

**Michigan Truck Safety Commission  
Additional Information for Education Grant Bidders  
For Re-bid for Contract Years Beginning in 2012**

Grantees may include indirect costs in their proposal to compensate for management of the grant. However, any indirect costs included must be supported by a calculation based on the grantees central service cost allocation plan or other financial records. This calculation must be submitted with the proposal. Following are costs which might be included as part of the indirect cost calculation.

**Items Normally Included in Indirect Costs for Michigan Truck Safety Commission Grants**

- Human resources and personnel expenses required for administering the program, such as administration of employee benefits, hiring and evaluation of the director, oversight of the program, etc.
- Cost related to payroll services, payment of invoices, and generation of monthly financial statements
- Directors' liability insurance
- Financial services fees (bank fees)
- Fees related to forms required to be filed by federal, state, or local agencies (e.g. 990 filing fees)
- Ordinary and necessary expenses incurred for current operations, such as attorney and accountant fees for consultation on real estate leases and pension benefit eligibility, etc.
- Overhead costs of maintaining administrative offices
- Opportunity cost of funds expended but temporarily not reimbursed to the grantee for a period of time

This list may not be all-inclusive. If there are other administrative and indirect expenses normally incurred by your organization, please list them and indicate whether they will be considered direct or indirect in your proposal.