

Examples of Functions and Classifications

Guidelines developed

Because of the diverse characteristics and accounting practices of non-profit organizations, it is not possible to specify the types of costs which may be classified as indirect cost in all situations. Position descriptions vary between non-profit agencies, therefore workgroup reviewed functions rather than titles to make recommendations to classify costs.

Indirect or administrative function	Determined by position function that is unique to each agency	Direct function	Consensus or unique based on the positions function
CEO and Executive Admin CFO, Controller, Comptroller, Accounting Mgr & A/P Public Relations/Development HR	COO General Counsel - FTE or purchased service IT Staff Contracts QA	UM/Licensing Data Services ICWSIS input for FC/MAS and MTF (finance dept) Training Court Liaison Placement Permanency Med Admin Background Screening Eligibility	Yes Yes Yes Yes Based on function Based on function Based on function Based on function Based on function Yes Yes Yes Yes Yes Yes Yes Yes Yes