COURSE SYLLABUS

Cost Principles for Grants Course (Self-Paced)

Master Subpart E cost rules, allowability, allocability, reasonableness, and practice decisions with real-world scenarios. Perfect for professionals who manage, oversee, or support federal assistance programs.

> Group classes (Live Online) and onsite training are available for this course. For more information, email onsite@graduateschool.edu or visit: https://www.graduateschool.edu/courses/cost-principles-for-grants-course-self-paced



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Course Outline

Module 1: Allowability, Allocability, and Reasonableness

- Apply the core tests for compliant costs under Subpart E.
- Differentiate direct vs. indirect costs and consistency rules.
- Document cost decisions and justifications.

Module 2: Selected Items of Cost

- Review high-risk cost categories and their specific rules.
- Practice assessing gray-area items using policy references.
- Develop defensible rationales for approvals/denials.

Module 3: Indirect (F&A) Costs and Rate Considerations

- Understand indirect cost proposals, rates, and de minimis options.
- Coordinate with cognizant agencies and apply caps/limitations.
- Tie rate decisions to budgeting and monitoring.

Module 4: Documentation, Internal Controls, and Testing

- Establish documentation standards that satisfy auditors.
- Test internal controls for cost compliance and accuracy.
- Prepare for desk reviews and Single Audit testing.

Module 5: Practical Scenarios and Case Exercises

- Analyze sample transactions for compliance with Subpart E.
- Resolve common edge cases and conflicting guidance.
- Draft corrective actions for improper cost findings.