

5101:9-1-03

Direct costs.

- (A) In accordance with the Ohio department of job and family services (ODJFS) federally approved cost allocation plan, "direct costs" are those costs that benefit and can be identified specifically to a particular program. Expenditures reported as direct costs are chargeable solely to the applicable state or federal programs in accordance with benefits received.
- (B) "Direct income maintenance (IM) costs" are costs for contracts or purchased services that benefit a particular IM program including temporary assistance to needy families (TANF), medicaid, food assistance (FA), food assistance employment and training (FAET), healthchek, income maintenance (IM) case management, at risk pregnancy case management transportation, and workforce development and can be directly allocated to activities associated with those specific programs. Direct IM costs also include costs of equipment that have received prior federal approval to be direct charged to particular IM programs.
- (C) "Direct social services (SS) costs" are costs for contracts or purchased services that benefit and can be identified with a particular SS program including TANF, workforce development, refugee resettlement, childcare, enhanced medicaid transportation, or specific components/activities of the Title XX program; and can be directly allocated to activities associated with those specific programs. Direct SS costs also include costs of equipment that have received prior federal approval to be direct charged to a particular SS program or Title XX activity.
- (D) "Direct child support costs (CS)" are costs of contracts or purchased services that benefit and can be identified with and directly charged to a specific activity within a specific child support program area and can be directly allocated to activities associated with those specific programs. Direct CS costs also include costs of equipment that have received prior federal approval to be direct charged to a particular CS program.
- (E) "Direct workforce development (WFD) costs" are costs of contracts and purchased services that benefit and can be identified with a particular Workforce Investment Act (WIA) program and can be directly allocated to activities associated with those specific programs. Direct WFD costs are also costs of equipment that have received prior federal approval to be direct charged to a particular WIA program.
- (F) "Direct child welfare (CW) costs" are costs of contracts, purchased services and maintenance costs that can be identified with a specific child welfare program including Title IV-B, state child protective allocation (SCPA), independent living (IL), TANF, post adoption assistance, Title XX related to children, and post adoption special service subsidies (PASSS).
- (G) "Direct foster care and adoption assistance costs" are defined as contractually purchased services excluded from the SS administrative cost pool. These costs are for services incurred solely for allowable IV-E activities.

(H) "Direct ODJFS acknowledged county department of job and family services (CDJFS) function/program costs" are administrative or operating costs related to a specific ODJFS acknowledged CDJFS function/program administered by other state or local agencies but completed by staff in a public assistance agency. These direct ODJFS acknowledged function/program costs are considered non-reimbursable for ODJFS cost purposes including women, infants and children program as authorized by the Ohio department of health (ODH), county operated nursing facility, local area agency for aging, and local emergency assistance (AE) programs. A direct ODJFS acknowledged CDJFS function/program cost is the cost of salaries of direct service employees that are dedicated to a specific ODJFS acknowledged CDJFS function/program administered by another agency.

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