

Cost Allocation Resource Guide

Partnership for Intergovernmental Management and Accountability AGA

This document is intended provide reference information on training materials and resources related to the allocation of governments' costs.
AGA does not in any way endorse any of the documents listed.

Training Available to General Public

Offering Entity	Web link	Description
Bruce Johnson Associates	www.brucejohnsonassociates.com/index.htm	Bruce Johnson Associates offers the course <i>Design and Development of Indirect Cost Rate Proposals for Tribal Organizations</i> (2-part classroom course). CPE credit available. Course can be brought onsite.
Brustein & Manasevit	http://www.bruman.com/PracticeAreas/Grants-Management.asp	Brustein & Manasevit offers periodic conferences on education grants that usually include coverage of cost allocation and/or 2 CFR 225 (A-87), among other topics. The company also consults on A-87. Please see the presentation under the Indiana Department of Education.
Management Concepts	http://www.managementconcepts.com/portal/server.pt?	Management Concepts offers two open-enrollment courses: <i>Cost Principles: 2 CFR Part 220 (A-21), 225 (A-87), and 230 (A-122), and FAR 31.2</i> (available in two formats: live classroom (2 days) and asynchronous online (7 weeks)) and <i>Developing Indirect Cost Rate Proposals and Cost Allocation Plans for State, Local, and Tribal Governments under 2 CFR Part 225 (A-87)</i> (2-day classroom course). CPE credits available. Courses can be brought onsite.
National Association of State Human Services Finance Officers	www.hsfo.com/	HSFO offers two classroom courses (taught by Public Consulting Group) on public assistance cost allocation plans: <i>Cost Allocation</i> , and <i>Cost Allocation Advanced</i> . CPE credit available. Training available to HSFO members and nonmembers (discounted pricing available to HSFO members).

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SRA International	http://www.srainternational.org/sra03/index.cfm	The annual SRA conference offers a financial management track which covers OMB Circulars.
State of Texas Emergency Management	ftp://ftp.txdps.state.tx.us/dem/conference/conf2003coursedescription.pdf	In the past, the State of Texas offered an Emergency Management Performance Grant Class which reviewed A-87 principles and standards for determining costs.
Thompson Publishing	www.thompsoninteractive.com/topics.asp?topic=grm	Thompson offers open-enrollment audio conferences on topics including indirect costs. Past audio conference <i>Indirect Cost Fundamentals -- What You Need to Know</i> available for purchase on CD-ROM.

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Recorded Training Available to the Public Online:

Offering Entity	web link	Description
Department of Housing and Urban Development (HUD)	www.hud.gov/offices/adm/grants/training/trnganncmt.cfm www.hud.gov/offices/adm/grants/training/odgmotraining.cfm	HUD provides a videotape of A-87 training from a 2002 presentation. Training materials are posted to the second website and include information on A-87 cost principles, selected items of cost, cost allocation plans, and indirect cost rate proposal guidance.
Maryland Governor's Grants Office	http://www.gov.state.md.us/grants/grants_made_easy.html	The Maryland Governor's Grants Office offers a class on cost principles that is open to all state employees, local governments, universities, non-profits, and other private entities.
Ohio Dept. of Transportation	http://webcast.dot.state.oh.us/webcast/viewer/Viewer.aspx?layoutPrefix=LayoutToPLLeft&layoutOffset=Skins/Clean&width=800&height=631&peid=f087b1ab-1e05-4e06-b83f-30887619549f&pid=bbe161ea-7e62-4f66-bc55-590e2a5ba453&pvid=501&mode=Default&shouldResize=false&playerType=WM7	Recorded webcast of 2006 training <i>Common Rule & OMB Circular A-87</i> .

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Training Available to a Restricted Group:

Offering Entity	Web link	Description
California Dept. of Finance	www.dof.ca.gov/accounting/fscu/training/pro_rata-swcaps/course/?strCourseID=1	The CA Dept. of Finance offers a classroom course, <i>Statewide Cost Allocation Plan (SWCAP)</i> . Audience: Departmental Accounting and budget staff. Free training.
Federal Highway Administration	http://www.fhwa.dot.gov/resourcecenter/teams/financeservices/courses.cfm	Provides training and resources offered by FHWA Finance Services Team to state departments of transportation. Finance Service Team course offerings include overviews of cost principles and the common rule, steps to developing a cost allocation plan, as well as other specific areas of training related to internal controls and financial management.
Federal Transit Administration	http://www.fta.dot.gov/funding/oversight/grants_financing_7520.html	“The Federal Transit Administration (FTA) is responsible for administering billions of dollars worth of financial assistance to the transit industry each year. Through its Financial Management Oversight (FMO) program, the FTA seeks to help grantees improve their financial management of FTA grants.”
Florida Department of Education (FLDOE)	http://www.fl DOE.org/FNM/training/profd evforschoolfoodservice.asp	FLDOE offers a course where food service directors, supervisors, and managers learn how to determine whether or not costs are allowable under A-87.
Housing and Urban Development	http://www.hud.gov/offices/adm/grants/training/odgmotraining.cfm	Provides powerpoint presentations of past OMB Circular A-87 Cost Principles.

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Houston Community College	http://www.hccs.edu/portal/site/hcc/menuitem.f6a945c7befcd217d3ef7510d07401ca/?vgnextoid=2244fe1c45359110VgnVCM100000054710acRCRD&vgnnextchannel=9b24b3a3bd5f4110VgnVCM100000054710acRCRD&vgnnextfmt=default	Grants writing classes available for HCC employees.
National Highway Institute	http://www.nhi.fhwa.dot.gov/Home.aspx	NHI provides training resources to states, local governments and private organizations in every state. NHI is the training and education arm of the Federal Highway Administration and class offerings include administration of FHWA grants.
North Carolina Office of the State Auditor	www.ncauditor.net/NonProfitsite/training/OA%20Grants%20Training%20Course%20Catalogue.pdf	The NC Office of the State Auditor offers a one-day classroom course, <i>Identifying Allowable and Unallowable Costs</i> . CPE credit available. Audience: Grantees and state agency personnel. Free training.
Office of Self Governance for Central Council Tlingit & Haida Indian Tribes of Alaska	http://74.125.45.104/search?q=cache:AMd0CiQnMmsJ:www.ccthita.org/pdf/newletters/December%25202006.pdf+%22A-87+training%22&hl=en&ct=clnk&cd=11&gl=us	In the past, the Tlingit and Haida Indian Tribes have held training sessions on the A-87 cost principles.

Training Available Onsite Only:

Offering Entity	Web link	Description
Northwest Procurement Institute	new.npi-training.com/product.asp?pID=52&cID=2	NPI offers a 2-day classroom course, <i>Assistance Agreements – Cost Principles and Audits</i> . Training available onsite only.

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Pino Consulting Group	www.pinoconsulting.com	Pino Consulting Group develops CAPs and IDC proposals in New Jersey and has in the past developed and delivered classroom training on CAPs. Training available onsite only.
Public Consulting Group	www.publicconsultinggroup.com www.pcgus.com	Public Consulting Group develops and delivers classroom training on public assistance cost allocation plans on behalf of state agencies and other clients. Training available onsite only.
Ribail Advisory Services	ribailcpa.com/services.htm#train	Ribail Advisory Services provides training on indirect cost issues tailored to tribal audiences. Training available onsite only.
The Sells Group	www.thesellsgroup.com/indexb.html	The Sells Group assists tribal organizations with indirect cost rate development and also provides training. Training available onsite only.

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Resources:

Offering Entity	Web link	Description
AGA	http://www.agacgfm.org/intergovernmental/resources.aspx	AGA formed a workgroup to identify how the process for preparing, submitting and negotiating Statewide Cost Allocation Plans in accordance with OMB Circular A-87 can be made more efficient and effective.
American Workforce Network (AWN)	http://www.iccb.state.il.us/pdf/FinalTAG_August_02.pdf	AWN provides guidance on cost allocation plans.
Department of Health and Human Services (HHS)	http://rates.psc.gov/fms/dca/asmb%20c-10.pdf	HHS developed a guide for state, local, and tribal governments entitled, <i>Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government</i> .
Department of Education (ED)	http://www.ed.gov/about/offices/list/ocfo/fipao/bluebookqas.html	ED provides A-87 guidance in the 1998 <i>U.S. Department of Education Indirect Cost Determination Guidance for State and Local Government Agencies</i> which is also known as the Blue Book.
Department of Labor	http://www.dol.gov/oasam/programs/boc/costdeterminationguide/main.htm	The Division of Cost Determination (DCD), currently within the Office of Acquisition Management Services, is a centralized office with the authority to administer the A-87, A-122 and FAR's for contractors.
Department of Human Health and Services Grants.Net	http://www.hhs.gov/grants/index.html	Department of Human Health and Services grant and funding sources resource information page.

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Department of Health and Human Services- Division of Cost Allocation	http://rates.psc.gov/ http://www.hhs.gov/policies/index.html#policies	Reference pages for the Department of Health and Human Services – Division of Cost Allocation and Information and Technology Privacy.
Department of Interior	http://www.nps.gov/history/nagpra/GRANTS/INDEX.HTM	The National NAGPRA Program guidance page.
Department of Justice	http://www.ojp.usdoj.gov/financialguide/part3/part3chap17.htm	The Department of Justices stance as related to indirect costs
Florida Department of Education (FLDOE)	http://www.fldoe.org/comptroller/doc/IndirectCostPlan.doc	FLDOE provides guidance on A-87 and indirect costs.
The Grantsmanship Center	www.tgci.com/magazine/Understanding%20Indirect%20Costs.pdf	Article, <i>Understanding Indirect Costs</i>
Kentucky Cabinet for Health and Family Services	http://chfs.ky.gov/NR/rdonlyres/EFFEAFBA-0BA0-43FF-B050-6FD8ADE378DE/0/ARVoIISection6FinancialManagement.doc	Kentucky's financial management guide contains indirect cost procedures for their local A-87 organizations.
Michigan Department of Community Health (MDCH)	http://www.michigan.gov/documents/men talhealth/QandAVolume1_179274_7.doc http://www.michigan.gov/documents/men talhealth/QANDAVOLUME2_179277_7.doc	MDCH documented questions and answers concerning cost allocation plans.
New York State Library (NYSL)	http://www.nysl.nysed.gov/libdev/lsta/su mmer08/adpromo.pdf	NYSL provides guidance on advertising, public relations, and promotional materials.

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Ohio Department of Job and Family Services (ODJFS)	http://jfs.ohio.gov/ofs/bcfta/Handouts/FollowUpQuestions.pdf	ODJFS provides guidance on particular A-87 cost items, such as entertainment and lobbying.
Office of Management and Budget	http://www.whitehouse.gov/omb/fedreg/2005/083105_a87.pdf http://www.whitehouse.gov/omb/fedreg/2005/083105_a21.pdf http://www.whitehouse.gov/omb/fedreg/2005/083105_a122.pdf http://www.whitehouse.gov/omb/circulars/a110/a110.html	An assortment of different costing principles and allocation guidelines as applied by the Office of Management and Budget. Links to A-87, A-21, A-122 and A-110
Office of Management and Budget	http://www.whitehouse.gov/omb/circulars/a133/a133.html http://www.whitehouse.gov/omb/circulars/a050/a050.html http://www.whitehouse.gov/omb/circulars/a123/a123_rev.pdf	Audit and internal control guidelines as established by the Office of Management and Budget. Links to A-133, A-50 and A-123
South Carolina State Library (SCSL)	http://www.statelibrary.sc.gov/docs/funding/1sta08/Definitions08.pdf	SCSL provides project guidance on A-87 cost allowances.
Tennessee Department of Human Services	http://tennessee.gov/education/support/doc/indcostman.pdf	This document explains the nature of indirect costs for A-87 institutions.
Texas Workforce (TWC)	http://www.twc.state.tx.us/business/fmgc/fmgc_toc.html	TWC created a <i>Financial Manual for Grants and Contracts</i> which includes a chapter on cost principles.

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Vermont Department of Education	http://education.vermont.gov/new/pdfdoc/pgm_finance_federal/administrative_regs/department/indirect_cost_manual_0306.pdf http://64.233.169.104/search?q=cache:PbGt_yIMCpcJ:education.vermont.gov/new/pdfdoc/pgm_finance_federal/training/cost_principles_state_local_tribal.pdf+vermont+A-87+training&hl=en&ct=clnk&cd=2&gl=us	The Vermont Department of Education provides guidance for local education agencies in its <i>Instructions for Making Application for an Indirect Cost Rate for Local Education Agencies</i> and <i>Cost Principles Training for State and Local Governments</i> .
Yakima County	http://www.yakimacounty.us/grantsmgmt/Policies.pdf	The Yakima County Grants Management Office provides a policies and procedures manual based on multiple circulars including A-87.