

Cost Allocation Plan using FARS - Checklist
OMB Circular A-87 - State & Local Governments
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.
 - ___ 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&Y 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 (sample form is provided in the DCD website).

6. ____A listing of grants and contracts by all funding sources, 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. A separate tax sharing agreement must be negotiated prior to the collection of non-UI funds using the UI tax collection system.
8. ____Support for the budgetary rate calculation, if a rate is requested.