

OMB Super Circular

Big Changes for Nonprofits

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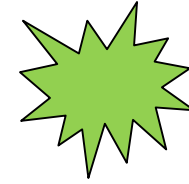
OMB Super Circular **Workshop Topics**

- **What, why, who & when?**
- **Headline News**
- **Cost Principles – the new A-122**
- **A-110- more teeth/ new clarity**
- **Key choices for your nonprofit**

OMB Super Circular

- Released 12/26/13
- 2 years of study, 2 drafts
- Goal: Better Management of Federal Funds
- **2 CFR Part 200** 
- <https://www.federalregister.gov/articles/2013/12/26/2013-30465/uniform-administrative-requirements-cost-principles-and-audit-requirements-for-federal-awards#h-4>

From 8 to 1



- **OMB Super Circular combines 8 grant related circulars into 1 document, supersedes current:**

- A-133
- A-110 & A-122
- A- 21, A-87, & A-89
- A-102
- Sections of A-50

Super Circular

Discussion Context

- **GAO Report May 2010**
- <http://www.gao.gov/new.items/d10477.pdf>
- **2009 Exec Order 13530**
- **Feb 2011 Presidential Memorandum**
- **Feb 2012 Advance Notice of Proposed Guidance**
- **Feb 2013 Notice of Proposed Guidance**
- **December 26, 2013 Final Guidance**

Who?

§ 200.101

- Super Circular applies to **fed agencies** that make federal **awards to non-federal entities**
- Flows down to **sub awards** to **sub recipients** unless specifically excluded in Super Circular
- Nonfederal entities **must comply** with Super Circular regardless of whether they are recipients or sub recipients

Effective When?

- Effective on publication **12/26/13**
- Fed agencies must release regulations **6-26-14**
- Fed agencies must implement the Super Circular to be effective **12/26/14**
- Audit requirements will apply to audits of **fiscal years that start on or after 12/26/14**

Nonprofit Implementation:

- Effective for agreements initiated **after 12/26/14**
- Both **direct federal** awards & **pass-through** awards
- Also impacts certain **extensions** of current awards
- Some early implementation may be needed for consistency

Headline News!

- **Indirect costs**
- **Pass-through requirements**
- **Time and effort tracking**
- **Procurement**
- **Emphasis on controls & sustainability**
- **Single audit threshold - \$750,000**

Major Super Circular Change!

- All federal agencies & pass-through entities **must accept** approved **NICR** - negotiated indirect cost rate
- Pass thru entities are **required** to either allow sub-recipients to **negotiate indirect rate** or use a **flat indirect rate of 10% of MTDC** (modified total direct costs)

Super Circular

Indirect Rate Guidance

- Recipients that have never received a NICR may use a **flat 10%** modified total direct cost (**MTDC**) rate
- Grantees with current **NICR** may negotiate **extension** up to **4 years**

Nonprofit Indirect Costs

- **Federal agencies** must **accept the nonprofit's NICR** unless doing so would conflict Federal statute or an exception has with approved by the Federal agency head based on documented justification
- **Pass-through entities** must also use the nonprofit's **NICR** subject to the exceptions above, **or**
- If the nonprofit does not have a NICR, the **pass-through entity** must either **negotiate an indirect rate** with the nonprofit **or** use a de minimus indirect cost rate of **10% of Modified Total Direct Costs (MTDC)**

Key Terms

- **Direct cost**
- **Shared cost**
- **Administrative cost**
- **Indirect cost**

Direct Cost

- **Costs that can be identified specifically with a function, program, or award** (final cost objective)

Example: Costs of employing a Head Start teacher

Shared Cost

- **Costs which are cannot be directly identified with a single function/program** (final cost objective)
- **Costs for which the benefit to various cost objectives must be estimated as basis for allocation**

Shared Cost Examples

- **Rent** for a facility housing multiple programs & functions
- **Cost of employing a teacher** in a classroom with both Head Start & State Pre K students

Indirect Costs

- Costs for which benefit to cost objectives must be **estimated**
- **Administrative** costs which **benefit** the whole organization are **indirect costs**
- Indirect Costs may also include **facilities** & other **shared** costs

Direct & Indirect Cost Distinction

§ 200.414 (b)

- Not possible to specify the types of cost which may be classified as indirect (F&A) cost in **all** situations due to diversity among nonprofits.
- Identification with a Federal award rather than the nature of the goods and services involved is the determining factor

Classification of costs

§ 200.412

- **There is no universal rule for classifying certain costs as either direct or indirect (F&A) under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective. Therefore, it is essential that each item of cost incurred for the same purpose be treated consistently in like circumstances either as a direct or an indirect (F&A) cost in order to avoid possible double-charging of Federal awards. Guidelines for determining direct and indirect (F&A) costs charged to Federal awards are provided in this subpart.**

Framework for Allocation

- Cost charged must **benefit** the **cost objective** for which funds are made available
- Cost objective may be **program**, **project**, or **award**
- If more than 1 cost objective benefits, cost must be **allocated**

Allocation Principles

- Allocate cost based on **proportionate benefit**
- If proportionate benefit can't be determined, use any **reasonable documented** basis
- Document methods to be used in **cost allocation plan**

Exhibit 5

Organization A - "Fully loaded" cost model

	TOTAL EXPENSES					
	Direct Programs			Admin	Shared	Total
	A	B	C			
Expenses:						
Salaries & wages	\$ 18,613	19,500	23,347	18,557	5,150	85,167
Employee benefits	2,792	2,925	3,502	2,784	772	12,775
Materials & supplies	5,200	8,900	3,581	1,124	0	18,805
Postage & shipping	605	987	4,251	895	2,088	8,826
Printing & publications	1,000	1,355	756	201	50	3,362
Telephone	756	1,222	1,336	2,285	2,263	7,862
Occupancy	2,219	4,590	9,675	11,116	0	27,600
Depreciation	684	758	95	151	0	1,688
Total direct expenses	31,869	40,237	46,543	37,113	10,323	166,085
Allocation of shared costs	2,112	2,667	3,084	2,460	(10,323)	0
Total direct & shared costs	33,981	42,904	49,627	39,573	0	166,085
Allocation of admin costs	10,629	13,420	15,524	(39,573)	0	0
	\$ 44,610	56,324	65,151	0	0	166,085

1. The effective indirect cost rate = 6.6% [$\$10,323 / (\$166,085 - \$10,323)$]
2. The administrative rate = 23.8% [$\$39,573 / \$166,085$]
3. Indirect costs are allocated by applying rate (6.6%) to each cost center's total direct expenses
[e.g., Program A: $6.6\% \times \$31,869 = \$2,112$]
4. Administrative costs are allocated based on pro rata distribution of total direct & indirect costs of each program
[e.g., Program A: $\$33,981 \times (\$39,573 / (\$166,085 - \$39,573)) = \$10,629$]

NICR

- **Negotiated Indirect Cost Rate**
- **Obtained through negotiation with cognizant federal agency**
- **Must have direct federal award in order to obtain a NICR**

NICR:

Multiple Methods to Compute

All A-122 NICR methods continue to be allowed:

- **Simplified Allocation Method**
- **Multiple Allocation Base Method**
- **Direct Allocation Method**

Indirect Cost Rate

- Based on a fraction in which
- **Numerator** = Indirect Costs
- **Denominator** = a “base”
- Resulting % will be applied to the base to determine allowable indirect costs

Defining Indirect Costs

- **Indirect costs= costs for which benefit cannot be determined directly**
- **2 distinct methods permitted**
 1. Indirect = Administrative Costs
 2. Indirect = Admin + Facilities

Defining the “Base”

Your choice:

- Total Direct Personnel Costs
- Total Direct Salaries & Wages
- Modified Total Direct Costs

Modified Total Direct Cost

§ 200.68

- Indirect costs expressed as a % of modified total direct costs
- Total direct costs **include** all direct costs whether or not they are funded with Federal \$\$
- **Direct costs** Includes **unallowable costs**

Must Allocate Costs to All Cost Objectives that Benefit

- Includes allocation to **unallowable** cost centers
- Example: **Lobbying** cost objective is generally unallowable but must be allocated share of indirect & other common costs

MTDC Direct Cost Base excludes:

- **Equipment & capital expenditures**
- **Participant support costs**
- **Portion of each sub-award or sub-contract in excess of \$25,000**
- **Other costs that would distort distribution of indirect costs**

De minimus Rate Calculation

- Indirect costs are set at **10%** of **Modified Total Direct Cost (MTDC)**
- MTDC has previously been used in **both** the **Simplified Allocation Method** and the **Direct Allocation Method**
- **Awaiting clarification** on underlying method for de minimus rate

Computing MTDC Indirect Cost Rate

Indirect Costs

÷

Modified Total Direct Costs

=

Indirect Cost Rate

Computing MTDC

$$D = A - (B + C)$$

A. Total Costs

B. Direct Exclusions & Unallowable Costs

C. Indirect Costs

D. Modified Total Direct Costs

MTDC Exhibit from:

<http://www.dol/oasam/boc/costdeterminationguide/sec3pdf>

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TOTAL Expenses	Unallow indirect costs	Excluded direct costs	Indirect costs	MTDC	prog 1 direct	prog 2 direct	prog 3 direct	unallow direct cost
3,000,000	10,000	40,000	400,000	2,550,000	500,000	1,250,000	700,000	100,000

Indirect	400,000
MDTC	2,550,000
Indirect rate	0.16

Applying the MTDC Rate

TOTAL Expenses	Unallow indirect costs	Excluded direct costs	Indirect costs	MTDC	prog 1 direct	prog 2 direct	prog 3 direct	unallow direct cost
3,000,000	10,000	40,000	400,000	2,550,000	500,000	1,250,000	700,000	100,000
Indirect Rate .16				400,000	78,431	196,079	109,804	15,686
Excluded costs							40,000	
Unallow indirect								10,000
Total Costs					578,431	1,446,079	849,804	125,686

Administrative Functions

- **Board support**
- **Overall strategic direction**
- **Financial management**
- **HR management**
- **IT management**

Administrative Costs

Costs of performing administrative functions:

- Admin costs that benefit whole agency function as **indirect** costs
- Admin costs that benefit single cost objective may be treated as **direct** costs

May Charge Admin & Clerical staff as direct costs to awards if:

- Integral to project
- Can be specifically identified with the project or activity
- Costs explicitly included in budget
- Costs **not also recovered as indirect**
- 2 CFR 200.413

Preparing to Use the 10% de minimis Indirect Rate

- Identify your indirect costs
- Determine whether to include **Facilities** costs as well as **Administrative** costs in **indirect** category
- Create MTDC worksheet

Cost Allocation Plans

- **Required to substantiate charging any allocated costs to federal awards**
- **Essential for nonprofits without a NICR**
- **Nonprofits with a NICR may also need a plan**

Cost Allocation Plan Elements

- Your definition of **direct** and **indirect** costs
- Explanation of **methods** used for allocation
- **Justification** for allocation methods

Allocation Methods

- **Must demonstrate logical connection between the method used and the likely **benefit** provided by specific costs**
- **Must be based on **actual** rather than planned occurrences**

Common Allowable Methods

- **% of time & effort**
- **% of overall FTEs**
- **% of square feet utilized**
- **% of transactions**
- **% of units of service**

Unallowable Methods

- Allocation based on the **availability of funds**
- Allocation based **planned use** of time, space, or money

Cost Shifting Prohibited

§ 200.405

- May **not** allocate costs based on **availability of funding**
- May **not** overcome funding deficiency of one award by **charging costs to another award**

Exhibit 7*Organization A - 5% cap on indirect costs that can be charged to Program A*

	TOTAL EXPENSES					
	Programs			Admin	Shared	Total
	A	B	C			
Expenses:						
Salaries & wages	\$ 18,613	19,500	23,347	18,557	5,150	85,167
Employee benefits	2,792	2,925	3,502	2,784	772	12,775
Materials & supplies	5,200	8,900	3,581	1,124	0	18,805
Postage & shipping	605	987	4,251	895	2,088	8,826
Printing & publications	1,000	1,355	756	201	50	3,362
Telephone	756	1,222	1,336	2,285	2,263	7,862
Occupancy	2,219	4,590	9,675	11,116	0	27,600
Depreciation	684	758	95	151	0	1,688
Total direct expenses	31,869	40,237	46,543	37,113	10,323	166,085
Allocation of 5% approved shared cost cap	1,593	0	0	0	(1,593)	0
Total expenses of Program A reportable to contractor	33,462					
Allocation of Program A's 1.6% excess	519	0	0	0	(519)	0
Allocation of remaining shared costs	0	2,667	3,084	2,460	(8,211)	0
	\$ 33,981	42,904	49,627	39,573	0	166,085

1. $\$31,869 \times 5\% = \$1,593 =$ maximum shared costs chargeable to Program A

2. Total shared cost rate remains 6.6% [$\$10,323 / (\$166,085 - \$10,323)$]

May Not Shift Costs

- Fairly allocated **costs which exceed funder limitations** may not be shifted to other federal sources
- Must document the use of unrestricted funds to cover these “excess” costs

Key A-122 Allowability Requirements Continue

- **Reasonable**
- **Necessary** - for proper & efficient performance of the federal award
- **Allocable**

Allowable & Unallowable Costs

2 CFR Part 200

From 200.421 through 200.475

- **Alphabetical list of types of costs**
- **Clarifies when each type of cost is allowable or unallowable**

Prior Written Approval

§ 200.407

- **Now grouping of all prior approval requirements in one regulation**
- **Absence of prior approval will not affect reasonableness or allocability determination unless prior approval was specifically required**

Consequences for Unallowable Costs

- Unallowable direct costs must be **refunded** to the feds
- Inclusion of unallowable costs included in NICR must be adjusted
- Inclusion of unallowable cost in NICR for past period requires refund to feds

Super Circular and the Allowability of Key Cost Items

- **Compensation § 200.429**
- **Fringe benefits § 200.431**
- **Child Care § 200.432 & §200.474**
- **Employee morale § 200.438**
- **Computers § 200.453**
- **Facilities, equipment, depreciation**
- **Other changes (partial listing)**

Computers as Supplies Expense

§ 200.453

- **Subject to your entity's capitalization policy**
- **If cost of individual computer exceeds \$5,000 (or your entity's capitalization threshold if lower) item must be capitalized as equipment & depreciated**
- **Purchase of capital equipment with fed \$\$\$ requires prior written approval**

Substantiating Personnel Costs

- **A-122 required substantiating charges for personnel costs by contemporaneously maintained time and effort records**
- **Super Circular allows for use of budget estimates **supported & adjusted** by effective controls**

Sample Budget Estimate System

- **Allocated payroll costs charged based on planned use of staff time**
- **Internal control system provides reasonable assurance that charges are accurate, allowable, & properly allocated –**
- **Controls would include review of staff records of time and effort**
- **Adjustments posted when actual work activity is significantly different than planned**

CAUTION!!!!

- Budget estimate based payroll charges **not allowed under A-122**
- Super Circular not effective before 12/26/14
- Avoid dismantling A-122 compliant after-the-fact systems until Super Circular clarified & implemented

Super Circular

Reforms/Clarifies A-110

Administrative Requirements

- **New clarity on fixed amount awards**
- **Conflict of Interest**
- **Disclosure requirements**
- **Internal Controls**
- **Procurement**

Financial Health & Sustainability

- Fed agencies and Pass through Entities should **consider** the **financial health** and sustainability of the nonprofit as part of **evaluation of proposals** for **funding**

Internal Controls

200.303

Controls designed & implemented to:

- **Prevent fraud, waste, & abuse**
- **Protect personally identifiable information**

Internal Controls Guided By:

- ***Standards for Internal Control in the Federal Government (Green Book)*** issued by the Comptroller General of the United States
- ***Internal Control Integrated Framework (COSO)*** issued by the Committee of Sponsoring Organizations of the Treadway Commission

Pass-Through Entities Required to:

§ 200.331

- Evaluate sub recipient's risk of noncompliance to determine appropriate monitoring
- Consider imposing sub award conditions if appropriate
- Monitor sub recipient activities for compliance

More Pass-through Responsibilities

§ 200.331

- Verify that **sub recipient** is **audited** as required by Sub Part F
- Consider **results of the sub recipient's audit** and **monitorings** to determine whether the **Pass-through** entities' records should be adjusted
- Consider taking **enforcement action** against noncompliant sub recipients

Allowable Procurement Methods

§ 200.320

- 1. Micro-purchases**
- 2. Small purchase procedure**
- 3. Sealed bids**
- 4. Competitive proposals**
- 5. Non-competitive proposal –sole source**

Micro Purchase

- **Supplies or services with aggregate cost of \$3,000 or less**
- **\$2,000 maximum for costs covered by Davis Bacon**
- **Competitive quotes not required if price is reasonable**

Small Purchase Procedure

- Cost **no more** than Simplified Acquisition Threshold – currently **\$150,000**
- Set by 48 C.F.R. Subpart 2.1 (Definitions for FAR)
- **Price and rate quotes** must be obtained from adequate number of suppliers
- Rationale for selection recorded

Sealed Bids

- **Preferred method for construction projects**
- **Complete specifications required**
- **Firm, fixed price contract is anticipated**
- **Price major element in determination**

Competitive Proposals

- **More than one source submits offer**
- **Either fixed price or cost reimbursement**
- **Used when conditions not appropriate for use of sealed bids**

Noncompetitive Proposal

- Proposal sought from only one supplier
- Only available from one source
- Emergency – no delay tolerated
- Authorized in advance by Fed Agency or Pass Through Entity

or

- After solicitation from multiple sources, competition deemed inadequate

Audit Requirements

- Threshold for Single Audit requirement raised to **\$750,000** . See § 200.501.
- See table in § 200.518 with threshold values to determine where federal programs fall in terms of risk and required audit level.
- The threshold for **questioning costs** has been raised to **\$25,000**. See § 200.516.

Your Next Steps ???

- **Re-think direct & indirect costs**
- **Evaluate allocation of personnel costs**
- **Review Super Circular definitions of allowable costs**
- **Review procurement policies & procedures**
- **Review your practices as a pass through**
- **Other???**

Key Resources

- **Super Circular**

<https://www.federalregister.gov/articles/2013/12/26/2013-30465>

- **COFAR** www.cfo.gov/COFAR

Council on Financial Assistance Reform

- **Caplaw** www.capl原因.org

Current A-122 Resource

Cost Allocation Toolkit

- **Community Action Partnership & CAPLAW**
- **Framework**
- **Annotated A-122**
- **Cost Allocation Plan development tool**
- **Pros & Cons of Fed Indirect Cost Rate**
- http://www.communityactionpartnership.com/index.php?option=com_content&task=view&id=31&Itemid=237#TOOLKITS

Additional Resources

Webinars:

- PARs (Personnel Activity Reports): The Do's and Don'ts
www.capl原因.org/conferencesandtrainings/webinars.html#financial
- Cost Allocation: Red Flags & Remedies
www.capl原因.org/conferencesandtrainings/webinars.html#financial

PARS and Cost Allocation Toolkits:

Available on the CAPLAW website and in the Community Action Partnership's *Resource Bank* (www.csbgtta.org)

A Few Other Changes

(actually dozens & dozens....)

Personnel Costs as Match or Cost Share

- Salaries & wages used as match or cost share: must support in same way as those claimed for reimbursement
- For employees donated by an other organization, the **value of fringe benefits** must be **excluded** from calculation of value of in-kind for match purposes

Fringe Benefits

§ 200.431

- **Provided through written policies**
- **Consistent accounting – cash or accrual (when permitted by GAAP)**
- **May allocate by individual employee or entity-wide or in segments**
- **Cost of personal use of automobiles is unallowable even when reported as taxable income**

Child Care Related Costs

- Cost of **identifying** child care resources (**not providing**) allowable as Conference Expense
§ 200.432
- Cost of dependent care necessary to attend conferences allowable as Travel Expense §200.474

Employee Morale Expenses

- No longer allowable as “employee health and welfare costs”
- Allowable as “entertainment costs” § 200.438 **if:**
 - programmatic purpose &
 - Authorized in approved budget or
 - Prior written approval from feds

Facilities & Equipment Changes & Clarifications

- **“Use Allowance”** no longer allowable
- Replacing use allowance with depreciation expense requires treating the asset as if it had been depreciated over its entire life (including the period when the use allowance was used)
- Total depreciation may not exceed total acquisition cost of asset

Depreciation Expense

§ 200.436

- **Allowable on donated assets unless donation used as part of match**
- **Allowable only on assets with some purpose related to federal awards**

Contingencies

§ 200.433

- **Budgets** for capital projects may contain a “**contingency**” line item
- Only **actual costs** incurred may be charged to federal awards
- No billing or charging for “**contingency**” as a line item

Interest Expense

§ 200.449

- **Financing costs to acquire, construct, replace capital assets allowable with conditions**
- **Entity must use capital assets in support of fed award**
- **Arms-length financing arrangement required**
- **Interest expense limited to use of least costly alternative**
- **Interest related to fully depreciated asset is unallowable**

Disposal of Federally Funded Equipment

§ 200.439

- **If funder instructs nonprofit to dispose of equipment purchased with federal \$\$\$, the cost of disposal is an allowable expense**

Real Property Report

§ 200.329.

- **Grantee must submit a report at least annually on the status of **real property** in which the **federal government has an interest**. Where the interest extends 15 years or more the funding source may allow reporting at various multiyear frequencies.**

Dues & Lobbying

§200.454

Costs of membership in organizations with lobbying as primary purpose are unallowable

Fund Raising Costs

§ 200.442

- **Most fund raising costs are unallowable**
- **Costs of fund raising for the purpose of meeting Federal program objectives are allowable with **prior approval****

Proposal Preparation Costs

§ 200.460

- Costs of **preparing proposals** incurred during current accounting period should be treated as **indirect costs-** both successful & unsuccessful
- Costs of **proposal preparation** in **prior periods** may **not** be charged to current period

Fixed Amount Awards

§ 200.35

- Performance & results oriented grants
- Permits use of federal funds in a grant award where funding source provides a **specific level of support** without regard to actual costs incurred.

Record Retention and Access

- Electronic storage of records is now **permitted** and **encouraged** so long as electronic record cannot be altered. § 200.335.
- Period for which federal agencies may **disallow costs after award closeout** is now limited to the **3-year** record retention period. See § 200.344.
- Federal gov. may collect amounts due at any time § 200.345.

Review of Merit and Risk

§ 200.204 & § 200.205

- For competitive awards, federal awarding agency must use review applications based on **merit**
- Federal awarding agency must also review **risks** associated with a potential award

Compliance Testing

- **Super Circular** streamlines areas in which compliance must be tested for all federal programs
- **Compliance Supplements** will continue to be published to specify compliance concerns for specific federal programs

Selection of Auditor

- **Must follow procurement requirements**
- **Must request copy of audit firm's peer review**
- **Must make choice based on qualifications & experience, not just price**

Submission of Audit Report

- **Auditee must submit** report electronically to Federal Audit Center
- Must submit within **30 days** of receipt from auditor or within **9 months** from end of fiscal year, which ever is earlier
- Must submit **Management Letters** if requested to do so by Fed Agency or Pass through

Audits Available to the Public

- **FAC required to make audit reports, other than for Indian tribes, available to the public**
- **Expected to post **audit reports online****

Interest on Advances

§ 200.305

- **Similar to current rules, except non-federal entities now permitted to **retain** up to **\$500** per year in **interest on advances****

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Both Principal & Interest on Loans Made Included in Program Income

§ 200.80

- **Program Income now includes principal on loans made with federal award funds**
- **Continues to include interest on such loans**

Conflict of Interest

§ 200.112

- **All fed agencies must establish conflict of interest policies for federal awards**
- **All non-federal entities required to disclose in writing all potential conflicts of interest to Fed agency or pass-through entity**

New Definition of Family

- **Specifically defined for “arms-length” rental transactions: 200.465**
- **Includes :**
 - Domestic partners
 - Individuals related by blood or affinity whose close association is the equivalent of a family relationship
- **Not specifically referenced for other purposes**

Mandatory Disclosures

200.113

- Must **disclose in writing** to the Federal awarding agency or pass-through entity **all violations** of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award.
- Failure to make required disclosures can result in remedies described in § 200.338 Remedies for noncompliance, including **suspension** or **debarment**.

§ 200.415

Cost Certification Required

An official who is authorized to legally bind the non-Federal entity must sign a certification statement for all:

- **Annual and final fiscal reports**
- **Vouchers requesting payment under agreements**

Certification Statement

“By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to **criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).”**

Required Certifications

§ 200.415

- **Cost allocation plan or indirect cost rate proposal certification must be:**

Maintained on file

On forms in the appendices

Signed by an individual no lower than VP or CFO