NORTH CAROLINA

DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIVISION OF PUBLIC HEALTH

# COST ALLOCATION PLAN

Effective July 1, 2013

(as amended through July 1, 2014)

# STATE OF NORTH CAROLINA
# DEPARTMENT OF HEALTH AND HUMAN SERVICES
# DIVISION OF PUBLIC HEALTH
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## Introduction

## I. General Information

This plan has been developed in accordance with the cost principles and provisions of 45 CFR Part 74, Part 92 and Part 95 subpart E and OMB Circular A-87. Revisions in the plan will be submitted to the cognizant Federal agency whenever allocation methods shown in the plan become outdated due to organizational changes within the state agency, changes in federal law or regulations, or other similar changes.

Costs directly billed or allocated to the Division of Public Health (DPH) are further allocated according to the Division's cost allocation plan.

Public health services in North Carolina are state supervised. This administration and supervision encompasses the following programs:

A. Federal Programs

1. **Department of Health and Human Services:**
   a. Administration for Children and Families (ACF)
      *Refugee and Entrant Assistance Discretionary Grants, CFDA 93.576*
   b. Agency for Toxic Substances and Disease Registry (ATSDR)
      *State Capacity Building, Site Specific Activities Cooperative Agreement Program, CFDA 93.240*
   c. Centers for Disease Control and Prevention (CDC)
      i. *Well-Integrated Screening and Evaluation for Women Across the Nation (WISEWOMAN), CFDA 93.094*
      ii. *Project Grants and Cooperative Agreements for Tuberculosis Control Programs, Tuberculosis Prevention and Control and Laboratory Program, CFDA 93.116*
      iii. *Injury Prevention and Control Research and State and Community Based Programs, CFDA 93.136*
      iv. *Disabilities Prevention, CFDA 93.184*
      v. *Occupational Safety and Health Program, CFDA 93.262*
      vi. *Immunization Grants, CFDA 93.268*
      vii. *Adult Viral Hepatitis Prevention and Control, CFDA 93.270*
      viii. *Centers For Disease Control and Prevention – Investigations and Technical Assistance, CFDA 93.283*
      ix. *PPHF 2012 National Public Health Improvement Initiative, CFDA 93.507*
      x. *State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by 2012 Prevention and Public Health Funds (PPHF-2012), CFDA 93.735*
      xi. *HIV Prevention Activities – Health Department Based, CFDA 93.940*

xii. *Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance, CFDA 93.944*
xiii. *Assistance Programs for Chronic Disease Prevention and Control, State Cardiovascular Health Programs CVH; and Racial and Ethnic Approaches to Community Health, REACH, CFD National Acute Hazardous Substance Incidents Surveillance and Prevention Program A 93.945*
xiv. *Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs, Infant Health and Pre-term Delivery Initiative; PRAMS; MCHEP; ART; Maternal Health Research, CFDA 93.946*
xv. *Preventive Health Services, Sexually Transmitted Diseases Control Grants, CFDA 93.977*
xvi. *Preventive Health and Health Services Block Grant, CFDA 93.991*
xvii. *The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease, CFDA 93.521*
xviii. *Community Transformation Grants and National Dissemination and Support for Community Transformation Grants - financed solely by 2012 Prevention and Public Health Funds, CFDA 93.531*
xix. *Affordable Care Act (ACA) Personal Responsibility Education Program, CFDA 93.092*
xx. *Public Health and Emergency Response, CFDA 93.069*
xxi. *Environmental Public Health and Emergency Response, CFDA 93.070*
xxii. *Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs, CFDA 93.919*

d. Centers for Medicare and Medicaid Services (CMS)
*Medical Assistance Program, Medicaid; Title XIX, CFDA 93.778*
e. Health Resources and Services Administration (HRSA)
i. *Maternal and Child Health Federal Consolidated Programs, CFDA 93.110*
ii. *Universal Newborn Hearing Screening, CFDA 93.251*
iii. *HIV Care Formula Grants, CFDA 93.917*
iv. *Healthy Start Initiative, CFDA 93.926*
v. *Maternal and Child Health Services Block Grant to the States, MCH Block Grants, CFDA 93.994*
vi. *State Health Access Program, CFDA 93.256*
vii. *Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program, CFDA 93.505*
viii. *Special Projects of National Significance, CFDA 93.928*
f. Office of Minority Health (OMH)
*State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program, CFDA 93.006*
g. Office of Population Affairs (OPA)
*Family Planning Title X Program, CFDA 93.217*
h. Office of Adolescent Health (OAH)

*Pregnancy Assistance Fund Program, Support for Pregnant and Parenting Teens and Women, CFDA 93.500*

i. Substance Abuse and Mental Health Services Administration (SAMHSA)
   *i. Substance Abuse Prevention and Treatment SAPT Block Grant, CFDA 93.959*
   *ii. Substance Abuse and Mental Health Services, Projects of Regional and National Significance, CFDA 93.243*

2. **Department of Agriculture:** Food and Nutrition Services (FNS)
   a. *Special Supplemental Nutrition Program for Women, Infants and Children, WIC Program, CFDA 10.557*
   b. *Summer Food Service Program for Children, CFDA 10.559*
   c. *State Administrative Expenses for Child Nutrition, SAE, CFDA 10.560*

3. **Environmental Protection Agency:**
   Office of Chemical Safety and Pollution Prevention (OCSPP)
   a. *TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals, State Lead Certification Grants, CFDA 66.707*
   b. *Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies, CFDA 66.716*

4. **Other Federal Agencies:**
   *a.* Department of Housing and Urban Development, Community Planning and Development (CPD) - *Housing Opportunities for Persons with AIDS, HOPWA, CFDA 14.241*
   b. Department of Education, Office of Special Education and Rehabilitative Services (OSERS) - *Special Education, Grants for Infants and Families with Disabilities, CFDA 84.181 (See Note under Part II, Fiscal Practices regarding Indirect Cost for this grant.)*

B. Other Funds - State appropriations

Updates:
1/1/2014 Updated federal programs
7/1/2014 Updated federal programs

NOTES:

*Excluded from the Plan are those cost centers that are charged directly to, or allocated in total to, a single funding source.

Personnel costs, for an employee performing duties outside of those included in the normal Responsibility Cost Center (RCC) allocation or direct charge method, are reclassified to appropriate program(s) based on time record or such other documentation that provides an equitable distribution of costs. (Example: Disaster activities)

Work performed by an RCC for outside agencies is billed accordingly and treated as a cost recovery.

From time to time an RCC which becomes inactive at the end of one state fiscal year must remain in the Plan for the next state fiscal year in order to make final payment.

The budget amounts assigned to the various RCCs are to be considered as indicators, as this data is routinely updated on an annual basis.

Costs that are deemed unallowable to a grant will be direct charged to state funds instead of being allocated based on the narratives provided in the CAP.

**~~Costs associated with Department of Education, Office of Special Education and Rehabilitative Services (OSERS) - *Special Education Grants for Infants and Families with Disabilities CFDA 84.181* are not included in this Cost Allocation Plan. Indirect Cost for this grant is computed based on a Restricted Indirect Cost Rate negotiated with the Division of Cost Allocation. In order to prevent inequities in the allocation process, all statistics relating to this grant (FTEs supervised/supported, hours worked, etc.) have been converted to State Appropriations and included in the allocation base.~~

All supervisory cost centers in the plan are allowed direct charges to programs so long as the program is in the allocation base used by that center.

Updates:

*Added note effective July 1, 2013.
**Deleted effective July 1, 2014.

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## NARRATIVE

The information related below is to meet the requirements for establishing the State Cost Allocation Plan for the Division of Public Health, Department of Health and Human Services, State of North Carolina.

The budget and accounting system of the Division of Public Health is based on a series of budget units or responsibility cost centers which have been used as a basis for this plan. These units are organized into the following sections:

1. Director's Office

The Director's Office provides the executive management and administration of the Division of Public Health.

2. Human Resources

Provides support to the Division by providing: support to managers in the effective management of employee resources, support to employees in meeting their personnel needs, and recruiting services for the Division while ensuring compliance with applicable laws and policies.

3. Office of Minority Health and Health Disparities

This office works throughout the Division to bridge the health status gap between racial/ethnic minorities and the general population, and advocates for policies and programs that improve access to public health services for underserved populations.

4. Administrative, Local, and Community Support (ALCS)

The Administrative, Local, and Community Support (ALCS) section of the Division of Public Health (DPH) provides both direct and indirect services to the public and local health agencies. Their work focuses on providing support which allows the business of public health to operate as seamlessly as possible, so that the Division may better serve the public.

5. Legal & Regulatory Affairs

6. Vital Records Unit

7. Chronic Disease & Injury

The NC Division of Public Health's Chronic Disease and Injury Prevention Program works to reduce death and disabilities through education, policy change, and working with community partners to ensure a long, productive, and healthy life for all North Carolinians. Many of North Carolina's chronic disease and injury prevention programs are supported by grants from the US Department of Health & Human Services' Preventive Health and Health Services (PHHS) Block Grant.

8. Oral Health

The Oral Health Section (OHS) is the only statewide dental program, either public or private, that provides prevention and education services on dental health specifically for children. Prevention is the key to improved oral health. Too many citizens, and children in particular, experience preventable dental disease.

9. Epidemiology

Epidemiology is the branch of public health that works to understand the causes and effects of disease in communities. They look for ways to prevent or control those diseases and their negative effects on people and society. Epidemiologists study the factors and relationships that determine the presence, numbers, trends and distribution of diseases in communities and certain populations.

10. Women’s and Children’s Health

The mission of the Women's and Children's Health Section (WCH) is to assure, promote and protect the health and development of families with emphasis on women, infants, children and youth. WCH programs place a major emphasis on the provision of preventive health services beginning in the pre-pregnancy period and extending throughout childhood. The Section also administers several programs serving individuals who are developmentally disabled or chronically ill.

11. Environmental Health Section

The Environmental Health Section is composed of the On-Site Water Protection Branch and the Environmental Health Regulation Branch.

The On-Site Water Protection Branch ensures the availability of safe, potable water to the residents and visitors of North Carolina served by private water supply wells and the sanitary disposal of wastewater through on-site wastewater disposal (septic tank) systems. Functions include reviewing permits, providing technical assistance and training to local health departments, supporting on-site wastewater disposal research and development, and private drinking wells.

Environmental Health Regulation protects the public health through prevention and protection from hazards in: food service and lodging facilities, child care centers and institutions, tattooing, and public swimming pools. Other environmental health regulatory functions include asbestos and lead-based paint hazard management, and preventing acts of agro-terrorism through food defense initiatives.

10. Miscellaneous

NC DHHS DPH Cost Allocation Plan