

Exhibit A

Cost Allocation Plan using FARS - Checklist
State Workforce Agencies

1. Submit once unless changes are observed:
 - ___ 1a. Organizational chart,
 - ___ 1b. Employee time sheet sample, providing for distribution of hours to direct/indirect functions. Narrative explaining compliance with 2 CFR §200.430(a)(1)(2) & (3) and the standards for documentation of personnel expenses.
 - ___ 1c. The standard ICESA/FARS forms (check sheets):
 - 1c.1. Leave – Designate whether using the standard ICESA/FARS allocation with or without Employee Master File default provisions. If using the Employee master File default, provide an explanation of the basis for the leave allocation percentages.
 - 1c.2. Personal Benefits – List all fringe benefits and indicate whether allocation is based on a fixed percentage or fixed dollars.
 - 1c.3. AS&T – List the following:
 - all expenses (by line item or function code description) and designate whether direct or indirect charged.
 - allocation methods for all indirect AS&T costs.
 - project codes that are excluded from the unassigned AS&T allocation with the reason for the exclusion.
 - 1c.4. Cost Center/Division Level Allocations – Provide a list of the cost centers that have an indirect pool with a description of the cost center’s function and the type of expenses that are to be allocated within the cost center. Include the allocation methodology and identify the divisions to receive the allocations.
 - 1c.5. Non Personal Services (NPS) – List all NPS account classifications with a description as to the type of expenses contained in each. Specify whether the standard allocation method of hours paid is used, or describe the allocation method if other than hours paid (FTEs).
2. Provide the following FARS produced accounting reports:
 - ___ 2a. GA-50 “Schedule of Actual AS&T by Function”
 - ___ 2b. GA-51 “Schedule of Actual Direct and Indirect Costs by Fund Source”
 - ___ 2c. GA-52 and GA-52A “Schedule of Actual Expenditures by Object of Expenditure for AS&T and Total Agency.
3. ___ Copies of all cost allocation plans that are used to charge costs to federal programs, such as the HHS approved SWCAP.
4. ___ If the FARS cost allocation module (FCAT) is being used, provide a list of all allocations done by the FCAT, including the allocation base.
5. ___ Signed and dated Certificate of Indirect Costs. Example provided below:

CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal [identify date] to establish cost allocations or billings for [identify period covered by plan] are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: _____
 Signature: _____
 Name of Official: _____
 Title: _____
 Date of Execution: _____

6. ___A listing of grants and contracts by Federal agency, subagency, program office funding source, total dollar amount, period of performance, and the indirect cost limitations (if any) applicable to each, such as amounts restricted by administrative or statutory regulations, applicable to the period(s) of the proposal(s). This listing should also be supported by the approved Federal grant or contract notification award(s).
7. ___A list of all non-UI programs that utilize the UI tax collection system, if applicable. Note that a separate cost allocation plan (CAP) must be submitted along with the above proposal if a non-UI program(s) benefit from the UI tax collection system. For more information access [ETA TEGL 06-05](#). A tax sharing agreement must be negotiated prior to the collection of non-UI funds using the UI tax collection system. Please refer to the attached checklist for Exhibit B for CAP supporting documentation.
8. ___As required by [ETA TEGL 15-09](#), a CAP is required when the use of moneys in a penalties and interest (P&I) fund is not limited to unemployment compensation (UC) purposes. Please refer to the attached checklist for Exhibit B for CAP supporting documentation.
9. ___Support for the budgetary rate calculation, if a rate is requested.

Note: For organizations receiving funding from DOL's Employment and Training Administration (ETA), please ensure that the proposed individual compensation (salary and bonus) complies with the salary limitations established in ETA's TEGL 5-06. This document can also be access in OCD's website. The Office of Job Corps has similar salary limitations. Two additional proposal worksheets (see 2b. and 2d above) may be needed; to show ETA and/or Job Corps rates reflecting unallowable compensation and prorated amounts. If you have any questions, contact OCD.