



**STATE OF SOUTH CAROLINA  
DEPARTMENT OF EDUCATION**

**MOLLY M. SPEARMAN**  
*STATE SUPERINTENDENT OF EDUCATION*

**MEMORANDUM**

**TO:** District Superintendent/CATE Director

**FROM:** Hershula D. Davis, Audits Manager *ADD*  
Office of Auditing Services

**DATE:** April 28, 2021

**RE:** Indirect Cost Proposals FY 2021–22

Enclosed are copies of the restricted and unrestricted Indirect Cost Proposals for local educational agencies for fiscal year 2021-22. The predetermined rate computation for each rate type is also included.

Please review the attached general information instruction packet. Verify totals on the enclosed proposals to ensure that each amount agrees with your 2019–20 audit report.

**If the attached figures are incorrect, please insert the correct figures in the appropriate column in red and recalculate the rate.**

**Sign the certification for each rate type, and scan and e-mail to [auditingervices@ed.sc.gov](mailto:auditingervices@ed.sc.gov).**  
Certified copies of all rates will be returned to you within two weeks of the receipt of your proposals.

The deadline for submission is **Wednesday, May 12, 2021**. If you have any questions, please contact Melissa Myers at 803-734-8453 or [mmyers@ed.sc.gov](mailto:mmyers@ed.sc.gov) or me at 803-734-6022 or [hdavis@ed.sc.gov](mailto:hdavis@ed.sc.gov).

Enclosures

cc: School Business Official  
Melissa A. Myers, Director, Office of Auditing Services