

Cost Principles: Direct and Indirect Costs



Example Direct and Indirect Costs

<u>Direct Costs</u>	Payroll costs incurred to administer the ESG award Supplies and equipment used solely for the ESG award Direct awards to eligible ESG beneficiaries
<u>Indirect Costs</u>	Rent and utility costs Accounting and administrative staff costs

Modified Total Direct Costs (MTDCs)

<u>MTDCs</u>	Direct salaries, wages and fringe benefits Supplies and Materials Services Travel Up to first \$25,000 of each subaward
<u>Not MTDCs</u>	Equipment Capital expenditures Participant support costs Rental costs Portion of each sub-award >\$25,000

Indirect Cost Rate

<u>Indirect Cost Rate</u>	A tool for determining the proportion of indirect costs each program should bear and is the ratio (expressed as a percentage) of the indirect costs
<u>Indirect Cost Methods</u>	

The three (3) methods to allocate indirect costs to the ESG award are:

- 1
- 2
- 3

Cost Allocation Plan	Indirect Cost Rate Proposal	10% De Minimis
A document that identifies and explains the distribution of allowable direct and indirect costs and declares the allocation methods used for distribution	A document used to calculate the rate (expressed as a percentage) that can be applied to grant to determine the amount that can be recovered, and to justify an indirect cost rate	A method used in-lieu of the other two methods. Grantees may elect to charge a de minimis rate of 10% of Modified Total Direct Costs (MTDC) which may be used indefinitely
All costs and data used to distribute costs should be supported by formal accounting and other records Grantees receiving \$100 million or more in direct federal funding is required to submit a cost allocation plan to its cognizant agency for indirect costs	A separate indirect cost rate is usually necessary for each department or agency claiming indirect costs Agencies that receive \$35 million or more in direct federal funding must submit proposal to its cognizant agency for indirect costs	No documentation is required to justify the 10% De Minimis rate Grantees receiving over \$35 million in direct Federal funding may not use the 10% De Minimis Rate



CA HCD ESG-CV Financial Management: Indirect Costs



Training Agenda

■ Part I

- Review of Direct and Indirect Costs
- How to Calculate Indirect Costs
- Q/A

■ Part II

- Request by Grant Administrators regarding Indirect Costs
- Next Steps
- Q/A

- The ESG-CV program regulations require grantees to adhere to the Uniform Administrative Requirements at 2 C.F.R. §200
- The Cost Principles at 2 C.F.R. §200.412 – 200.415 contain indirect cost requirements

These requirements also apply to grantees utilizing subrecipients



Review of Direct and Indirect Costs

- Direct Costs
- Indirect Costs
- Indirect Cost Methods and Rates

Direct vs. Indirect Costs

- There is no universal rule for classifying certain costs as either direct or indirect under every accounting system
- A cost may be direct with respect to some specific service or function, but indirect with respect to the ESG-CV award
- Treat costs consistently to avoid possible double-charging of Federal awards



Direct Costs Definition

- The Uniform Administrative Requirements at 2 CFR §200.413 define direct costs as:

“those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect (F&A) costs. See also §200.405.”

For the ESG and ESG-CV programs, most expenses are direct costs.

■ Example Direct Costs:

- Payroll costs incurred to administer the ESG-CV award, supported by timesheets and payroll records detailing the date and time the employee worked on the ESG-CV award
- Costs incurred by subrecipients performing services solely for the ESG-CV award
- The purchase of supplies and equipment used solely for the ESG-CV award
- Direct awards to eligible ESG-CV beneficiaries for eligible ESG-CV activities



Other Possible Direct Costs

- Clerical Staff (2 CFR 200.413)
 - Clerical support should normally be treated as indirect costs
Charging as direct cost may be appropriate if:
 - Integral to the project
 - Specifically identified with project
 - Explicitly included in budget or with CA HCD's prior written approval
- Computing Devices (2 CFR 200.453)
 - Materials and supplies used for the performance of the ESG-CV award, including computing devices, may be charged as direct costs, even if not solely dedicated to the performance of the ESG-CV award, so long as the devices are essential and allocable



Indirect Costs Definition

- The Uniform Administrative Requirements at 2 CFR §200.1 define indirect costs as:

“those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect (F&A) costs. Indirect (F&A) cost pools must be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.”

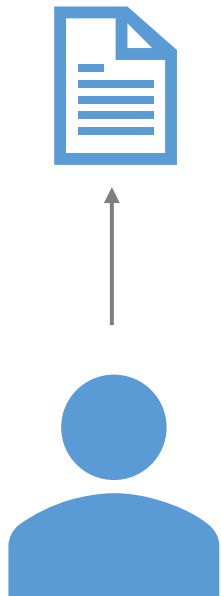
- Examples Indirect Costs:
 - Rent and utility costs
 - Accounting and administrative staff
 - Internal auditing costs
 - Motor pools
 - Computers and software

- For the ESG-CV program, indirect costs are reimbursable as a percentage of direct costs

Direct vs. Indirect Costs

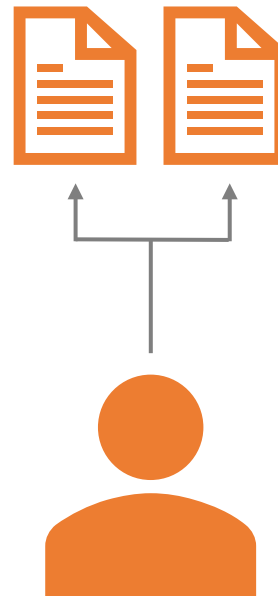
Direct Costs

Staff Member A is fully dedicated to ESG-CV (100%)



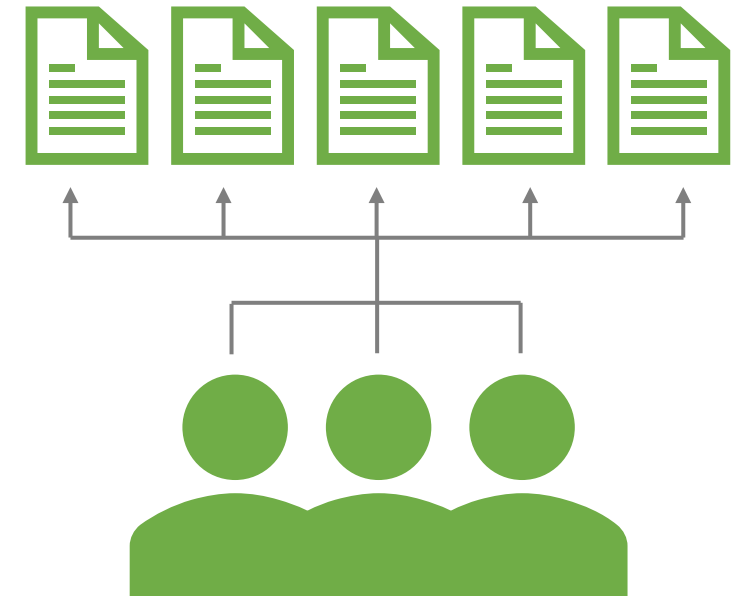
Direct Costs

Staff Member B works on ESG-CV and another federal grant, and documents their hours spent per grant on timesheets



Indirect Costs

The Payroll and Human Resources departments process payroll for all of the grantee or subrecipient





Indirect Costs: Three Options

- To charge indirect costs to an ESG-CV award, one of the three options must be followed and documented (2 C.F.R. §200.331(a)(d)):
 - 10% De Minimis Rate
 - Cost Allocation Plan
 - Indirect Cost Rate
- Each standard agreement includes requirements and provisions for charging indirect costs
 - If a standard agreement allows for indirect costs, grantees must first submit supporting documentation for one of the three options to CA HCD and receive written approval prior to requesting reimbursement for indirect costs

These requirements also apply to grantees utilizing subrecipients



Indirect Costs: De Minimis Rate

- Grantees and subrecipients may elect to charge a de minimis rate of 10% of Modified Total Direct Costs (MTDC) which may be used indefinitely
- Grantees receiving over \$35 million in direct Federal funding may not use the 10% De Minimis Rate
- If chosen, this methodology once elected must be used consistently for all Federal awards until the grantee or subrecipient chooses to negotiate for an indirect rate
- No documentation is required to justify the 10% De Minimis rate



Indirect Costs: Cost Allocation Plans

- Most governmental units provide certain services, such as motor pools, computer centers, purchasing, accounting, etc., to operating agencies on a centralized basis
- Since federally-supported awards are performed within the individual operating agencies, cost allocation plans provide the process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis

This Indirect Cost Method is limited to States, Local Governments, and Indian Tribes



Indirect Costs: Cost Allocation Plans

- What is a Cost Allocation Plan?
 - An accounting report that calculates agency-wide indirect costs to departments, and grants that receive services from other departments
 - A document that identifies and explains the distribution of allowable direct and indirect costs and declares the allocation methods used for distribution
 - All costs and other data used to distribute the costs included in the plan should be supported by formal accounting and other records that will support the propriety of the costs assigned to Federal awards
 - Each local government receiving \$100 million or more in direct federal funding is required to submit a cost allocation plan to its cognizant agency for indirect costs on an annual basis



Indirect Costs: Negotiated Rates

- Negotiated Indirect Cost Rates are like Cost Allocation Plans, but can be used by non-profits and institutions of higher education
- A separate indirect cost rate is usually necessary for each department or agency of the non-profit claiming indirect costs under Federal awards

This Indirect Cost Method is limited to Non-Profits and Institutions of Higher Education



Negotiated Indirect Cost Rate Proposal

- What is a Negotiated Indirect Cost Rate Proposal?
 - Grantees and subrecipients wishing to claim indirect costs under federal awards must prepare an Indirect Cost Rate Proposal to support those costs
 - The Indirect Cost Rate Proposal is used to calculate the rate (expressed as a percentage) that can be applied to a program or grant to determine the amount that can be recovered, and to justify the establishment of an Indirect Cost Rate
 - Agencies that receive \$35 million or more in direct federal funding must submit an Indirect Cost Rate Proposal to their cognizant agency for indirect costs

- What is a cognizant agency?
 - A cognizant agency is the Federal agency responsible for reviewing, negotiating, and approving Cost Allocation Plans and Indirect Cost Rate Proposals
 - All negotiated rates must be approved by the grantee's cognizant agency
 - The cognizant agency is the Federal agency that awards the most funds to the grantee
 - If awards provided by HUD represent the largest amount of funds awarded by Federal agencies, then the cognizant agency is the US Department of Health and Human Services (HHS)

- Grantees able to allocate and charge 100% of their costs directly may do so
- Claiming reimbursement for indirect costs is never mandatory
- CA HCD cannot require grantees to use one method over another or prohibit the reimbursement of indirect costs

Direct and Indirect Costs

- Are my agency's staff able to differentiate between direct and indirect costs?
- Does my agency intend to seek reimbursement for indirect costs?
- If so, which Indirect Cost Method do we use, and what is our rate?



- Uniform Administrative Requirements
 - [2 Code of Federal Regulations Part 200](#)

- HUD Resources
 - [CoC and ESG Financial Management Virtual Binder](#)
 - [CoC and ESG Indirect Cost Toolkit](#)



How to Calculate Indirect Costs

- How to Calculate Indirect Costs
- Modified Total Direct Costs (MTDCs)

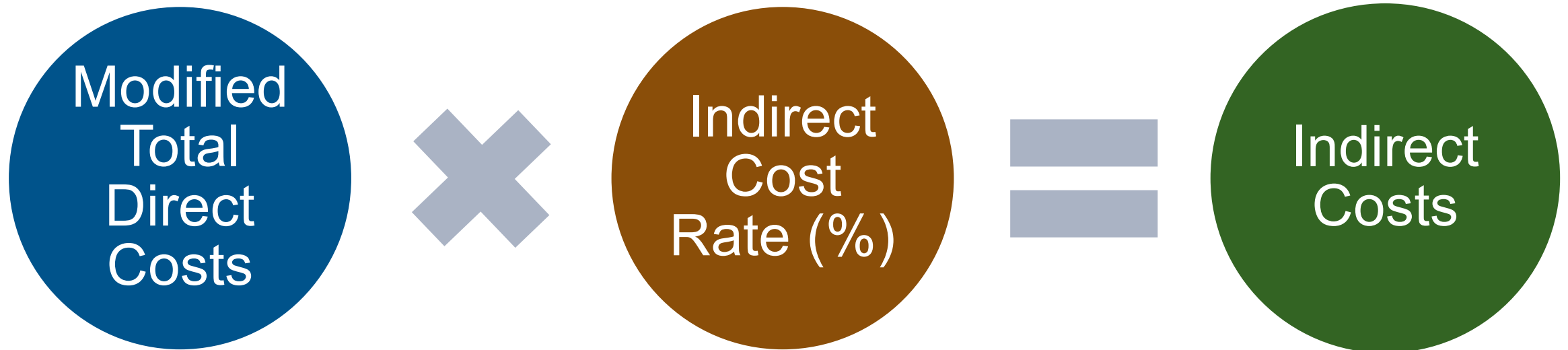
Calculating Indirect Costs

- To calculate indirect costs, grantees need:
 - Indirect Cost Rate
 - Modified Total Direct Costs (MTDCs)
- An Indirect Cost Rate is a tool for determining the proportion of indirect costs each program should bear and it is the ratio (expressed as a percentage) of the indirect costs
- Modified Total Direct Costs are the direct costs subject to the Indirect Cost Rate

Not all Direct
Costs are
used to
calculate
Indirect
Costs

Calculating Indirect Costs

- The Indirect Cost Rate is NOT applied to the overall ESG-CV award; but rather, the direct cost base (Modified Total Direct Costs)





Modified Total Direct Costs (MTDC) Definition

- The Uniform Administrative Requirements at 2 CFR §200.1 defines Modified Total Direct Costs (MTDC) as:

“all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.”



Modified Total Direct Costs

MTDCs:

- Direct salaries, wages and fringe benefits
- Supplies and Materials
- Services
- Travel
- Up to first \$25,000 of each subaward

Not MTDCs:

- Equipment
- Capital expenditures
- Participant support costs
- Rental costs
- Portion of each subaward >\$25,000

Modified Total Direct Costs

- Grantees and subrecipients using Cost Allocation Plans or Indirect Cost Rates may use a different cost base to determine their Indirect Cost Rate, and therefore, may have a different definition of MTDCs
- It is important to analyze Indirect Cost Rates and MTDCs on a case-by-case basis

Indirect Cost as Admin Costs or ADCs

- Indirect Costs can be Activity Delivery Costs (ADCs) or Administration Costs

Activity Delivery Costs (ADCs)

- Costs incurred for the implementation, management or oversight of an eligible activity

Administrative Costs

- Costs incurred for the general management, oversight, and coordination of the ESG-CV award

Determining Indirect Costs

- Which of my agency's direct costs are MTDCs?
- How do I determine how much my agency can be reimbursed for indirect costs from the ESG-CV award?



- Direct vs. Indirect Costs
- How to Calculate Indirect Costs





Request by Grant Administrators

- Indirect Cost Method and Rate
- New Budget Template
- Timeline

Request by Grant Administrators

- On 11.9.2021, all ESG-CV grantees received an email requesting the following:
 - Completed Budget Template
 - Approved Cost Allocation Plan or Negotiated Indirect Cost Rate Agreement (NICRA)
- This information and documentation is necessary to correct budgets in the standards agreements and Grants Network so that grantees can seek reimbursement for indirect costs incurred to-date and going forward

Responses
due
11.24.2021



Cost Allocation Plans and Negotiated Rates

- If your agency is using the Cost Allocation Plan or Negotiated Rate Indirect Cost Methods, then you must submit:
 - A copy of the plan submitted to the cognizant agency
 - A copy of the signed agreement
- The agreement must be current, and:
 - Signed by HHS or another authorized cognizant agency
 - Include your agency's Indirect Cost Rate
 - Include the period the rate is effective
- If your agency is using the De Minimis rate, no additional documentation is required



Budget Template

Part I: Indirect Cost Method and Rate



PART I: INDIRECT COST METHOD AND RATE

Subrecipient Name: _____ Indirect Cost Method: _____ Indirect Cost Rate: _____ 0.00%

PART II: TOTAL BUDGET

Agency	Emergency Shelter	Street Outreach	Homeless Prevention	Rapid Rehousing	Administration	HMIS	TOTAL
Subrecipient Budget							\$0.00
Subtier A Budget							\$0.00
Subtier B Budget							\$0.00
Subtier C Budget							\$0.00
Subtier D Budget							\$0.00
TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

PART III: BUDGET DETAIL

Agency	Agreement Number	Eligible Activity	Cost Type	Budget
TOTAL				\$0.00

Part II: Total Budget

Part III: Budget Detail



Part I: Indirect Cost Method and Rate

PART I: INDIRECT COST METHOD AND RATE

Subrecipient Name: _____

Indirect Cost Method: _____

De Minimis
Cost Allocation Plan
Indirect Cost Rate

Indirect Cost Rate: _____

0.00%

1

Insert your
agency name.

Select one of
the three
indirect cost
methods.

2

Enter your
indirect cost
rate (if using De
Minimis, enter
up to 10%).

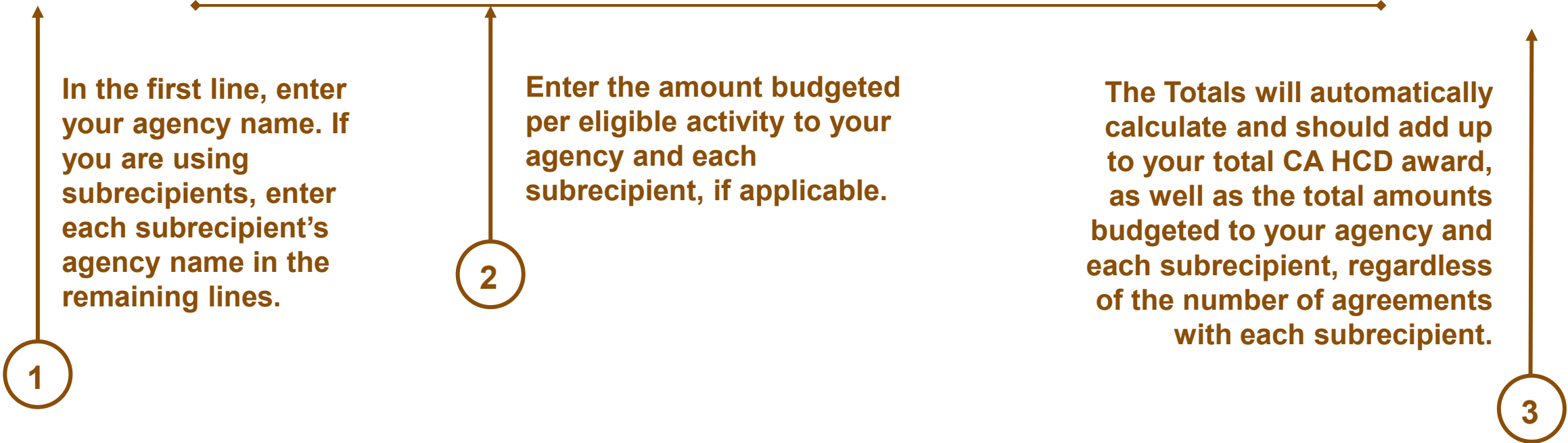
3



Request by Grant Administrators

Part II: Total Budget

PART II: TOTAL BUDGET							
Agency	Emergency Shelter	Street Outreach	Homeless Prevention	Rapid Rehousing	Administration	HMIS	TOTAL
Subrecipient Budget							\$0.00
Subtier A Budget							\$0.00
Subtier B Budget							\$0.00
Subtier C Budget							\$0.00
Subtier D Budget							\$0.00
TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00





Agency	Agreement Number	Eligible Activity
		Emergency Shelter
		Street Outreach
		Homeless Prevention
		Rapid Rehousing
		Administration
		HMIS
TOTAL		

Cost Type	Budget
Salaries and Fringe Benefits	
Supplies and Materials	
Professional Services	
Equipment	
Capital Expenditures	
Rental, Utility and Similar Costs	
Direct Program Participant Costs	
Subrecipient Agreement	
	\$0.0

4

Totals will be automatically calculated. The Total should equal your ESG-CV award

5

1

2

3



Example Completed Budget Template

PART I: INDIRECT COST METHOD AND RATE

Subrecipient Name: Sunny County Indirect Cost Method: De Minimis Indirect Cost Rate: 10.00%

PART II: TOTAL BUDGET

Agency	Emergency Shelter	Street Outreach	Homeless Prevention	Rapid Rehousing	Administration	HMIS	TOTAL
Sunny County		\$100,000.00		\$150,000.00	\$20,000.00	\$5,000.00	\$275,000.00
Golden Pathways			\$50,000.00	\$200,000.00			\$250,000.00
Warm Spaces	\$150,000.00	\$25,000.00					\$175,000.00
TOTAL	\$150,000.00	\$125,000.00	\$50,000.00	\$350,000.00	\$20,000.00	\$5,000.00	\$700,000.00

PART III: BUDGET DETAIL

Agency	Agreement Number	Eligible Activity	Cost Type	Budget
Sunny County	N/A	Street Outreach	Salaries and Fringe Benefits	\$85,000.00
Sunny County	N/A	Street Outreach	Supplies and Materials	\$15,000.00
Sunny County	N/A	Rapid Rehousing	Salaries and Fringe Benefits	\$25,000.00
Sunny County	N/A	Rapid Rehousing	Direct Program Participant Costs	\$125,000.00
Sunny County	N/A	Administration	Salaries and Fringe Benefits	\$20,000.00
Sunny County	N/A	HMIS	Salaries and Fringe Benefits	\$5,000.00
Golden Pathways	11111	Homeless Prevention	Subrecipient Agreement	\$50,000.00
Golden Pathways	11111	Rapid Rehousing	Subrecipient Agreement	\$200,000.00
Warm Spaces	22222	Emergency Shelter	Subrecipient Agreement	\$150,000.00
Warm Spaces	33333	Street Outreach	Subrecipient Agreement	\$25,000.00
TOTAL				\$700,000.00



Example Completed Budget Template

PART I: INDIRECT COST METHOD AND RATE

Subrecipient Name: Sunny County Indirect Cost Method: De Minimis Indirect Cost Rate: 10.00%

PART II: TOTAL BUDGET

Agency	Emergency Shelter	Street Outreach	Homeless Prevention	Rapid Rehousing	Administration	HMIS	TOTAL
Sunny County		\$100,000.00		\$150,000.00	\$20,000.00	\$5,000.00	\$275,000.00
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Example Completed Budget Template

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TOTAL				\$700,000.00

Request by Grant Administrators

- Contact your Grantee Administrator if you have questions about the Budget Template or supporting documentation requirements
- Submit your responses by **11.24.2021**





Next Steps

- Review current Standard Agreements and Grants Network
- Review documentation requested by Grant Administrators
- Additional training in early December
- Update Grants Network budgets
- Update Standard Agreements
- Reimburse indirect costs incurred to-date and moving forward

- Request by Grant Administrators
- Next Steps





Thank you for listening.