

**Indirect Cost Proposal Documentation – Checklists for State/Local Governments
2 CFR Part 200 – Appendix VII**

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Exhibit A

Indirect Cost Rate Proposal – Checklist ([back to table of contents](#))
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 signed by a duly authorized official

2. An indirect cost rate proposal providing the following schedules:
 - ___ 2a. Personnel Costs Worksheet, including fringe benefits breakdown. Agencies may aggregate salary expense by department such as accounting, human resources, office of director, etc.
 - ___ 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 indirect costs allocated to each funding source should be identified.
 - ___ 2e. Statement of Indirect Costs, including indirect line item of expenses, allocation base, and indirect cost rate proposed.

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

4. ___ 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).

5. ___ A schedule listing any funding sources excluded from indirect cost allocation base and the reason for the exclusion.

6. ___ Copy of HHS approved SWCAP, if SWCAP costs are allocated to federal programs.

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. 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: _____.

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.

Exhibit B

TEGL 6-05 and 15-09 – Cost Allocation Plan Checklist
UI Tax Collection Activity – Description of Unit Operation
State Workforce Agency (SWA)

[TEGL 6-05](#) requires that SWAs submit a separate cost allocation plan (CAP) proposal describing the operation of the tax collection unit when state taxes other than the UI tax is collected by the unit, or the UI information files are used by another taxing authority to collect its own tax.

[TEGL 15-09](#) also requires that whenever a SWA collects penalties and interest (P&I) on UC debts that are not used entirely for UC purposes, the state must obtain the cognizant Federal agency's approval of a CAP for allocating the costs of assessing, processing, and collecting the P&I, including postage costs. A CAP must be developed whenever a state UC agency incurs costs for a "cost objective" unrelated to the administration of the UC program. Collection of moneys for deposit into a fund from which money may be withdrawn for non-UC purposes is such a cost objective.

Based on the above, applicable SWAs are required to submit separate CAP proposals in compliance with TEGL 6-05 and 15-09 following the state's fiscal year. The following information is required to obtain approval of SWAs cost sharing procedures:

1. ___ Organizational charts related to the UI operation.
2. ___ A copy of the Employer's quarterly tax form.
3. ___ A Cost Allocation Plan (CAP) describing the procedures used to allocate cost between the different taxes and P&I (as applicable). Note that the UC tax, any other state taxes, and P&I are considered cost objectives benefitting from the UC administration. This CAP should explain all costs of the activity being allocated, i.e., tax collection activities, and how these costs have been properly included in the plan, such as:
 - A. UI function codes in the 300 series or comparable which encompasses Employer Status/Accounting, Enforcement/Field Audits, Tax Travel and Delinquency Activities
 - B. Postage costs, printing, and other NPS costs
 - C. AS&T costs, SWCAP costs, and Departmental or Divisional Administration /support costs.
 The CAP should also include a description of how the UI Tax unit assists in the collection of the additional tax, e.g. using the same form as the UI tax, or by providing employer information to a separate tax collection unit. The description should cover all of the various activities of the tax unit.
4. ___ A schedule detailing the component cost of the tax collection unit, i.e. status determination, data entry, etc., and the costs charged to the UI grant and the other tax activity.

Additional documentation related to TEGL 6-05

5. ___ Name and purpose of state taxes collected other than UC. If the tax is for multiple purposes, a description of the distribution of the proceeds to the benefiting units is required.
6. ___ A copy of the State law enacting the applicable non-UC tax.

Note: The following certificates should be completed annually to certify compliance with the above TEGLS:

- Under the requirements of TEGL 06-05, please complete the Certificate in [Exhibit C](#).
- Under the requirements of TEGL 15-09, please complete the Certificate in [Exhibit D](#).

Exhibit C

Certificate of Compliance - TEGL 06-05

Please complete either A, B, or C, as applicable:

A. _____ I hereby certify that our Agency did not collect any taxes other than the Unemployment Insurance tax during the fiscal period ending _____

B. _____ I hereby certify that our Agency collects other state taxes but they are used only for the Unemployment Insurance tax program during the fiscal period ending _____

C. _____ I hereby certify that our Agency does collect other taxes that are used to fund non-UI programs. As a result of the execution of our approved Share Tax Cost Allocation Plan, \$ _____ was paid from non-federal sources for Fiscal year ending _____ .

State Workforce Agency Name: _____ ;

Signature of Certifying Official: _____ ;

Printed Name of Certifying Official _____ ;

Title: _____ ;

Date: _____ ;

Phone Number _____ ;

Email Address: _____ .

Exhibit D

Certification of Compliance – TEGL 15-09

Please complete either A or B, as applicable:

A. _____ I hereby certify that 100% of the P&I collected by this Agency during the fiscal period _____ was used only for the benefit of the Unemployment Compensation (UC) program.

B. _____ I hereby certify that less than 100% of the P&I collected by this Agency was used for the benefit of UC program. As a result of the execution of the cost allocation plan for fiscal year ending _____ non-UC share of costs as identified in the plan was \$ _____ and was credited to the UI Appropriation from non-federal sources:

State Workforce Agency Name: _____;

Signature of Certifying Official: _____;

Printed Name of Certifying Official _____;

Title: _____;

Date: _____;

Phone Number: _____;

Email Address: _____.

Exhibit A

Cost Allocation Plan – Checklist
State Workforce Agencies ([back to table of contents](#))

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 indirect costs allocated to each funding source should be identified.
 - ___ 2e. Schedule of Allocated Indirect Costs by grant identification number (s) and Federal funding agency, program descriptions, direct cost base, and indirect costs charged to each grant/contract.

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. ___ 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).

5. ___ A schedule listing any funding sources excluded from indirect cost allocations and the reasons for the exclusions.

6. ___ Copy of HHS approved SWCAP, if SWCAP costs are allocated to federal programs.

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. Signed and dated Certificate of Cost Allocation Plan for 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: _____.

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.

Exhibit B

TEGL 6-05 and 15-09 – Cost Allocation Plan Checklist
UI Tax Collection Activity – Description of Unit Operation
State Workforce Agency (SWA)

[TEGL 6-05](#) requires that SWAs submit a separate cost allocation plan (CAP) proposal describing the operation of the tax collection unit when state taxes other than the UI tax is collected by the unit, or the UI information files are used by another taxing authority to collect its own tax.

[TEGL 15-09](#) also requires that whenever a SWA collects penalties and interest (P&I) on UC debts that are not used entirely for UC purposes, the state must obtain the cognizant Federal agency’s approval of a CAP for allocating the costs of assessing, processing, and collecting the P&I, including postage costs. A CAP must be developed whenever a state UC agency incurs costs for a “cost objective” unrelated to the administration of the UC program. Collection of moneys for deposit into a fund from which money may be withdrawn for non-UC purposes is such a cost objective.

Based on the above, applicable SWAs are required to submit separate CAP proposals in compliance with TEGL 6-05 and 15-09 following the state’s fiscal year. The following information is required to obtain approval of SWAs cost sharing procedures:

1. ___ Organizational charts related to the UI operation.
2. ___ A copy of the Employer’s quarterly tax form.
3. ___ A Cost Allocation Plan (CAP) describing the procedures used to allocate cost between the different taxes and P&I (as applicable). Note that the UC tax, any other state taxes, and P&I are considered cost objectives benefitting from the UC administration. This CAP should explain all costs of the activity being allocated, i.e., tax collection activities, and how these costs have been properly included in the plan, such as:
 - A. UI function codes in the 300 series or comparable which encompasses Employer Status/Accounting, Enforcement/Field Audits, Tax Travel and Delinquency Activities
 - B. Postage costs, printing, and other NPS costs
 - C. AS&T costs, SWCAP costs, and Departmental or Divisional Administration /support costs.
 The CAP should also include a description of how the UI Tax unit assists in the collection of the additional tax, e.g. using the same form as the UI tax, or by providing employer information to a separate tax collection unit. The description should cover all of the various activities of the tax unit.
4. ___ A schedule detailing the component cost of the tax collection unit, i.e. status determination, data entry, etc., and the costs charged to the UI grant and the other tax activity.

Additional documentation related to TEGL 6-05

5. ___ Name and purpose of state taxes collected other than UC. If the tax is for multiple purposes, a description of the distribution of the proceeds to the benefiting units is required.
6. ___ A copy of the State law enacting the applicable non-UC tax.

Note: The following certificates should be completed annually to certify compliance with the above TEGLS:

- Under the requirements of TEGL 06-05, please complete the Certificate in [Exhibit C](#).
- Under the requirements of TEGL 15-09, please complete the Certificate in [Exhibit D](#).

Exhibit C

Certificate of Compliance - TEGL 06-05

Please complete either A, B, or C, as applicable:

A. _____ I hereby certify that our Agency did not collect any taxes other than the Unemployment Insurance tax during the fiscal period ending _____

B. _____ I hereby certify that our Agency collects other state taxes but they are used only for the Unemployment Insurance tax program during the fiscal period ending _____

C. _____ I hereby certify that our Agency does collect other taxes that are used to fund non-UI programs. As a result of the execution of our approved Share Tax Cost Allocation Plan, \$ _____ was paid from non-federal sources for Fiscal year ending _____ .

State Workforce Agency Name: _____ ;

Signature of Certifying Official: _____ ;

Printed Name of Certifying Official _____ ;

Title: _____ ;

Date: _____ ;

Phone Number _____ ;

Email Address: _____ .

Exhibit D

Certification of Compliance – TEGL 15-09

Please complete either A or B, as applicable:

A. _____ I hereby certify that 100% of the P&I collected by this Agency during the fiscal period _____ was used only for the benefit of the Unemployment Compensation (UC) program.

B. _____ I hereby certify that less than 100% of the P&I collected by this Agency was used for the benefit of UC program. As a result of the execution of the cost allocation plan for fiscal year ending _____ non-UC share of costs as identified in the plan was \$ _____ and was credited to the UI Appropriation from non-federal sources:

State Workforce Agency Name: _____;

Signature of Certifying Official: _____;

Printed Name of Certifying Official _____;

Title: _____;

Date: _____;

Phone Number: _____;

Email Address: _____.

Exhibit A

Cost Allocation Plan using FARS - Checklist
State Workforce Agencies ([back to table of contents](#))

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 produced accounting reports:
 - ___ 2a. FARS - GA-50 “Schedule of Actual AS&T by Function”
 - ___ 2b. FARS - GA-51 “Schedule of Actual Direct and Indirect Costs by Fund Source”
 - ___ 2c. FARS - GA-52 and GA-52A “Schedule of Actual Expenditures by Object of Expenditure for AS&T and Total Agency.
 - ___ 2d. Schedule of Allocated Indirect Costs by grant identification number (s) and Federal funding agency, program descriptions, direct cost base, and indirect costs charged to each grant/contract.

3. ___ Copies of all cost allocation plans that are used to charge costs to federal programs, such as the HHS approved SWCAP.

4. 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).

5. 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.

6. 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.

7. Support for the budgetary rate calculation, if a rate is requested.

8. Signed and dated Certificate of Cost Allocation Plan for 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: _____.

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.

Exhibit B

TEGL 6-05 and 15-09 – Cost Allocation Plan Checklist
UI Tax Collection Activity – Description of Unit Operation
State Workforce Agency (SWA)

[TEGL 6-05](#) requires that SWAs submit a separate cost allocation plan (CAP) proposal describing the operation of the tax collection unit when state taxes other than the UI tax is collected by the unit, or the UI information files are used by another taxing authority to collect its own tax.

[TEGL 15-09](#) also requires that whenever a SWA collects penalties and interest (P&I) on UC debts that are not used entirely for UC purposes, the state must obtain the cognizant Federal agency’s approval of a CAP for allocating the costs of assessing, processing, and collecting the P&I, including postage costs. A CAP must be developed whenever a state UC agency incurs costs for a “cost objective” unrelated to the administration of the UC program. Collection of moneys for deposit into a fund from which money may be withdrawn for non-UC purposes is such a cost objective.

Based on the above, applicable SWAs are required to submit separate CAP proposals in compliance with TEGL 6-05 and 15-09 following the state’s fiscal year. The following information is required to obtain approval of SWAs cost sharing procedures:

1. ___ Organizational charts related to the UI operation.
2. ___ A copy of the Employer’s quarterly tax form.
3. ___ A Cost Allocation Plan (CAP) describing the procedures used to allocate cost between the different taxes and P&I (as applicable). Note that the UC tax, any other state taxes, and P&I are considered cost objectives benefitting from the UC administration. This CAP should explain all costs of the activity being allocated, i.e., tax collection activities, and how these costs have been properly included in the plan, such as:
 - A. UI function codes in the 300 series or comparable which encompasses Employer Status/Accounting, Enforcement/Field Audits, Tax Travel and Delinquency Activities
 - B. Postage costs, printing, and other NPS costs
 - C. AS&T costs, SWCAP costs, and Departmental or Divisional Administration /support costs.
 The CAP should also include a description of how the UI Tax unit assists in the collection of the additional tax, e.g. using the same form as the UI tax, or by providing employer information to a separate tax collection unit. The description should cover all of the various activities of the tax unit.
4. ___ A schedule detailing the component cost of the tax collection unit, i.e. status determination, data entry, etc., and the costs charged to the UI grant and the other tax activity.

Additional documentation related to TEGL 6-05

5. ___ Name and purpose of state taxes collected other than UC. If the tax is for multiple purposes, a description of the distribution of the proceeds to the benefiting units is required.
6. ___ A copy of the State law enacting the applicable non-UC tax.

Note: The following certificates should be completed annually to certify compliance with the above TEGLS:

- Under the requirements of TEGL 06-05, please complete the Certificate in [Exhibit C](#).
- Under the requirements of TEGL 15-09, please complete the Certificate in [Exhibit D](#).

Exhibit C

Certificate of Compliance - TEGL 06-05

Please complete either A, B, or C, as applicable:

A. _____ I hereby certify that our Agency did not collect any taxes other than the Unemployment Insurance tax during the fiscal period ending _____

B. _____ I hereby certify that our Agency collects other state taxes but they are used only for the Unemployment Insurance tax program during the fiscal period ending _____

C. _____ I hereby certify that our Agency does collect other taxes that are used to fund non-UI programs. As a result of the execution of our approved Share Tax Cost Allocation Plan, \$ _____ was paid from non-federal sources for Fiscal year ending _____ .

State Workforce Agency Name: _____ ;

Signature of Certifying Official: _____ ;

Printed Name of Certifying Official _____ ;

Title: _____ ;

Date: _____ ;

Phone Number _____ ;

Email Address: _____ .

Exhibit D

Certification of Compliance – TEGL 15-09

Please complete either A or B, as applicable:

A. _____ I hereby certify that 100% of the P&I collected by this Agency during the fiscal period _____ was used only for the benefit of the Unemployment Compensation (UC) program.

B. _____ I hereby certify that less than 100% of the P&I collected by this Agency was used for the benefit of UC program. As a result of the execution of the cost allocation plan for fiscal year ending _____ non-UC share of costs as identified in the plan was \$ _____ and was credited to the UI Appropriation from non-federal sources:

State Workforce Agency Name: _____;

Signature of Certifying Official: _____;

Printed Name of Certifying Official _____;

Title: _____;

Date: _____;

Phone Number: _____;

Email Address: _____.

Indirect Cost Rate Proposal - Checklist
State & Local Governments – Other than State Workforce Agencies

[\(back to table of contents\)](#)

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 signed by a duly authorized official

2. Indirect cost rate proposal 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 indirect costs allocated to each funding source should be identified.
 - ___ 2e. Statement of Indirect Costs, including indirect line item of expenses, allocation base, and indirect cost rate proposed.

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. ___ 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).

5. ___ A schedule listing any funding sources excluded from indirect cost allocations and the reasons for the exclusions.

6. ___ Copy of HHS approved SWCAP, if SWCAP costs are allocated to federal programs.

7. ___ 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: _____.

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.

Cost Allocation Plan - Checklist
State & Local Governments – Other than State Workforce Agencies

[\(back to table of contents\)](#)

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 indirect costs allocated to each funding source should be identified.
 - ___ 2e. Schedule of Allocated Indirect Costs by grant identification number (s) and Federal funding agency, program descriptions, direct cost base, and indirect costs charged to each grant/contract.

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. ___ 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).

5. ___ A schedule listing any funding sources excluded from indirect cost allocations and the reasons for the exclusions.

6. ___ Copy of HHS approved SWCAP, if SWCAP costs are allocated to federal programs.

7. ___ Signed and dated Certificate of Cost Allocation Plan for 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: _____.

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.