Indirect Cost Rates & Centralized System (CARS)

GATU Webinar – Part 2
March 2017
Presented by Carol Kraus, CPA & Sean Berberet
Presentation Objectives

Indirect Cost Rate (ICR) Review

- What is an ICR?
- Why is it required for reimbursement?
- Where do you get an ICR?
- When is an ICR due?
- Who needs an ICR?
- Who supports Illinois grantees completing the ICR process?
Presentation Objectives

- Types of acceptable ICRs
- Other ICR options
- The State of Illinois Centralized Indirect Cost Rate System (CARS)
- Common issues or misconceptions regarding ICRs
Indirect Cost Rate Review

What is an ICR?

- An ICR is a device to fairly determine, within administrative principles, the proportion of indirect cost associated with a program.
- An ICR is the ratio between the total indirect expenses and a direct cost base.
- Indirect Costs/Direct Costs (− unallowable costs) = ICR %
Indirect Cost Rate Review

Why is an ICR required?

- **2 CFR 200** – “All organizations desiring to claim indirect costs under Federal awards must prepare an indirect cost rate proposal and related documentation to support those costs.”

- **DOL** – “Reimbursement of indirect costs on ANY award is subject to the submission of an indirect cost rate proposal availability of funds, statutory and administrative restrictions, and the approval of the Grant Officer or authorized representative.”
Indirect Cost Rate Review

Where does a recipient or a subrecipient of a federal or state award get an ICR?

- **Direct Federal Funding** – From federal cognizant agency
  - Federal rate can be used on all federal and state programs

- **State of Illinois Funding** – The State of Illinois Centralized Indirect Cost Rate System
  - **CARS** – grantees work with State Cognizant Agency and Contractor to develop an ICR applicable to all State of Illinois awards
Indirect Cost Rate Review

When is an ICR proposal or election due?

- **Direct Federal Funding & State of Illinois Funding** –

  - Organizations that have not previously established an ICR must submit an initial indirect cost proposal immediately after the organization is advised that an award will be made and, **no later than 3 months after the effective date of the award**.
  
  - Organizations that have previously established ICR must submit a new indirect cost proposal to the cognizant agency for indirect costs **within 6 months after the close of each fiscal year**.
Indirect Cost Rate Review

Who needs an ICR?

- Non-federal entities that wants indirect cost reimbursement from a federal, federal pass-through or state award must have an ICR:
  - Non-Profits
  - For-Profits
  - Universities
  - Local Governments
  - Hospitals

- Direct payments to a beneficiary are excluded from indirect cost rate:
  - Direct Medicaid recipients
  - Direct WIC recipients
Who supports Illinois grantees completing the ICR process?

- **Internal Resources** – with assistance of Fiscal & Administrative personnel (CFO, CEO)
- **External Resources** – utilizing professional assistance from those experienced negotiating ICRs with the federal government
- Crowe Horwath reviewers and CARS System
  - NOTE: Contractor cannot prepare ICR proposals
- State Cognizant Agency
Types of Acceptable Rates

Federally Negotiated Indirect Cost Rate Agreement (NICRA)

- Approved by Federal Cognizant Agency and accepted by all state awarding agencies (Federal approval letter required)
- Fed NICRAs
  - Predetermined Rate
  - Fixed Rate
  - Provisional Rate
  - Final Rate
- Approved allocation bases will vary from organization to organization
Types of Acceptable Rates

State of Illinois Approved Rate (NICRA)

- GATU obtained federal approval to perform ICR negotiations through a centralized system
- NICRA approved by State Cognizant Agency with input from Consultant – Crowe Horwath
- NICRA is accepted by all state awarding agencies
- State of Illinois NICRAs
  - Provisional Rate, or
  - Final Rate

- Allocation Bases
  - Modified Total Direct Costs (MTDC)
  - Salaries & Wages plus Fringe Benefits (S&W + FB)
Types of Acceptable Rates

10% De Minimis Rate—Modified Total Direct Costs (MTDC)

- Eligible if non-federal entity has **never** negotiated an ICR
  - Compliance Supplement requires auditor to verify previous 3 years
  - Local Governments that receive more than $35M in direct federal funding are **not eligible**
- Designed for organizations that lack fiscal capacity to negotiate a rate
- Used indefinitely until grantee negotiates a full rate
  - **WARNING:** Once a rate is negotiated (state or federal), the entity gives up the de minimis rate election; entity cannot go back to the de minimis rate
Types of Acceptable Rates

Other Indirect Cost Rate Options

- **Restricted Rate** – Statutorily or programmatically required (see NOSA or CFSA: ceilings, limitations or cap requirements)
  - GATU recommends electing de minimis rate, if eligible, to claim restricted ICRs
- **“No Rate”** – Term used to classify non-federal entities that do not request a rate
  - Single function entities with State Cog Agency permission to charge all costs as direct
  - Recoup organization indirect costs from other sources
Centralized ICR Process & System (CARS)

Illinois obtained federal approval from Illinois’ Federal Cognizant Agency to centralize ICR process as designed

- Crowe Horwath
  - State of Illinois Consultant/Contractor reviews and approves all ICR proposals and elections from grantees on behalf of all state agencies
  - Operates and administers the Centralized Indirect Cost Rate System, CARS
Policy & Procedures
- State Cognizant Agency reviews and accepts of all elections made by grantees
- Follow all submission requirements from 2 CFR 200
- Proposal templates are based on Federal DOL’s “Guide to Indirect Cost Rate Determination”
- Electronic signatures and certifications are permitted within CARS
- Non-federal entity exceptions
  - U.S. Dept. of Education delegation authority to LEA
  - State University NICRA “adjustment methodology” to account for supplanting and double-charging issues
Centralized ICR Process & System (CARS)

Access to CARS System & ICR review process

- Grantees receive an invitation to CARS
  - Triggered from ICQ approval
  - E-mail initiation from Crowe Horwath
    - “Spam” or “Junk Mail” issues
    - Invitation emailed to ICQ completer
  - E-mail address unique to CARS grantee case file
  - User information can be changed or “re-assigned”
- Continual use of the CARS
  - Access by Log-in and Password
  - Available all the time (regularly scheduled update Wednesday evenings – 2hrs duration)
Centralized ICR Process & System (CARS)

State of Illinois Indirect Cost Rate Proposal System
Powered by CARS

Log In

Forgot My Password

Copyright © 2016 Crowe Horwath LLP. All Rights Reserved.
### Centralized ICR Process & System (CARS)

#### State of Illinois Indirect Cost Rate Proposal System
Powered by CARS

---

**Set Sort Options**
Drag a column to this area to group by it.

<table>
<thead>
<tr>
<th>Id</th>
<th>Case Id</th>
<th>Assigned To</th>
<th>Grantee</th>
<th>FEIN</th>
<th>State Fiscal Year</th>
<th>Cognizant Agency</th>
<th>Stage Type</th>
<th>Stage Status</th>
<th>Last Updated</th>
<th>Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>2</td>
<td>georgia.costello...</td>
<td>Southwestern Illinois College Community College</td>
<td>37...</td>
<td>State fiscal year...</td>
<td>Community College</td>
<td>Grantee</td>
<td>In Process</td>
<td>09/07/2016 12:53 PM</td>
<td>+</td>
</tr>
<tr>
<td>26</td>
<td>26</td>
<td>lipetrelli@lval...</td>
<td>Illinois Valley Economic Development Corporati...</td>
<td>37...</td>
<td>State fiscal year...</td>
<td>Commerce And Indust...</td>
<td>Grantee</td>
<td>New</td>
<td>08/04/2016 06:43 AM</td>
<td>+</td>
</tr>
<tr>
<td>172</td>
<td>172</td>
<td>mary.pimentel...</td>
<td>Illinois Medical Emergency Response Team, Inc...</td>
<td>27...</td>
<td>State fiscal year...</td>
<td>Public Health</td>
<td>Grantee</td>
<td>New</td>
<td>08/04/2016 06:43 AM</td>
<td>+</td>
</tr>
<tr>
<td>192</td>
<td>192</td>
<td>spase@girls...</td>
<td>Girl Scouts of Northern Illinois</td>
<td>36...</td>
<td>State fiscal year...</td>
<td>Public Health</td>
<td>Grantee</td>
<td>New</td>
<td>08/04/2016 06:43 AM</td>
<td>+</td>
</tr>
<tr>
<td>200</td>
<td>200</td>
<td>manilla...</td>
<td>ASPIRA Inc. of Illinois</td>
<td>32...</td>
<td>State fiscal year...</td>
<td>Public Health</td>
<td>Grantee</td>
<td>In Process</td>
<td>03/02/2017 06:40 AM</td>
<td>+</td>
</tr>
<tr>
<td>257</td>
<td>257</td>
<td>fking@ywc...</td>
<td>The Young Women’s Christian Association, Elgin...</td>
<td>36...</td>
<td>State fiscal year...</td>
<td>Community College</td>
<td>Grantee</td>
<td>In Process</td>
<td>09/28/2016 03:00 PM</td>
<td>+</td>
</tr>
<tr>
<td>266</td>
<td>266</td>
<td>maggieyas...</td>
<td>Illinois Respite Coalition</td>
<td>36...</td>
<td>State fiscal year...</td>
<td>Children And Family...</td>
<td>Grantee</td>
<td>Pending</td>
<td>02/06/2017 04:21 AM</td>
<td>+</td>
</tr>
<tr>
<td>292</td>
<td>292</td>
<td>ebergschneider...</td>
<td>Boys and Girls Clubs of Central Illinois</td>
<td>37...</td>
<td>State fiscal year...</td>
<td>State Board Of Education</td>
<td>Grantee</td>
<td>In Process</td>
<td>09/27/2016 03:40 PM</td>
<td>+</td>
</tr>
<tr>
<td>304</td>
<td>304</td>
<td>lfein@ill...</td>
<td>Illinois Center for Adoption &amp; Permanency</td>
<td>36...</td>
<td>State fiscal year...</td>
<td>Children And Family...</td>
<td>Grantee</td>
<td>New</td>
<td>08/04/2016 06:43 AM</td>
<td>+</td>
</tr>
<tr>
<td>339</td>
<td>339</td>
<td>jiaschiniski@...</td>
<td>Business Professionals of America Illinois Asso...</td>
<td>37...</td>
<td>State fiscal year...</td>
<td>State Board Of Education</td>
<td>Grantee</td>
<td>New</td>
<td>08/04/2016 06:43 AM</td>
<td>+</td>
</tr>
<tr>
<td>366</td>
<td>366</td>
<td>shawn.henderson...</td>
<td>Illinois Department of Human Services. DR...</td>
<td>36...</td>
<td>State fiscal year...</td>
<td>State Board Of Education</td>
<td>Grantee</td>
<td>New</td>
<td>08/04/2016 06:43 AM</td>
<td>+</td>
</tr>
<tr>
<td>397</td>
<td>397</td>
<td>jhill@everthri...</td>
<td>EverThrive Illinois</td>
<td>36...</td>
<td>State fiscal year...</td>
<td>Public Health</td>
<td>Grantee</td>
<td>In Process</td>
<td>08/09/2016 02:52 PM</td>
<td>+</td>
</tr>
<tr>
<td>404</td>
<td>404</td>
<td>dmanderson...</td>
<td>Illinois Bar Foundation</td>
<td>37...</td>
<td>State fiscal year...</td>
<td>Public Health</td>
<td>Grantee</td>
<td>New</td>
<td>08/04/2016 06:43 AM</td>
<td>+</td>
</tr>
<tr>
<td>413</td>
<td>413</td>
<td><a href="mailto:lvaill@aol.com">lvaill@aol.com</a></td>
<td>Literacy Volunteers of Illinois</td>
<td>36...</td>
<td>State fiscal year...</td>
<td>Public Health</td>
<td>Grantee</td>
<td>New</td>
<td>08/04/2016 06:43 AM</td>
<td>+</td>
</tr>
<tr>
<td>509</td>
<td>509</td>
<td>manilla...</td>
<td>Illinois State Police</td>
<td>32...</td>
<td>State fiscal year...</td>
<td>Transportation</td>
<td>Grantee</td>
<td>In Process</td>
<td>01/30/2017 12:46 PM</td>
<td>+</td>
</tr>
<tr>
<td>540</td>
<td>514</td>
<td>gchapman@ill...</td>
<td>The Tourism Bureau ILLINOISouth</td>
<td>37...</td>
<td>State fiscal year...</td>
<td>Commerce And Indust...</td>
<td>Grantee</td>
<td>New</td>
<td>08/10/2016 06:39 PM</td>
<td>+</td>
</tr>
<tr>
<td>548</td>
<td>522</td>
<td><a href="mailto:ed@chiefsof.org">ed@chiefsof.org</a></td>
<td>Illinois Association of Chiefs of Police Foundation</td>
<td>45...</td>
<td>State fiscal year...</td>
<td>Transportation</td>
<td>Grantee</td>
<td>New</td>
<td>08/10/2016 06:39 PM</td>
<td>+</td>
</tr>
<tr>
<td>649</td>
<td>622</td>
<td>lileb1996@gmail...</td>
<td>Village of Matherville, Illinois</td>
<td>36...</td>
<td>State fiscal year...</td>
<td>Commerce And Indust...</td>
<td>Grantee</td>
<td>In Process</td>
<td>08/21/2016 08:32 PM</td>
<td>+</td>
</tr>
</tbody>
</table>
Welcome!

In accordance with the Grant Accountability and Transparency Act (GATA), 30 ILCS 708/1 et seq., the Grant Accountability and Transparency Unit (GATU) was established in the Governor’s Office of Management and Budget. GATA increases accountability and transparency in the use of grant funds while reducing the administrative burden on State agencies and grantees through adoption of the federal grant guidance and regulations codified at 2 CFR Part 200 (Uniform Requirements). Additional information related to GATA can be found here.

Indirect cost rate proposals or elections of other rate options must be submitted by the deadline. If your organization’s effective State of Illinois award date is August 1, 2016 or earlier, the deadline is November 1, 2016. If the effective State of Illinois award date is after August 1, 2016, the deadline is 3 months after the effective date of the State award.

Subsequent negotiations are due 6 months after your fiscal year end.

Note: If you are a local education agency (LEA) that has already negotiated a rate with the Illinois State Board of Education (ISBE), DO NOT proceed any further in the State of Illinois Indirect Cost Rate Proposal System.

For any questions, please contact Crowe Horwath at GOMB.Support@crowehorwath.com or 1-800-599-9110. Also, if you are an individual with disabilities according to the Illinois Information Technology Accessibility Act (IITAA), Public Act 095-0307, and require assistance utilizing the CARS application, please contact the GOMB support line and a support staff will make themselves available at no cost to you or your organization to assist with your completion of the
Centralized ICR Process & System (CARS)

Street Address*

Street Address Line 2

City*

State*

Zip Code*

Federal Employer Identification Number (FEIN)*

What is your primary/administrative offices DUNS number?*

Your organization's most recent fiscal year end*

Do you anticipate receiving an award from the State of Illinois over the next year? If you are unsure but there is a possibility of receiving an award, please respond with "Yes" to proceed with this process.*

Provide total revenue by source as included in your most recent audit, review, compilation or
Centralized ICR Process & System (CARS)

Provide total revenue by source as included in your most recent audit, review, compilation or Form 990:

- Pass Through Federal Funding
- State Grants
- Direct Federal Funding
- Other Organizational Revenue
- Total Organization Revenue

Entity Type or Organization Type:
- Governmental
- County

Is your organization an institution of higher education?
Centralized ICR Process & System (CARS)

Indirect Cost Rate Selection

Does your organization receive direct federal funding AND currently have a Negotiated Indirect Cost Rate Agreement (NICRA) with your federal Cognizant Agency?*

No

Has your organization previously claimed indirect costs on the basis of a negotiated rate (including negotiations with the Grant Accountability and Transparency Unit)?*

No

Does your organization elect to charge the de minimis rate of 10%?*

No

Will your organization submit an Indirect Cost Rate Proposal (ICRP)?*

No
## Centralized ICR Process & System (CARS)

The CARS system is designed to manage and track various case information, providing a comprehensive platform for case review, status, and disposition. It includes features like attachments and an audit trail for transparency and accountability.

### Attached Documents

The attached documents section allows users to browse and remove files associated with the case. This is crucial for managing the documents related to the case efficiently.

<table>
<thead>
<tr>
<th>Id</th>
<th>Document Name</th>
<th>Type</th>
<th>Last Modified</th>
<th>Last Modified By</th>
<th>Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>727</td>
<td>Federal 990 and E File Signature Authorization.pdf</td>
<td>Portable Document Format (PDF) File</td>
<td>9/21/2016 1:18:37 PM</td>
<td><a href="mailto:beskiidsen@wiaaa.org">beskiidsen@wiaaa.org</a></td>
<td>Open</td>
</tr>
<tr>
<td>728</td>
<td>FY 2015 Audit - PDF.pdf</td>
<td>Portable Document Format (PDF) File</td>
<td>9/21/2016 1:18:37 PM</td>
<td><a href="mailto:beskiidsen@wiaaa.org">beskiidsen@wiaaa.org</a></td>
<td>Open</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The table above lists the documents attached to the case, including their names, types, last modified dates, and the users who last modified them. The Actions column indicates that both documents are open for viewing.
Our Organization is not seeking indirect cost reimbursement.*

Is your organization a single function entity that will charge all costs as direct?*

Has your organization obtained prior written approval from your awarding agency to charge all costs as direct in accordance with 2 CFR 200.413?*

I certify the information provided herein is true, accurate and complete, to the best of my knowledge.*

We certify the individual identified below is authorized to certify the statements are true and accurate and can sign on behalf of the grantee.*

Name of Official (Chief Financial Officer or an individual designated by an individual at a level no lower than Vice President or Chief Financial Officer):*

Title:*  
Executive Director

Negotiation period:*  
State fiscal year 2017
Mandatory Requirements in CARS

- **EVERY GRANTEE** must perform and/or provide the following:
  - Verifications
  - Total funding information – revenue detail that ties to most recent audited financial information
  - Rate election
  - Applicable supporting documentation (documents are election-specific)
    - Listing and links to resources are provided in system & GATU website
  - Audited financials
  - Certifications
  - Signatures (electronic)
Centralized ICR Process & System (CARS)

State of Illinois Cognizant Agency Roles within CARS

- Track progress of timely submission requirements and assist Grantees with “follow-up” requirements from Crowe Horwath
- Provide resources and assistance to grantees regarding rate possibilities
- Respond when Crowe Horwath raises “capacity” issues or makes “incomplete proposal” determination
- Review completed election proposal and provide acceptance of grantee rate agreement
Centralized ICR Process & System (CARS)

Approval or Denial

- Goal: 60 day turnaround once grantee completes submission
  - Year 1 implementation issues
  - Subsequent years should be less than 60 days – established relationships, prior year information
- Professional, external assistance may be needed
  - Grantees with no experience developing a rate
  - Grantees with no experience writing a cost policy statement to allocate indirect and direct costs
- CARS not currently accessible to “Tier 2” subrecipients
  - Grantees must receive an award from Illinois to utilize CARS
Common ICR Issues & Misconceptions

Federal Uniform Guidance (UG)

- Exemption from Cost Principles may not exempt a program from needing an ICR

- Programmatic Indirect or Administrative restrictions, limitations, ceiling or caps must be validated by federal or state statute and approved by GATU
  - Program restrictions or limitations on indirect costs cannot be accepted without federal citation
Federal UG – ICR Restrictions or Limitations

◦ Once approved by GATU, state agency must record indirect restrictions or limitations in the CSFA, NOFO, Grant Application, NOSA and Grant Agreement

◦ Question: “If my program has an indirect cost limitation, does my organization use the limitation every time?”

◦ Answer: **GOLDEN RULE**: An organization must use the ICR or the limitation rate, whichever is less.
Common ICR Issues & Misconceptions

Federal UG – Cost Allocation Plans vs. ICR as tools for reimbursement

2 CFR Part 200 Appendix IV (Non–Profits)
“Indirect (F&A) Costs Identification and Assignment for Non–Profits” does not recognize Cost Allocation Plans as an option for indirect cost reimbursement for non–profits

2 CFR 200 Appendix VII (Local Governments)
“All departments or agencies of the governmental unit desiring to claim indirect costs under Federal awards must prepare an indirect cost rate proposal and related documentation to support those costs.”
Common ICR Issues & Misconceptions

Federal UG – Allocation Methodologies

- Simplified Allocation Method
- Direct Allocation Method
- Multiple Rate Allocation Method
  - Required for organizations in excess of $10 million
  - Develop rates for “Facilities” & “Administration”
    - Otherwise known as an “F&A” Rate
Federal UG– Allocation Methodologies

- The **Simplified Method** is used when the major functions of an organization benefit from indirect costs to approximately the same degree.

Under the Simplified Method, for example, rent expense would be entirely classified as indirect costs and distributed to benefiting activities on one of the bases described above. A pictorial of this example is shown below:
The Direct Allocation Method is used by organizations that treat all costs as direct costs except general administration and expenses.

These organizations generally separate their costs into three (3) basic categories:

1. general administration and expenses,
2. fund raising, and
3. other direct functions (including projects performed under Federal awards)
Common ICR Issues & Misconceptions

The Direct Allocation Method diagram

Joint costs, such as depreciation, rental expense, operation and maintenance facilities, telephone expenses, and the like are prorated individually as direct costs to each category and to each award or other activity using a base most appropriate to the particular cost being prorated. A pictorial example of the proration of rental expense is shown below:
Common Indirect Cost Rate Issues & Misconceptions

- The Multiple Rate Allocation

- Required for organization receiving $10 million or more in direct federal funding

- Multiple rates may be needed when a single rate may not be appropriate
The Multiple Rate Allocation (F&A rate)
- "Facilities" – Depreciation and use allowances on buildings, equipment and capital improvements; interest on debt associated with certain buildings, equipment and capital improvements; and operations and maintenance expenses
- "Administration" – General administration and general expenses such as the director's office, accounting, personnel, library expenses and all other types of expenditures not listed specifically under one of the subcategories of "Facilities", (including cross allocations from other pools, where applicable)

NOTE to Grantees & Agencies: Some programs that have limitations on Admin Costs. Other Programs do not provide Admin Costs definition. Know the specifics of your program!
Common Indirect Cost Rate Issues & Misconceptions

Allocation or Distribution Bases

1. Direct salaries and wages including (or excluding) all fringe benefits
2. Direct salaries and wages including vacation, holiday, sick pay and other paid absences BUT excluding all other fringe benefits
Common ICR Issues & Misconceptions

Allocation or Distribution bases

3. Total direct cost excluding capital expenditures (buildings, individual items of equipment, alterations and renovations), subawards or that portion of each subaward in excess of $25,000, and flow-through funds.

4. Modified Total Direct Costs MTDC (2 CFR 200.68)
Common ICR Issues & Misconceptions

Other Characteristics and uses of an ICR

- Voluntarily waiving of all or portion of indirect cost reimbursement
- Utilizing all or portion of indirect cost reimbursement for program match requirements
- Reminder from Budget Training
  - COFAR .414–8 (2 CFR 200.331) Federally negotiated indirect cost rates – voluntary under-charging or waiving IDC *
Common ICR Submission Errors

Crowe Horwath System, CARS Year 1 Issues

- Incomplete and inaccurate information submitted
  - Supporting documentation is required
  - Reconciliation reports must reconcile
  - Cost Policy Statements (CPS) must be consistent with allocation methodology
    - Direct and indirect allocation methodology must match narrative in the CPS
  - Unallowable Costs must be correctly stated
    - Fundraising, Lobbying, Memberships
    - Unallowable costs must be given share of indirect expenses within proposal
Crowe Horwath System, CARS Year 1 Issues

- **Incomplete and inaccurate information submitted**
  - Audited Financials
    - Must be provided
  - Proposal must tie out to financials and a reconciliation must be provided
  - Revenues reported in CARS must trace to audited financials provided
Crowe Horwath reviewers cannot consult with Illinois Grantees. Crowe Horwath is contracted to approve rates centrally. Contractor must maintain independence.

- Contractor cannot prepare and negotiate an Indirect Cost Rate Proposal for grantees
- Contractor can provide clarifications and note submission errors
- If additional assistance is necessary to complete submission, Contractor will notify Cog State Agency
Common ICR Submission Errors

Crowe Horwath System, CARS Year 1 Issues

- In some cases, grantees need professional consultation to properly complete submission
  - Refer back to training as needed for assistance completing an ICRP
  - Cost of professional assistance from a qualified Indirect Cost Rate Consultant can be reasonable
  - A qualified Indirect Cost Rate Consultant should have extensive experience with negotiating Federal ICRs
References

- DOL – Guide to Indirect Cost Rate Determination
- DOL – (3) sets FAQs from Spring 2016 Indirect Cost Rate Training
- HHS – Cost Allocation Services (CAS) at PSC [https://rates.psc.gov](https://rates.psc.gov)
- 2 CFR 200
  - Templates, FAQs and other Indirect Cost Rate training materials
  - Crowe Horwath – FAQs, Instructional Videos and Manual
References

- [https://www.illinois.gov/sites/GATA/Webinars/Pages/CARS-Training-Indirect-Cost-Rate-Proposal.aspx](https://www.illinois.gov/sites/GATA/Webinars/Pages/CARS-Training-Indirect-Cost-Rate-Proposal.aspx)

---

**State of Illinois Indirect Cost Rate Proposal (ICRP) training provided by Crowe Horwath**

This training session provides information regarding Indirect Cost Proposals and Rates.

**How to use the NEW State of Illinois Indirect Cost Rate System**

This instructional video will assist Grantees with navigation through the NEW State of Illinois Indirect Cost Rate systems, currently referred to as the CARS system.

**How to reassign a user in the Illinois Indirect Cost Rate System**

This brief tutorial provides instructions on how to reassign or designate a new user within the State of Illinois Indirect Cost Rate System.
GATU Contacts for Additional Support

Carol Kraus, CPA
Director, GATU
Carol.Kraus@illinois.gov

Sean Berberet, CMC
Budget/ICR Analyst
Sean.Berberet@Illinois.gov