Specialty Crop Block Grant Program
Direct/Indirect Costs Decision Tree

Does the cost result in a direct benefit to the SCBGP?
- YES
- NO
  - Is it necessary to the overall operation of your organization?
    - YES
    - NO
      - Rethink whether the cost is allowable
    - NO
      - NO
      - YES
      - NO
      - YES
      - Direct

Can it be easily traced to the SCBGP?
- NO
- YES
  - Indirect

Does it benefit more than one program or cost objective?
- NO
- YES
  - Direct

Is it normally charged as indirect or included in your indirect cost rate proposal?
- NO
- YES
  - Indirect

Have you calculated proportional benefit?
- NO
- YES
  - Calculate proportional benefit
    - Direct