

 **Cost Allocation and Indirect Cost Rate**


SMART 3.0 Training
Dallas, TX
May 29-31, 2019

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 **Today's Speakers**




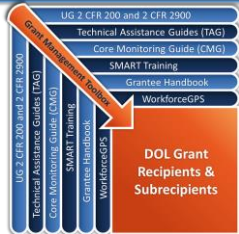
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 **Grant Management Toolbox**




The diagram shows a stack of resources: UG 2 CFR 200 and 2 CFR 2900, Technical Assistance Guides (TAG), Core Monitoring Guide (CMG), SMART Training, Grantee Handbook, and WorkforceGPS. An arrow labeled 'Grant Management Toolbox' points from this stack to a box labeled 'DOL Grant Recipients & Subrecipients'.

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Grant Management Toolbox References


- SMART Training
- Core Monitoring Guide
- Technical Assistance Guides
- ETA Grantee Handbook
- WorkforceGPS Resources



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Module Overview

- Uniform Guidance requirements and definitions
- Cost Allocation
- Indirect Costs
- Cost Allocation Plans
- De Minimis Rate



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Uniform Guidance Requirements & Definitions

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What are Direct Costs?

Those costs that can be easily identified with a particular cost objective (2 CFR 200.413). Examples are costs that are specific to a single program:

- ✓ Salaries for a case manager who only works with your grants participants
- ✓ Square footage of space occupied by the case manager
- ✓ Supplies used by the case manager
- ✓ Communications devices, such as a cellphone used by the case manager

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What are indirect costs?

Costs incurred for common or joint purposes, benefiting more than one cost objective, and are not readily identifiable to a specific cost objective.

- ✓ Administrative Salaries
- ✓ Executive Director Salary*
- ✓ Administrative space and operational expenses

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Overview Of An Indirect Cost Rate Calculation

$$\frac{\text{Indirect Costs}}{\text{Direct Costs}} = \text{RATE}$$




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✓ Example: Indirect Cost Rate

Simple Example:

Indirect Costs (Pool) = \$ 20,000
 Direct Costs (Base) = \$100,000
 (E.g., Direct Salaries & Benefits)

Indirect Cost Rate = 20%



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✓ Simple Example - Allocation of Indirect Costs: Rent and Utilities for 3 Grants; how to allocate those using an "indirect rate"

Method 1		Method 2	
Monthly rent and utilities	\$2,650	Monthly rent and utilities	\$2,650 (a)
Number of grants	3		
Monthly expense per grant	\$ 883		
		Step 1	Allocating using direct salaries
		Grant A	\$5,000
		Grant B	\$4,000
		Grant C	\$2,000
		Total Salaries	\$11,000 (b)
		Indirect Rate	24.09% c=a/b
			Direct Salaries
		Step 2	Grant A
		Grant A	\$5,000 24.09 \$1,204
		Grant B	\$4,000 24.09 \$ 964
		Grant C	\$2,000 24.09 \$ 482
			Total Allocated
			\$2,650

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✓ Simple Example - Allocation of Indirect Costs: Reception Costs for 3 Grants; how to allocate those using another method

Unacceptable method		Acceptable Method	
Monthly Reception Costs	\$6,600	Monthly Reception Costs	\$6,600
Number of grants	3		
Monthly expense per grant	\$2,200		
		Step 1	Allocating using participants
		Grant A	23 46
		Grant B	17 31
		Grant C	10 20
		Total Number of Participants	50
			Reception Costs
			Times % of participants
		Step 2	Grant A
		Grant A	\$6,600 46% \$3,036
		Grant B	\$6,600 31% \$2,044
		Grant C	\$6,600 20% \$1,520
			Total Allocated
			\$6,600

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✓ Knowledge Check – Questions

✓ Which of the following are indirect costs and which are direct costs?

- ▶ Supplies used by a case manager (who only works with your grant participants)
- ▶ Administrative salaries
- ▶ Administrative space
- ▶ Square footage of space occupied by a case manager (who only works with your grant participants)

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✓ Knowledge Check – Answers

✓ Which of the following are indirect costs and which are direct costs?

- ▶ Supplies used by a case manager (who only works with your grant participants) *Direct Cost*
- ▶ Administrative salaries *Indirect Cost*
- ▶ Administrative space *Indirect Cost*
- ▶ Square footage of space occupied by a case manager (who only works with your grant participants) *Direct Cost*

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✓ Cost Allocation

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Cost Allocation

2 CFR 200.4

Allocation

- ▶ The process of assigning a cost, or a group of costs, to one or more cost objective(s), in reasonable proportion to the benefit provided or other equitable relationship.
- ▶ The process may entail assigning a cost(s) directly to a final cost objective or through one or more intermediate cost objectives.

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Cost Allocation – Definition

2 CFR 200.4

Cost Allocation means the process of assigning a cost, or a group of costs, to one or more cost objective(s), in reasonable proportion to the benefit provided or other equitable relationship. The process may entail assigning a cost(s) directly to a final cost objective or through one or more intermediate cost objectives.



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Allocable Costs

2 CFR 200.405

✓ Allocable Costs A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received.

Criteria for meeting this standard:

- ✓ Is incurred specifically for the Federal award
- ✓ Benefits both the Federal award and other work of the non-Federal entity, and
- ✓ Can be distributed in proportions that may be approximated using reasonable methods
- ✓ Necessary to the overall operation of non-Federal entity, and assignable, in part, to the Federal award in accordance with UG cost principles

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✓ Cost Objectives – Citations

- ✓ **2 CFR 200.28** Cost Objective
 - ▶ A program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired
- ✓ **2 CFR 200.60** Intermediate Cost Objective
 - ▶ A cost objective used to accumulate indirect or service-center costs that are subsequently allocated to one or more indirect cost pools or final cost objectives
 - ▶ Example: WIOA One-stop's facilities costs (rent, utilities, repairs and maintenance costs, etc.)
- ✓ **2 CFR 200.44** Final Cost Objective
 - ▶ Both direct and indirect costs are allocated to it
 - ▶ One of the final accumulation points: an award, internal project, other direct activity
 - ▶ Example: WIOA Adult program award

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✓ Cost Objectives

- ✓ **Intermediate**
 - ▶ Cost Pools or "Cost Staging Areas"
- ✓ **Final**
 - ▶ Cost assigned to funding source
 - ▶ And Cost Category of benefiting program/project
 - ▶ "Final resting place"

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✓ Cost Pooling

- ✓ Direct charge costs to a final cost objective when possible
- ✓ When that is not possible or practical, use an intermediate cost objective (cost pool)
 - ▶ For any type of cost or grouping of similar costs not readily identified with a single final cost objective (Example: case management function; salaries, space cost, supplies, etc.)
 - ▶ Ultimately allocated to final cost objectives in proportion to the relative benefits received (Example: WIOA Adult, DW, Youth programs)
 - ▶ Limited to shared direct and indirect costs
 - ▶ Only actual, not budgeted, costs may be pooled when being charged to awards
 - ▶ All costs in the pool must be allowable costs for all the cost objectives to which the pooled costs will subsequently be allocated

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✓ Measuring Benefit

- ✓ Costs are allocable to a particular cost objective to the extent of relative benefits provided to that cost objective
 - ▶ If no benefit received, then it is not allocable to that objective
- ✓ Method used for measuring benefit is an integral part of the process for allocating costs
 - ▶ The method used is the allocation base
- ✓ Costs pooled or assigned to intermediate cost objectives must be allocated to final cost objectives using an acceptable allocation base

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✓ Treatment of Costs

- ✓ Direct Charge Whenever Possible
- ✓ Consistent Treatment
 - ▶ In Accounting System
 - ▶ Over Time
- ✓ Measuring Benefit
 - ▶ Benefit Determines Allocation

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✓ Cost Allocation Methods

- ✓ Cost Allocation Plan (CAP)
 - ▶ Direct Costs
 - ▶ Indirect Costs for Government entities
- ✓ Negotiated Indirect Cost Rate (ICR)
 - ▶ Indirect Costs
- ✓ De Minimis Rate
 - ▶ Indirect Costs

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✓ Types of Costs

- ✓ Direct Costs
 - ▶ Program
 - ▶ Administrative
- ✓ Indirect Costs
 - ▶ Program
 - ▶ Administrative



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✓ Direct Costs


- ✓ Definition [2 CFR 200.413](#)
- ✓ Direct costs are those costs that can be identified 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 and 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.

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✓ Direct Costs – Examples

- ✓ Costs that are directly charged to a **single** program:
 - ▶ Salaries for a case manager who only works with dislocated workers
 - ▶ Square footage of space occupied by the case manager above
 - ▶ Communications devices, such as a cellphone used by the case manager
 - ▶ Supplies used by the case manager



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✓ Shifting of Costs

- ✓ Any cost allocable to a particular Federal award under the principles provided for in this part may **not** be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards [2 CFR 200.403(d)], or for other reasons.
- ✓ This prohibition would **not preclude** the grant recipient from *shifting costs that are allowable* under two or more Federal awards in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards. [2 CFR 200.405(c)]

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✓ Examples of Direct Shared Costs

- ✓ Costs that benefit **more than one** program:
 - ▶ Salaries for a case manager who only works with adult, dislocated workers, and youth participants
 - ▶ Square footage of space occupied by the case manager
 - ▶ Communications devices, such as a cellphone used by the case manager
 - ▶ Supplies used by the case manager



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✓ Indirect (F&A) Costs Defined

- [2 CFR 200.56](#)
- ✓ Indirect (Facilities & Administrative) costs
 - ▶ 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.

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✓ Indirect (F&A) Costs

[2 CFR 200.414](#)


- ✓ Facilities
 - ▶ Defined as depreciation on buildings, equipment and capital improvement, interest on debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expenses.
- ✓ Administration
 - ▶ Defined as general administration and general expenses such as the director's office, accounting, personnel and all other types of expenditures not listed specifically under one of the subcategories of Facilities.

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✓ Indirect Costs – Examples

- ✓ Salaries for executive director, accountants, personnel staff, etc.
- ✓ Square footage of space occupied by indirect staff
- ✓ Supplies used by indirect staff
- ✓ Communications devices used by indirect staff



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✓ Indirect Costs at Grant Closeout

- ✓ Indirect costs are reportable in section 13 of ETA-9130
- ✓ Unrecovered indirect costs... may be included as part of cost sharing or matching only with the prior approval of the Federal awarding agency. [2 CFR 200.306\(c\)](#)
- ✓ If you use a provisional indirect cost rate during the grant period of performance but receive a different final rate at grant closeout, you should make adjustments to expenses and submit an amended closeout package.

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Administrative Costs

Per WIOA: Costs associated with carrying out administrative and general management functions:

- ✓ Accounting, Budgeting, Payroll, Procurement, Cash Management
- ✓ Facilities, Property Management, Insurance, Personnel
- ✓ Monitoring, Audit, Investigations, Incident Reports, Resolution activities
- ✓ Automated systems, maintenance, equipment
- ✓ Any contract or sub-award that is "administrative" in function
- ✓ General legal, Human Resources

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Program Costs

Costs directly associated with the functions dealing with participants and training are program costs:

- ✓ Costs not considered administrative in definition or nature
- ✓ Costs related to participants; direction, supervision, management, tracking
- ✓ Costs related to training, providers, LMI, performance
- ✓ Cost directly associated with a program activity or participant

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Indirect Program and Administrative Costs

Not all indirect costs are necessarily classified as administrative costs

- ✓ Step 1: Indirect cost proposal can distinguish which indirect costs in the pool are program or administrative to establish proportional % each represents in the pool
 - ✓ Step 2: Apply approved indirect cost rate against the correct base to determine amount of recovered indirect costs
 - ✓ Step 3: Apply the administrative and program proportional % of the pool (Step 1) to the recovered indirect costs (Step 2)
 - ✓ Step 4: Indirect administrative costs charged as administrative costs
- Remember that the amount chargeable may be limited

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✓ Knowledge Check 2 – Questions

True or False?

1. In order for a cost to be allocable it needs to be able to be distributed in proportions that may be approximated using reasonable methods.
2. It is best to charge costs to an intermediate cost pool whenever possible.
3. Monitoring, audits, investigations, and incident reports are all examples of program costs.

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✓ Knowledge Check 2 – Answers

1. In order for a cost to be allocable it needs to be able to be distributed in proportions that may be approximated using reasonable methods. **True**
2. It is best to charge costs to an intermediate cost pool whenever possible. **False**
3. Monitoring, audits, investigations, and incident reports are all examples of program costs. **False**

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✓ Cost Allocation Plans


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✓ Cost Allocation Plan (CAP) – Definition

✓ What is a cost allocation plan?

- ▶ A document that identifies, accumulates, and distributes allowable direct costs (or indirect costs for governmental organizations) and identifies the allocation methods used for distribution



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✓ Cost Allocation Plans

Minimum requirements

- ✓ In writing
- ✓ Supported by formal accounting records
- ✓ Signed by authorized agency official
- ✓ Include a process for reconciliation and adjustment
- ✓ Periodically validated and updated

Costs should then be allocated in accordance with the methodology contained in the CAP

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✓ CAP Elements


- ✓ Background and mission statement, including organizational chart
- ✓ Description of the types of services provided
- ✓ Copies of financial statements and current budgets
- ✓ Shared expenses included in the cost of services to be allocated
- ✓ Allocation bases used for distributing expenses to benefitting cost objectives
- ✓ Certification by authorized official

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Cost Allocation Example

- ✓ Allocate **Monthly** Case Management Program Costs to WIOA Adult, Dislocated Worker, and Youth Programs
 - ▶ Personnel (cost pool)
 - ▶ Facilities costs (cost pool)
 - ▶ Telephone costs (cost pool)



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Shared Expenses to be Allocated

Example: Case management division

- ✓ All expenses of the division are direct and shared direct costs combined into a single pool.
- ✓ The expenses include:
 - ▶ Salaries and fringe benefits of case managers and supervisor
 - ▶ Business travel expenses of case managers and supervisor
 - ▶ Space and utility costs allocated to this division
 - ▶ Supplies and equipment costs allocated to this division

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Standards for Acceptable Bases

✓ Related to the types of costs being allocated	✓ Actual effort or cost
✓ Fair measure of cost generation or benefit	✓ General acceptability
✓ Results in equitable allocation of costs	✓ Cost-effective use of available and representative data
✓ Minimal distortion	✓ Timely management control
	✓ Adjusted for variations in funding and services provided

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✓ Unacceptable Allocation Bases

- ✓ Funds Available
- ✓ Plans, budgets or estimates not adjusted for actual costs
- ✓ Non-contemporaneous data such as results from prior periods
- ✓ Job descriptions
- ✓ Number of staff hours budgeted to an activity not adjusted to actual hours
- ✓ Planned expenditure levels
- ✓ Planned participant levels

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✓ Using Inputs as the Base

Inputs

- ✓ Resources used; examples and documentation
- ✓ Number of employees - staffing plan
- ✓ Number of transactions - transactions count
- ✓ Direct labor hours - timesheets/Personal Activity Reports
- ✓ Space usage - floor plan showing space used by program/function
- ✓ Traditional method of allocation
- ✓ Allocated at time of cost incurred
- ✓ Adjustments to plan
 - ▶ How the input is being used
 - ▶ How the usage varies

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✓ Using Outputs as the Base

Outputs


- ✓ Work units or products completed
- ✓ Numbers served
- ✓ Results obtained
- ✓ Allocated at the end of the process or period of time
- ✓ Percent share of expenditures
- ✓ Documentation
- ✓ Numerical counts
- ✓ Expenditure reports

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✓ Examples of Output Bases

- ✓ Centralized Intake – Number of Participants
- ✓ Job Placement – Number of placements made
- ✓ Administration (no outputs) - % of direct expenditures or other bases for indirect costs per an approved CAP or ICR
- ✓ Case Management – Number of participants currently enrolled by program
- ✓ Services Prior to Enrollment – Number of customers eligible by program



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✓ Examples – Accounting

Accounting	Number of transactions, direct labor hours, allowable survey methods
Auditing	Expenditures audited, Direct audit hours
Budgeting	Direct labor hours
Consumable Supplies	Total direct costs, Direct labor hours
Case Manager	Number of current enrollees, Number of participants counseled, Direct labor hours
Data Processing	System usage, Direct labor hours
Disbursing Service	Number of checks issued, Direct labor hours

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✓ Examples – Intake

Intake	Number of eligible participants, current period enrollments
Equipment	Number of employees, Direct labor hours, Direct expenditures
Office Space	Square feet of space occupied, Direct labor hours
Payroll Services	Number of employees
Personnel Services	Number of employees
Postage	Direct usage, Acceptable survey methods
Reception and intake services	Direct expenditures, Current enrollees

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✓ Examples – Printing

Printing/Reproduction	Direct labor hours, Job basis, Pages printed
Supplies	Number of employees, Direct labor hours
Telephone	Number of employees, Direct labor hours
Travel	Mileage, Actual expenses, Direct labor hours
Utilities	Square feet of space occupied, Direct labor hours

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✓ Knowledge Check 3 – Question

- Which of the following are acceptable allocation bases?
 - Funds available
 - Actual effort or cost
 - Planned participant levels
 - Job descriptions
- A cost allocation plan must always be: (check all that apply)
 - In writing
 - Updated periodically
 - Approved by the Federal awarding agency
 - Certified by an authorized individual
 - All of the above

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✓ Knowledge Check 3 – Answer

- Which of the following are acceptable allocation bases?
 - Funds available
 - Actual effort or cost**
 - Planned participant levels
 - Job descriptions
- A cost allocation plan must always be: (check all that apply)
 - In writing**
 - Updated periodically**
 - ~~Approved by the Federal awarding agency~~
 - Certified by an authorized individual**
 - ~~All of the above~~

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✓ Indirect Cost Rates

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✓ Indirect Cost Rates

✓ Why I would need a rate:

- ▶ Ensure equitable cost-sharing among all funding streams, Federal and non-Federal
- ▶ Means of charging administrative costs
- ▶ No rate needed if no indirect costs in budget
- ▶ A rate is required if recipient has a direct Federal cost reimbursable grant, has more than one funding stream or award, and will request reimbursement for indirect costs

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✓ Types of Bases Used to Determine ICR

Direct salaries	Direct salaries and fringe benefits
Total direct costs	Modified Total Direct Costs (MTDC)

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✓ Applying an Indirect Rate – Example

Program 1	
Approved NICRA	33%
Base Rate (Salary + Fringe Cost Pool)	x \$500,000
Calculated Indirect that could be recovered from Program 1	\$165,000

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✓ Approved Rate Applies to All Grants

- ✓ All Federal agencies accept the rate as Federally approved for their grants as well
- ✓ Includes situations when the organization is a subrecipient of another grant
- ✓ Actual allowable charges may be limited
 - ▶ Grant budget
 - ▶ Cost limitations
 - ▶ Federal regulations
 - ▶ Available funds

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✓ Cognizant Federal Agency (Direct Recipient)

[2 CFR 200.19](#) Cognizant agency for indirect costs

- ✓ The Federal agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals on behalf of all Federal agencies
- ✓ ICR proposal submitted to the cognizant Federal agency.
- ✓ Largest dollar volume of **direct** Federal funding (normally) determines the cognizant agency. Concept flows down to state, local, or other levels of funding.
- ✓ HHS is cognizant for all States' Statewide Indirect Cost Allocation Plans (SWICAP) and for most educational institutions; for info: <http://rates.psc.gov/>
- ✓ If DOL recipient, visit Division of Cost Determination (DCD) link for info: <http://www.dol.gov/oasam/boc/dcd/>

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✓ De Minimis Rate

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✓ De Minimis Rate

- ✓ [2 CFR 200.414\(f\)](#) An eligible entity
 - ▶ Has indirect costs; never received a negotiated indirect cost rate
 - ▶ May charge 10% of modified total direct costs (MTDC) for an indefinite period
- ✓ Non-eligible entity
 - ▶ Governmental units with more than \$35 million in direct Federal funding

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✓ Modified Total Direct Costs

Modified Total Direct Costs (MTDC)

- ✓ Actual salaries, wages, fringe benefits, materials and supplies, services, travel; subawards up to the first \$25,000 of each subaward

MTDC Exclusions

- ✓ Equipment, capital expenditures, patient care, rental costs, tuition and participant support costs
- ✓ Portion of each subaward in excess of \$25,000
- ✓ Other items may be excluded by Federal cognizant agency

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✓ Common Mistakes

- ✓ Unacceptable bases used to distribute costs
- ✓ Bases used do not best allocate cost based on benefits received
- ✓ Not having a cost allocation plan (CAP) or indirect cost rate (ICR)
- ✓ Not allocating costs in accordance with the CAP or ICR
- ✓ Non-grant activities not receiving their fair share of costs

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✓ Module Review

- ✓ Cost Allocation
- ✓ Indirect Costs
- ✓ Cost Allocation Plans
- ✓ De Minimis Rate



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✓ Core Monitoring Guide – Objective 3.g Cost Allocation/Indirect Costs

- ✓ Indicator 3.g.1: Cost Allocation Principles
 - ▶ Does the grant recipient have written policies and procedures for distributing program costs, staff time, and general administrative costs among funding streams, programs, etc.?
- ✓ Indicator 3.g.2: Cost Allocation Plan
 - ▶ Does the grant recipient have an approved CAP? Is it the authorized party to that CAP?
- ✓ Indicator 3.g.3: NICRA
 - ▶ Does the grant recipient have an approved rate specific to its organization?
- ✓ Indicator 3.g.4: De Minimis
 - ▶ Did the grant recipient correctly calculate the MTDC? Did the grant recipient correctly apply ten percent to the MTC base?

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SMART Checklist

✓ **Cost Allocation Plans and Indirect Costs**

- ❑ Update policies to require written evidence of costs being allocated to the grant are allowable, being treated consistently over time and within the accounting system, are necessary, reasonable, and allocated to the grant based on benefit received. [[2 CFR 200.403](#)]
- ❑ Create or update policies on the allocation of indirect costs and shared direct costs where necessary and applicable.
- ❑ Develop or update policies to ensure that a indirect cost proposal or CAP used for distributing indirect costs contains the elements required in the Uniform Guidance.

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SMART Checklist (cont.)

- ❑ Install a process to evaluate and update the distribution bases and cost allocation methodologies to ensure that shared costs are allocated to programs or activities on an equitable or proportionate share.
- ❑ Update or create a policy to obtain the approval by the Federal cognizant agency or the PTE for the allocation of indirect costs or accept a subrecipients Federally approved indirect cost rate, or negotiated and approve a rate for subrecipients without a Federally approved rate.
- ❑ Develop or update formalized policies to request and submit a de minimis ICR, if applicable, or determine a subrecipient's eligibility for the de minimis, if applicable.

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ETA and Uniform Guidance Resources


- ✓ **Core Monitoring Guide**
 - ▶ Objective 3.g Cost Allocation Plans and Indirect Costs
- ✓ **Grant & Financial Management Technical Assistance Guide**
 - ▶ Chapter 10: Cost Allocation Plans
- ✓ **Funding for the One-Stop System Technical Assistance Guide**
 - ▶ Chapter 5 Cost Allocation
- ✓ **Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards [2 CFR Part 200](#)**
 - ▶ 2 CFR 200.4
 - ▶ 2 CFR 200.19
 - ▶ 2 CFR 200.28
 - ▶ 2 CFR 200.44
 - ▶ 2 CFR 200.56
 - ▶ 2 CFR 200.60
 - ▶ 2 CFR 200.306
 - ▶ 2 CFR 200.403
 - ▶ 2 CFR 200.405
 - ▶ 2 CFR 200.413

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✓ Web Resources

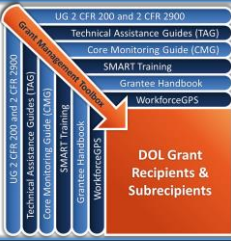
- ✓ What is the best way to find your local American Job Center (AJC)?
 - ▶ See DOL's [Service Locator](#)
- ✓ Want More Information?
 - ▶ [DOLETA.gov/Grants](#)
 - Funding Opportunities
 - How to Apply
 - Manage Your Awarded Grant
 - Resources and Information
 - [ETA Grantee Handbook](#)
 - [Annual Grant Terms Template](#)
 - [Core Monitoring Guide](#)
 - [Technical Assistance Guides](#)
 - [Uniform Guidance Quick Reference Sheet](#)
- ✓ Want More Training?
 - ▶ [Workforce GPS's Grants Application and Management Community of Practice](#)
 - Financial Reporting
 - Subrecipient Management and Oversight
 - Indirect Cost Rates
 - Policies and Procedures
 - Procurement and Performance-Based Contracts
 - Capital Assets and More
 - ▶ [WorkforceGPS](#)



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✓ Remember the Grant Management Toolbox!



The diagram shows a 'Grant Management Toolbox' containing the following items:

- UG 2 CFR 200 and 2 CFR 2900
- Technical Assistance Guides (TAG)
- Core Monitoring Guide (CMG)
- SMART Training
- Grantee Handbook
- WorkforceGPS

DOL Grant Recipients & Subrecipients

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✓ Questions?



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 Please complete your evaluations.



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