

# Texas Comptroller of Public Accounts Statewide Cost Allocation Worksheet

87<sup>th</sup> Legislature, R.S., 2021

AGENCY NAME: \_\_\_\_\_

AGENCY #: \_\_\_\_\_

1. Identify your agency's Statewide Cost from the *Statewide Cost Allocation Summary of Fixed Costs by Agency*. \_\_\_\_\_
2. Indicate the basis you will use to allocate your Statewide Cost.  
☐ a. Total Direct Costs (MOF)      ☐ b. Direct Salaries and Wages      ☐ c. Other – Specify \_\_\_\_\_
3. Allocate your Statewide Cost from number 1 above by the basis of allocation chosen in number 2 above. Use the space provided in **3a** or **3b** below.

**Note:** If you checked **c. Other – Specify** in number 2 above, **attach a separate sheet**.

- a. If using Total Direct Costs (MOF) as the basis for distributing your Statewide Cost, use Appropriation Year (AY) 2023 amounts by source of fund as classified in the Method of Finance (MOF) section for your agency in the General Appropriations Act, S.B. 1, 87th Legislature, R.S. 2021.

## General Revenue

GR Source of Funds*	AY 2023	% of MOF	Allocated Cost**
General Revenue			

## GR-Dedicated

GR-D Source of Funds*	AY 2023	% of MOF	Allocated Cost**
Appd Fund # _____			
Appd Fund # _____			
Appd Fund # _____			

## Federal Funds

Federal Funds Source of Funds*	AY 2023	% of MOF	Allocated Cost**
Appd Fund # _____			

## Other Funds

Other Funds Source of Funds*	AY 2023	% of MOF	Allocated Cost**
Appd Fund # _____			
Interagency Contracts			
Appropriated Receipts			
Bond Proceeds			

<b>Totals</b>			
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\* This list may not include every source of funds identified in the MOF your agency is using. Please modify this schedule as needed to include every item.

\*\* Total Allocated Costs must equal your Statewide Cost identified in number 1 above

- b. If using Direct Salaries and Wages, as provided by OMB A-87, as the basis for distributing your Statewide Cost, provide information detailing the distribution. Agencies with an approved *Federal Cost Allocation Plan* must use the basis in their approved federal plan to allocate costs to all non-federal sources of funds.

#### General Revenue

GR Source of Funds*	Direct Salaries and Wages	% of Direct Salaries and Wages	Allocated Statewide Cost**
General Revenue			

#### GR-Dedicated

GR-D Source of Funds*	Direct Salaries and Wages	% of Direct Salaries and Wages	Allocated Statewide Cost**
Appd Fund # _____			
Appd Fund # _____			
Appd Fund # _____			

#### Federal Funds

Federal Funds Source of Funds*	Direct Salaries and Wages	% of Direct Salaries and Wages	Allocated Statewide Cost**
Appd Fund # _____			

#### Other Funds

Other Funds Source of Funds*	Direct Salaries and Wages	% of Direct Salaries and Wages	Allocated Statewide Cost**
Appd Fund # _____			
Interagency Contracts			
Appropriated Receipts			
Bond Proceeds			

<b>Totals</b>			
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\* This list may not include every source of funds identified in the MOF your agency is using. Please modify this schedule as needed to include every item.

\*\* Total Allocated Costs must equal your Statewide Cost identified in number 1 above

#### Questions?

If you have questions about this form, contact the [Appropriation Control Officer](#) assigned to your agency.

#### Submit

Return completed form(s) to the email address below.

**Completed form(s) are due by the deadline stated in the FPP.**

**Return by email to:**  
[aco.reports@cpa.texas.gov](mailto:aco.reports@cpa.texas.gov)