

### OVERHEAD WORKSHEET

FIRM: \_\_\_\_\_  
 FISCAL YEAR ENDED: \_\_\_\_\_

Please provide the total dollar value for each cost item listed below. The line item totals and cumulative total of all expenses must agree with the totals found on you Financial Statements, General Ledger, etc. for your most recently completed fiscal year.

	(a)	(b)	(c)	(d)	
Cost Item	Total Cost	Direct	Indirect	Unallowable *	Comments
1. Consultant Fees					
2. Direct Salaries					
3. Indirect Salaries					
Indirect Principal Time					
Nonchargeable Professional Time					
Administrative					
Marketing/Promotion/Sales					
Bonuses					
4. Payroll Taxes					
FICA					
SUTA					
FUTA					
Workers' Compensation					
(Other)					
(Other)					
5. Taxes Other Than Payroll					
Federal Income					
State Income					
Real Estate					
Personal Property					
(Other)					
(Other)					
6. Pension/Retirement					
7. Accounting					
8. Legal					
Contract Review					
(Other)					
9. Management Consulting					
10. Office Space					
Rent **					
Utilities					
11. Insurance					
Professional Liability					
Health					
Life					
Auto					
(Other)					

	(a)	(b)	(c)	(d)	
Cost Item	Total Cost	Direct	Indirect	Unallowable *	Comments
12. Office Expenses					
Supplies					
Equipment Rental **					
(Other)					
(other)					
13. Automotive					
Number of Vehicles					
Percentage of Personal Use					
Rent/Lease **					
Gas and Oil					
Repairs & Maintenance					
(Other)					
14. Telephone					
Basic Service and Equipment					
Long Distance					
15. Depreciation					
Equipment					
Office Furniture					
Building					
Vehicle					
CAD Station					
(Other)					
16. Travel					
Conferences					
(type)					
(type)					
Marketing/Promotion/Sales					
(Other)					
17. Contributions					
18. Publications					
(type)					
(type)					
19. Repairs (other than Auto)					
(type)					
(type)					
20. Recruitment					
21. Advertising					
Brochures					
(Other)					
22. Postage/Express Mail					
23. Reproduction					
(type)					
(type)					
24. Interest					
25. Bad Debts					

	(a)	(b)	(c)	(d)	
Cost Item	Total Cost	Direct	Indirect	Unallowable *	Comments
26. Cost Items Not Listed Above					
.....					
.....					
.....					
.....					
.....					
.....					
.....					
.....					
27. TOTALS	***				

Total Indirect Costs [Line 27 Column (c )]: \_\_\_\_\_  
 Total Direct Salaries [Line 2 Column (b )]: \_\_\_\_\_

Proposed Overhead Rate \_\_\_\_\_ [Total Indirect Cost/Total Direct Salaries]

Notes:

\* A listing of unallowable and unallocable costs (with related FAR citations) is provided at the following URL  
<http://ocm.od.nih.gov/dfas/unallowables.htm>

\*\* Identify any rent/lease costs paid to any individual or company with any type of affiliation with your organization.

\*\*\* Total Costs must agree with Financial Statements, General Ledger, etc.