

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

STATE/LOCALITY:
State of South Carolina
Columbia, SC 29201

DATE: August 21, 2026

FILING REF: The preceding
Agreement was dated 06/21/2021

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 costs of the State/local departments and agencies indicated during the fiscal year ended 06/30/2018 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. Insurance Reserve Fund
- B. Employee Insurance Programs
- C. State Accident Fund (SAF)
- D. Division of State Information Technology
- E. General Services Division - Intra-State Mail Services
- F. General Services Division - Property Management
- G. Central Supplies and Equipment
- H. Motor Vehicle Management
- I. Pension Administration
- J. Prison Industries
- K. State Office of Human Resources Employee Training Program
- L. ARRA Central Oversight

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 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 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 be 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.

STATE/LOCALITY: State of South Carolina
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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 that Circular, 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:

BY THE COGNIZANT AGENCY ON
BEHALF OF THE FEDERAL GOVERNMENT:

State of South Carolina
State/Locality

DEPARTMENT OF HEALTH & HUMAN SERVICES
(AGENCY)

Kevin Etheridge
(Signature)

Olulola O. Oluborode
(Signature)
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Date: 2026.08.30
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Kevin Etheridge
(Name)

Olulola Oluborode
(Name)

Acting office Director,
SC Executive Budget Office
(Title)

Director, Cost Allocation Service
(Title)

9/2/26
(Date)

August 21, 2026
(Date)

HHS Representative: Ashley Woodmansee

Telephone: 214-767-3261

State of South Carolina
FY 2018 Fixed Costs by Department

Central Service Departments	ADJUTANT GENERAL	AGRICULTURE	ALCOHOL & DRUG ABUSE	ARTS COMMISSION	ATTORNEY GENERAL	COMMISSION FOR THE BLIND	COLLEGE OF CHARLESTON	THE CITADEL	CLEMSON UNIVERSITY ED & GEN
DOA-ADMIN	0	0	0	0	0	0	0	0	0
EXECUTIVE BUDGET	3,219	(1,218)	3,885	256	(2,123)	(572)	(28,681)	(16,678)	(68,599)
STATE TREASURER	6,655	(1,338)	(320)	(364)	(2,440)	(3,124)	(22)	(80)	(34)
COMPTROLLER GENERAL	33,992	7,327	2,660	847	8,117	4,413	627	310	1,392
HUMAN RESOURCES	6,271	7,047	1,727	1,289	10,935	5,457	74,183	34,639	158,340
ARCHIVES & HISTORY	(4,439)	(1,424)	(505)	(137)	839,880	(759)	(25,974)	(14,153)	(70,447)
HUMAN AFFAIRS	(43)	(3)	(1)	7	93	(2)	389	155	146
SCEIS	455,711	182,467	66,283	38,152	934,491	110,454	(23,864)	(47,729)	(23,864)
INFO SECURITY & PRIVACY	35,295	39,099	9,580	7,050	59,464	30,274	406,359	190,070	875,842
GENERAL SERVICES - BUSINESS OPS	0	0	0	451	3,589	404	0	0	0
SFAA-ADMIN	(11,458)	(38,007)	(15,099)	(559)	(30,458)	(7,270)	(42,760)	(19,846)	(81,085)
AUDITOR	75,066	280,972	75,882	61,695	52,882	100,661	1,337	764	4,393
INSPECTOR GENERAL	1,431	1,608	394	294	2,496	1,246	16,933	7,906	36,138
Total Fixed	601,702	476,532	144,486	108,983	1,876,925	241,182	378,525	135,358	832,222

State of South Carolina
FY 2018 Fixed Costs by Department

Central Service Departments	CLEMSON PSA	COASTAL CAROLINA UNIVERSITY	COMMERCE	CONSUMER AFFAIRS	CORRECTIONS	SCHOOL FOR THE DEAF & BLIND	DISABILITIES & SPEC NEEDS	ECONOMIC DEVELOPMENT AUTHORITY	EDUCATION
DOA-ADMIN	0	0	0	0	0	0	0	0	0
EXECUTIVE BUDGET	(7,869)	(17,318)	15,123	(288)	(54,851)	(3,242)	(50,120)	0	406,160
STATE TREASURER	(7)	(23)	(153)	(351)	(82,460)	(5,330)	(29,528)	0	(24,000)
COMPTROLLER GENERAL	337	508	4,951	1,561	171,630	12,592	59,928	0	47,072
HUMAN RESOURCES	39,488	60,638	6,096	2,043	306,630	14,824	107,299	51	61,101
ARCHIVES & HISTORY	(6,625)	(17,446)	22,062	31,219	116,501	(2,862)	31,892	0	(25,734)
HUMAN AFFAIRS	185	120	176	(1)	(1,102)	(30)	(284)	0	490
SCEIS	2,041	(23,864)	44,251	10,206	1,808,201	94,335	792,174	0	928,516
INFO SECURITY & PRIVACY	216,573	334,618	31,614	11,333	1,713,231	82,544	598,263	283	332,598
GENERAL SERVICES - BUSINESS	0	0	0	0	0	0	0	0	6,306
SFAA-ADMIN	0	(45,842)	(26,543)	0	(26,277)	(23,474)	(166,520)	0	(348,696)
AUDITOR	42,785	955	2,674	71,246	50,044	(297)	142,300	0	297,016
INSPECTOR GENERAL	9,014	13,840	1,392	466	69,972	3,382	24,486	11	13,949
Total Fixed	295,922	306,185	101,641	127,434	4,071,519	172,442	1,509,890	346	1,694,778

State of South Carolina
FY 2018 Fixed Costs by Department

Central Service Departments	EDUCATIONAL TELEVISION COMMISSION	ELECTION COMMISSION	EMPLOYMENT & WORKFORCE	ETHICS COMMISSION	FLEET MGMT OVERHEAD	FORESTRY COMMISSION	FRANCIS MARION UNIVERSITY	GENERAL SERVICES - INTRA-STATE MAIL	GENERAL SERVICES - PROPERTY MGMT
DOA-ADMIN	0	0	0	0	0	0	0	17,601	392,253
EXECUTIVE BUDGET	(1,837)	(72)	(2,250)	(76)	0	(2,818)	(6,086)	246	5,247
STATE TREASURER	(2,182)	(165)	(15,203)	(158)	0	(4,161)	19	584	12,445
COMPTROLLER GENERAL	5,510	992	27,578	504	0	12,057	238	762	16,276
HUMAN RESOURCES	6,678	1,351	30,170	599	0	19,241	23,765	648	13,829
ARCHIVES & HISTORY	(1,173)	44,007	995	(79)	0	(2,626)	(5,723)	439	8,885
HUMAN AFFAIRS	(52)	31	(2,077)	8	0	202	(11)	59	1,254
SCEIS	56,208	36,112	429,491	50,084	0	120,345	(19,887)	19,992	389,840
INFO SECURITY & PRIVACY	37,651	7,095	192,951	3,226	0	104,143	131,852	2,865	61,114
GENERAL SERVICES - BUSINESS	14	0	0	0	0	0	0	136,622	606,722
SFAA-ADMIN	(29,060)	(1,957)	(37,448)	(280)	0	(2,796)	(16,211)	0	(1,957)
AUDITOR	573	77,740	6,112	28,983	0	65,599	382	0	1,528
INSPECTOR GENERAL	1,523	309	6,871	137	0	4,393	5,423	148	3,165
Total Fixed	73,853	165,442	637,191	82,948	0	313,579	113,762	179,966	1,510,600

State of South Carolina
FY 2018 Fixed Costs by Department

Central Service Departments	GENERAL SERVICES - FLEET MGMT	DEPT OF ADM: OEPP	GOVERNOR'S OFFICE: SLED	HEALTH & ENVIRON CONTROL	HEALTH & HUMAN SERVICES	HIGHER ED TUITION GRANTS COMM	HIGHER EDUCATION	HOUSING FIN & DEV AUTHORITY	INFO TECH
DOA-ADMIN	55,318	0	0	0	0	0	0	0	472,716
EXECUTIVE BUDGET	741	2,766	(6,396)	(14,389)	685,709	(4,047)	(27,426)	14,082	6,343
STATE TREASURER	1,757	(17,434)	(4,546)	(49,949)	(18,069)	(252)	(1,569)	(11,654)	15,045
COMPTROLLER GENERAL	2,300	1,268	24,413	108,113	38,297	138	1,324	7,864	19,676
HUMAN RESOURCES	1,954	13,177	32,860	172,381	54,043	255	2,005	6,526	16,718
ARCHIVES & HISTORY	1,261	182,708	(6,683)	1,761,073	43,271	(2,754)	(28,637)	(1,216)	8,775
HUMAN AFFAIRS	177	261	406	(1,048)	(32)	0	(9)	(27)	1,516
SCEIS	49,980	570,581	222,740	(250,230)	828,995	18,055	(55,708)	546,797	469,807
INFO SECURITY & PRIVACY	8,635	69,797	177,095	968,443	299,938	1,416	11,224	36,505	73,882
GENERAL SERVICES - BUSINESS	100,197	1,828	0	14,364	361	0	0	0	470
SFAA-ADMIN	(280)	(36,602)	(44,177)	(110,144)	(14,254)	(280)	(6,151)	(11,737)	(2,516)
AUDITOR	191	2,292	111,930	155,862	202,277	58,852	73,729	955	1,910
INSPECTOR GENERAL	447	3,009	7,503	39,334	12,333	59	457	1,489	3,826
Total Fixed	222,678	793,652	515,144	2,793,810	2,132,869	71,444	(30,761)	589,585	1,088,168

State of South Carolina
FY 2018 Fixed Costs by Department

Central Service Departments	INTRA-STATE MAIL OH	INSURANCE	INSURANCE RESERVE FUND	JOHN DE LA HOWE SCHOOL	JUDICIAL	JUVENILE JUSTICE	LABOR, LICENSING & REG	LANDER UNIVERSITY	LAW ENFORCEMENT TRAINING COUNCIL
DOA-ADMIN	0	0	0	0	0	0	0	0	0
EXECUTIVE BUDGET	0	(1,370)	0	(639)	(6,924)	(6,661)	(3,474)	(7,185)	(1,036)
STATE TREASURER	0	(2,376)	(59)	(1,907)	(8,520)	(19,412)	(10,064)	3	(1,703)
COMPTROLLER GENERAL	0	3,032	(38)	2,725	21,794	41,440	18,164	195	4,326
HUMAN RESOURCES	0	4,801	0	5,396	32,626	76,101	21,121	20,474	6,345
ARCHIVES & HISTORY	0	31,564	(66)	(552)	(6,341)	95,139	7,292	(6,257)	(1,024)
HUMAN AFFAIRS	0	(2)	0	(11)	67	(40)	96	(9)	(3)
SCEIS	0	30,197	0	2,145	156,561	724,953	192,568	(7,955)	54,351
INFO SECURITY & PRIVACY	0	26,633	0	30,040	180,007	422,317	115,876	113,590	35,204
GENERAL SERVICES - BUSINESS	0	0	0	0	5,764	0	0	0	0
SFAA-ADMIN	0	(58,671)	0	0	(4,753)	(447,025)	(15,652)	(3,355)	(42,747)
AUDITOR	0	55,201	0	573	166,367	152,233	87,481	18,719	57,678
INSPECTOR GENERAL	0	1,096	0	1,231	7,447	17,368	4,820	4,672	1,448
Total Fixed	0	90,104	(163)	39,001	544,095	1,056,412	418,230	132,892	112,839

State of South Carolina
FY 2018 Fixed Costs by Department

Central Service Departments	LEG DEPT-SENATE	LEG DEPT-HOUSE OF REPRESENTATIVES	LEG DEPT-CDE LAWS LEG CNCL	LEG DEPT-LEG PRINT, INFO & TECH	LEG DEPT-LEG AUDIT COUNCIL	LIBRARY	LIEUTENANT GOVERNOR	MEDICAL UNIVERSITY OF SC	MENTAL HEALTH
DOA-ADMIN	0	0	0	0	0	0	0	0	0
EXECUTIVE BUDGET	1,555	2,272	437	670	(138)	671	26	(63,498)	(32,622)
STATE TREASURER	10,989	16,361	1,287	1,618	(127)	(578)	(953)	(5)	(52,323)
COMPTROLLER GENERAL	16,721	24,533	2,066	2,350	748	1,555	1,820	1,426	158,395
HUMAN RESOURCES	0	0	0	0	1,327	2,489	3,422	170,380	236,442
ARCHIVES & HISTORY	0	0	0	0	4,792	1,913	(341)	(60,645)	(28,429)
HUMAN AFFAIRS	0	0	0	0	(1)	7	91	1,319	(101)
SCEIS	19,992	9,996	0	0	(51,706)	30,197	32,238	(59,686)	2,005,182
INFO SECURITY & PRIVACY	0	0	0	0	7,366	13,709	17,831	928,036	1,311,797
GENERAL SERVICES - BUSINESS	62	0	385	0	0	0	2,387	0	0
SFAA-ADMIN	0	0	0	0	0	(1,119)	0	(83,595)	(207,595)
AUDITOR	64,369	104,481	42,594	32,280	1,810	24,081	104,672	3,056	175,918
INSPECTOR GENERAL	0	0	0	0	302	568	781	38,894	53,961
Total Fixed	113,688	157,643	46,769	36,919	(35,626)	73,493	161,974	875,682	3,620,625

State of South Carolina
FY 2018 Fixed Costs by Department

Central Service Departments	MINORITY AFFAIRS	MOTOR VEHICLES	MUSEUM COMMISSION	NATURAL RESOURCES	OFFICE OF REGULATORY STAFF	PARKS, REC & TOURISM	PATRIOT'S POINT DEV AUTHORITY	PROB, PAROLE & PARDON	PROCUREMENT REVIEW
DOA-ADMIN	0	0	0	0	0	0	0	0	0
EXECUTIVE BUDGET	(86)	(7,862)	(428)	(9,214)	(1,351)	(340)	(930)	(5,100)	15
STATE TREASURER	(157)	(13,855)	(432)	(11,223)	(2,546)	(8,044)	(1,725)	(32,879)	223
COMPTROLLER GENERAL	424	72,686	3,408	30,640	2,383	27,501	5,399	28,073	274
HUMAN RESOURCES	510	65,980	1,965	40,625	4,709	19,202	4,378	39,656	178
ARCHIVES & HISTORY	(80)	(3,139)	(466)	(6,230)	(1,091)	(5,089)	(993)	(2,328)	0
HUMAN AFFAIRS	(0)	(28)	15	314	0	(9)	6	339	16
SCEIS	8,060	207,645	62,121	313,912	24,333	446,899	28,157	88,921	29,987
INFO SECURITY & PRIVACY	2,833	366,064	10,701	221,281	26,097	106,533	24,192	215,602	785
GENERAL SERVICES - BUSINESS	0	0	9,880	2,347	0	1,168	0	0	0
SFAA-ADMIN	(839)	(33,254)	(16,763)	(18,174)	(21,796)	(77,684)	(8,382)	(58,951)	0
AUDITOR	851,772	2,865	91,492	2,865	(15,186)	34,190	764	(36,943)	25,977
INSPECTOR GENERAL	116	15,058	449	9,273	1,075	4,382	1,000	9,052	41
Total Fixed	862,553	672,160	161,943	576,417	16,628	548,708	51,865	245,443	57,495

State of South Carolina
FY 2018 Fixed Costs by Department

Central Service Departments	PUBLIC EMPLOYEE BENEFITS AUTH	PUBLIC SAFETY	PUBLIC SERVICE COMMISSION	REVENUE	REVENUE & FISCAL AFFAIRS	RURAL INFRASTRUCTURE AUTHORITY	SC AERONAUTICS	SC STATE UNIVERSITY	SC STATE PSA
DOA-ADMIN	0	0	0	0	0	0	0	0	0
EXECUTIVE BUDGET	(1,556)	(11,075)	(540)	(9,326)	(668)	(120)	619	(17,112)	(70)
STATE TREASURER	(4,744)	(17,018)	(687)	(440,615)	(2,994)	(833)	1,842	(21)	1
COMPTROLLER GENERAL	10,049	40,685	1,139	(5,513)	1,224	(31)	2,181	217	23
HUMAN RESOURCES	13,434	78,656	2,029	39,493	4,460	366	1,243	17,891	2,314
ARCHIVES & HISTORY	(4,369)	24,989	7,288	30,390	(706)	(129)	0	(11,527)	(299)
HUMAN AFFAIRS	(87)	177	7	(90)	158	(31)	113	(957)	(41)
SCEIS	390,655	914,875	54,247	1,547,386	(59,288)	(13,225)	39,983	(23,864)	0
INFO SECURITY & PRIVACY	75,530	433,785	11,159	220,015	22,769	2,417	5,495	111,016	13,338
GENERAL SERVICES - BUSINESS	0	216	0	4,539	0	0	0	0	0
SFAA-ADMIN	(21,796)	(29,339)	0	(8,109)	(280)	0	(280)	(18,720)	0
AUDITOR	191	4,775	27,805	102,571	382	955	52,145	764	0
INSPECTOR GENERAL	(7,468)	28,485	463	9,013	1,019	83	285	4,077	528
Total Fixed	449,837	1,469,212	102,909	1,489,755	(33,923)	(10,549)	103,626	61,764	15,794

State of South Carolina
FY 2018 Fixed Costs by Department

Central Service Departments	SEA GRANTS CONSORTIUM	SECRETARY OF STATE	SOCIAL SERVICES	STATE ACCIDENT FUND	TECHNICAL & COMP EDUCATION BD	TRANSPORTATION	UNIVERSITY OF SOUTH CAROLINA	VOCATIONAL REHABILITATION	WIL LOU GRAY SCHOOL
DOA-ADMIN	0	0	0	0	0	0	0	0	0
EXECUTIVE BUDGET	(21)	(228)	(8,733)	(605)	45,549	33,279	(115,321)	(16,817)	(739)
STATE TREASURER	(567)	(292)	118,543	(1,066)	(3,542)	(45,439)	(375)	(64,630)	(708)
COMPTROLLER GENERAL	648	1,168	379,925	1,922	8,083	151,888	2,582	67,445	3,658
HUMAN RESOURCES	714	1,658	205,952	4,698	240,335	265,094	324,466	68,788	4,910
ARCHIVES & HISTORY	(200)	30,807	(17,089)	75,255	(18,128)	(61,169)	(107,235)	(10,525)	865
HUMAN AFFAIRS	(0)	16	2,616	(2)	537	(113)	673	402	6
SCEIS	50,084	36,112	(129,403)	36,216	(394,588)	7,489,903	(43,751)	1,601,055	54,167
INFO SECURITY & PRIVACY	3,966	9,002	1,109,154	26,066	1,325,480	1,470,760	1,790,209	376,298	27,141
GENERAL SERVICES - BUSINESS	0	436	6,178	0	0	0	0	0	0
SFAA-ADMIN	(559)	(839)	(288,888)	(8,382)	(113,787)	(74,056)	(211,281)	(24,320)	(1,957)
AUDITOR	42,021	81,671	20,056	573	51,572	5,546	7,449	88,818	64,369
INSPECTOR GENERAL	164	378	47,021	1,072	54,854	60,500	74,061	15,702	1,121
Total Fixed	96,250	159,888	1,445,333	135,747	1,196,365	9,296,193	1,721,478	2,102,217	152,834

State of South Carolina
FY 2018 Fixed Costs by Department

Central Service Departments	WINTHROP UNIVERSITY	WORKERS' COMP COMMISSION	OTHER	Summary Total
DOA-ADMIN	0	0	0	937,888
EXECUTIVE BUDGET	(18,247)	(541)	76,507	637,848
STATE TREASURER	(37)	(765)	(48,138)	(888,900)
COMPTROLLER GENERAL	353	1,947	(8,050)	1,759,154
HUMAN RESOURCES	41,696	3,268	(2,358)	3,371,490
ARCHIVES & HISTORY	(15,383)	189,038	391,311	3,394,384
HUMAN AFFAIRS	77	(1)	(4,169)	2,310
SCEIS	(19,887)	12,141	(113,370)	24,609,679
INFO SECURITY & PRIVACY	230,151	18,134	38,580	18,658,878
GENERAL SERVICES - BUSINESS	0	0	2,509	907,200
SFAA-ADMIN	(84,381)	0	(3,040,273)	(6,227,343)
AUDITOR	764	(7,139)	(712,093)	3,931,795
INSPECTOR GENERAL	9,517	746	(565)	769,475
Total Fixed	144,622	216,827	(3,420,109)	51,863,859