

Resources for understanding the Uniform Guidance -- <https://cfo.gov/cofar/#COFAR2CFR200>

IMLS information/forms for discretionary award recipients that may be useful to the states in developing information for their subrecipients:

1. General information on Indirect Costs in IMLS discretionary awards -- http://www.imls.gov/applicants/indirect_cost.aspx --Note that this information on how IMLS allows applicants to reflect indirect costs in their budgets will be updated for the coming year to reflect that choice #1 allows “up to” the Federally negotiated rate, not requires the full rate be applied to the budget.
2. Budget form -- <http://www.imls.gov/assets/1/AssetManager/BudgetForm.pdf> -- provided as an example of a way indirect costs can be presented (see Section 9, Indirect Costs)