

CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal prepared and maintained herewith and to the best of my knowledge and belief:

- 1) All costs included in the proposal dated **May 1, 2022** to establish indirect costs rate for **May 1, 2022 thru April 30, 2023** are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (codified at 2 C.F.R. Part 200). Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- 2) All costs included in this proposal are properly allocable to Federal awards based on a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.
- 3) The Indirect cost rate calculated within the proposal is **32.29%** which was calculated using direct cost base type of **Salary and Fringe**. The calculations were based on actual costs from fiscal year April 30, 2022 to obtain a federal indirect cost billing rate for fiscal year **April 30, 2023**
- 4) All documentation supporting the indirect cost rate identified above must be retained by the Recipient. This rate should be reviewed and validated as part of the Recipients' annual financial audit.

Subject to the provisions of the Program Fraud Civil Remedies Act of 1986, (31 USC 3801 et seq.), the False Claims Act (18 USC 287 and 31 USC 3729); and the False Statement Act (18 USC 1001), I declare to the best of my knowledge that the foregoing is true and correct.

Organization Name: Texoma Council of Governments

Signature: Mindi Jones
Name of Authorized Official: Mindi Jones
Title: Finance Director
Email Address and Phone: mjones@texoma.cog.tx.us (903) 813-3547
Date of Execution: _____



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United States Department of the Interior

OFFICE OF THE SECRETARY

Washington, DC 20240

May 10, 2022

Mindi Jones, Finance Director
Texoma Council of Governments
1117 Gallagher Drive
Sherman, TX 75090

Re: Indirect Cost Rate Certificate

Mindi Jones:

With this letter, the Interior Business Center (IBC), on behalf of the Economic Development Administration (EDA), a component of the Department of Commerce and your cognizant agency, acknowledges receipt of your Certificate of Indirect Costs for FY 2023 dated May 10, 2022. As a unit of state or local government that receives less than \$35 million in annual cumulative direct Federal funding, you are not required to submit an indirect cost rate proposal to EDA and, consequently, EDA will not review your submission at this time. For more information on this requirement, see 2 C.F.R. part 200, App. VII § D.1.b.

Your organization is required to develop an indirect cost rate proposal or cost allocation plan in accordance with 2 C.F.R. part 200 and retain it with related supporting documentation for audit. For more information on this requirement, see 2 C.F.R. part 200, App. VII § D.1.b. and 2 C.F.R. § 200.333. EDA reserves the right to review this or future indirect cost rate proposals at a later time to ensure conformity with the requirements of 2 C.F.R. part 200. Typically, EDA will exercise this right if there is a relevant audit finding, a concern is raised by another government agency concerning a particular indirect cost rate, and/or if EDA finds an anomaly in an indirect cost rate proposal. In such circumstances EDA may review such an indirect cost rate proposal itself or through another Federal agency.

IBC is a shared service provider operating under the Department of the Interior. EDA has entered into an agreement with IBC to review and process Certificates of Indirect Costs on their behalf. EDA remains your cognizant agency and this letter, although issued from IBC, is EDA's acknowledgement of receipt.

Please contact IBC if you have any questions or concerns.

Sincerely,

Craig A. Wills
Indirect Cost & Contract Audit Division Chief

Enclosure: Certificate of Indirect Costs

U.S. Department of Commerce, Economic Development Administration
1401 Constitution Avenue, NW
Washington, DC 20230

CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal prepared and maintained herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal dated _____ **[identify date indirect cost rate proposal was finalized]** to establish indirect costs rate(s) for _____ **[identify start/end dates for the fiscal year covered by the indirect cost rate]** are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (codified at 2 C.F.R. Part 200) Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

(3) The indirect cost rate calculated within the proposal is _____ **[identify rate(s)]**, which was calculated using a direct cost base type of _____ **[identify type of direct cost base – Salary & Fringe, MTDC, etc.]**. The calculations were based on actual costs from fiscal year ____ to obtain a federal indirect cost billing rate for fiscal year _____.

(4) All documentation supporting the indirect cost rate identified above must be retained by the Recipient. This rate should be reviewed and validated as part of the Recipient's annual financial audit.

Subject to the provisions of the Program Fraud Civil Remedies Act of 1986, (31 USC 3801 et seq.), the False Claims Act (18 USC 287 and 31 USC 3729); and the False Statement Act (18 USC 1001), I declare to the best of my knowledge that the foregoing is true and correct.

Organization Name: _____

Signature: _____

Name of Authorized Official: _____

Title: _____

Email Address and Phone: _____

Date of Execution: _____