

Cost Allocation Series Article Five

Supplement #383 Shift Indirect Costs

Some grants and/or contracts may require you to report all of your indirect costs for their program under one specific element such as Administration. If this is true for your agency, Supplement #383 Shift Indirect Costs can accomplish this. ***Note: This supplement does not affect or change the normal allocation of your indirect costs that should be set up in accordance with your Indirect Cost Plan.*** The purpose of this supplement is to help you meet your external reporting requirements.

Once the normal allocation of your indirect costs are done, Shift Indirect Costs will transfer the indirect costs from specific elements to one receiving element so all indirect costs will be reported in a single element. For example, if you have a project with 3 “program activities” elements and one “administrative” element, you can set up this supplement to transfer all of the indirect costs that are allocated to the three program activities elements to the single administrative element. Again, this transfer is for reporting purposes only and no actual allocations are affected. This transfer is documented by printing a Year to Date Cost Allocation Summary after shifting indirect costs.

Orders for this supplement may be placed on the GMS website [HERE](#).