

Cost Allocation Plan (CAP) minimum revisions requirements for FY15 funded term contracts.

- 1) All references to governing regulations must be changed to Title 2 CFR Part 200. Title 2 CFR Part 200 was effective for all new federal awards as of 12/26/2014. Other OMB circulars (i.e. A-110, A-122, A-133) may not be applicable to current awards.
- 2) The revision or effective date should be included, and be on or after 12/26/2014.
- 3) The CAP has been approved for use by an authorized official of the subrecipient, and that individual's signature be affixed.
- 4) References to *SHP* must be replaced with Continuum of Care (CoC).
- 5) It is *recommended* that a specific percentage amount for Administrative Costs for the CoC Grants not be referenced.
- 6) The narrative description of the basis for the allocation methodology must be clear. It is not necessary to provide spreadsheets or charts with precise allocations; a CAP is to explain your allocation methodologies. Spreadsheets and charts should be maintained of how costs are actually allocated as documentation that will be reviewed during monitoring.
- 7) If your organization has an Federally-approved Indirect Cost rate you must provide a copy of the rate approval letter to LAHSA. In accordance with 2 CFR 200 if you are accepting the *de minimus* indirect cost rate, this should be detailed in the CAP.
- 8) Should include limiting language regarding ineligible costs, such as "Items allowable on programs will not be included in the cost allocation plan or pool".