

# Required Paperwork: Cost Allocation Plan



Bill de Blasio  
Mayor

Small Business  
Services

**Incorrect Completion** - not all organizational employees are listed ! The indirect cost rate of 41% is inflated and does not reflect the percentage of total OTPS expenses that should be charged to the Avenue NYC program.

Appendix E  
FY 15 Avenue NYC Program: Cost Allocation Plan

Organization:	SBS			
Agreement No:				
Fiscal Year:	2015			
Employee Name and Title	Employee's Hours Worked Per Year on Proposed Program	Employees' Other Hours Worked for Your Organization Per Year	Employee's Total Hours Worked for Your Organization Per Year	Total hours
1 Emily Laskodi, Grant Manager	40	40	80	
2 Jessica Taylor, Executive Director	25	55	80	
3				
4				
5				
6				
7				
8				
9				
10				
10+ All additional employees				
<b>TOTALS:</b>	65	95	160	
<b>Program's Indirect Cost Rate:</b>	41%			

Employee name and title

Hours dedicated to Avenue NYC projects

% hours dedicated to Avenue NYC – INFLATED!

Hours dedicated to NON- Avenue NYC projects

# Required Paperwork: Cost Allocation Plan

**Correct Completion** - all organizational employees are listed ! The indirect cost rate of 14% accurately represents the percentage of total OTPS expenses that should be charged to the Avenue NYC program.

Appendix E FY 15 Avenue NYC Program: Cost Allocation Plan					
Employee Name and Title			Employee's Hours Worked Per Year on Proposed Program	Employees' Other Hours Worked for Your Organization Per Year	Employee's Total Hours Worked for Your Organization Per Year
Organization: SBS					
Agreement No:					
Fiscal Year: 2015					
1	Emily Laskodi, Grant Manager		40	40	80
2	Jessica Taylor, Executive Director		25	55	80
3	Chris Bruno, Policy Advisor		0	50	50
4	Mahadya Mary, Senior Contract Manager		0	60	60
5	Leon Fonfa, Senior Contract Manager		0	25	25
6	Danielle Kavanagh- Smith, Contract Manager		0	70	70
7	Angelos Kontos, Associate Contract Manager for Payments		0	90	90
8					
9					
10					
10+	All additional employees				
<b>TOTALS:</b>			65	390	455
<b>Program's Indirect Cost Rate:</b>			<b>14%</b>		

Total hours

All employee names and titles

Hours dedicated to AvenueNYC projects

14%

% hours dedicated to Avenue NYC. % of OTPS that should be charged to the Avenue NYC program

Hours dedicated to NON- AvenueNYC projects

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*Plan Now for an Audit...Later!*

- ✓ The Cost Allocation Plan must list all of the organization's employees, even those not working on the Avenue NYC project (interns are not considered employees and should not be listed)
- ✓ Complete the Cost Allocation Plan and update it when there are personnel changes, or changes in the amount of hours worked on the Avenue NYC project
- ✓ Maintain and save accurate timesheets that indicate both Avenue NYC related hours and non-Avenue NYC hours
- ✓ All budget modifications should happen early in the fiscal year! Groups should use the "Funds Remaining to Date" column of the Certified Financial Statement of Actual Expenditures to plan ahead for budget changes.
- ✓ All personnel changes must be communicated to your contract manager immediately