

Public Assistance Cost Allocation Plan/Amendment (PACAP) Checklist

Public Assistance agencies (PA) are responsible for reviewing and analyzing their operations and developing a Plan that will adequately describe how administrative costs are identified, measured, and allocated to benefitting programs. Subpart E of 45 CFR Part 95 establishes the cost allocation plan requirements that the Public Assistance (PA) agency must follow in the preparation of the plan. PA agencies are required to amend the Plan whenever it becomes outdated due to organization changes, changes in Federal law or regulation, and other changes occur which makes the allocation basis or procedures described in the plan invalid. However, if the PA agency has not made any changes to the plan during the State fiscal year, an annual statement shall be submitted to the Director, Division of Cost Allocation certifying that the plan is not outdated within 60 days after the end of the fiscal year.

The Public Assistance Plan submission should be supported by the following:

Check

1. A summary of changes to the PACAP.
2. An organizational chart showing the placement of each organizational component.
3. A listing of all Federal and non-Federal programs performed, administered, or serviced.
4. A description of the activities performed by each organizational component and where not self explanatory an explanation of the benefits provided to Federal programs.
5. The procedures used to identify, measure, and allocate costs to each benefitting program and activity, including activities with different Federal Financial Participation (FFP) rates.
6. The estimated cost impact resulting from proposed changes to the previously approved Plan.
7. A statement stipulating that wherever costs are claimed for services provided by a governmental agency outside the PA agency they will be supported by a written agreement which includes, at a minimum, the specific services(s) being purchased, the basis upon which the billing is made by the provided agency, and a stipulation that the billing will be based on the actual costs incurred (45 CFR 95.507 (b) (6)).
8. If the PA programs are administered by local government agencies under a State supervised system the PA agency's Plan will also include a cost allocation plan(s) for local agencies.
9. A certification by a duly authorized official of the PA agency containing the statements shown in 45 CFR 95.507 (b) (8) (i)-(iv).
10. Other information as necessary to establish the validity of the procedures used by the State agency to identify, measure, and allocate costs.

Please explain any not checked on a separate sheet.

Signature

Date

Title

Organization

Send checklist along with your PACAP to: DHHS, Division of Cost Allocation, 330 Independence Ave.,SW, Cohen Bldg-Room 1067, Washington, DC 20201.