Guidance Developed by
ODOT Office of External Audits

2 CFR 200

Per requirements for pass-through entities, ODOT must evaluate each subrecipient’s risk of noncompliance. See the table below for which documents and appendices are required for non-profits and local governments to submit. Required appendices must be submitted annually.

<table>
<thead>
<tr>
<th>Document</th>
<th>Subrecipient Type</th>
<th>Appendix Form Required</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Non-Profit</td>
<td>Local Government</td>
</tr>
<tr>
<td>Guidance Document 1</td>
<td>X</td>
<td>X</td>
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<tr>
<td>Guidance Document 2</td>
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<tr>
<td>Guidance Document 3</td>
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<tr>
<td>Guidance Document 4</td>
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<tr>
<td>Guidance Document 5</td>
<td>In-Kind Only</td>
<td>In-Kind Only</td>
</tr>
</tbody>
</table>

X = Required
- = Optional
= Not Applicable

Guidance Document

1
Cost Accounting for Federal Aid Projects
• Refer to Section VI in the ODOT Guidance Manual for documents to be submitted.

2
Indirect Cost Rates & Cost Allocation Plans for Non-Profit Agencies
• Refer to Section X in the ODOT Guidance Manual for documents to be submitted.

3
Local Government Central Service Cost Allocation Plans
• Refer to Section X in the ODOT Guidance Manual for documents to be submitted.

4
Local Government Indirect Cost Rate Proposals
• Refer to Section X in the ODOT Guidance Manual for documents to be submitted.

5
Preparing Proposals for In-Kind Costs as Local Matching Funds
• Refer to Section VII in the ODOT Guidance Manual for documents to be submitted.