

# CERTIFICATION FOR INDIRECT COST RATE

For FY 2022-2023

Due April 30, 2022

<b>OrgID</b>	
<b>Organization Name</b>	

**Proposed Restricted Indirect Cost Rate** \_\_\_\_\_% (Round to nearest hundredth (X.XX%) of a percent.)

**Proposed Unrestricted Indirect Cost Rate** \_\_\_\_\_% (Round to nearest hundredth (X.XX%) of a percent.)

**INSTRUCTIONS:** Complete and submit with one copy of each certification for Indirect Cost Rate. A single certification for each Local Education Agency should be submitted. A copy of this certification will be returned upon approval of your rate.

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal to establish the final indirect cost rate for the periods indicated above are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR Part 200, "Cost Principles for State and Local Governments." The Modified Total Direct Costs have been adjusted in allocating costs as indicated in the attached Predetermined Indirect Cost Allocation.

(2) Distribution Base: MTDC Modified Total Direct Cost - Total direct costs excluding equipment, capital expenditures, participant support costs, pass-through funds, and the portion of each subaward (subcontract or subgrant) above \$25,000 (each award; each year).

(3) All costs included in the proposal are properly allocable to Federal awards on the basis of a beneficial or casual relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. In addition, similar types of costs have been accounted for consistently and the Maine Department of Education will be notified of any accounting changes that would affect the predetermined rate.

(4) Applicable To: Restricted- Restricted rates apply to programs that require a restricted rate per 34 CFR 75.563 and 34 CFR 76.563.

(5) Treatment of Fringe Benefits: Fringe benefits applicable to direct salaries and wages are treated as direct costs. Pursuant to 2 CFR 200.431, (b), (3), Paragraph (i), unused leave costs for all employees are allowable in the year of payment. The treatment of unused leave costs should be allocated as an indirect cost except for those employee salaries designated as a direct cost for the restricted rate calculation.

(6) Capitalization Policy: Items of equipment are capitalized and depreciated if the initial acquisition cost is equal to or greater than \$5,000.

I declare that the foregoing is true and correct.

**Signature of District Superintendent**

**Printed Name of Authorized Official City**

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**Mailing Address:**

**Address Line 1:**

**Address Line 2:**

**City, State, Zip code:**

Email completed form to: [mary.randall@maine.gov](mailto:mary.randall@maine.gov)

**ACCEPTED AND APPROVED FOR THE Commissioner of Education BY:**

**Signature of Representative**

**Date Approved**

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