




STATE OF MISSISSIPPI
GOVERNOR PHIL BRYANT

DEPARTMENT OF FINANCE AND ADMINISTRATION

LAURA D. JACKSON
EXECUTIVE DIRECTOR

OFFICE OF FINANCIAL AFFAIRS

MEMORANDUM

To: Agencies and Institutions Receiving Federal Funds
From: Marcus Moore, Director 
Date: September 3, 2019
Subject: FY 2016 Statewide Cost Allocation Plan

The FY 2016 Statewide Cost Allocation Plan (SWCAP) was approved by the Department of Health and Human Services (DHHS), and the approved Fixed Cost Agreement is attached. The FY 2016 SWCAP is the latest federally-approved plan.

OMB Uniform Guidance, 2 CFR Part 200, Appendix VII, Section D.1.d, states in part, "If the proposed central service cost allocation plan for the same period has not been approved by that time, the indirect cost proposal may be prepared including an amount for central services that is based on the latest federally-approved central service cost allocation plan. The difference between these central service amounts and the amounts ultimately approved will be compensated for by an adjustment in a subsequent period."

Agencies should incorporate the fixed cost amount from the attached agreement in their Indirect Cost Proposal for FY2020 as allowed by their federal granting agency. Regarding SWCAP payments, agencies will continue to make SWCAP payments based on their recovery from their federal agencies. All agencies receiving federal funds should bring their SWCAP payments current.

The Office of Financial Affairs has responsibility for the administration of the SWCAP. If you have any questions, please contact the Office of Financial Affairs at (601) 359-2160 or email OFA_SWCAP@dfa.ms.gov.

Enclosure