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| --- | --- | --- | --- |
| **Guide for Review of Cost Allowability** | | | |
| **Name of Recipient:** | | | |
| **Name of Subrecipient (if applicable):** | | | |
| **Name of Program(s) Monitored:** | | | |
| **Staff Consulted:** | | | |
| **Name(s) of Reviewer(s)** |  | **Date** |  |

**NOTE:** All questions that address requirements contain the citation for the source of the requirement (statute, regulation, NOFA, or grant agreement). If the requirement is not met, HUD must make a finding of noncompliance. All other questions (questions that do not contain the citation for the requirement) do not address requirements, but are included to assist the reviewer in understanding the recipient's program more fully and/or to identify issues that, if not properly addressed, could result in deficient performance. Negative conclusions to these questions may result in a "concern" being raised, but not a **"finding.**"

**Instructions:** The Exhibit is designed to monitor cost allowability requirements for CPD programs which are subject to 2 CFR part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The HUD reviewer should use this Exhibit to verify that costs charged to the HUD awards comply with the Subpart E, Cost Principles, of 2 CFR part 200. The Exhibit focuses on basic principles, including adequacy of documentation for costs charged to HUD awards. It does not address in detail the procedures for developing indirect cost allocation plans and indirect cost proposals. If time permits, an additional sample, beyond the selected items of cost identified in Question 1, should be reviewed to assess compliance with the cost allowability requirements (see Question 5).

To determine how to this exhibit is to be used with respect to policies or procedures used or obligations or expenditures made November 12, 2020, monitors should refer to the latest CPD guidance on the 2020 changes to 2 CFR part 200.

Applicability: This Exhibit 34-2 applies to the following programs for monitoring in calendar year 2020:

* Community Development Block Grant (CDBG) Entitlement, Small Cities, Non-Entitlement CDBG Grants in Hawaii, and Insular Areas Programs;
* State CDBG Program;
* Section 108 Loan Guarantee Program (follows the CDBG program regulations);
* HOME Investment Partnerships Program (HOME);
* Housing Opportunities for Persons With AIDS (HOPWA):
* Emergency Solutions Grants (ESG) Program;
* Continuum of Care (CoC) Program (for grants awarded in the FY 2015 competition and later);
* Appalachia Economic Development Initiative (AEDI);
* Border Community Capital Initiative (BCCI);
* Delta Community Capital Initiative (DCCI);
* Self-Help Homeownership Opportunity Program (SHOP);
* Rural Capacity Building for Community Development and Affordable Housing (RCB);
* Capacity Building for Community Development and Affordable Housing (Section 4); and
* Community Compass Technical Assistance and Capacity Building Program (TA Program), including programs linked to its Catalog of Federal Domestic Assistance (CFDA) Number, 14.259.

**For purposes of monitoring CDBG Disaster Recovery Supplemental Grants (CDBG-DR) and post-calendar year 2020 monitoring of the programs listed above, see Exhibit 34-2a.**

Effective Date: To ensure that the requirements are correctly applied, HUD reviewers will need to review Notice CPD-16-04 at (<http://portal.hud.gov/hudportal/documents/huddoc?id=16-04cpdn.pdf>). It is possible that reviewers will need to use both this Exhibit and a program-specific Cost Allowability Exhibit simultaneously if funds being monitored are covered under pre- and post-2 CFR part 200 requirements. Program-specific requirements exceptions to the Uniform Requirements are not included in this Exhibit but are retained in each program Chapter; therefore, HUD reviewers will also need to review program-specific Cost Allowability Exhibits to determine if their use is needed to ensure a complete review. Questions in this Exhibit that don’t apply to one of the programs listed in the *Applicability* section (pursuant to HUD’s conforming rule or governing NOFA) will have that exception noted above the question.

Program Citations: In addition to the citations for 2 CFR part 200, program-specific citations are included either on a question-by-question basis, or in a single reference, as noted below, depending on how the Uniform Requirements apply.

* HOPWA: All questions apply pursuant to the HOPWA regulation at 24 CFR 574.605.
* Appalachia Economic Development Initiative (AEDI): All questions apply pursuant to the FY 2014 AEDI Notice of Funding Availability (NOFA) and Grant Agreement, Article I.G.
* Border Community Capital Initiative (BCCI): All questions apply pursuant to the FY 2013 NOFA and Grant Agreement, Article I.E.
* Delta Community Capital Initiative (DCCI): All questions apply pursuant to the FY DCCI 2014 NOFA and Grant Agreement, Article I.F.6.
* Self-Help Homeownership Opportunity Program (SHOP): All questions apply pursuant to the FY 2014 SHOP NOFA and SHOP Grant Agreement, Article XVIII, B, C.
* Rural Capacity Building for Community Development and Affordable Housing (RCB): All questions apply pursuant to the NOFA, Section VI.B.4.
* Capacity Building for Community Development and Affordable Housing (Section 4): All questions apply pursuant to the NOFA, Section VI.B.4.
* Community Compass Technical Assistance and Capacity Building Program (TA Program): All questions apply pursuant to the NOFA, and Cooperative Agreement.

A Note on Findings: HUD reviewers need to ensure that, if deficiencies are identified, the monitoring Finding cites to both the relevant provision in 2 CFR part 200 and the program regulation/NOFA/Grant Agreement citation that incorporates the requirements (e.g., 24 CFR 92.505, or 24 CFR 570.502). However, as described in in Section 4.b of Notice CPD-16-04, HUD reviewers will not make findings of noncompliance with the Uniform Requirements (i.e., the part 200 requirements) if a grantee used CDBG, ESG, or HOME funds in accordance with comparable requirements under parts 84 or 85 (2013 edition) between December 26, 2014 and January 6, 2016.

Terminology: Note that the terminology used to reference the entities receiving the Federal awards mirrors the language in 2 CFR part 200 and uses “recipient” to mean the entity that directly received the Federal funds, e.g., program participant, Participating Jurisdiction, or grantee, and “subrecipient” to mean the entity that receives funds through a pass-through entity (see §§200.74, 200.86, and 200.93). The definition of “subrecipient” for certain programs, e.g., the CDBG and HOME programs, differs from the part 200 definition. The reviewer must use the program definition, if it is different. Where the question pertains to both a recipient and a subrecipient, the term “non-Federal entity” is used (see §200.69).

Exhibit Structure: This Exhibit is divided into 5 sections: Sample; Basic Considerations; Direct Costs; Indirect Costs; and De Minimis Rate.

**Questions:**

A. SAMPLE. The reviewer should select an appropriate sample of items of cost from the following table for review, following the sampling guidance in the introductory text to the program chapter(s) being monitored. Answers to questions 2 – 4 will be based on these costs.

1.

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| --- | --- | --- | --- | --- |
|  | **Cost Item Category** | **detailed Description of sampled Cost Item** | **AMOUNT** | **DATE RECORDED[[1]](#footnote-2)** |
| 1. | Compensation – personal services  [2 CFR 200.430; CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |  |  |  |
| 2. | Contributions and donations  [2 CFR 200.434; CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |  |  |  |
| 3. | Defense and prosecution  [2 CFR 200.435; CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |  |  |  |
| 4. | Depreciation  [2 CFR 200.436; CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |  |  |  |
| 5. | Equipment and other capital expenditures  [2 CFR 200.439; CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |  |  |  |
| 6. | General costs of government  [2 CFR 200.444; CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |  |  |  |
| 7. | Professional service costs  [2 CFR 200.459; CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |  |  |  |
| 8. | Taxes  [2 CFR 200.470; CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |  |  |  |
| 9. | Termination costs  [2 CFR 200.471; CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |  |  |  |
| 10. | Travel costs  [2 CFR 200.474; CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] |  |  |  |

B. BASIC CONSIDERATIONS.

2.

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| As explained in 2 CFR 200.420, 2 CFR 200.421 through 200.475 provide principles for determining the allowability of *Selected Items of Cost*. **Note** that the general factors in question 3 below must still be applied in determining allowability. Further, the Federal award governs in the case of any discrepancy between the terms and conditions of a specific Federal award and the selected items of cost provisions in 2 CFR 200.412 through 200.475. | |
| Is each of the selected items of cost in the Sample in Section A above consistent with the limitations under the applicable regulatory provision in 2 CFR 200.421 through 200.475?  [2 CFR 200.403(b); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

3.

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| --- | --- |
| This question entails an evaluation of the sample cost items for compliance with the general factors affecting allowability at 2 CFR 200.403. (The general factors do not have to be applied if the cost item is determined unallowable based on the review under question 2.) When compliance with any of the criteria is not ascertainable due to time constraints or for other reasons (e.g., lack of expertise to determine Generally Accepted Accounting Principles (GAAP) compliance), the answers to the questions should be based on the best information available. | |
| Based on the review of the selected items, are the costs: | |
| a. Necessary and reasonable for the performance of the HUD award and allocable to that award?  [2 CFR 200.403(a); 2 CFR 200.404; and 2 CFR 200.405; CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| b. Consistent in terms of type and amount with the limitations and exclusions set forth in the cost principles, the terms and conditions of the Federal award, and the laws and regulations that apply to the award?  [2 CFR 200.403(b); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| c. Consistent with policies and procedures that apply uniformly to both Federally-financed and other activities of the non-Federal entity?  [2 CFR 200.403(c); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| d. Accorded consistent treatment (i.e., a cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost)?  [2 CFR 200.403(d); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.109; 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| e. Determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in 2 CFR part 200?  [2 CFR 200.403(e); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| f. Excluded from the costs and sources of match/cost-sharing for other Federally-financed programs, except as expressly authorized by Federal statute?  [2 CFR 200.403(f); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| g. Adequately documented?  [2 CFR 200.403(g); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505 and 24 CFR 92.508; ESG: 24 CFR 576.407(c) and 24 CFR 576.500(u); CoC: 24 CFR 578.99(e) and 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 NOFA) or 578.103(a)(16) (for grants awarded under the FY 2016 NOFA or later)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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4.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| Are all applicable credits (e.g., purchase discounts) credited to the Federal award either as cost reductions or cash refunds, as provided under 2 CFR 200.406?  [2 CFR 200.402 and 2 CFR 200.406; CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

5. ADDITIONAL SAMPLE. If appropriate and time permitting, select an additional sample of costs for review, using 2 CFR 200.403 and 2 CFR 200.421 – 200.475 as a basis for reviewing and assessing compliance with cost allowability requirements.

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| --- | --- | --- | --- | --- |
|  | **List Cost Item Category & Citation from 2 CFR part 200** | **detailed Description of sampled Cost Item** | **AMOUNT** | **DATE RECORDED[[2]](#footnote-3)** |
| 1. |  |  |  |  |
| 2. |  |  |  |  |
| 3. |  |  |  |  |
| 4. |  |  |  |  |
| 5. |  |  |  |  |

6.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| Is each of the selected items of cost in the Additional Sample in question 5 above consistent with the guidance under the applicable regulatory provision?  [Citation to be selected from Cost Item Category in 2 CFR part 200 above] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

C. DIRECT COSTS. Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a HUD 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. Typical costs charged directly to a HUD award are the compensation of employees who work on that award, their related fringe benefit costs, the costs of materials and other items of expense incurred for the Federal award.

7. QUESTION 7a NOT APPLICABLE TO THE HOME PROGRAM.

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| --- | --- | --- | --- | --- | --- | --- | --- |
| a. Can the non-Federal entity support the amount of an employee’s salary or wages charged directly to a HUD award if that employee works on:   * the HUD award and another Federal award; * the HUD award and a non-Federal award; * the HUD award and an indirect cost activity; or * the HUD award and an unallowable activity?   (Describe the methodology for distributing the cost among the benefiting cost objectives below.)  [2 CFR 200.430(i); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); ESG: 24 CFR 576.407(c) and 24 CFR 576.500(u); CoC: 24 CFR 578.99(e) and 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 NOFA) or 578.103(a)(16) (for grants awarded under the FY 2016 NOFA or later)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| b. Has the non-Federal entity received HUD approval for those items of cost requiring prior approval and charged directly to a HUD award? (Describe circumstances below.)  **NOTE:** Items of cost requiring prior HUD approval may vary by program.  State CDBG: When answering this question, refer to the Chapter 4 introductory text for information regarding which cost items require prior approval of HUD. Additionally, if reviewing the allocation of administrative costs, refer to the Chapter 4 introductory text for further instruction.  [2 CFR 200.407; CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.407(c); CoC: 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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D. INDIRECT COSTS. An indirect cost is a cost that is incurred for a common or joint purpose benefitting more than one cost objective (such as a HUD award) and cannot be readily assigned to cost objective specifically benefitted without effort disproportionate to the results achieved. Indirect costs allocable to HUD awards may be recovered by means of the de minimis rate of 10% of modified total direct costs as provided at 2 CFR 200.414(f) or indirect cost rates developed in accordance with the requirements in 2 CFR part 200.

8.

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| If indirect costs are charged to the grant program and the non-Federal entity is not using the de minimis rate of 10%: | |
| a. Are the indirect costs charged by a nonprofit organization supported by a negotiated rate (i.e., the rate approved by its cognizant agency pursuant to the submission of an indirect cost proposal)?  [2 CFR 200.414(e); Appendix IV to Part 200, Section C.2; CDBG Entitlement: 24 CFR 570.206(e) and 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505 and 24 CFR 92.508; ESG: 24 CFR 576.109; 24 CFR 576.407(c); CoC: 24 CFR 578.63; 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| b. Are the indirect costs charged by a governmental unit (State, local, or Indian tribal government) supported by an indirect cost proposal on file?  **NOTE:** A governmental unit may not be required to submit an indirect cost proposal to its cognizant agency.  [2 CFR 200.414(e); Appendix VII to Part 200, Section D.1; CDBG Entitlement: 24 CFR 570.206(e) and 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505 and 24 CFR 92.508; ESG: 24 CFR 576.109, 24 CFR 576.407(c), 24 CFR 576.500(u); CoC: 24 CFR 578.63, 24 CFR 578.99(e), 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 NOFA) or 578.103(a)(16) (for grants awarded under the FY 2016 NOFA or later)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| c. Are the indirect costs charged by a governmental unit supported by a negotiated rate when such rate is required (i.e., indirect cost proposal required to be submitted to cognizant agency)?  [2 CFR 200.414(e); Appendix VII to Part 200, Section D.1; CDBG Entitlement: 24 CFR 570.206(e) and 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505 and 24 CFR 92.508; ESG: 24 CFR 576.109, 24 CFR 407(c); CoC: 24 CFR 578.63, 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| d. Are the charges for indirect costs consistent with the terms of the indirect cost proposal (e.g., was the correct rate used)?  [2 CFR 200.403(b); 2 CFR 200.403(g); and 2 CFR 200.405(b); CDBG Entitlement: 24 CFR 570.206(e) and 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.109, 24 CFR 576.407(c); CoC: 24 CFR 578.63, 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
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E. DE MINIMIS RATE. Non-Federal entities that have never received a negotiated indirect cost rate, except for those entities described in Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals, paragraph D.1.b., may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC). If the non-Federal entity meets the criteria for the de minimis rate, it may be used in lieu of a rate specified in an indirect cost proposal.

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| For non-Federal entities that have elected to use the de minimis rate: | |
| a. Does a review of available information indicate the non-Federal entity never received a negotiated rate in the past?  [2 CFR 200.414(f); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.109, 24 CFR 576.407(c); CoC: 24 CFR 578.63, 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| b. If the non-Federal entity is a department or agency unit of a state or local government, does the department or agency unit receive $35 million or less in direct Federal funding per year?  [2 CFR 200.414(f); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.109, 24 CFR 576.407(c); CoC: 24 CFR 578.63, 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| c. Does the non-Federal entity use the de minimis rate when recovering indirect costs under other Federal awards?  [2 CFR 200.414(f); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.109, 24 CFR 576.407(c); CoC: 24 CFR 578.63, 24 CFR 578.99(e)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| d. Is the non-Federal entity able to document the calculation of the MTDC base (see the definition of modified total direct costs at 2 CFR 200.68)?  [2 CFR 200.414(f); 2 CFR 200.403(g); CDBG Entitlement: 24 CFR 570.502(a); State CDBG: 24 CFR 570.489(p); HOME: 24 CFR 92.505; ESG: 24 CFR 576.109, 24 CFR 576.407(c), 24 CFR 576.500(u); CoC: 24 CFR 578.63, 24 CFR 578.99(e), 24 CFR 578.103(a)(15) (for grants awarded under the FY 2015 NOFA) or 578.103(a)(16) (for grants awarded under the FY 2016 NOFA or later)] | |  |  |  | | --- | --- | --- | |  |  |  | | **Yes** | **No** | **N/A** | |
| **Describe Basis for Conclusion:** | |
|  | |

1. This is the date the cost (expenditure or expense) is recorded in the recipient or subrecipient’s accounting records in accordance with the basis of accounting (cash or accrual) used by that entity. [↑](#footnote-ref-2)
2. This is the date the cost (expenditure or expense) is recorded in the recipient or subrecipient’s accounting records in accordance with the basis of accounting (cash or accrual) used by that entity. [↑](#footnote-ref-3)