## Eligibility for De Minimis

[Applicant Letterhead]

[Date]

Idaho State Police

Planning, Grants, and Research 700 S. Stratford Drive Meridian, ID 83642

[Name of applicant] meets the following eligibility criteria to use the 10% de minimis indirect cost rate:

1. The applicant does not have a current Federally-approved indirect cost rate agreement.

2. The applicant has received less than $35 million in direct federal funding for the fiscal

year requested.

3. The de minimis rate approved will be applied to the MTDC. This base includes all direct

salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up

to the first $25,000 of each subaward.

4. MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition

remission, scholarships and fellowships, participant support costs, and the portion of each

subaward in excess of $25,000. Other items may only be excluded when necessary to avoid a

serious inequity in the distribution of indirect costs, and with the approval of the cognizant

agency.

5. The project costs will be consistently charged as either indirect or direct and will not be

double charged or inconsistently charged as both.

6. The proper use and application of the de minimis rate is the responsibility of the applicant. PGR may perform a financial monitoring review to ensure compliance with 2 CFR Part 200.

Sincerely,

[Applicant Authorizing Official]