### Overhead vs. Indirect Cost

#### Overhead Rate

<table>
<thead>
<tr>
<th>Management &amp; General + Fundraising</th>
<th>Total Organizational Expense</th>
</tr>
</thead>
</table>

#### Indirect Cost Rate

<table>
<thead>
<tr>
<th>Management &amp; General + Fundraising</th>
<th>Total Program Expense</th>
</tr>
</thead>
</table>

#### Calculations

- **Program A**
  - Total Expense: $210,944
  - Management & General: $59,535
  - Fundraising: $38,684
  - Total: $488,100
  - Indirect Cost Rate: $98,219
  - Calculated: $25%

- **Program B**
  - Total Expense: $178,937
  - Management & General: $59,535
  - Fundraising: $38,684
  - Total: $488,100
  - Indirect Cost Rate: $98,219
  - Calculated: $20%

- Applying the Indirect Rate:
  
  \[
  210,944 \times 25\% = 52,736
  \]
  
  \[
  + 210,944
  \]
  
  **True Cost of Program A** = $263,680