

# **FY26 Non-LEA Fixed Restricted Indirect Cost Rate Application**

Please fill out the application sections A, B, and C email to: [**audit.compliance@mass.gov**](mailto:audit.compliance@mass.gov)

**Applicant Information**

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| ***Organization Name:*** | *Click or tap here to enter text.* |
| ***Organization Assigned LEA Code:*** | *Click or tap here to enter text.* |

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| ***Address:*** | *Click or tap here to enter text.* | |  |
| *Street Address* | | *Unit#* |
| *Click or tap here to enter text.* | *Click or tap here to enter text.* | *Click or tap here to enter text.* |
| *City* | *State* | *Zip code* |

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| ***Contact Name:*** | *Click or tap here to enter text.* |
| ***Title:*** | *Click or tap here to enter text.* |
| ***Email:*** | *Click or tap here to enter text.* |

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| 1. **DESE Grant (s) Applicable to Application** |

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| ***Adult Basic Education*** |  | ***Other DESE Grant: Click or tap here to enter text.*** |  |
| ***Perkins CVTE*** |  | ***Other DESE Grant:Click or tap here to enter text.*** |  |

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| 1. **Select the Indirect Cost Methodology to determine your Indirect Cost Rate (Please check box on method chosen and include following documents accordingly with application submission.)** | | |
| **Method 1** | 1. ***Federal Cognizant Agency Approved Negotiated Indirect Cost Rate Agreement or Indirect Cost Rate Agreement from another Pass-Through Agency (Please include following documents)***    1. *Copy of Federal or State Pass through Agency Indirect Cost Rate Agreement (The approved IDCR agreement effective dates must cover FY26 ended June 30, 2026).*    2. *FY26 Organization chart.*    3. *FY26 Indirect Cost certification Statement (Attachment C).*    4. *FY26 Cost Policy Statement (Attachment D).*    5. *Copy of most recent Financial Statement Audit Report.* |  |
| **Method 2** | 1. ***IRS Form 990 Indirect Cost Calculation (US ED Approved methodology for Non-Profits w/o a formal indirect cost proposal)***     1. *Copy of most recent IRS Form 990 filed with the IRS (2024 or most current)*    2. *FY26 Organization chart.*    3. *FY26 Indirect Cost certification Statement (Attachment C).*    4. *FY26 Cost Policy Statement (Attachment D).*    5. *Copy of most recent Financial Statement Audit Report.*   *(****Important****: If you do not have an approved Federal Negotiated Rate and your organization does not file an IRS Form 990 you must submit an indirect cost proposal for a restricted rate. Guidance on submitting a proposal can be found at* [***US Department of Education Cost Allocation Guide 2019***](https://www2.ed.gov/about/offices/list/ocfo/fipao/costallocationguide92019.pdf)  ***.*** *We recommend getting the assistance from your accountant/audit firm in preparing and submitting the restricted rate indirect cost rate proposal to DESE)* |  |

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| 1. **Organization Signature** |

I certify that the documents submitted with this application are accurate and current and supported by the organization’s financial records. If applicable, the Form 990 submitted was filed with the IRS on a timely basis and the financial records of the organization support the Functional Expenses amounts in Part IX, page 10 of the IRS Form 990 used for the eligibility calculation. **When emailing, please note “FY26 ICR Application” in email subject line.**

**Process: Once reviewed and approved, an approval letter with the approved restricted indirect cost rate will be emailed to the contact email listed above. If further documents are needed, you will be contacted by the assigned auditor in Audit & Compliance. This rate is only applicable to fiscal year of the application and recovery is subject to the terms and conditions of the grant agreement and availability of funds.**

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| **Signature:** | Click or tap here to enter text. | **Date:** | Click or tap to enter a date. |
| **Title:** | Click or tap here to enter text. | | |