

**IOWA DEPARTMENT OF JUSTICE**

**ATTORNEY GENERAL  
BRENN A BIRD**



## Records

Subrecipients must have their approved formal cost allocation plan on file. The cost allocation plan must clearly indicate that line items charged to a direct cost category, i.e., supplies, are not included in the indirect cost category. All costs included in the plan must be supported by accounting records, i.e., invoices, purchase orders, canceled checks, or other records supporting payments, which show the actual expense.

