

**BOARD OF COUNTY COMMISSIONERS**

**FOR COLUMBIA COUNTY, OREGON**

In the Matter of Adopting a )  
Federal Grant Indirect Rate for All Federal ) Order No. 51-2024  
Awards )

WHEREAS, 2 CFR 200.414(f) provides that a non-federal entity that has never received a negotiated indirect rate may elect to charge a de minimis rate of 15% of modified total direct costs ("MTDC") which may be used indefinitely; and

WHEREAS, Pursuant to 2 CFR 200.68, MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$50,000 of each subaward or subcontract (regardless of the period of performance of the subawards 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 subaward and subcontract in excess of \$50,000; and

WHEREAS, Columbia County is a non-federal entity, and has never received a negotiated indirect rate for federal grants; and

WHEREAS, Columbia County incurs indirect cost when it opts to accept federal award funding; and

WHEREAS, certain Federal Agencies or grant programs do not allow indirect cost reimbursement; and

WHEREAS, the indirect rate methodology must be used consistently for all Federal awards until such time as the County chooses to negotiate for a rate;

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**NOW, THEREFORE, IT IS HEREBY ORDERED, as follows:**

1. That all federal grant applications submitted by the County or on behalf of the County on or after October 1, 2024, must include a 15% de minimis indirect rate consistent with this Order unless otherwise prohibited or limited by the federal agency awarding the grant.
  
2. Federal award applications submitted prior to October 1, 2024, with an award date expected after October 1, 2024, may be eligible for a 15% de minimis indirect rate. Department grant managers shall coordinate the authorized de minimis rate with the federal grant agency or State, as may be applicable.

Dated this 9<sup>th</sup> day of October, 2024.

**BOARD OF COUNTY COMMISSIONERS  
FOR COLUMBIA COUNTY, OREGON**

By:   
Casey Garrett, Chair

By:   
Kellie Jo Smith, Commissioner

By:   
Margaret Magruder, Commissioner

Approved as to form:

By:   
Office of County Counsel