

# FY22 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:* |  | | | | |
|  |  |  |  |  |  |

DESE Applicant

Number/LEA Code (4-digit code): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Applicant number is the 4-digit code in the upper left-hand corner when you log into EdGrants, Front Office.)

|  |  |  |
| --- | --- | --- |
| *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 (Please include following documents) |  |
|  | 1. *Copy of Indirect Cost Rate Agreement* |  |
|  | * 1. *Current Organization Chart* |  |
|  | * 1. *FY22 Indirect Cost Certification Statement (Attachment B)* |  |
|  | | |
| **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. *FY22 Indirect Cost Certification Statement (Attachment b)*   (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 “FY22 ICR Application” in email subject line.**

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

## For DESE Audit & Compliance Review Only

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | | | |  |
| 1. Methodology Selected | IRS Form 990 | |  |  | | --- | --- | | NICRA |  | | N/A | |
| 1. IRS Form 990 Calculation WS reflect Indirect Cost Rate 10% or Higher. (If lower further documentation needed to determine rate) | YES | |  | | --- | | NO | | N/A | |
| 1. Federal Cognizant Agency Approved Negotiated Indirect Cost Rate Agreement reflects an Indirect Cost Rate ( Maximum rate allowed is 8%, if rate is lower, lower rate must be applied) | YES | NO | N/A | |
| 1. Organization Chart | YES | NO | N/A | |
| 1. FY22 Indirect Cost Certification Statement | YES | NO | N/A | |
| **Comments:** | | | | |
|  | | | | |

## DESE Indirect Cost Eligibility Determination

|  |  |  |
| --- | --- | --- |
|  | Approval | |
| Organization Eligible for Flat 8% Fixed Indirect Cost Rate ( If no further documentation needed to determine a restricted indirect cost rate) | YES | NO |
| **Comments:** | | |
|  | | |

## DESE Audit & Compliance Approval

|  |  |  |  |
| --- | --- | --- | --- |
| Signature: |  | Date: |  |
| Title: | Director of Audit & Compliance | | |