ATTACHMENT 4

Attachment D
Public Assistance
Cost Allocation Plans

The bailiwick of HHS
Federally-financed programs administered by State public assistance agencies are funded predominately by the Department of Health and Human Services (HHS). In support of its stewardship requirements, HHS has published requirements for the development, documentation, submission, negotiation, and approval of public assistance cost allocation plans in Subpart E of 45 CFR Part 95.

All administrative costs (direct and indirect) are normally charged to Federal awards by implementing the public assistance cost allocation plan.
This Attachment extends these requirements to all Federal agencies whose programs are administered by a State public assistance agency.

Major federally-financed programs typically administered by State public assistance agencies include: Aid to Families with Dependent Children, Medicaid, Food Stamps, Child Support Enforcement, Adoption Assistance and Foster Care, and Social Services Block Grant.