

**BREAKDOWN OF COST AS PER DOF-DBM-NEDA JOINT CIRCULAR NO. 1-2013,
THE IMPLEMENTING RULES AND REGULATIONS OF ADMINISTRATIVE
ORDER NO. 31, S. 2012**



COST VARIABLES

Direct Cost (Attributable)
Personnel Salary
Supplies and Materials
Semi-Expendable Items
Capital Outlay
Facility (Rented or Owned)
Tools and Equipment
Utilities
Indirect Costs (Imputed Cost)
Rate of Fee = Total Cost per Capita