

**Purpose**

Describe methodologies for allocating costs when personnel, space, equipment, or other costs are shared between programs.

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**Shared Resources**

- A. Resources such as personnel, equipment, space, etc. may be used by more than one program. When resources are shared, costs must be systematically identified for reimbursement under the appropriate grant.
- B. When determining how to allocate costs between programs the steps below should be followed:
  - 1. Determine the costs that are shared.
  - 2. Determine an equitable method of distributing the costs between the programs.
  - 3. Maintain documentation supporting the basis for cost distribution. Following are suggested bases for distributing joint costs between programs.
    - a. Personnel: Based on documentation time spent on each program. Must reflect an after-the-fact determination of employee activities.
    - b. Data processing: Hours of usage of the system.
    - c. Travel/Motor pool costs: Miles driven and/or days used.
    - d. Office machines/equipment: Direct hours of use.
    - e. Office space and related costs (heat, light, janitorial services, etc.): Square feet of space occupied.
    - f. Telephone services: Number of telephone instruments, number of calls logged.
    - g. Auditing: Direct audit hours.
- C. Contact the WIC Administrative Operations coordinator at the State Agency if questions arise regarding allocation of costs.