

MOOR Appendix III FY26 MOOR Grants Indirect Costs Worksheet

LINE ITEM NO.	LINE ITEM DESCRIPTION	EXCEPTIONS	EXCEPTION EXPLANATION
0111 - 0299	Salaries - Contractual Ser-Salaries & Fringe	Direct, could be indirect	Typically, all grant-funded positions are considered direct costs. However, administrative/human resources/payroll, etc. are not directly providing client services, and are indirect costs. In addition, positions which do not provide a material time commitment could be considered an indirect cost.
0301	Postage	Indirect	
0304	Cellular Telephone	Indirect	
0405	In-state Travel	Indirect, could be direct cost	Typically indirect, however, the goal of providing client transportation would qualify as a direct cost
0409	Out-of-State Travel	Indirect, could be direct cost	Typically indirect, however, the goal of providing client transportation would qualify as a direct cost
0415	Training	Indirect, could be direct cost	Support for training costs for employee; training that is a direct project goal
0420	Stipend/Tuition	Indirect, could be direct cost	Typically support for training, education, or staff or retention
0604	Electricity	Indirect	
0613	Water	Indirect	
0615	Utilities - Combined	Indirect, could be direct cost	Generally indirect. Project goals for client housing via rent OR utilities would be a direct cost
0701	Gas and Oil	Indirect	
0703	Insurance & Title	Indirect	
0705	Vehicle Maintenance & Repair	Indirect	
0801	Advertising	Indirect, could be direct cost	Generally indirect. Project goals of producing and distributing messaging would be a direct costs.
0803	Client Transportation	Indirect, could be direct cost	
0812	Personnel Investigations	Indirect	
0816	Language	Indirect, could be direct cost	Project goal of translation to provide services/messaging would be a direct cost
0833	Repair & Maintenance	Indirect	
0834	Photocopy Rental	Indirect	
0835	Equipment Service	Indirect	
0838	Software	Indirect	
0839	Software Maintenance	Indirect	
0853	Maintenance	Indirect	
0854	Housekeeping	Indirect	
0856	Indirect Cost	Indirect	PLEASE REVIEW THE BUDGET INSTRUCTIONS RELATED TO INDIRECT COSTS IN THE NOFA, AND INCLUDE INDIRECT COST ALLOCATIONS HERE.
0860	Laboratory Services	Indirect, could be direct cost	Typically indirect, however this grant funding considers most laboratory services support as a direct cost
0869	Photography (Commercial)	Indirect	
0873	Printing	Indirect	
0881	Purchase of Care	Indirect, could be direct cost	Typically representative of contractual client services as a direct cost, but needs to be broken into individual expense/service lines for assessment.
0885	Trash Disposal	Indirect	
0896	Human Service Contracts	Indirect, could be direct cost	Typically representative of contractual client services as a direct cost, but needs to be broken into individual expense/service lines for assessment.
0899	Special Projects-Client Transport	Indirect, could be direct cost	Typically representative of contractual client services as a direct cost, but this is dependent upon reason for transport.
0909	Cleaning Supplies	Indirect	
0919	Educational Supplies	Indirect	Typically indirect. Project goal of educating would be a direct cost
0924	Food	Indirect	Typically indirect. Project goal of providing meals (in support of client retention/assistance) would be a direct cost
0953	Medicine, Drugs & Chemicals	Indirect, could be direct cost	Typically indirect, however this grant funding considers most medication support as a direct cost
0957	Medical Supplies	Indirect, could be direct cost	Typically indirect, however this grant funding considers most medical supplies as a direct cost
0965	Office Supplies	Indirect	
0986	Other Supplies	Indirect, could be direct cost	Typically indirect. Project goal of direct client care items would be a direct cost
1060	Computer Equipment	Indirect	
1073	Office Equipment	Indirect, could be direct cost	Typically indirect. Project goal of providing client services with specialized equipment would be a direct cost
1180	Personal Computer Equipment	Indirect	
1192	Medical Equipment	Indirect, could be direct cost	Typically indirect. Project goal of providing client services with specialized equipment would be a direct cost
1193	Office Equipment	Indirect	
1331	Dues & Memberships	Indirect	
1332	Insurance	Indirect	
1334	Rent	Indirect, could be direct cost	Typically indirect. Project goal of providing rent support would be a direct cost

1336	Subscriptions	Indirect	
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