



# **District Request for Indirect Cost Rates For 2020–2021 School Year Indirect Cost Rate Proposal (ICRP) Additional Costs Workbook (ACW) and Certification**

**Completing the ICRP ACW and  
certifying the ICRP**

**Texas Education Agency  
Federal Fiscal Compliance  
and Reporting Division**

- Role of the United States Department of Education (USDE)
- ICRP and ICRP ACW Overview
- Timeline
- Completing the ICRP ACW
- Submitting the ICRP ACW
- ICRP Next Steps
- Reviewing and Certifying the ICRP

- Indirect cost rate calculation methodology is dictated by federal laws and USDE
- USDE designates TEA as the cognizant agency for indirect costs for local educational agencies (LEAs) and education service centers (ESCs)
- USDE/TEA Delegation Agreement for calculating indirect cost rates changed as of 2018–2019 school year (SY)

# USDE Delegation Agreement Overview

- The Delegation Agreement as of 2018–2019 SY:
  - Prohibited indirect cost rates extensions
  - Rescinded all current indirect cost rates extensions
  - Required that rates be requested by independent school districts (districts) every year
  - Required that TEA calculates rates every year
  - Required 3 years of financial data to calculate the one-year rates
- TEA just completed negotiations with USDE for a 5-year Delegation Agreement
  - Re-affirms and clarifies current procedures in the LEA Plan

# Indirect Cost Rate Proposal Overview

- As of 18–19 SY, indirect cost rate proposal (ICRP) was updated to accommodate three years of financial data
- Districts no longer complete the ICRP – instead, complete the ICRP Additional Costs Workbook or ICRP ACW
- TEA will prepopulate an ICRP for each district that requests indirect cost rates through submission of the ICRP ACW
- 19–20 SY ICRP was streamlined – 20–21 follows same format

- Districts must complete and submit the ICRP ACW to request indirect cost rates
- Effective as of 2018–2019 SY and beyond
- To receive rates for the 2020–2021 SY, the due date to submit the ICRP ACW is **January 31, 2020**

- TEA will prepopulate the ICRP with the following data:
  - 10%\* will be prepopulated from the ICRP ACW submitted by the district
  - 90%\* will be prepopulated from PEIMS data
- Districts will review and certify the complete ICRPs

*\*Percentages are approximate*

# Indirect Cost Rates Timeline

Date	Action
December 5, 2019	ICRP ACW is made available via the <a href="#">Indirect Cost Rates</a> webpage and the secure GFFC Reports and Data Collections application, accessible through <a href="#">TEAL</a> .
January 31, 2020	Due date for districts to submit the ICRP ACW requesting indirect cost rates.
January – April 2020	TEA reviews all submitted ICRP ACWs and requests clarification and/or re-submissions, as needed.
April 23, 2020	TEA provides complete ICRPs to districts for review and certification.
May 22, 2020	Due date for districts to submit ICRP Certification in GFFC Reports and Data Collections
July 1, 2020	Notification Letter - Indirect Cost Rate posted in GFFC Reports and Data Collections, accessible through <a href="#">TEAL</a> . <b>Rates become effective.</b>

## LEA Information Worksheet

**Indirect Cost Rate Proposal (ICRP) Additional Costs Workbook**

**To Establish an Indirect Cost Rate for  
School Year 2020-2021 (FY '21)**

**LEA Information and Certification of Additional Costs**

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

1. As per 2 CFR §200.333 Retention requirements for records - All records and documentation supporting the indirect cost allocation plan will be retained for a period of three years after the last day of the fiscal year (school year) to which the proposal applies or until audited, whichever occurs sooner.
2. The LEA's accounting records are maintained in accordance with Module 1, Financial Accounting and Reporting, of TEA's Financial Accountability System Resource Guide, and I have included all costs identified as governmental funds and food service enterprise funds, if applicable.

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I declare that the foregoing is true and correct to the best of my knowledge:

Name of LEA:

County District Number:

Name of Primary Contact  
Completing Worksheet:

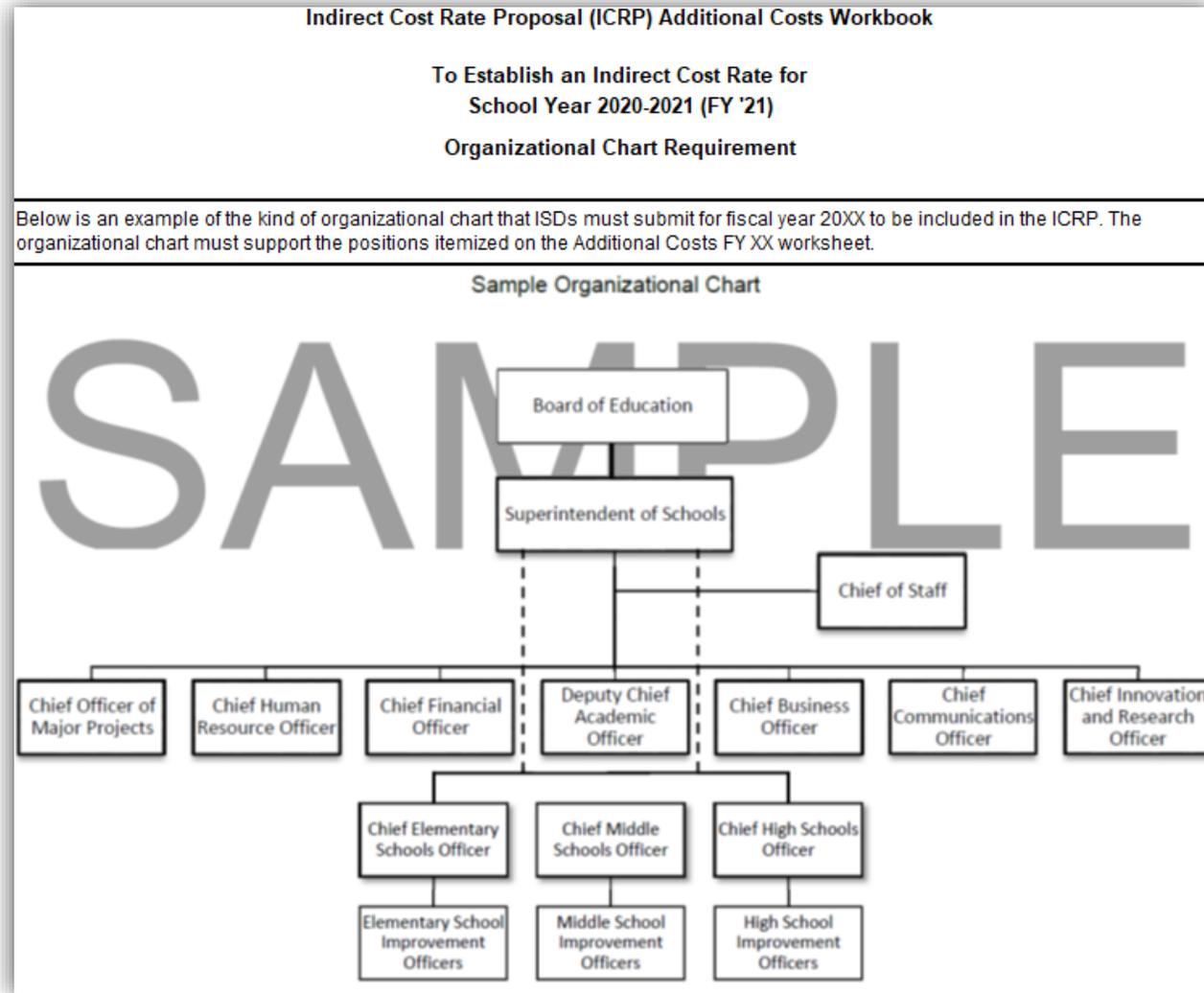
Title:

Phone Number:

Email:

Date:

## Organizational Chart Sample Worksheet



## Organizational Chart Worksheet

- The process for submitting the Org Chart is the same as last year. Districts can insert their org chart into this worksheet/tab.
- Districts will not submit a separate document in GFFC Reports and Data Collections.

Indirect Cost Rate Proposal (ICRP) Additional Costs Workbook

To Establish an Indirect Cost Rate for  
School Year 2020-2021 (FY '21)  
Organizational Chart Requirement

Please insert/paste ISD's organizational chart for fiscal year 2019 (school year 2018-2019) below the line. Note: If your org chart is a PDF, open the PDF> Save As> Save as type: JPEG. Then from this Excel tab, go to Insert (next to Home)> Pictures> Select org chart JPEG file you just saved. You may also use the Snipping Tool to snip and paste the org chart here:

Organizational Chart

Page 3

ICRP ACW 20-21

# Completing the ICRP ACW

## Additional Costs Worksheet(s)

- If your district received indirect cost rates for 19–20 SY and is requesting again for 20–21 SY, you will only have to submit 1 Additional Costs Worksheet for FY 19 (18–19 SY data) because TEA has retained the data you've already submitted for the previous 2 years (16–17 and 17–18).

Indirect Cost Rate Proposal (ICRP) Additional Costs Workbook

To Establish an Indirect Cost Rate for  
School Year 2020-2021 (FY '21)

Additional Costs Worksheet (To be completed by LEA) - FY 2019 Financial Information

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**Function 41 - General Governance and Direct Costs**

Fund	Function	Obj	Description	Organization Code:	702 School Board	703 Tax Office Costs	720 Direct Costs	TOTAL
100	41	6100	Payroll Costs (exclude obj 6144)					\$ -
100	41	6200	Prof/Contract Services					\$ -
100	41	6300	Supplies/Materials					\$ -
100	41	6400	Other Operating					\$ -
200	41	6100	Payroll Costs (exclude obj 6144)					\$ -
200	41	6200	Prof/Contract Services					\$ -
200	41	6300	Supplies/Materials					\$ -
200	41	6400	Other Operating					\$ -
300	41	6100	Payroll Costs (exclude obj 6144)					\$ -
300	41	6200	Prof/Contract Services					\$ -
300	41	6300	Supplies/Materials					\$ -
300	41	6400	Other Operating					\$ -
400	41	6100	Payroll Costs (exclude obj 6144)					\$ -
400	41	6200	Prof/Contract Services					\$ -
400	41	6300	Supplies/Materials					\$ -
400	41	6400	Other Operating					\$ -
ALL	41	ALL	Other Operating		\$ -	\$ -	\$ -	\$ -

**TRS On-Benefit payments AND/OR Medicare Part D Payments**

Fund	Obj	Fund Description	Function 1X	Function 2X	Function 3X	Function 4X	Function 5X	Function 6X	TOTAL
100	6144	General Funds							\$ -
200	6144	Special Revenue Funds							\$ -
300	6144	Special Revenue Funds							\$ -
400	6144	Special Revenue Funds							\$ -
ALL	6144	Special Revenue Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Food and Milk Costs of Food Service Program**

Fund	Obj	Fund Description	Function 3X	TOTAL
100	6341	General Funds	\$ -	\$ -
200	6341	Special Revenue Funds	\$ -	\$ -
300	6341	Special Revenue Funds	\$ -	\$ -
400	6341	Special Revenue Funds	\$ -	\$ -
N/A	6341	Food Service Enterprise Fund		
ALL	6341	Special Revenue Funds	\$ -	\$ -

**Depreciation Expense Amounts**

Enter the depreciation amounts as listed		AMOUNT
Total Depreciation charged to Governmental Funds		

[LEA Information](#) | 
 [Organizational Chart Sample](#) | 
 [Organizational Chart](#) | 
 [Additional Costs FY 19](#)

# Completing the ICRP ACW

## Additional Costs Worksheet(s)

- First year a district requests indirect cost rates is the *only year* it is required to submit three years' worth of additional costs data
  - In subsequent years, the district will be required to provide data only for the year(s) not previously-submitted
- Districts should run accounting system queries to retrieve the majority of the requested information
- A staff member familiar with accounting system queries should complete the workbook
- Indicate \$0.00 if there are no expenditures (it will show as "\$ -" in Excel); do NOT leave sections blank

## Function 41 - General Governance and Direct Costs

- Enter expenditures for org codes 702, 703, and 720 – by fund, function, and object code

Function 41 - General Governance and Direct Costs								
				Organization Code:	702	703	720	
Fund	Function	Obj	Description		School Board	Tax Office Costs	Direct Costs	TOTAL
100	41	6100	Payroll Costs <i>(exclude obj 6144)</i>					\$ -
100	41	6200	Prof/Contract Services					\$ -
100	41	6300	Supplies/Materials					\$ -
100	41	6400	Other Operating					\$ -
200	41	6100	Payroll Costs <i>(exclude obj 6144)</i>					\$ -
200	41	6200	Prof/Contract Services					\$ -
200	41	6300	Supplies/Materials					\$ -
200	41	6400	Other Operating					\$ -
300	41	6100	Payroll Costs <i>(exclude obj 6144)</i>					\$ -
300	41	6200	Prof/Contract Services					\$ -
300	41	6300	Supplies/Materials					\$ -
300	41	6400	Other Operating					\$ -
400	41	6100	Payroll Costs <i>(exclude obj 6144)</i>					\$ -
400	41	6200	Prof/Contract Services					\$ -
400	41	6300	Supplies/Materials					\$ -
400	41	6400	Other Operating					\$ -
<b>ALL</b>	<b>41</b>	<b>ALL</b>		<b>Totals:</b>	\$ -	\$ -	\$ -	\$ -

# Completing the ICRP ACW

## TRS On-Behalf Payments/ Medicare Part D Payments

- Enter expenditures by the appropriate fund, function, and object (6144) code

TRS On-Behalf payments AND/OR Medicare Part D Payments									
Fund	Obj	Fund Description	Function 1X	Function 2X	Function 3X	Function 4X	Function 5X	Function 6X	TOTAL
100	6144	General Funds							\$ -
200	6144	Special Revenue Funds							\$ -
300	6144	Special Revenue Funds							\$ -
400	6144	Special Revenue Funds							\$ -
<b>ALL</b>	<b>6144</b>	<i>Totals:</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Completing the ICRP ACW

## Food and Milk Costs of Food Service Program

- Enter expenditures by the appropriate fund, function, and object (6341) code

<b>Food and Milk Costs of Food Service Program</b>				
Fund	Obj	Fund Description	Function 3X	TOTAL
100	6341	General Funds		\$ -
200	6341	Special Revenue Funds		\$ -
300	6341	Special Revenue Funds		\$ -
400	6341	Special Revenue Funds		\$ -
N/A	6341	Food Service Enterprise Fund		
<b>ALL</b>	<b>6341</b>	<i>Totals:</i>	\$ -	\$ -

## Depreciation Expense Amounts

- The information needed to complete the Depreciation Expense Amounts section can be found in the *Notes to the Financial Statements* section of your district's AFR, under "Capital Assets" or "Capital Asset Activity"

<b>Depreciation Expense Amounts</b>				
Enter the depreciation amounts as listed				AMOUNT
Total Depreciation charged to Governmental Funds				
Capital asset activities during the year ended were as follows:				
	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental Activities</u>				
Capital Assets not being Depreciated				
Land	\$ 2,892,151	\$ 5,048	\$ -	\$ 2,897,199
Construction in Progress	151,809	9,550,379	-	9,702,188
Total Capital Assets not being Depreciated	\$ 3,043,960	\$ 9,555,427	\$ -	\$ 12,599,387
Capital Assets being Depreciated				
Buildings and Improvements	\$ 108,878,375	\$ 286,080	\$ -	\$ 109,164,455
Equipment	669,523	207,330	-	876,853
Vehicles	1,825,315	259,074	-	2,084,389
Total Capital Assets being Depreciated	\$ 111,373,213	\$ 752,484	\$ -	\$ 112,125,697
Less Accumulated Depreciation for :				
Buildings and Improvements	\$ 21,625,059	\$ 2,844,863	\$ -	\$ 24,469,922
Equipment	486,043	95,910	-	581,953
Vehicles	706,863	185,628	-	892,491
Total Accumulated Depreciation	\$ 22,817,965	\$ 3,096,396	\$ -	\$ 25,914,361
Total Capital Assets being Depreciated, Net	\$ 88,555,248	\$ (2,343,912)	\$ -	\$ 86,211,336
Governmental Activities Capital Assets, Net	\$ 91,599,228	\$ 7,211,515	\$ -	\$ 98,810,743
Depreciation was charged to governmental activities functions as follows:				
Instruction				\$ 1,612,047
Instructional Resources and Media Services				25,237
Instructional Leadership				25,237
School Leadership				126,195
Guidance, Counseling and Evaluation Services				50,479
Health Services				25,237
Student (Pupil) Transportation				306,481
Food Services				178,476
Cocurricular/Extracurricular Activities				230,242
General Administration				138,385
Plant Maintenance and Operations				319,059
Data Processing Services				59,321
Total				\$ 3,096,396

# Completing the ICRP ACW

## Payments to Fiscal Agent/Member Districts of Shared Services Arrangements (SSAs) (report only federal funds)

- Enter full payment amount made with federal funds

Payments to Fiscal Agent/Member Districts of Shared Services Arrangements (SSAs)							
<b>REQUIRED QUESTION</b>		Did the LEA make payments to a fiscal agent and/or member district of an SSA funded with federal grant funds from FN 93?					
		Select answer from pull-down list ↓					
Payments to Fiscal Agents/Member Districts of SSAs							
Fund	Function	Object	Name of SSA	CFDA #	Begin Date	End Date	Amount
<i>Paid with Federal Funds</i>							
	93	649X					
	93	649X					
	93	649X					
	93	649X					
	93	649X					
	93	649X					
						<b>Total:</b>	\$ -
<small>The CFDA# is REQUIRED - This number is the Catalog of Federal Domestic Assistance federal number and identifies the Federal Grant which funds the SSA. If there is not a CFDA #, the item is not funded with a federal grant.</small>							

## Federal Subrecipient Items - Federal Subgrants and Federal Grant Pass-Through Funds (report only federal funds)

- Do not include subgrants or subcontracts that are less than \$25,000, and do not include the first \$25,000 of payments in subgrants or subcontracts that are greater than \$25,000

Federal Subrecipient Items - Federal Subgrants and Federal grant pass-through funds (report only federal funds)									
<b>REQUIRED QUESTION</b>		Did the school district distribute federal grant funds as a subgrant or as federal grant pass-through funds?							If YES - Complete this section, detail the items below.
Select answer from pull-down list ↓									
<b>Federal Subgrants</b>									
Fund	Function	Obj	Payee	Description	CFDA #	Begin Date	End Date	Amount	
Select	Select	Select						\$ -	
Select	Select	Select						\$ -	
Select	Select	Select						\$ -	
Select	Select	Select						\$ -	
Select	Select	Select						\$ -	
<b>Other Federal Grant Pass-Through Funds</b>									
Fund	Function	Obj	Payee	Description	CFDA #	Begin Date	End Date	Amount	
Select	Select	Select						\$ -	
Select	Select	Select						\$ -	
Select	Select	Select						\$ -	
Select	Select	Select						\$ -	
Select	Select	Select						\$ -	

The CFDA# is REQUIRED - This number is the Catalog of Federal Domestic Assistance federal number and identifies the Federal Grant which funds the subrecipient item. If there is not a CFDA #, it is not a subrecipient item.

## Contingencies

- Select the fund, function, and object code from the pull-down lists
- Enter a description and the amount of the contingency

<b>Contingencies</b>					
<b>Fund</b>	<b>Function</b>	<b>Obj</b>	<b>Description</b>	<b>Amount</b>	
Select	Select	Select	Monetary judgements against district/school (legal judgements dictated by a court of law)	\$	-
Select	Select	Select	Enter Description of Cost	\$	-
Select	Select	Select	Enter Description of Cost	\$	-
Select	Select	Select	Enter Description of Cost	\$	-
Select	Select	Select	Enter Description of Cost	\$	-
Select	Select	Select	Enter Description of Cost	\$	-

## Chief Executive Officer Information

- Enter all expenditures for Chief Executive Officers and their immediate support person(s) – state/local salaries and fixed costs by function and position name. These positions should correspond to the organizational chart that you will be inserting/pasting within the ICRP ACW Organizational Chart tab.

<b>Chief Executive Officer Information</b> (report only general funds)						
NOTE: Do not duplicate costs - All column items must be completed						
Fund	Function (Select from pull-down list)	Position Title	State/Local Salary Amount	State/Local Fixed Cost	Enter Number of Position**	***do not include obj code 6144
			Object Codes 611X-612X	Object Codes 613X-614X ***	(do not duplicate counts)	
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					

## Terminal Leave

Terminal Leave							
<b>REQUIRED QUESTION</b>		Did the LEA make payments to one or more departing employees for terminal leave?				<i>If YES - Complete this section, detail the items below.</i>	
		Select answer from pull-down list ↓					
Fund	Function	Object	Location of Employee	Job Title of Employee	Name of Employee	Nature of Employee (Direct or Indirect)	Amount of Payment
Select	Select	Select				Select	\$ -
Select	Select	Select				Select	\$ -
Select	Select	Select				Select	\$ -
Select	Select	Select				Select	\$ -
Select	Select	Select				Select	\$ -
Select	Select	Select				Select	\$ -
Select	Select	Select				Select	\$ -
Select	Select	Select				Select	\$ -
Select	Select	Select				Select	\$ -
Select	Select	Select				Select	\$ -

- Log on to the [TEA Login, \(TEAL\)](#)
- Select **GFFC Reports and Data Collections**
- Select **Upload Response Documents**
- Select **ICRP Additional Costs Workbook** from the “Response Template Title” pulldown menu
  - Workbook must be submitted in Excel format

## Submitting the ICRP ACW (continued)

- Select **Response Document** from the “Response Doc Type” pulldown menu
- Select the school year for which you are requesting indirect cost rates from the “School Year” pulldown menu (if you are submitting in the fall of 2019 or spring of 2020, select the **2020–2021** school year)
- Select **Upload Document**

- Districts that want 2020–2021 indirect cost rates must submit the ICRP ACW by January 31, 2020
- For those districts that submit the ICRP ACW, TEA will collect PEIMS data in the spring when 2018–2019 final certified data is available

## ICRP Next Steps (continued)

- TEA will merge district-submitted ICRP ACW data with PEIMS data to create/prepopulate the complete ICRP
- TEA will post the complete ICRPs in GFFC Reports for district review
- Districts will be required to review and certify acceptance of the resulting indirect cost rates
- New rates will become effective July 1, 2020



# Reviewing the ICRP – Financial Worksheets (continued)

## Restricted Rate Adj All

- Summary of the restricted rate adjustment average for all 3 years (page 4)

LEA Indirect Cost Rate Proposal To Establish an Indirect Cost Rate for School Year 2020-2021 (State Fiscal Year '21) Restricted Rate Adjustments to 3 Year Average Financial Information				
<b>Section I: Staff Count Allocation</b>				
This section determines the average percentage of indirect staff considered CEOs from the total indirect staff. The actual percentage yielded per FY is applied respectively to the total indirect costs in each function and object for that FY to determine the associated costs for the CEOs and their immediate support staff.				
1	Total Indirect Staff (From FD 1a)			0
2	Number of Positions listed on ROW (the Superintendent, Chief Executive Officers (CEOs) of Components, and their immediate support staff)			0
3	Average Percentage of Indirect Staff which are Chief Executive Officers/Support Staff			
<b>Sections II, III, &amp; IV: Costs Moved from Indirect Cost Pool to Modified Total Direct Cost Base</b>				
<b>Section II: Position Detail by Function</b>				
This section summarizes the Chief Executive Officers/Support Staff positions' salaries and fixed costs amounts by function code. These costs must be classified as indirect costs on the U-1 and reclassified as direct costs on the R-1.				
Object	Function	Description	Salaries & Fixed Cost	
6100	10	INSTR & REL SVC	\$	-
6100	20	INSTR & SCH LDR	\$	-
6100	30	SUPPORT SVCS PUPIL	\$	-
6100	40	ADMINISTRATION	\$	-
6100	50	SUPPORT SVCS NONSTU	\$	-
6100	60	ANCLLARY SVCS	\$	-
			<b>Total Amounts:</b>	\$ -
<b>Section III: Indirect (Facilities and Administrative) Costs</b>				
On each FY, this section calculates the indirect (facilities and administrative) costs associated with the Chief Executive Officers/Support Staff positions by applying the percentage calculated in Section II to the functions reporting indirect costs in the indirect cost column of the U-1 tab. In order to average the expenditures here, the calculated data from each 3 FY is added together then divided by 3. The resulting amount from each function are moved from the indirect cost pool to the MTDC base on the R-1 Tab.				
			Amount classified on U-1 as indirect	Costs Moved from ICP to MTDC
<b>Function 40 - General Administration</b>				
Object	Description			
6200	Prof/Contract Services		\$ -	
6300	Supplies/Materials		\$ -	
6400	Other Operating		\$ -	
<b>Function 60 - Support Services - Non-Student Based</b>				
Object	Description			
6200	Prof/Contract Services			
6300	Supplies/Materials			
6400	Other Operating			
<b>Section IV: Summary of Costs Moved from the Indirect Cost Pool to the Modified Total Direct Cost Base</b>				
This section summarizes the Chief Executive Officers/Support Staff positions' salaries and fixed costs amounts determined in Sections II and the positions' associated costs determined in Section III. These costs must be classified as direct costs on the R-1.				
Object	Function	Description	Amount classified on U-1 as indirect	Amount being moved from indirect to direct
6100	10	INSTR & REL SVC - Payroll Costs	\$ -	\$ -
6100	20	INSTR & SCH LDR - Payroll Costs	\$ -	\$ -
6100	30	SUPPORT SVCS PUPIL - Payroll Costs	\$ -	\$ -
6100	40	ADMINISTRATION - Payroll Costs	\$ -	\$ -
6200	40	ADMINISTRATION - Prof/Contract Services	\$ -	\$ -
6300	40	ADMINISTRATION - Supplies/Materials	\$ -	\$ -
6400	40	ADMINISTRATION - Other Operating	\$ -	\$ -
6100	50	SUPPORT SVCS NONSTUDENT - Payroll Costs		\$ -
6200	50	SUPPORT SVCS NONSTUDENT - Prof/Contract Services		
6300	50	SUPPORT SVCS NONSTUDENT - Supplies/Materials		
6400	50	SUPPORT SVCS NONSTUDENT - Other Operating		
6100	60	ANCLLARY SVCS - Payroll Costs	\$ -	\$ -
			<b>Total Amounts:</b>	\$ -
<b>Depreciation</b>				
Governmental Depreciation charged to state/local governmental funds			\$ -	\$ -
			<b>Grand Total Amounts:</b>	\$ -
Total amount moved from Indirect Cost Pool to Modified Total Direct Cost Base Includes indirect salaries, indirect fixed costs, any associated indirect facilities & administration costs, and depreciation costs.				



# Filling Out the ICRP Certification

- District’s certification of the information contained within the proposal (page 1)
- The certification must be signed by the school district’s superintendent, chief executive officer (CEO), or chief financial officer (CFO).

**LEA Indirect Cost Rate Proposal**

**To Establish an Indirect Cost Rate for  
School Year 2020-2021 (State Fiscal Year '21)**

**Certification of Indirect Costs**

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

1. All costs included in this proposal to establish indirect cost rates are allowable in accordance with the requirements of the federal award(s) to which they apply and the provisions of Title 2 of the Code of Federal Regulations (2 CFR) Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals. Disallowed costs have been adjusted for in allocating costs as indicated in the indirect cost proposal and in accordance with my LEA's accounting or cost policies.
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 classified as indirect costs have not been classified as direct costs. Similar types of costs have been classified consistently and the federal government will be notified of any accounting changes that would affect the predetermined rate.
3. As per 2 CFR §200.333 Retention requirements for records - All records and documentation supporting the indirect cost allocation plan will be retained for a period of three years after the last day of the fiscal year (school year) to which the proposal applies or until audited, whichever occurs sooner.
4. The school district's accounting records are maintained in accordance with Module 1, Financial Accounting and Reporting, of TEA's Financial Accountability System Resource Guide, and I have included all costs identified as governmental funds and food service enterprise funds, if applicable.

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I declare that the most recent ICRP uploaded by TEA into GFFC Reports and Data Collections is true and correct to the best of my knowledge.

Name of LEA: \_\_\_\_\_

County District Number: \_\_\_\_\_

Name of Official: \_\_\_\_\_

Title of Official: \_\_\_\_\_

Signature of Official: \_\_\_\_\_

Date of Execution: \_\_\_\_\_

Unrestricted Rate: \_\_\_\_\_ Restricted Rate: \_\_\_\_\_

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*The shaded areas are for the LEA to enter information. This form must be printed, completed, signed, scanned, and uploaded to GFFC Reports and Data Collections.*

Certification Page 1 ICRP - ISD 20-21

To complete the certification:

- Print the certification page
- Enter the required information
- Have the Superintendent, CEO, or CFO sign and date the printed page
- Scan the signed and dated page
- Upload the scanned certification into GFFC Reports as “**ICRP Certification**”

# Submitting the ICRP Certification

Complete the following steps to submit your school district's completed ICRP Certification:

- Log on to the [TEA Login, \(TEAL\)](#)
- Select **GFFC Reports and Data Collections**
- Select **Upload Response Documents**
- Select **ICRP Certification** from the “Response Template Title” pulldown menu
- Select **Response Document** from the “Response Doc Type” pulldown menu
- Select the school year **2020–2021** from the “School Year” pulldown menu
- Select **Upload Document**

## Federal Fiscal Compliance and Reporting Division

[compliance@tea.texas.gov](mailto:compliance@tea.texas.gov)

512-463-9127

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