



## UNITED STATES DEPARTMENT OF EDUCATION

Office of Finance and Operations

### MEMORANDUM

TO: The Deputy Assistant Secretary, Office of Grants Administration

FROM: The Assistant Secretary, Office of Finance and Operations

SUBJECT: Redefinition of Authority to Establish and Approve Indirect Cost Rates and Cost Allocation Plans

#### I. DELEGATION

Under the authority delegated to me as the Chief Financial Officer by the Office of Finance and Operations' (OFO) functional statements, effective January 6, 2019, pursuant to the Department's Administrative Communications Systems (ACS) Directive OM:1-102, Section (II)(4), I hereby delegate to you, your successor in function, and anyone serving for you in an acting capacity or delegated to perform the functions and duties of your position, the authority to:

- A. Establish and approve unrestricted and restricted indirect cost rates and cost allocation plans for entities for which the Department represents the Federal Government as the cognizant agency;
- B. Approve the methodology used by State Education Agencies to establish and approve Local Education Agencies' indirect cost rates on behalf of the Federal Government pursuant to 34 C.F.R. 75.561 and 76.561; and
- C. Approve the issuance of Department manuals relating to indirect costs.

These authorities must be exercised in accordance with the regulations issued by the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards under 2 C.F.R. Part 200, and the Federal Acquisition Regulation cost principles in Title 48 of the CFR, including Chapter 99.

Unless otherwise noted in future delegations of authority, amendments to the authority cited herein are included within the scope of this delegation.

II. RESERVATIONS

The authority to establish and approve indirect cost rates and cost allocation plans when you are recused from involvement due to a conflict of interest is reserved to the Chief Financial Officer.

III. REDELEGATION

Subject to the requirements of law, you may redelegate any of the authorities delegated to you only to a position that reports directly to you, with the exception of the authority to approve the issuance of Department manuals relating to indirect cost rates. The authority to approve the issuance of Department manuals relating to indirect costs rates may not be redelegated. Subject to the provisions herein, no further redelegation is authorized.

IV. CERTIFICATION AND EFFECTIVE DATE

The delegation is effective upon certification by the Department's Delegations Control Officer and supersedes all previous delegations of this authority. I hereby ratify actions within the scope of this delegation taken by you, prior to the date of certification.

\_\_\_\_\_/s\_\_\_\_\_  
Denise Carter

OGC Clearance: Michael Taylor, 10/31/2019

DOA: EK/EKG/209

Certified by: Jim Clemmens, 11/7/2019