

Texas WIC Health and Human Services Commission

Effective January 1, 2011

Policy No. AC:19.0

Allowable Costs – Indirect Costs

Purpose

To allow local agencies (LAs) to recover overhead costs on an indirect allocation basis in accordance with the LA's Cost Allocation Plan.

Authority

7 CFR Part 3016; OMB Circular A-87; UGMS Attachment E; DSHS Performance Contract General Provisions (Core/Subrecipient) at <http://www.dshs.state.tx.us/grants/gen-prov.shtm>.

Policy

LAs shall submit a cost allocation plan according to the DSHS General Provisions to the State Agency (SA) for acceptance. The SA may set a cap on indirect costs.

Procedures

- I. Refer to the DSHS Contract and Oversight Section, Contractor's Financial Procedures Manual, Chapter 7, Cost Allocation found at: <http://www.dshs.state.tx.us/contracts/cfpm.shtm> .

- II. Submit the Cost Allocation Plan, appendix A of the DSHS Contract and Oversight Section, Financial Procedures Manual to:
 - By email: coscap@dshs.state.tx.us or
 - By mail: Department of State Health Services
Contract Oversight and Support Services
Mail Code 1326
1100 West 49th Street
Austin, TX 78756

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- III. Once the plan has been accepted, indirect costs may be billed on the monthly reimbursement voucher. List the total amount of indirect costs allocated to WIC on the indirect costs line (line I) of the FSR 269a.