

# FY23 Non-LEA Fixed Restricted Indirect Cost Rate Application

Please fill out the application sections A, B, and email to: [**Audit.Compliance@doe.mass.edu**](mailto:Audit.Compliance@doe.mass.edu)

Applicant Information

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| O*rganization Name:* |  | | | | |
| *Organization LEA Cod (***Assigned by DESE):** |  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| *Address:* |  |  |
|  | Street Address | Unit # |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | |  | | |  |
|  | City | | State | | | ZIP Code |
| *Contact Name:* |  | | | | | |
| *Title:* |  | | | | | |
|  |  |  |  |  |  | |

|  |  |  |  |
| --- | --- | --- | --- |
| *Phone*: |  | *Email* | : |

## DESE Grant(s) Applicable to Application

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| *Adult Basic Education* |  | *Other (Please specify below)* | |  |
|  | | | | |
| *Perkins (Career Vocational Technical Education)* |  | *Grant: (s)* |  | |

## Select the Indirect Cost Methodology to determine your Indirect Cost Rate (Please check box on method chosen and include following documents accordingly with application submission.)

|  |  |  |
| --- | --- | --- |
|  | | |
| **Method 1** | 1. Federal Cognizant Agency Approved Negotiated Indirect Cost Rate Agreement or Indirect Cost Rate Agreement from another Pass Through Agency (Please include following documents) |  |
|  | 1. *Copy of Indirect Cost Rate Agreement* |  |
|  | * 1. *Current Organization Chart* |  |
|  | * 1. *FY23 Indirect Cost Certification Statement (Attachment B)*   2. *FY23 Cost Policy Statement*   3. *Most Recent Financial Statement Audit Report* |  |
|  | | |
| **Method 2** | 1. IRS Form 990 ((Please include following documents with application) | |  | | --- | |  | |
|  | * 1. *Copy of IRS Form 990 filed with IRS (2021 or most current)* | |  | | --- | |  | |
|  | * 1. *Current Organization Chart*   2. *FY23 Indirect Cost Certification Statement (Attachment b)*   3. *FY23 Cost Policy Statement*   4. *Most Recent Financial Statement Audit Report*   (If you do not have an approved Federal Negotiated Rate and your organization does not file an IRS Form 990 you must submit an indirect cost proposal for a restricted rate. Guidance on submitting a proposal can be found at [US Department of Education Cost Allocation Guide 9 2019](https://www2.ed.gov/about/offices/list/ocfo/fipao/costallocationguide92019.pdf) (Attachment- C) . We recommend getting the assistance from your accountant/audit firm for assistance in preparing and submitting the restricted rate indirect cost rate proposal to DESE) |  |

## Organization Signature

I certify that the documents submitted with this application are accurate and current and supported by the organization’s financial records. If applicable, the Form 990 submitted was filed with the IRS on a timely basis and the financial records of the organization support the Functional Expenses amounts in Part IX, page 10 of the IRS Form 990 used for the eligibility calculation. **When emailing, please note “FY23 ICR Application” in email subject line.**

**Process: Once reviewed and approved, an approval letter with the approved restricted indirect cost rate will be emailed to the contact email listed above. If further documents are needed you will be contacted by the assigned auditor in Audit & Compliance. This rate is only applicable to fiscal year of the application and recovery is subject to the terms and conditions of the grant agreement and availability of funds.**

|  |  |  |  |
| --- | --- | --- | --- |
| **Signature:** |  | ***Date:*** |  |
| **Title:** |  | | |