costs associated with operations and maintenance including utilities that exceed the definition above. For example a 24 hours facility would require 11 hours of standard-level service, and 13 hours of above-standard level service. The above standard portion is usually provided to GSA on a reimbursable basis. Above standard facility costs are usually funded as a line item in the Facilities Budget Activity - Operations and Maintenance Sub-Activity.

**Facility Moving Costs:** Facility moving costs for positions listed under Office Management should be budgeted in the CSA budget. Facility moving related costs for other employees can be charged to the project(s).

**Computer Support:** Minimum Computer Budget consists of:

- Personnel costs to maintain center's computer system
- Wide area network support
- Local area network support

- Service charges
- For new employees, computing platform consisting of:
  1. Operating system
  2. Network communications
  3. Windows environment
  4. Email communications (consistent with USGS email standards (LOTUS Notes))
  5. Enterprise Office software package
- USGS/Bureau enterprise supported software
- Administrative software
- Disk space sufficient for Bureau sanctioned data accessibility
- System management hardware and software
- Computer and network security measures (physical and logical)
- Central Backup capabilities (not for personal pc backups)
- Environmental needs (air conditioning, power conditioning, etc)
- Multi-discipline shared peripherals
- Travel for IT members to field offices
- Travel for IT members to national/regional computer meetings
- Training for technical personnel in new systems hardware and methods
- Common enterprise software license subscription and renewal
- Contributions may be made from this budget to a working capital fund for infrastructure long term needs

Projects should include in their budget costs for new computers for current project personnel and systems for new employees.

**Systems Managers Programmers Data Management Staff:** Database Manager (DBM) costs for a system that everyone in the science center uses should be included in the CSA budget. DBM costs for systems specific to project(s) should be charged to the project(s).

**Remote access costs:** Remote access costs for positions listed under Office Management should be included in the CSA budget. Remote access costs for other employees should be charged to the project(s).

**Software Acquisition and Development:** Only enterprise software or software purchased for Office Management staff or support are considered a CSA expense. Computer software purchases not for general Center use or Office Management or support should be charged directly to the appropriate project or projects.

**Library Operations:** Recommended that library operations costs for all science center employees be budgeted in the CSA.

**Publications:** Only work done in direct support of science center management, such as Outreach, Public Affairs, Safety, is charged to CSA. Work that cannot be directly related

to one or several projects should be charged to a CSA account. Some examples being facts sheets about the Center's information products, or webpage publication work updating index of the Center's publications. All other publication charges must be directly charged to a project.

**Outreach:** When an employee is making a presentation at a meeting about a current project(s), the employee's salary is to be charged to the project(s).

Some meetings or presentations may be considered representing the USGS as a whole which may be considered a CSA expense:

Visitors Center  
Open House(s)

**Training Expenses (non-salary costs):** Training for positions under the Office Management and for training that does not directly benefit project work may be charged to the CSA. Charges to the CSA account will be for tuition, travel, and any charges related to the training itself.

**Communications Systems (Voice and Data):** All utilities and communications costs that include telephone systems for all offices within the center will be charged to the common services account. Some exceptions to this rule will be utilities and communications that can be charged directly to an appropriate project account, such as special communication lines. Cellular phones and phone service for management is considered a CSA expense and may be charged accordingly. All other portable phones (cellular, satellite) will be paid as direct project expense.

Telecommunications (FTS 2001)  
Local Telephones  
Radio Frequency Charges

**Project Development and Planning:** Costs associated with program development activities prior to an agreement should be charged to CSA. Should the activities net a signed agreement, a new account should be established for the project and the expenses incurred from the agreement start date forward will be charged to the new account. If a new project doesn't develop, then the CSA will absorb the costs.

**Office Supplies:** All general office supplies that are shared by all projects are considered a CSA expense. General purpose office supplies are charged to the respective office's CSA account if applicable. Supply purchases not for general Center use are charged directly to the appropriate project(s).

**Equipment:** Computer and general purpose equipment, peripherals, office furniture, and equipment used by all within the center can be charged to a CSA. Equipment for a specific project(s) should be charged directly to the project(s). There may be one or more vehicles assigned to CSA to be used by personnel identified in CSA. Contributions to a

Working Capital Fund for future equipment purchases can be funded by CSA for equipment that will be used by all within the center. Equipment planned to be used by a project(s) should be funded from that project(s).

**Working Capital Fund Contribution:** Contribution may be budgeted in the CSA.

**Contingency (Unanticipated Requirements) Fund:** Contingency funds should be limited to requirements shared by all projects or only pertain to CSA covered categories. Project budgets should include funds for unanticipated requirements.