

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

EIN # 546001736

DATE: January 22, 2015

DEPT/AGENCY:

Commonwealth of Virginia
Office of the Comptroller
Department of Accounts
P.O. Box 1971
Richmond, VA 23218-1971

FILING REF: The preceding
agreement was dated
July 3, 2014

SECTION I: ALLOCATED COSTS

The central service costs listed in Schedule A, attached, are approved on a Fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during the fiscal year ending June 30, 2015 for further allocation to Federal grants, contracts, and other agreements performed at those departments and agencies.

The bond interest cost listed on Exhibits A and B is approved as a supplement to the SWCAP and may be included as a part of the operating costs of the colleges, universities, and state agencies listed during the fiscal year ended June 30, 2013 for further allocation to Federal grants, contracts and agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to departments and agencies:

1. Agency 129, Risk Management – Human Resources (Workers' Compensation)
Funds 0700, 0711, 0742
2. Agency 136, Virginia Information Technologies Agency
Fund 0600
3. Agency 149, Health Insurance Fund
Funds 0620, 0621
4. Agency 151, Payroll Service Bureau
Fund 0608
5. Agency 152, Risk Management – Treasury
(Self-Insurance Funds)
Funds 0740, 0741, 0743
and 0744
6. Agency 158, Virginia Retirement System
All Funds (See below)
Contributions made
through Payroll
7. Agency 182, Unemployment Compensation
Funds 0700 and 0793
8. Agency 194, eVirginia
Fund 0505
9. Agency 194, Virginia Distribution Center
Fund 0600
10. Agency 194, Real Estate Services
Fund 0601
11. Agency 194, Printing (Graphic Communications)
Fund 0602
12. Agency 194, State Surplus (General Procurement)
Fund 0603
13. Agency 194, Maintenance and Repair
Fund 0604
14. Agency 194, Federal Surplus Property
Fund 0605
15. Agency 194, DEQ Analytical Testing Services
Fund 0606
16. Agency 194, Engineering Services
Fund 0607
17. Agency 194, Fleet Management
Fund 0610
18. Agency 194, Surplus Property
Fund 0688
19. Agency 711 Correctional Enterprises
Fund 0200, 0286,
0287, 0288, and 1500

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SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract, or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under OMB Circular A-87. (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar type of costs is accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from an allocated cost to a billed cost. Failure to obtain such approval may result in cost disallowances.

C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.

D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by 2 CFR Chapter I, Chapter II, Part 200, et al. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule issued by the Office of Management and Budget (OMB) on December 26, 2013, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.

E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in 2 CFR Chapter I, Chapter II, Part 200, et al. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule issued by the Office of Management and Budget (OMB) on December 26, 2013, and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of this Agreement to other Federal Agencies to give them early notification of the Agreement.

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F. SPECIAL REMARKS:

Equipment Definition - Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000.00 or more per unit.

ACCEPTANCE

BY THE DEPT/AGENCY:
Commonwealth of Virginia
Office of the Comptroller
(Dept/Agency)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

BY THE COGNIZANT AGENCY ON
BEHALF OF THE FEDERAL GOVERNMENT
DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)



(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

January 22, 2015

(DATE) Org# 7546
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HHS REPRESENTATIVE
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