

Unrestricted Indirect Cost Rates in the School-Based ACCESS Program

9/13/18

Indirect costs are an allowable component of the Local Education Agencies' (LEA) reimbursement within the School-Based ACCESS Program (SBAP). In order to include indirect costs as part of the reimbursement calculation, an LEA-specific unrestricted indirect cost rate (UICR) must be established. The Pennsylvania Department of Education (PDE) has the authority to establish and certify UICRs. The LEA-specific UICR is applied to the SBAP Cost Settlement and Medicaid Administrative Claiming (MAC).

In the fall of each year, LEAs can apply for the next year's UICR by completing the Indirect Cost Schedule portion of the Annual Financial Report (AFR) and submitting it to PDE using the Consolidated Financial Reporting System (CFRS) by the end of November.

After the LEA completes the required schedules, PDE will review the schedules and approve them if no corrections are needed. If corrections are needed, the LEA contact person will receive notification from PDE through email of any corrections. After the calculations are finalized and certified, they will be available on the CFRS.

For more information on how to complete the schedules and general information regarding indirect cost rates, please contact PDE: RA-EDPDEINDIRECTCOST@pa.gov.

Instruction manuals and other helpful information can be found here:

ftp://copaftp.state.pa.us/pub/PDE_PUBLIC/Indirect_Cost_Training.