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May 24, 2016

**TEXOMA COUNCIL OF GOVERNMENTS
CERTIFICATE OF INDIRECT COSTS
FYE 2017**

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

- (1) All costs included in this proposal to establish billing or indirect costs rate(s) for the period of May 1, 2016 through April 30, 2017 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A 87, "Cost Principles for State, Local, and Indian Tribal Governments." 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(s) calculated within the proposal are: General & Administrative 20.02% of total direct personnel cost (direct salary plus fringe benefits), On-site 12.37% of total direct personnel cost (direct salary plus fringe benefits) for programs with offices at our headquarters location, Central Service Information Technology (CIT) 6.64% of total direct personnel cost (direct salary plus fringe benefits), which were calculated using an indirect cost rate base type of total direct cost (direct salary plus fringe benefits). The calculations were based on estimated costs for fiscal year ending April 30, 2015 to obtain a federal indirect cost billing rate for fiscal year ending April 30, 2016. 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.

Governmental Unit: Texoma Council of Governments (TCOG)

Signature: 

Name of Authorized Official: Susan B. Thomas, PhD

Title: Executive Director

Date of Execution: May 24, 2016

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UNITED STATES DEPARTMENT OF COMMERCE
Economic Development Administration
Washington, DC 20230

December 2, 2016

Susan Thomas
Texoma Council of Governments
1117 Gallagher Drive
Sherman, TX 75090

Referenced: Certificate of Indirect Costs for State and Local Governments and Indian Tribes

This letter is to confirm that the Economic Development Administration (EDA) has accepted the Certificate of Indirect Costs for Texoma Council of Governments for the period May 1, 2016 through April 30, 2017 with a rate of 20.02% for General & Administrative, 12.37% for On-site, and 6.64% for Central Service Information Technology using a direct cost base type of salary and fringe. Pursuant to the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (codified at 2 C.F.R. Part 200) (OMB Uniform Guidance), your organization is not required to submit an indirect cost allocation proposal or plan narrative to EDA as its Cognizant Agency. Your organization is required to develop an indirect cost proposal and retain the proposal and related documentation for audit purposes. Paragraph D.1.b. of Appendix VII to 2 C.F.R. Part 200 states:

[G]overnmental departments or agencies must develop an indirect cost proposal in accordance with the requirements of this Part and maintain the proposal and related supporting documentation for audit. These governmental departments or agencies are not required to submit their proposals unless they are specifically requested to do so by the cognizant agency for indirect costs.

When actual costs are known at the end of your fiscal year, your organization is required to account for differences between estimated and actual indirect costs by means of either: a) making an adjustment to the next year's indirect cost rate calculation to account for carry-forward (the difference between the estimated costs used to establish the rate and the actual costs of the fiscal year covered by the rate); or b) making adjustments to the costs charged to the various programs based on the actual charges calculated. Your organization's indirect cost charges will be subject to audit to determine the allowability of both direct and indirect costs.

It is important to note that your organization is still required to submit an annual Certificate of Indirect Costs to EDA no later than six months after the close of your fiscal year.

A copy of this letter will be retained in your official award file. If you have any questions, please email Stephen Devine of my staff at indirectcosts@eda.gov or call him at (202) 482-9076.

Sincerely,

A handwritten signature in black ink, appearing to read "Bryan Borlik".

Bryan Borlik
Director, Performance and National Programs
Economic Development Administration