

ALLOCATION OF COSTS
 9202 Illustration
 Common Cost Allocation Methods

Method A-To Allocate Indirect Costs Using Rate Determined By Personal Services and/or Total Costs (Program 10)								
Total personal services costs per program (Program 10)	o r	Total costs per program (Program 10)	=	Allocation Percentage	X	Indirect costs (includes administration costs)	=	Indirect costs charged to program (Program 10)
Total personal services costs for all programs (Programs 10, 20 & 30)		Total costs for all programs (Program 10, 20 & 30)						
Method B-To Allocate Indirect Costs Using Rate Determined By Hours (Program 10)								
Total hours for a program (Program 10)	=	Allocation Percentage	X	Total unit costs	=	Total costs charged to a program (Program 10)		
Total hours for all programs (Programs 10, 20 & 30)								
Method C-To Allocate Indirect Costs Using Other Methods (Program 10)								
Total square feet used by program (Program 10)	=	Allocation Percentage	X	Total rent or other costs for organization	=	Total rent costs or other costs charged to a program (Program 10)		
Total square feet used by all programs (Programs 10, 20 & 30)								