

### **15% De Minimis Indirect Cost Rate Certification**

The Federal Office of Management and Budget (OMB) 2CFR, Part 200 - UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS requires recipients of Federal awards, who are subject to the provisions of this guidance, ensure that Subrecipients who are non-Federal entities certify the following regarding the use of a 15% de minimis indirect cost rate.

For Michigan Fitness Foundation (MFF) to satisfy its pass-through responsibilities, we need a certification from your institution, as a Subrecipient or potential subrecipient, that you are in compliance with OMB 2CFR, Part 200.

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The Federal Office of Management and Budget (OMB) 2CFR, Part 200.414(f) – INDIRECT (F&A) COSTS provides a de minimis indirect cost rate of 15% of MTDC to eligible non-Federal entities that do not have a current negotiated (including provisional) rate, thereby eliminating a potential administrative barrier to receiving and effectively implementing Federal financial assistance (sections §200.211 Information Contained in a Federal award, §200.332 Requirements for Pass-through Entities, and §200.510 Financial Statements all require documentation of usage of this rate to allow for future evaluation of its effectiveness). As described in §200.403 Factors Affecting Allowability of Costs, costs must be consistently charged as either indirect or direct costs but may not be double charged or inconsistently charged as both. If chosen, this methodology once elected must be used consistently for all Federal awards until such time as a non-Federal entity chooses to negotiate for a rate, which the non-Federal entity may apply to do at any time.

§200.510(b)(6) Financial Statements. Schedule of Expenditures of Federal Awards. Non-Federal entities who use the 15% de minimis rate should include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the non-Federal entity elected to use the 15% de minimis cost rate as covered in §200.414 Indirect (F&A) costs.

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#### **CERTIFICATION:**

I certify, as an authorized representative for the institution, my agency is aware of these regulations and is in compliance with these regulations as set forth above, and contained in 2CFR, Part 200.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name and Title: \_\_\_\_\_

Organization: \_\_\_\_\_ Tax Identification No: \_\_\_\_\_

E-mail: \_\_\_\_\_ Phone Number: \_\_\_\_\_

**Please include your signed response with your proposal submission**

**For questions, please contact either:**

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-- **Emma Gilbert, Operations Program Manager (egilbert@michiganfitness.org / 517-908-3884)**