

## TO BE RESCINDED

5101:9-1-03            **Direct costs.**

- (A) In accordance with the ODJFS federally approved cost allocation plan, "direct costs" are costs for contracts or purchased services or costs of equipment that can be identified specifically with one or more programs or grants and can be directly allocated to activities. 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 one or more IM programs 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 one or more SS programs, or specific components/activities of the Title XX program and can be directly allocated to activities associated with those specific programs. Direct SS costs are also 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 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 are also 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 one or more Workforce Investment Act (WIA) programs 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 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. These direct ODJFS acknowledged function/program costs are considered non-reimbursable for ODJFS cost purposes. 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.

Effective: 12/05/2013

CERTIFIED ELECTRONICALLY

---

Certification

11/25/2013

---

Date

Promulgated Under: 111.15  
Statutory Authority: 5101.02  
Rule Amplifies: 329.04, 5101.02  
Prior Effective Dates: 8/24/81, 7/9/82, 1/1/86 (Emer.), 4/1/86, 1/10/87, 8/6/87, 4/21/88 (Emer.), 7/1/88, 7/25/88, 1/7/89, 7/8/89, 12/30/89, 7/28/96, 12/4/03, 5/15/08