

RCO Fiscal Data Collection Sheet - Indirect, Audit and Fiscal Information

RCO is collecting additional fiscal information on every federal pass-through grant that is awarded. This additional information is required to be in compliance with Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. This information will help RCO to understand the indirect cost information for each grant and the financial history of each sponsor. If there are questions or missing information, RCO will contact sponsors directly.

See pages 3 and 4 for definitions and an indirect example

Sponsor Name: (*Required)
 Unique Entity Identifier (UEID Number): (*Required)
 Date Prepared: (*Required)
 Approved for submission by: (*Required) (If council or board approved, please provide name of Primary Signatory of the group)
 Contact Name (if different): (*Required)
 Approver or Contact Person's Phone Number: (*Required)

1. Indirect costs

Indirect costs are costs that are not directly accountable to a cost object, such as a particular project. Indirect costs include administrative and personnel costs.

Our organization (Choose one) (*Required)

- Does not wish to charge any indirect rate for this RCO subgrant for any RCO subaward. (PLEASE SKIP TO SECTION 4.)
- Has an indirect rate approved by a federal agency
- Uses a de minimus rate (10% of Modified Total Direct Costs (MTDC)) as defined by 2 CFR 200.414 (f) - eligible for non-profits and private individuals only. (For a definition of MTDC, see 2 CFR 200.68)
- Has an indirect rate negotiated between the pass-through entity (RCO) and our organization.

2 Indirect rate

Our organization's indirect rate (percent) is _____

Our organization's indirect base is _____

Our organization's indirect rate was approved by _____

The effective dates of indirect rate is Start Date _____ End Date _____

Please include a copy of your organization's approved indirect cost rate agreement

**** If your indirect rate changes, please update this form and send the form and the updated indirect cost rate agreement to RCO (see bottom of pg 2).**

3. Indirect rate and costs - For each RCO agreement

Indirect rate applied	RCO#	RCO#	RCO#	RCO#
Total (\$) direct cost base for this RCO grant				
Projected indirect charge (\$)				
Other non-base, non-indirect costs (\$)				
Total (\$) (this should equal the RCO agreement total)	_____	_____	_____	_____

(If there are more than four RCO grants, please complete an additional sheet)

4. Audit information

Please summarize the past three (3) years of audits that your organization has received. Specify the audit types. List all of the findings and address the resolution of the finding.

Year	Audit Type	Findings
_____	_____	_____

Year	Audit Type	Findings
_____	_____	_____

Year	Audit Type	Findings
_____	_____	_____

RCO is collecting additional fiscal information on every federal pass-through grant that is awarded. This additional information is required to be in compliance with Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (new Omniscircular). This information will help RCO to understand the indirect cost information for each grant and the financial history of each sponsor. If there are questions or missing information, RCO will contact sponsors directly.

Fiscal Information Detail Sheet -- Indirect rate , fiscal, and audit information

Please summarize any audits you expect your organization to complete over the next three (3) years.

5. **Financial information**

Please identify any changes to key staff positions in your organization in the past year.

Please identify your organizations accounting staff, the nature of the staff (employees, contractors, volunteers) and outline the accounting experience for each staff member. If staff have received certifications such as CPA, CGFM, please include that information.

Please identify any substantial changes in your organizations accounting, procurement, payroll or other administrative systems that have occurred in the past year.

Definitions and Example

The Omni Circular –the federal law covering the administrative requirements, cost principles and audit requirements for federal awards. Refer to [Title 2: Grants and Agreements](#), Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

UEID - The Unique Entity Identifier, is the official name of the “new, non-proprietary identifier” that will replace the D-U-N-S® number, according to the General Services Administration (GSA). The UEID will be requested in, and assigned by, the System for Award Management (SAM.gov). Refer to the Guide to Getting a Unique Entity ID if you want to get a Unique Entity ID for your organization.

[Guide to Getting a Unique Entity ID](#)

Indirect Cost – Costs incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved (2 CFR 200.56).

Indirect Rate – device for determining fairly and expeditiously the proportion of general (non-direct) expenses that each project will bear. It is the ratio between the total indirect costs of a sponsor and some equitable direct cost base.

Direct Base – costs identified that provide the basis for applying the indirect costs. Bases can vary from organization to organization. Some common bases are salary and fringe, and modified total direct costs.

MTDC Base – Modified Total Direct Costs – means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each sub-award (regardless of the period of performance of the sub-awards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each sub-award in excess of \$25,000. [See section 200.68 of the Omni Circular.](#)

10% De Minimus cost rate – any non-Federal entity that has never received a negotiated indirect cost rate, except for those non-Federal entities described in Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals, paragraph D.1.b, may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC) which may be used indefinitely. [See section 200.414, \(f\) of the Omni Circular.](#)

Costs usually included as indirect costs – Utilities, general supplies, administrative expenses (accounting department, IT department, personnel department). If indirect costs are charged, RCO expects to not see any other general administrative costs charged to the grant.

Indirect Example

The example below illustrates a comparison of two different indirect rates.

Indirect Cost Pool	Fiscal Year 1	
Indirect Salaries	40,000	
Indirect Salary Benefits	15,000	
Facility Rental Costs	18,000	
Utilities	3,500	
Supplies	4,000	
Total Indirect Costs	80,500	(A)
Direct Base		
Direct Labor Costs + Benefits	275,000	(B)
Other Direct Costs	100,000	
Total Direct Costs	375,000	(C)
Indirect Rates		
EX 1- Indirect Rate based on Direct Labor	29.27%	(A/B)
EX 2 - Indirect Rate based on Total Direct Costs	21.47%	(A/C)

The first rate is 29.27%. The indirect costs of \$80,500 is recovered by charging 29.27% of each dollar charged for direct labor costs (expected to be \$275,000).

The second rate illustrates a rate of 21.47%. The same indirect costs of \$80,500 are recovered by charging 21.47% of each dollar charged for total direct costs (expected to be \$375,000).

Please note, while the rates are different, so are the bases. One rate has costs spread over a smaller base, this one has the higher rate. It is the opposite for the other rate. The net impact is the same, \$80,500 of indirect costs will be recovered. It is up to the organizations to determine how to structure their indirect rates.