

## Indirect Costs

The following contains guidance for a grantee to complete an indirect cost proposal as well as examples of how certain information should be provided.

- [Indirect Cost Cover Letter](#)
- [Information To Be Included in an Indirect Cost Proposal and More](#)
- Government agencies wishing to submit an indirect cost should visit:

CFR Part 200 - Uniform Guidance: [https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)

CAS Best Practices Manual For Reviewing State and Local Governments State/Local-Wide Central Service Cost Allocation Plans and Indirect Cost Rates Proposals ([StateLocalBestPractices](#))

HHS Implementation Guide for State, Local and Indian Tribal Governments ([ASMB C-10](#))

Applicable Regulations and HHS Policies: <https://www.hhs.gov/grants/grants/grants-policies-regulations/index.html>

COFAR Guidance, including FAQs, for implementing the Uniform Guidance/2 CFR 1200: <https://cfo.gov/cofar/uniform-guidance/>

- Non-profit organizations wishing to submit an indirect cost should visit:

2 CFR Part 200 - Uniform Guidance: [https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)

2 CFR Appendix IV to Part 200 - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations: <https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200-appIV>

2 CFR Appendix VIII to Part 200 - Nonprofit Organizations Exempted From Subpart E - Cost Principles of Part 200: [https://www.ecfr.gov/cgi-bin/text-idx?SID=be7f329be3e87e3c3549bba226a249a7&mc=true&node=ap2.1.200\\_1521.viii&rgn=div9](https://www.ecfr.gov/cgi-bin/text-idx?SID=be7f329be3e87e3c3549bba226a249a7&mc=true&node=ap2.1.200_1521.viii&rgn=div9)

CAS Review Guide for Non-Profit Organizations ([negrev4](#))

- How to Avoid a Substandard Audit, [http://ojp.gov/funding/Explore/SolicitationRequirements/Archive/avoid\\_substandard\\_audit.pdf/avoid\\_substandard\\_audit.pdf](http://ojp.gov/funding/Explore/SolicitationRequirements/Archive/avoid_substandard_audit.pdf/avoid_substandard_audit.pdf)