



Instructions for Cost Allocation Plans

Subrecipients must prepare a narrative describing in detail the methods used to allocate costs to the various projects. The plan should include an organizational chart and documents and schedules to support the allocation methods.

The following should be used in the preparation of the plan:

- Effective period of the proposal
- Certificate of indirect costs
- A listing of grants and contracts by federal agency, amounts, period of performance, and the indirect cost limitations (if any) applicable to each, such as ceiling rates or amount
- Organizational chart showing the structure of the agency during the period for which the proposal applies, along with functional statement noting the duties and/or responsibilities of all units that comprise the agency
- A copy of the financial statements prepared by either a certified public accountant or state government auditor, or a copy of the official budget, if the budget reports the actual expenditures for the year on which the proposal is based, and the audit report, if applicable
- Chart of accounts

