**Cost Allocation Plan (CAP) Checklist (State/Local)**

**Please explain any box not checked on a separate page**

|  |  |  |
| --- | --- | --- |
|   | 1. **Contact person information** (preferably the person who prepared the proposal): | Page #\_\_\_\_\_ |
|  | Entity Name and mailing address |  |
|  | Employer Identification Number (EIN) |  |
|  | Point-of-Contact Name and position title |  |
|  | Email address (very important) |  |
|  | Phone & fax numbersEntity’s Internet website address, if any |  |
|  |  |  |
|   | 2. **Type of CAP** requested: | Page #\_\_\_\_\_ |
|  | **Direct Charge** – Entity direct charges all costs, and there are NO indirect costs to be allocated. Annual filing is not required, only DOI approval letter on file is required. |  |
|  | -OR- |  |
|  | **Indirect Cost Allocation** – Entity pools the overhead (i.e., indirect) costs, and allocates these costs to the programs. Reapply annually for provisional/final CAP approval. |  |
|  |  |  |
|   | 3. Entity’s general policy for allocating and identifying direct and indirect costs, | Page #\_\_\_\_\_ |
|  | i.e., **cost allocation methodology**. |  |
|  |  |  |
|   | 4. **Fiscal Period(s)** covered by the cost allocation plan | Page #\_\_\_\_\_ |
|  |  |  |
|   | 5. **Direct Costs** described and detailed to include all activities that benefit from the  | Page #\_\_\_\_\_ |
|  | indirect cost pool. Must include the following: |  |
|  | a. Total expenditures (Schedule B) reconcilable to the audit if using actual numbers; |  |
|  | b. Support for total Salaries and Wages (SW) if base is SW, or Salaries, Wages and Fringe Benefits (SWF); |  |
|  | c. All exclusions with footnote explanation; |  |
|  |  |  |
|   | 6. **Indirect Costs** detailed to include a breakdown of (1) indirect salaries by position title, | Page #\_\_\_\_\_ |
|  | amount, and indirect percentage; (2) fringe benefits associated with indirect salaries; and (3) all other indirect costs by line item. If actual indirect costs cannot be traced to the financial statements, the entity must provide one of the following to support these numbers: (1) a copy of the audited general ledger showing the grand total for the indirect cost pool or (2) a letter from the CPA who performed the audit. |  |
|  | Note: Not applicable when using the Direct Charge methodology. |  |
|  |  |  |
|   | 7. Applicable **audited financial statements** that meet the requirements of the Single Audit Act  | Page #\_\_\_\_\_ |
|  | of 1984, Public Law 98-502, as amended. If Entity is under the A-133 threshold ($750,000) and does not have an audit, then a copy of the Profit and Loss Statement or general ledger is required. |  |
|  |  |  |
|   | 8. **Reconciliation of Total Expenditures per Audited Financial Statements to Cost Allocation**  | Page #\_\_\_\_\_ |
|  | **Plan** when audited costs are used. |  |
|  |  |  |
|   | 9. **Description of accounting system** | Page #\_\_\_\_\_ |
|  |  |  |
|   | 10. **Schedule of Financial Assistance** (e.g., Schedule of Expenditures of Federal Awards). | Page #\_\_\_\_\_ |
|  |  |  |
|   | 11. **Organization Chart.**  | Page #\_\_\_\_\_ |
|  |  |  |
|   | 12. Signed **Cost Allocation Plan Certification**. | Page #\_\_\_\_\_ |