Figure 2: Examples of How Reimbursement for Nonprofits’ Indirect and Administrative Costs for the Promoting Safe and Stable Families Grant (PSSF) Varies across States

HHS/ACF Promoting Safe and Stable Families grant program

States are allowed to retain 10 percent for their own administrative costs.

- State of Louisiana Department of Social Services
  - State of Maryland Department of Human Resources
  - State of Wisconsin Department of Children and Families

- St. Mary’s County Government acts on behalf of the state. State and county retain a total of 10 percent for their own administrative costs.
- Local Board of Education
  - Dane County Government Department of Human Services

- State retains 10 percent for its own administrative costs.
- No indirect cost funding retained by Board of Education.
- County allowed to retain 10 percent of grant for administrative and indirect costs, but it does not. It passes entire amount through to nonprofit.

- Federal indirect cost rate honored. Nonprofit receives 9.4 percent for administrative costs through grant.
- Nonprofit does not have a federal indirect cost rate or an agreement with county or local board of education. No indirect costs allowable through grant.
- Nonprofit does not have a federal indirect cost rate. Nonprofit receives 14 percent indirect cost reimbursement through agreement with county.

Nonprofit recipient

Source: GAO analysis of HHS, state and local government, and nonprofit information.