

**Modified Total Direct Cost (MTDC) Certification**

Any non-Federal entity that does not have a current negotiated (including provisional) federal indirect rate may elect to charge a de minimis rate of up to 10% of its modified total direct costs<sup>1</sup> (MTDC) which may be used indefinitely. If chosen, this methodology must be used consistently for all Federal awards. Costs must be consistently charged as either direct or indirect costs.

is electing to use the de minimis indirect rate of  % of MTDC.  
 (enter agency name) (enter percentage)

<b>Modified Total Direct Costs Worksheet</b>	
Add: Salaries + Benefits + Subgrantees + Consultant Services + Goods & Services	
- Subtract the amount of any subgrantee or consultant services line items that are over \$25,000	
- Subtract rent costs	
- Subtract equipment costs <sup>2</sup>	
- Subtract any other costs as required per Uniform Guidance	
<b>Total Modified Direct Cost (MTDC) Base of Grant</b>	
MTDC Base x <input type="text"/> % = allowable de minimis indirect cost amount Percentage cannot exceed 10%.	

By signing below, I certify that the grantee listed above does not have a current Federally-negotiated indirect cost rate for any awards and has received less than \$35 million in direct federal funding for the fiscal year requested.

In addition, the undersigned certifies that project costs will be consistently charged as either indirect or direct and will not be double charged or inconsistently charged as both, that project costs will be charged consistently between all Federal awards, and that the proper calculation, use and application of the de minimis rate is the responsibility of the grantee. OCVA may perform a financial monitoring review to ensure compliance with 2 CFR Part 200.

<input type="text"/>	<input type="text"/>
Electronic Signature of Authorized Official	Name of Authorized Official

<sup>1</sup> Modified Total Direct Cost (MTDC) means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and sub-awards and subcontracts up to the first \$25,000 of each sub-award or subcontract (regardless of the period of performance of the sub-awards and subcontracts 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 and subcontract in excess of \$25,000.  
<sup>2</sup> Equipment means tangible personal property having a useful life of more than one year and a per unit acquisition cost of \$5,000. Equipment purchases must be pre-approved by OCVA before incurring. See Uniform Guidance, 2 CFR § 200.33 – Equipment.