DEPARTMENT OF THE ATTORNEY GENERAL

Crime Prevention and Justice Assistance Division

**CERTIFICATION OF 15% De Minimis Indirect Cost Rate**

Any Grantee that proposes to use federal grant funds to pay for indirect costs and does not have a current federally negotiated (including provisional) indirect cost rate may elect to charge a de minimis rate of 15% of its modified total direct costs (MTDC) which may be used indefinitely. (2 CFR § 200.414) In order to charge a de minimis rate of 15% of its MTDC, the Grantee must submit this certification form to the Department of the Attorney General.

I certify that the       (name of Grantee) meets the following eligibility criteria to use the 15% de minimis indirect cost rate:

1. The Grantee does not have a current federally negotiated (including provisional) indirect cost rate.

In addition, the undersigned certifies on behalf of the Grantee that**:**

1. The de minimis rate of 15% will be applied to the Modified Total Direct Costs (MTDC) which means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $50,000 of each subaward (regardless of the period of performance of the subawards under the award).
2. The MTDC will exclude equipment, capital expenditures, rental costs, and the portion of each subaward in excess of $50,000. Other items will only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.
3. The project costs will be consistently charged as either indirect or direct and will not be double charged or inconsistently charged as both.
4. The documentation to support the methodology (as set forth in 2 CFR Part 200.414) used to determine the MTDC (as set forth in 2 CFR Part 200.68) will be provided as part of the Grantee’s budget.
5. The proper use and application of the de minimis rate is the responsibility of       (name of Grantee). The Department of the Attorney General may perform an audit to ensure compliance with 2 CFR Part 200. If it is determined that the Grantee is inconsistently charging costs, or is not in compliance with 2 CFR Part 200, the Grantee may be required to return grant funds.

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| SUBMITTED BY: |
| Signature: |  | Date: |  |
| Name: |       | Title: |       |
|  | (Head of Grantee Agency or Designee) |