

Exhibit A

Cost Allocation Plan using ETA Handbook No. 362 – 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. Cost Policy Statement, describing all accounting policies and narrating in detail the proposed Cost Allocation Plan. This plan must describe the procedures used to identify, measure and allocate all costs to each benefiting activity. This policy must be signed by a duly authorized official.

2. A Cost Allocation Plan providing the following schedules:
 - ___ 2a. Personnel Costs Worksheet, including fringe benefits breakdown.
 - ___ 2b. Allocation of Personnel Worksheet, providing indirect/direct time charges.
 - ___ 2c. Fringe Benefits Worksheet, if fringes are not directly and indirectly identified.
 - ___ 2d. Statement of Total Costs, segregated between the indirect and direct costs incurred by line item of expense (salaries, fringes, rent, etc.), identified by Federal agency, specific government grant, contract, and other non-Federal activities.
Note that the allocation base and the amount of AS&T costs allocated to each funding source should be identified.

3. ___ Financial statements (audited if available) for the applicable fiscal year. Approved budget for provisional proposal, if needed. Note: The Statement of Total Costs (2d. above) must reconcile to Financial Statements. If not, please provide a reconciliation statement.

4. ___ Signed and dated Certificate of Indirect Costs. Example provided below:

CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

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

(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 agreements 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 and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: _____.

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

5. ____A listing of grants and contracts by Federal agency, subagency, program office funding source (including ARRA - American Recovery and Reinvestment Act), 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).
6. ____A schedule listing any funding sources excluded from AS&T allocations and the reasons for the exclusions.
7. ____Copy of HHS approved SWCAP, if SWCAP costs are allocated to federal programs.
8. ____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.
9. ____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.
10. ____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.