

VIRGINIA DEPARTMENT OF CRIMINAL JUSTICE SERVICES
INDIRECT COSTS:
MODIFIED TOTAL DIRECT COSTS CALCULATION

Grant Program Name:	
Grant Number:	
Grant Project (if applicable)	

A.	DIRECT EXPENDITURES (Excluding Match) FOR MODIFIED TOTAL DIRECT COSTS (MTDC) CALCULATION		
	CATEGORY	INSTRUCTIONS TAB	AMOUNT
	Salaries and Wages	1	\$0
	Fringe Benefits	2	\$0
	Travel	3	\$0
	Supplies and Other	4	\$0
	Consultants/Contractual	5	\$0
	Other Expenses (equipment, other)	6	\$0
	TOTAL DIRECT EXPENDITURES (Excluding Match)		\$0
B.	COSTS DISALLOWED FROM INDIRECT BASE EXPENDITURES		FILL IN AMOUNTS IN SHADED AREAS
			DO NOT FILL THIS COLUMN
	Tuition Remission		\$0
	Calculation of disallowed "Contractual" cost <u>over \$50,000</u> per subcontract.		
	Contractual (List Subcontracts/Subawards Agency Name and Amount):		
	NAME	TOTAL AMOUNT	
	1)		\$0
	2)		\$0
	3)		\$0
	4)		\$0
	5)		\$0
	Equipment and Capital Expenditures:		\$0
	Other Expenses: List total cost for the following sub-categories included in "Total Other Expenses" category:		
	Space/Rental Costs	7	\$0
	Scholarships/Fellowships		\$0
	Participant Support Cost		\$0
	Patient Care		\$0
C.	TOTAL EXCLUDED EXPENDITURES:		\$0
D.	BASE EXPENDITURES (Should equal total budget amount not including match, minus excluded expenditures = MTDC Base)		\$0
	Indirect Cost Rate (from ICRA or De Minimis 15%):		15%
E.	INDIRECT COSTS AMOUNT:		\$0.00
**Complete the shaded sections. The spreadsheet will calculate the Indirect Costs Amount. Additional instructions for the direct expenditures section (A) and other expenditures sections above are on the "Instructions" tab of this spreadsheet. If you need assistance completing this form please contact your DCJS Grant Monitor.			

Instructions for the Direct Expenditures For Modified Total Direct Costs (MTDC) Calculation:

1 Salaries and Wages: In order for Salaries and Wages to be allowable for the calculation of MTDC the following must apply:

- a) Must be integral to the Program.
- b) Individuals involved can be specifically identified with the project or activity.
- c) Such costs are explicitly included in the budget.
- d) The costs are not also recovered as indirect costs.
- e) The costs must not be used as match.

References: 2 CFR 200.413; FSR Instructions

2 Fringe Benefits: Fringe Benefits related to Salaries and Wages (above) that are reasonable and required by: law, non-Federal entity employee agreement, or an established policy of the non-Federal entity. Such benefits must be allocated to Federal awards and all other activities in a manner consistent with how fringe benefits are charged throughout the organization. Any match portion is not to be included.

References: 2 CFR 200.431; DOJ 2015 Section 3.9; FSR Instructions

3 Travel Costs: Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are assigned to the Program. Travel costs are allowable with prior written approval of the awarding agency (e.g. be in the budget) and when they are specifically related to the Federal award. Travel costs must also be reasonable, in accordance with the non-Federal entity's written travel policy, and proper documentation must be kept. Any match portion is not to be included.

References: 2 CFR 200.474; FSR Instructions

4 Supplies and Other: Costs incurred for materials, supplies and fabricated parts necessary to carry out the Federal Program are allowable and must be charged at their actual prices net of applicable credits. This category is applicable for all consumable and short-term items with an acquisition cost of less than \$5,000 each. Any match portion is not to be included.

References: 2 CFR 200.453; FSR Instructions

5 Consultants/Contractual: Use for written contracts or agreements with fiduciaries or secondary recipient organizations such as affiliates, cooperating institutions or delegate agencies. Any match portion is not to be included.

Reference: FSR Instructions

6 Other Expenses: This category includes other allowable costs incurred for the benefit of the program. This may include equipment or allowable capital improvement costs. Any match portion is not to be included.

Reference: FSR Instructions

7 Space/Rental Costs: Space/Rent costs (depreciation, rent, utilities, etc.) that are used for a common or joint purpose or benefitting more than one program or cost objective, and are not readily assignable to the cost objectives specifically benefitted, need to be treated as an indirect charge and subtracted out.

Note: For major Institutions of Higher Education and major nonprofit organizations (greater than \$10 million), indirect costs must be classified within two broad categories: Facilities (depreciation on buildings, equipment and capital improvement, interest on debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expenses) and Administration (general administration and general expenses such as director's office, accounting and personnel)

Reference: 2 CFR 200.56