

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENT

State of Hawaii
Department of Budget & Finance
P.O. Box 150
Honolulu, HI 96810

DATE: May 5, 2025
FILING REF.: The preceding agreement was dated:
May 2, 2025
G13320

SECTION I: ALLOCATED COSTS

The central service costs listed in Exhibit A, attached, are approved on a fixed basis and may be included as part of The State/local departments and agencies indicated during your fiscal year ended June 30, 2022, for further allocation to Federal grants, contracts and other 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 State/local departments and agencies.

A. Department of Accounting and General Services

- Information and Communication Services Division*
- State Motor Pool
- Risk Management
- Building Leases

B. Office of the Attorney General

C. Fringe Benefits*

*See special remarks

STATE/LOCALITY: State of Hawaii

AGREEMENT DATE: May 5, 2025

SECTION III: SPECIAL REMARKS

Cost Allocation Plan

Charges for Fringe Benefits cited in Section II are billed only to special (restricted) fund activities including Federal projects. Department/agency indirect cost rate proposals will include any adjustments necessary to segregate these costs in Section I between the following categories: (1) those which are identifiable to direct programs funded from State general funds, and (2) those which are identifiable with administrative functions of the department/agency.

Costs identified with category (1) will be included in the direct cost base, and costs identified with category (2) will be considered to be indirect costs.

Data Processing charges will be billed in accordance with rates established by the State and included in the records of the Information and Communications Services Division (ICSD). The variances between billed costs and actual costs must be carried forward in the computation of future billing rates; but no later than the second succeeding year. It is the responsibility of ICSD to notify departments of billing amounts for each department.

Fringe Benefits

Charges for fringe benefits cited in Section II include pension accumulation, pension administration, other post-retirement benefits, social security taxes, Medicare, health, dental, and life insurance, unemployment compensation, and workers compensation.

For charging purposes, the following benefits rates may be used:

	Fixed for the Period 7/1/21 - 6/30/22
Pension Accumulation	23.78%
Pension Administration	0.01%
Other Post-Retirement Benefits	11.63%
Retiree Health Insurance	11.61%
Workers' Compensation	1.69%
Unemployment Compensation	0.76%

All other benefits will be charged based on the actual rates in effect at the time the charges are made.

STATE/LOCALITY: State of Hawaii
AGREEMENT DATE: May 5, 2025

SECTION IV: 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 Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200). (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are 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 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 allocated cost to a billed cost. Failure to obtain 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 200, 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 200, and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE STATE/LOCALITY

State of Hawaii

STATE/LOCALITY)

/s/

(SIGNATURE)

Luis P. Salaveria

(NAME)

Director of Finance

(TITLE)

June 4, 2025

DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Olulola O.

Oluborode-S

(SIGNATURE)

Olulola Oluborode

(NAME)

Director, Cost Allocation Services

(TITLE)

May 5, 2025

(DATE)

HHS Representative: Wanda Rayfield

Telephone: (214) 767-5249

Digitally signed by
Olulola O. Oluborode-S
Date: 2025.05.23
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State of Hawaii
FY 2022 StateWide Cost Allocation Plan
Schedule A - Allocated Costs By Department

Grantee Departments	Building	Equipment	State Procurement								
	Depreciation	Depreciation	Employee Benefits	Legislative Auditor	DAGS Admin	Risk Management	Central Services	Lease Mgt	Records	Office	Accounting
Retirement Fund	2,207	-	-	-	-	-	4,726	-	-	-	-
Attorney General	386,069	-	-	6,078	-	-	1,061,039	73,302	49,250	89,800	86,261
Governor	395,023	-	-	14,773	-	-	450,046	-	394	98,019	2,918
Lieutenant Governor	131,064	-	-	75	-	-	138,262	-	88	100,229	2,089
Business & Econ Dev	122,620	-	-	55,215	-	-	229,788	-	8,722	90,380	91,888
Taxation	429,370	-	-	1,912	-	-	640,092	-	12,477	98,014	45,152
Agriculture	15,670	-	-	17,216	-	-	338,615	5,639	628	90,748	104,044
Land & Natural Resources	432,242	-	-	66,606	-	-	1,207,117	22,555	5,464	30,404	325,272
Transportation	-	-	-	54,877	-	-	(226,236)	5,639	2,221	91,749	359,786
Education	153,142	-	-	139,435	-	-	942,527	28,193	17,956	299,256	472,246
State Library System	-	-	-	-	-	-	668,450	-	-	(2,544)	-
Charter Schools	-	-	-	-	-	-	-	-	-	-	-
University of Hawaii	17,511	-	-	70,233	-	-	74,716	-	8,138	103,470	35,990
Defense	3,904	-	-	109,400	-	-	12,847	11,277	1,227	92,187	92,755
Health	675,405	-	-	105,568	-	-	3,649,914	135,327	66,373	(109,070)	419,012
Hawaiian Home Lands	2,397	-	-	585	-	-	6,947	-	2,849	94,073	71,390
Judiciary	15,677	-	-	-	-	-	69,602	-	-	104,720	237,719
Human Services	1,008,334	-	-	176,114	-	-	2,461,580	188,075	69,719	9,638	435,905
Labor	719,951	-	-	132,845	-	-	1,009,326	22,555	92,482	87,821	111,864
DAGS not CS	125,989	-	-	11,267	2,474,159	-	379,859	50,748	-	-	-
DAGS Risk Mgmt	9,097	-	-	-	40,087	-	29,073	-	-	-	-
DAGS Motor Pool	-	-	-	-	85,919	-	3,632	-	-	-	-
DAGS Lease-Hemmeter	589,315	-	-	-	-	-	1,492,139	-	-	-	-
DAGS Lease-Kapolei	1,150,612	-	-	-	-	-	1,729,385	-	-	-	-
ETS-ICSD-OIMT	228,463	-	-	-	1,419,848	-	586,333	-	-	-	-
DAGS Surplus Property	-	-	-	-	19,795	-	11,836	-	-	-	-
B & F not CS	12,065	-	-	183,108	-	-	25,832	33,832	-	-	-
Comm & Consumer Affairs	845,989	-	-	19,273	-	-	742,791	33,832	-	92,201	104,340
Public Safety	251,697	-	-	33,400	-	-	513,379	50,748	33,895	55,871	192,678
Legislature	2,133,133	-	-	-	-	-	2,256,101	-	-	96,608	6,639
Hawaiian Affairs	-	-	-	-	-	-	-	-	-	98,925	4,673
Honolulu County	-	-	-	-	-	-	-	-	-	100,229	67
Maui County	-	-	-	-	-	-	-	-	-	100,229	56
Hawaii County	-	-	-	-	-	-	-	-	-	100,229	56
Kauai County	-	-	-	-	-	-	-	-	-	100,229	206
Health Systems Corporation	-	-	-	-	-	-	-	-	-	(56)	-
Other	155,509	-	-	48	-	-	186,716	-	-	-	10,086
General Government	-	-	-	-	-	-	-	-	-	-	-
Total Allocated	10,010,455	-	-	1,198,027	4,039,607	-	20,696,436	659,721	371,883	2,113,338	3,213,089
Direct Billed	-	-	-	-	-	-	1,328,932	-	-	629,452	-
Unallocated	-	-	-	258,611	-	-	2,648,117	8,890,742	1,479,476	-	-
Cost Adjustments	(10,192,145)	(170,466)	-	-	-	(344,373)	1,481,982	-	-	-	-
Disallowed					130,383		4,175,521	540,156	120,993	180,102	206,750
Total Expenditures											

State of Hawaii
FY 2022 StateWide Cost Allocation Plan
Schedule A - Allocated Costs By Department

Grantee Departments	Pre-Audit	Internal Audit	ETS-ICSD Charges	Budget and Finance	B&F Financial Administration	Employers Union Trust Fund	Human Resources	Disability Compensation	Pub Safety Protective Svcs	Allocated Costs for Fiscal 2020	Roll Forwards
Retirement Fund	-	-	-	709,866	-	172,712	61,925	-	-	851,437	176,864
Attorney General	34,731	72	-	153,510	7,086	3,062	541,777	4,643	27,711	2,524,390	311,838
Governor	1,335	-	-	85,237	225	187	32,536	273	2,509,141	3,590,108	2,535,436
Lieutenant Governor	468	-	-	78,455	90	41	7,339	-	550,787	1,008,987	(28,890)
Business & Econ Dev	24,138	-	-	212,223	5,732	1,169	221,744	-	-	1,063,636	36,442
Taxation	315,941	-	-	110,933	320,517	1,608	284,873	1,912	-	2,262,801	(165,624)
Agriculture	23,172	-	-	178,401	5,278	1,339	248,130	7,648	-	1,036,529	172,006
Land & Natural Resources	65,818	-	-	208,533	15,210	3,854	695,271	16,934	322,120	3,417,401	213,936
Transportation	114,385	-	-	237,752	23,061	10,251	1,829,069	61,181	-	2,563,734	490,894
Education	476,803	234,780	-	234,770	4,500	100,211	105,683	443,014	-	3,652,517	606,631
State Library System	-	-	-	181	-	2,260	393,611	-	-	1,061,859	128,700
Charter Schools	-	-	-	910	-	4,943	187,770	-	-	193,623	54,603
University of Hawaii	196,718	-	-	174,847	1,457	39,333	160,333	91,498	-	974,243	57,952
Defense	36,445	-	-	163,894	8,766	1,716	316,368	9,833	-	880,601	157,007
Health	166,439	72	-	316,815	26,334	11,828	2,102,403	36,053	14,531	7,617,003	646,623
Hawaiian Home Lands	18,318	107	-	97,259	4,808	620	109,308	819	-	409,280	93,295
Judiciary	171,716	-	-	70,961	40,840	8,242	324,526	8,194	-	1,052,197	(101,043)
Human Services	260,366	-	-	494,755	132,150	8,702	1,528,961	20,758	859	6,793,913	1,033,163
Labor	50,201	73,512	-	156,250	14,295	1,991	366,946	2,458	-	2,842,496	(169,070)
DAGS not CS	-	-	307,675	194	-	-	-	-	86,107	3,435,998	696,686
DAGS Risk Mgmt	-	-	-	-	-	-	-	-	7,904	86,161	8,132
DAGS Motor Pool	-	-	-	-	-	-	-	-	-	89,551	18,249
DAGS Lease-Hemmeter	-	-	-	-	-	-	-	-	423,101	2,504,555	438,535
DAGS Lease-Kapolei	-	-	-	-	-	-	-	-	-	2,879,997	117,926
ETS-ICSD-OIMT	-	-	-	-	-	-	-	-	186,471	2,418,913	(530,283)
DAGS Surplus Property	-	-	-	-	-	-	-	-	-	31,631	(75,219)
B & F not CS	-	-	-	1,164,524	-	-	-	-	-	1,419,362	(242,384)
Comm & Consumer Affairs	20,635	-	-	186,628	3,872	2,155	384,844	1,912	-	2,438,471	620,916
Public Safety	109,741	-	-	151,618	21,368	10,525	1,850,935	116,626	169,639	3,562,118	1,109,104
Legislature	7,628	62,990	-	70,961	382	1,672	72,010	546	-	4,708,669	(53,386)
Hawaiian Affairs	1,044	-	-	70,961	-	597	34,329	-	-	210,528	41,593
Honolulu County	42	-	-	1,926	12	64,576	23,153	574,389	-	764,395	286,810
Maui County	53	-	-	1,926	15	15,545	5,573	57,630	-	181,027	53,917
Hawaii County	32	-	-	1,926	9	16,060	5,758	96,414	-	220,484	86,241
Kauai County	127	-	-	1,926	36	7,996	2,867	36,872	-	150,259	49,137
Health Systems Corporation	3,394	-	-	-	-	11,841	110,756	44,520	-	170,455	56,685
Other	12,250	832,683	-	52,163	2,562	5,609	2,011	6,905,226	7,700	8,172,562	823,030
General Government	-	-	2,130	-	-	-	-	-	-	2,130	-
Total Allocated	2,111,940	1,204,216	309,804	5,390,305	638,403	510,668	12,010,808	8,539,351	4,306,070	77,324,121	9,756,442
Direct Billed	-	-	-	-	-	-	-	-	-	1,958,384	-
Unallocated	-	-	-	5,593,965	1,319,124	-	-	-	2,958,614	21,146,849	-
Cost Adjustments	-	-	(2,145,655)	(432,522)	-	-	-	-	-	(11,803,179)	-
Disallowed	141,080	92,864	-	748,714	477,182	-	10,020,898	1,475,847	-	18,310,490	-
Total Expenditures										106,936,465	

Grantee Departments	Fixed Costs
Retirement Fund	1,128,301
Attorney General	2,836,228
Governor	6,125,543
Lieutenant Governor	980,096
Business & Econ Dev	1,100,079
Taxation	2,097,176
Agriculture	1,208,535
Land & Natural Resources	3,631,337
Transportation	3,054,628
Education	4,259,147
State Library System	1,190,660
Charter Schools	248,225
University of Hawaii	1,032,195
Defense	1,017,608
Health	8,263,626
Hawaiian Home Lands	502,576
Judiciary	951,153
Human Services	7,827,076
Labor	2,673,426
DAGS not CS	4,132,684
DAGS Risk Mgmt	94,293
DAGS Motor Pool	107,801
DAGS Lease-Hemmeter	2,943,090
DAGS Lease-Kapolei	2,997,923
ETS-ICSD-OIMT	1,888,630
DAGS Surplus Property	(43,588)
B & F not CS	1,176,968
Comm & Consumer Affairs	3,059,387
Public Safety	4,671,222
Legislature	4,655,284
Hawaiian Affairs	252,121
Honolulu County	1,051,206
Maui County	234,945
Hawaii County	306,725
Kauai County	199,397
Health Systems Corporation	227,140
Other	8,995,592
General Government	2,130
Total Allocated	87,080,563
Direct Billed	
Unallocated	
Cost Adjustments	
Disallowed	
Total Expenditures	