

## Braided Funds & Cost Tracking Challenges

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Tennessee Association of Community Action

Presented by: Kay Sohl  
[kay@kaysohlconsulting.net](mailto:kay@kaysohlconsulting.net)



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## Your Greatest Cost Tracking or Braided Funds Challenges ?



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## Workshop Topics

- Basic cost tracking requirements
- Braided funds issues
- Allocated costs
- Charging administrative costs
- Personnel costs
- Next steps

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### Cost Tracking Basics

- Must provide **evidence** of the **benefit** provided to specific cost objective in order to substantiate any charge to an award
- Benefit provided by **both direct & allocated** costs must be supported

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### § 2 CFR 200.28

- **Cost objective** = program, function, work unit, or award
- Only costs which **benefit a cost objective** may be charged to that cost objective

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### Direct Cost

- **Costs that can be identified specifically with a function, program, or award** (final cost objective)

Example: Costs of employing a Head Start teacher

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### Shared Cost

- Costs which are **cannot be directly identified** with a single function/program (final cost objective)
- Costs for which the benefit to various cost objectives must be **estimated**

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### Shared Cost Examples

- **Rent** for a facility housing multiple programs & functions
- Cost of employing a **teacher** in a classroom with both Head Start & State Pre K students
- Agency-wide **accounting** costs

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### Administrative Costs

Costs of performing administrative functions include:

- Admin costs that benefit whole agency function as **shared costs**
- Admin costs that benefit single cost objective are **direct** costs

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### Administrative Functions

- Board support
- Overall strategic direction
- Financial management
- Human resources
- IT management

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### Cost Center Structure

- Requirement for fair allocation based on benefit to **cost objectives**
- Cost objective may be defined as: service, project, **or** award

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### Cost Objective = Program

	Total	Management	Fund raising	Lobbying	Homeless Services	Senior Services
Personnel						
Prof. Services						
Occupancy						
XXXXX						
Total Expenses						

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## Cost Objective = Award

- CSBG
- Head Start
- State ECE
- Emergency Shelter
- VOCA
- CFNP
- Weatherization
- Energy Assistance
- Utility assistance
- AAA

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Basic Organization-Wide Budget:

	Head Start	CSBG	Weather- Admin	State Housing Grant	Fund-raising Event	Service Grant	Admin Discretionary	Expense Pool	Total
Revenue:									
Grant revenue	6,302,051	2,881,162	7,081,533	946,381	-	-	-	-	16,749,027
Program revenue	98,942	-	-	298,758	-	-	-	-	397,699
Other income	-	-	-	-	35,428	85,048	800	-	121,276
<b>Total Revenue</b>	<b>6,399,973</b>	<b>2,881,162</b>	<b>7,081,533</b>	<b>993,127</b>	<b>35,428</b>	<b>85,048</b>	<b>800</b>	<b>-</b>	<b>17,377,774</b>
Expenses:									
Salaries	1,457,809	1,413,979	2,804,367	940,752	18,406	8,204	209	743,049	6,386,772
Fringe benefits	1,408,241	834,829	1,894,759	249,904	8,287	3,594	98	387,523	4,478,288
Supplies	305,087	36,464	632,481	34,087	483	5,804	238	23,841	1,008,473
Occupancy	168,074	48,889	143,857	21,842	102	150	48	298,871	589,886
Travel	92,048	49,787	384,887	19,584	20	724	120	65,412	498,687
Other	188,487	182,241	841,688	18,487	209	2,105	857	80,741	1,234,895
Indirect/admin expenses	162,234	292,829	481,119	189,827	3,158	1,070	39	(1,479,838)	-
<b>Total Expenses</b>	<b>6,308,873</b>	<b>2,730,011</b>	<b>7,116,439</b>	<b>1,080,713</b>	<b>30,860</b>	<b>29,280</b>	<b>1,462</b>	<b>-</b>	<b>17,286,447</b>
Profit/(loss) before transfers	100,171	151,151	(33,906)	(9,586)	4,568	56,768	(562)	-	(18,673)
Transfers:									
CSBG support	-	134,084	(108,877)	(27,207)	-	-	-	-	-
Indirect/admin support	-	24,887	(1,816)	(108,827)	-	-	87,868	-	-
Discretionary/corporate support	-	-	138,406	-	-	-	(5,436)	-	-
<b>Net transfers</b>	<b>100,171</b>	<b>158,971</b>	<b>(72,287)</b>	<b>(108,827)</b>	<b>-</b>	<b>-</b>	<b>82,432</b>	<b>-</b>	<b>-</b>
Profit/(loss) after transfers	-	-	-	-	4,568	56,768	(562)	-	(18,673)

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## 990 & GAAP Functional cost structure

- Programs
  - Early Childhood
  - Homeless families
  - Energy services
  - Food
  - Senior Services
- Fund raising
- Management

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### Both Function & Awards Matter

- Funding sources **require** compliance, tracking, reporting
- Many **programs** utilize **multiple funding awards/grants**
- Need to **integrate** multiple awards to fully fund many programs

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### Braided Funds

- **Multiple funding awards** support the **same** program/ service
- **No material differences** between the **objectives** of multiple funding sources

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### Braided Funds Charging ???

- **Pro-rate all costs** to charge to contributing awards?
- Charge out one award fully, then charge next?
- If eligibility requirements vary, charge based on **% of clients** meeting each award requirements

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### Braided funds with different allowable cost limits

- Use “program” as cost objective
- Allocated costs to program level
- Prove fairness of allocation method to program level
- Distribute program costs among award funders in accord with award limitations

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*Organization A - Program A by funding source with multiple caps and limitations*

	Program A			
	Gov'l. grant	Private grant	General ops.	Total
<i>Expenses:</i>				
Salaries & wages	\$ 70,000	15,000	15,000	100,000
Employee benefits	7,000	2,250	5,750	15,000
Materials and supplies	2,500	2,500	0	5,000
Postage and shipping	200	300	500	1,000
Printing and publications	-	1,000	1,000	2,000
Occupancy	10,000	-	2,000	12,000
Depreciation	-	-	500	500
<b>Total direct expenses</b>	<b>89,700</b>	<b>21,050</b>	<b>24,750</b>	<b>135,500</b>
Allocation of shared costs	6,338	2,100	1,136	9,574
Allocation of admin costs	4,802	0	12,128	16,930
	\$ 100,840	23,150	38,015	162,005

1. Government grant does not allow depreciation and funds Employee Benefits to 18% of Salaries and Wages and limits admin to 5% of allowable direct and shared costs.  
2. Private grant does not allow occupancy or depreciation and does not allow Admin costs.

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### More Cost Tracking Challenges

- Costs benefiting multiple cost objectives
- Administrative costs
- Indirect cost rates
- Personnel costs

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### Costs Benefiting more than 1 Cost Objective

- Must be **allocated** based on **share of benefit provided** to each cost center
- Includes costs for **both** program and administrative functions

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### Allocation is Required When

Establishing a **direct association** would be costly or **impractical**:

- Example: Trying to directly track the use of pens or paper clips

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### Key Terms

- Direct cost
- Shared cost
- Administrative cost
- Indirect cost

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**2 CFR 200**  
**Recovering Admin & Shared Costs**

- Cost allocation plan
- Federally Negotiated Indirect Cost Rate
- Pass-through Negotiated Indirect Cost Rate
- 10% de minimis rate

10% Minimum rate OMB	Direct Charging	Negotiate w/ Pass Through	Federal Negotiated Indirect Rate
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**Charging Indirect Costs**

- Organizations with an approved **NICR**, a **pass-through negotiated ICR**, or choosing the **10% de minimis rate** may charge a line item called “**indirect cost**”
- Orgs choosing to **direct charge** allocated costs must use a **cost allocation plan**

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**Your Reality?**

- Federally negotiated indirect cost rate - **NICR**?
- Pass-through negotiated indirect cost rate?
- **10% de minimis rate**?
- **Direct charge** using a written cost allocation plan?

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### Direct charging shared costs

- **Cost allocation plan** documents an allowable method to estimate the benefit of shared costs to a federal award
- Allocate **indirect costs** according to cost allocation plan and charge the appropriate **portion** as **direct cost**



10% Minimum rate OMB	Direct Charging	Negotiate w/ Pass Through	Federal Negotiated Indirect Rate
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### Direct charging shared costs

	Prog 3	Prog 2	Prog 1	Shared	Total
Total Direct Costs	2 Million	1 Million	100,000		3.1 Million
Rent				60,000	60,000
Audit				20,000	20,000
Accounting Staff				60,000	60,000
Utilities				10,000	10,000
<b>TOTAL</b>	<b>2 Million</b>	<b>1 Million</b>	<b>500,000</b>	<b>150,000</b>	<b>3,250,000</b>

10% Minimum rate OMB	Direct Charging	Negotiate w/ Pass Through	Federal Negotiated Indirect Rate
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### Direct charging shared costs

	Prog 3	Prog 2	Prog 1	Shared	Total
Total Direct Costs	2 Million	1 Million	100,000		3.1 Million
Rent				60,000	60,000
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Accounting Staff				60,000	60,000
Utilities				10,000	10,000
<b>TOTAL</b>	<b>2 Million</b>	<b>1 Million</b>	<b>500,000</b>	<b>150,000</b>	<b>3,250,000</b>

	Prog 3	Prog 2	Prog 1	Shared	Total
Total Direct Costs	2 Million	1 Million	100,000		3.1 Million
Rent	39,000	19,200	1,800	0	60,000
Audit	13,000	6,400	600	0	20,000
Accounting Staff	39,000	19,200	1,800	0	60,000
Utilities	6,500	3,200	300	0	10,000
<b>TOTAL</b>	<b>2,097,500</b>	<b>1,048,000</b>	<b>10,500</b>	<b>0</b>	<b>3,250,000</b>

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### Must Allocate Costs to All Cost Objectives that Benefit

- Includes allocation to **unallowable** cost centers
- Example: **Lobbying** cost objective must be allocated share of admin, facilities, & other common costs

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### Allocation Methods

- Must demonstrate logical connection between the method used and the likely **benefit** provided by specific costs
- Must be based on **actual** rather than planned occurrences

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### Common Allowable Allocation Methods

- % of time & effort
- % of overall FTEs
- % of square feet utilized
- % of transactions
- % of units of service

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### Unallowable Methods

- Allocation based on the **availability of funds**
- Allocation based **planned use** of time, space, or money



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### Charging Admin Costs

- Distinguish administrative efforts which benefit a **single cost objective** from those which benefit **multiple or all cost objectives**

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### Admin Functions Providing Direct Benefit

- Identify basis for direct benefit
- Example: Finance Director spends 20% of time in a pay period addressing issues related to Head Start finding

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**Shared Admin Costs: Admin Functions which Benefit all Cost Objectives**

Examples:

- Board support
- Overall budget development
- Redesign of accounting system
- Revising employee handbook

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**Allocating Shared Admin Costs**

Consider factors that indicate demand on admin effort

- # of financial transactions
- # of staff members
- % of FTE's

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**Allocating Shared Admin Costs**

- May use different allocating factors for different positions or functions
- Must base allocation on **actual** numbers rather than budget or plan

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### Admin Cost Limitations

- Some funding sources impose % or \$ limits on admin costs
- Admin costs must be fairly allocated regardless of limits
- Result: allocated costs in excess of funder limit must be covered with unrestricted \$\$\$

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### May Not Shift Costs

- Fairly allocated costs which exceed funder limitations may not be shifted to other federal sources
- Must document the use of unrestricted funds to cover these "excess" costs



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Exhibit 7  
Organization A - 5% cap on indirect costs that can be charged to Program A

	TOTAL EXPENSES					
	Programs			Admin	Shared	Total
	A	B	C			
Expenses:						
Salaries & wages	\$ 18,613	19,500	23,347	18,557	5,150	85,167
Employee benefits	2,792	2,825	3,502	2,784	772	12,775
Materials & supplies	2,200	8,900	3,581	1,124	0	16,805
Postage & shipping	605	987	4,251	895	2,088	8,826
Printing & publications	1,000	1,355	756	201	50	3,362
Telephone	756	1,222	1,336	2,285	2,263	7,862
Occupancy	2,219	4,590	9,675	11,116	0	27,600
Depreciation	684	708	95	151	0	1,638
<b>Total direct expenses</b>	<b>31,869</b>	<b>40,237</b>	<b>46,543</b>	<b>37,113</b>	<b>10,323</b>	<b>166,085</b>
Allocation of 5% approved shared cost cap	1,593	0	0	0	(1,593)	0
<b>Total expenses of Program A reportable to contractor</b>	<b>33,462</b>					
Allocation of Program A's 1.5% excess	519	0	0	0	(519)	0
Allocation of remaining shared costs	0	2,667	3,084	2,460	(8,211)	0
	\$ 33,981	42,904	49,627	39,573	0	166,085

1. \$31,869 X 5% = \$1,593 = maximum shared costs chargeable to Program A  
 2. Total shared cost rate remains 6.4% [(\$10,323)/(\$166,085 - \$10,323)]

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## 2 CFR 200 Recovering Admin & Shared Costs

- Cost allocation plan
- Federally Negotiated Indirect Cost Rate
- Pass-through Negotiated Indirect Cost Rate
- **10% de minimis rate**

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### 10% means 10% of MTDC ... SO first determine MTDC

				MTDC	Prog 1 Direct	Prog 2 Direct	Prog 3 Direct	Non-Federal Direct Costs
				4 Million	1 Million	2.1 Million	700,000	200,000

**4 million x 10% = 400,000**

10% Minimum rate OMB	Direct Charging	Negotiate w/ Pass Through	Federal Negotiated Indirect Rate
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### Note that the 10% de minimus rate is 10% of MTDC *not* 10% of total costs

				MTDC	Prog 1 Direct	Prog 2 Direct	Prog 3 Direct	Non-Federal Direct Costs
				4 Million	1 Million	2.1 Million	700,000	200,000

10% Minimum rate OMB	Direct Charging	Negotiate w/ Pass Through	Federal Negotiated Indirect Rate
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**MTDC Direct Cost Base excludes:**

- Equipment & capital expenditures
- Rental costs
- Participant support costs
- Charges for patient care
- Tuition remission
- Portion of each sub-award in excess of \$25,000
- Other costs that would distort distribution of indirect costs

10% Minimum rate OMB	Direct Charging	Negotiate w/ Pass Through	Federal Negotiated Indirect Rate
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**Applying the 10% MTDC Rate**

Total Expenses	Unallow Indirect Costs	Excluded Direct Costs	Indirect Costs	MTDC	Prog 1 Direct	Prog 2 Direct	Prog 3 Direct	Non-Federal Direct Cost
4,450,000	10,000	40,000	400,000	4,000,000	1,000,000	2,100,000	700,000	200,000
Indirect Rate .10				400,000	100,000	210,000	70,000	20,000
Excluded Costs							40,000	
Unallow Indirect								10,000
Total Costs					1,100,000	2,310,000	810,000	230,000

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**NICR**

- Negotiated Indirect Cost Rate
- Obtained through negotiation with cognizant federal agency
- Must have direct federal award in order to obtain a NICR

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### NICR Proposals

- Multiple allowable methods for calculating **indirect cost rates**
- “Indirect” costs may include both administrative & facilities costs **or** may be limited to administrative costs

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### Charging Personnel Costs

- Must **document** the **use** of staff time meeting cost objective
- UG permits **initial recording** based on planned use of time
- Must **reconcile** actual use of time & adjust **charges to reflect actual use**

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### Documenting Personnel Costs

- Personnel Activity Report
- **After-the fact** report of how staff used their time & efforts
- Used to **substantiate** charging personnel costs to federal awards
- Not required for staff whose time is charged as indirect under an approved NICR

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### Timesheet ≠ PAR

- Timesheet records **hours worked**
- PAR records **use of time** to accomplish work which benefits specific cost objectives

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### PARs Used to Support Allocated Costs

- Employee's record of use of time & effort is the basis for creating allocating %
- Employee's record is basis for charge to shared cost center which will be allocated to multiple cost objectives

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**Example:**  
Actual time worked charged to each grant.

*Example: Sample Timesheet & Personnel Activity Report*  
*Bus Driver*

*(Example - Sample)*  
**TIMESHEET & PERSONNEL ACTIVITY REPORT**

Employee: Mary Ford      Pay Period: 9/1/2012 to 9/14/2012  
Position/Activity: Bus Driver, driver 11 passenger bus

Date	Program														Total
	01	02	03	04	05	06	07	08	09	10	11	12	13	14	
09/01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09/02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09/03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09/04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09/05	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09/06	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09/07	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09/08	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09/09	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09/10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09/11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09/12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09/13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
09/14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL HOURS</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

*Vertical text on right: SAMPLE FORM*

Signature: \_\_\_\_\_ Supervisor Signature: \_\_\_\_\_ Checked By: \_\_\_\_\_

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### Your Next Steps

- Review **cost allocation plan**
- Review **PAR** approaches
- Rethink **allocation methods**
- Verify use of **actual** rather than budget or plan info
- Test **implementation** of your plan

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### Free Budget Template

<http://www.wallacefoundation.org/knowledge-center/resources-for-financial-management/pages/program-based-budget-template.aspx>

[www.kaysohlconsulting.net](http://www.kaysohlconsulting.net)

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