DOE Guide for Indirect Cost
Single district vs. Multi-district SAU's

The *"New Hampshire Financial Accounting Handbook for Local Education Agencies"* 1999 Edition (Revised August 2001) has specific guidelines for charging indirect cost. Enclosed are the instructions on page A-60 that provide those guidelines.

5200 Fund Transfers (Other Outlays) - Transactions that withdraw money from one fund to be deposited in another fund. Each "transfer to" journal entry in one fund must have a complimentary "transfer from" entry in the fund that received the money. The object code for a fund transfer is always 930.

Use a fund transfer to move a grant indirect cost assessment from the grant fund to the general fund within the same district. To make an indirect cost payment by a district to a multi-district SAU use an administrative expense function code (usually 2500 or 2300) and an object of 810 (fees). *(Revised August 2001)* *

* Please note that this paragraph applies to the following Multi-district SAU's:

SauID	District Names
2	Ashland, Inter-Lakes
6	Claremont, Unity
7	Clarksville, Colebrook, Columbia, Pittsburg, Stewartstown
9	Albany, Bartlett, Chatham, Conway, Eaton, Hart's Location, Jackson
13	Freedom, Madison, Tamworth
15	Auburn, Candia, Hooksett
16	Brentwood, East Kingston, Exeter, Exeter Region Coop, Kensington, Newfields, Stratham
19	Goffstown, New Boston
20	Dummer, Errol, GRS Coop, Milan
21	Hampton Falls, North Hampton, Seabrook, South Hampton, Winnacunnet Coop
23	Bath, Benton, Haverhill Cooperative, Piermont, Warren
24	Henniker, John Stark Regional, Stoddard, Weare
29	Chesterfield, Harrisville, Keene, Marlborough, Marlow, Nelson, Westmoreland
34	Hillsboro-Deering Cooperative, Washington, Windsor
35	Bethlehem, Lafayette Regional, Landaff, Lisbon Regional, Profile
39	Amherst, Mont Vernon, Souhegan Cooperative
41	Brookline, Hollis, Hollis-Brookline Cooperative
46	Andover, Merrimack Valley
48	Campton, Ellsworth, Holderness, Pemi-Baker Regional, Plymouth, Rumney, Thornton, Waterville Valley, Wentworth
50	Greenland, New Castle, Newington, Rye
53	Allenstown, Chichester, Deerfield, Epsom, Pembroke
58	Northumberland, Stark, Stratford
67	Bow, Dunbarton
70	Dresden, Hanover