



TIN: 17415862303

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GRANTEE: Coastal Bend Council of Governments

ADDRESS: 2910 Leopard St, Corpus Christi, TX 78408

The indirect cost rate(s) contained herein are for use on grants with Federal, State, or both governments to which 2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards or the State of Texas Uniform Grant Management Standards apply, subject to the limitations contained in the sections below.

SECTION 1: HHS SYSTEMS ISSUED RATE(S)

HHS System Issued Rate					
Rate Type	RATE PERIOD		Rate	Rate Base	Next Proposal Due
	Start Date	End Date			
Fixed with Carry-forward	Jan 1, 2022	Dec 31, 2022	25.56%**	Direct Salaries	N/A
Fixed with Carry-forward	Jan 1, 2023	Dec 31, 2023	26.25%**	Direct Salaries	N/A
Fixed with Carry-forward	Jan 1, 2024	Dec 31, 2024	26.33%**	Direct Salaries	June 30, 2024

***If the indirect cost rate for the next fiscal year is not approved prior to the new fiscal year, use this rate as a billing rate until a new rate is established. ICR Proposals must be submitted in accordance with the above timelines to continue recovering indirect costs.*

Rate Base Details
Direct Salaries means total direct salaries and wages, excluding fringe benefits. The rate applies to all programs administered by the non-federal entity. To determine the amount of indirect costs to be billed under this agreement, direct salaries and wages should be summed and multiplied by the rate. All other program costs, including fringe benefits associated with direct salaries, should be eliminated.

SECTION 2: ACCOUNTING TREATMENT OF FRINGE BENEFITS COST

Accounting Methods	
Paid Absences Rate:	FY22 based on FY20 is 18.30%. FY23 based on FY21 is 20.00%. FY24 based on FY22 is 20.25%.
Fringe Benefits:	Charged as incurred

Paid Absences:	Paid Time Off (PTO) are charged as a percentage of eligible staff salaries. The rate of 18.30% for FY22 rate based on FY20 Actuals, 20.00% for FY23 based on FY21 Actuals and 20.25% for FY24 based on FY22 Actuals is calculated by dividing the estimated total employee release time divided by total chargeable salaries less paid time off.
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SECTION 3: Deadlines for Proposal Submissions

Your FY2025 Fixed with Carry-forward ICR proposal with the FY2023 carry-forward adjustment must be submitted via the Landing Page for Subrecipients no later than June 30, 2024. Please provide your FY2023 audit report* along with the ICR Proposal Packet. Select the "Submit ICR Proposal" option to upload all required documents. The proposal packet must be submitted on the HHS Indirect Cost Rate Group approved ICR Proposal Packet templates. Select "Technical Assistance" to request copies of the approved templates.

*Your audit should include a Schedule of Indirect Costs. The Schedule of Indirect Costs must show the incurred expenses versus the recovered expenses for the carry-forward calculation. Please see the enclosed example.

SECTION 4: KEY GUIDELINES AND CONDITIONS

A. LIMITATIONS: Use of the rate(s) contained in the Agreement is subject to all statutory or administrative limitations and is applicable to a given Federal award or contract only to the extent that funds are available. Acceptance of the rate(s) agreed to herein is predicated upon the following conditions: (1) that no costs other than those incurred by the grantee were included in its indirect cost pool as finally accepted and that such incurred costs are legal obligations of the grantee and allowable under the governing cost principles, (See 2 CFR 200, Subpart E); (2) Unallowable costs have been adjusted appropriately when allocating costs identified in the proposal; (3) that the same costs that have been treated as indirect costs have not been claimed as direct costs; (4) that similar types of costs have been accorded consistent treatment; and (5) that the information provided by the grantee which was used as a basis for acceptance of the rate(s) agreed to herein is not subsequently found to be materially inaccurate; (6) that a restricted rate or limit to the indirect cost rate or amount is not required under the enabling statute or by the cognizant federal agency; (7) indirect costs may only be recovered to the extent direct costs were incurred; and (8) the rates cited in this Agreement may be subject to audit. Indirect cost elements and the type of distribution base used in computing the rates are subject to revision when a final rate is negotiated to settle the provisional rate or if unusual circumstances affect the negotiated predetermined rate. In such situations, the rate(s) may be subject to renegotiation at the discretion of the cognizant agency.

B. CHANGES IMPACTING THE INDIRECT COST RATE PROPOSAL: This agreement is based on the organizational structure and the accounting methodology purported by the grantee to be in effect during the Agreement period. Changes which affect the amount of reimbursement resulting from the use of this Agreement require prior approval from the cognizant organization. Failure to obtain approval may result in subsequent cost disallowance. To notify us of organizational changes which impact the indirect cost rate, please submit a Technical Assistance request at the Landing Page referenced in Section 3 of this agreement.

C. NOTIFICATION TO FEDERAL AND STATE AGENCIES: A copy of this document may be provided by the grantee to other Federal or State funding sources as a means of notifying them of the Agreement contained herein.

D. APPLICATION OF INDIRECT COST RATE TO EXISTING GRANTS: Indirect costs charged to a grant by means other than the rate(s) cited in this Agreement should be adjusted to the applicable rate cited herein.

E. GOVERNMENT COMMISSIONS (REGIONAL PLANNING COMMISSIONS, COUNCILS OF GOVERNMENT, ETC): Title 12 of Texas Local Government Code §391.0115(e) limits your organization's indirect costs to 15% or less of your organization's total expenditures.

SECTION 5: RATE TYPE DEFINITIONS

A. Fixed Carry-forward and Adjustments: A fixed carry-forward rate means an indirect cost rate which has the same characteristics as a predetermined rate, except that the difference between the estimated costs and the actual, allowable costs of the period covered by the rate is carried forward as an adjustment to the rate computation of a subsequent period. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

SECTION 6. ACCEPTANCE OF AGREEMENT

GRANTEE

Coastal Bend Council of Governments

Grantee Name

Veronica Toomey Title Interim Executive Director

Name of Grantee Signature Authority

Veronica Toomey

Grantee Signature

COGNIZANT AGENCY

Texas Health and Human Services Commission

Agency Name

Racheal Kane, Federal Funds Director

Name of Agency Signature Authority

Racheal Kane Digitally signed by Racheal Kane
Date: 2024.01.18 16:27:36 -08'00'

Agency Signature