

# STATE OF ILLINOIS

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## GRANT ACCOUNTABILITY AND TRANSPARENCY ACT



## INDIRECT COST RATE ELECTION PROCESS MANUAL

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## Executive Summary

Illinois utilizes a Centralized Indirect Cost Rate (ICR) System maintained by the Grant Accountability and Transparency Unit (GATU) of the Governor's Office of Management and Budget. This system is required to be used by all grantees/subrecipients to make an annual indirect cost rate election or negotiate a rate with the State of Illinois pursuant to Federal Uniform Guidance. Illinois received permission from the federal government to centralize the negotiation of indirect cost rates in accordance with the Federal Uniform Guidance 2 CFR 200.332 (4)(i). This process allows grantees/subrecipients of the State of Illinois to make one indirect cost rate election or negotiation that will be accepted by all state grant making agencies subject to statutory requirements that limit the allowability of costs (2 CFR 200.408). The centralized process reduces the duplication of effort in requiring the grantee/subrecipient to make an election or negotiate separate indirect cost rates with each grant making agency.

The State of Illinois Centralized Indirect Cost Rate System is the system of record for all grantee/subrecipient indirect cost rate elections and approvals used for reimbursement on State of Illinois and federal pass-through awards. If no indirect cost rate election record exists for a particular grantee/subrecipient within the Centralized Indirect Cost Rate System, no indirect cost reimbursement is allowed.

This manual provides information for the GATA Centralized Indirect Cost Rate process for eligible State of Illinois grantees/subrecipients including:

1. Technical assistance on Indirect Cost Rate elections and requirements;
2. Centralized Indirect Cost Rate System process flows and requirements;
3. The roles and responsibilities of the stakeholders throughout the indirect cost rate election and review process. Stakeholders include:
  - The Grantee or Subrecipient Staff;
  - The State Cognizant Agency;
  - The Grant Accountability and Transparency Unit (GATU);
  - The Indirect Cost Rate Review Negotiator;

## Authoritative Sources

- Grant Accountability and Transparency Act (GATA), 30 ILCS 708/1 {GATA}
- Illinois Administrative Code Title 44, Section 7000.420 Centralized Indirect Cost Rate Negotiation
- Title 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,"
  - "Subpart E, Cost Principles,
  - §200.332 Requirements for pass-through entities,
  - Appendix III – Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs)
  - Appendix IV – Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations,
  - Appendix V – State/Local Government wide Central Service Cost Allocation Plans,
  - Appendix VII – State and Local Government and Indian Tribe Indirect Cost Proposals.

## Objectives

Objectives of centralizing the indirect cost rate election and negotiation process are:

1. Remove the duplication of effort by each of the State of Illinois awarding agencies and their respective grantees/subrecipients that receive grants from multiple agencies;
2. Require the grantee/subrecipient to elect or develop an indirect cost rate that is required to be accepted by all State of Illinois agencies for use on all State of Illinois awards, subject to statutory limitations.
3. Designate one State of Illinois agency (Cognizant) to be responsible for the oversight and final acceptance of an indirect cost rate proposal or election.
4. Ensure all indirect cost rate proposals and supporting documentation are prepared to substantiate a grantee/subrecipient's request for the establishment of an indirect cost rate as described in 2 CFR 200 Appendix III through Appendix VII.
5. Provide technical assistance to grantee/subrecipients, state agency indirect cost rate subject matter experts and Illinois cognizant agencies.
6. Automate the indirect cost rate proposal, election, monitoring and negotiation and acceptance process.

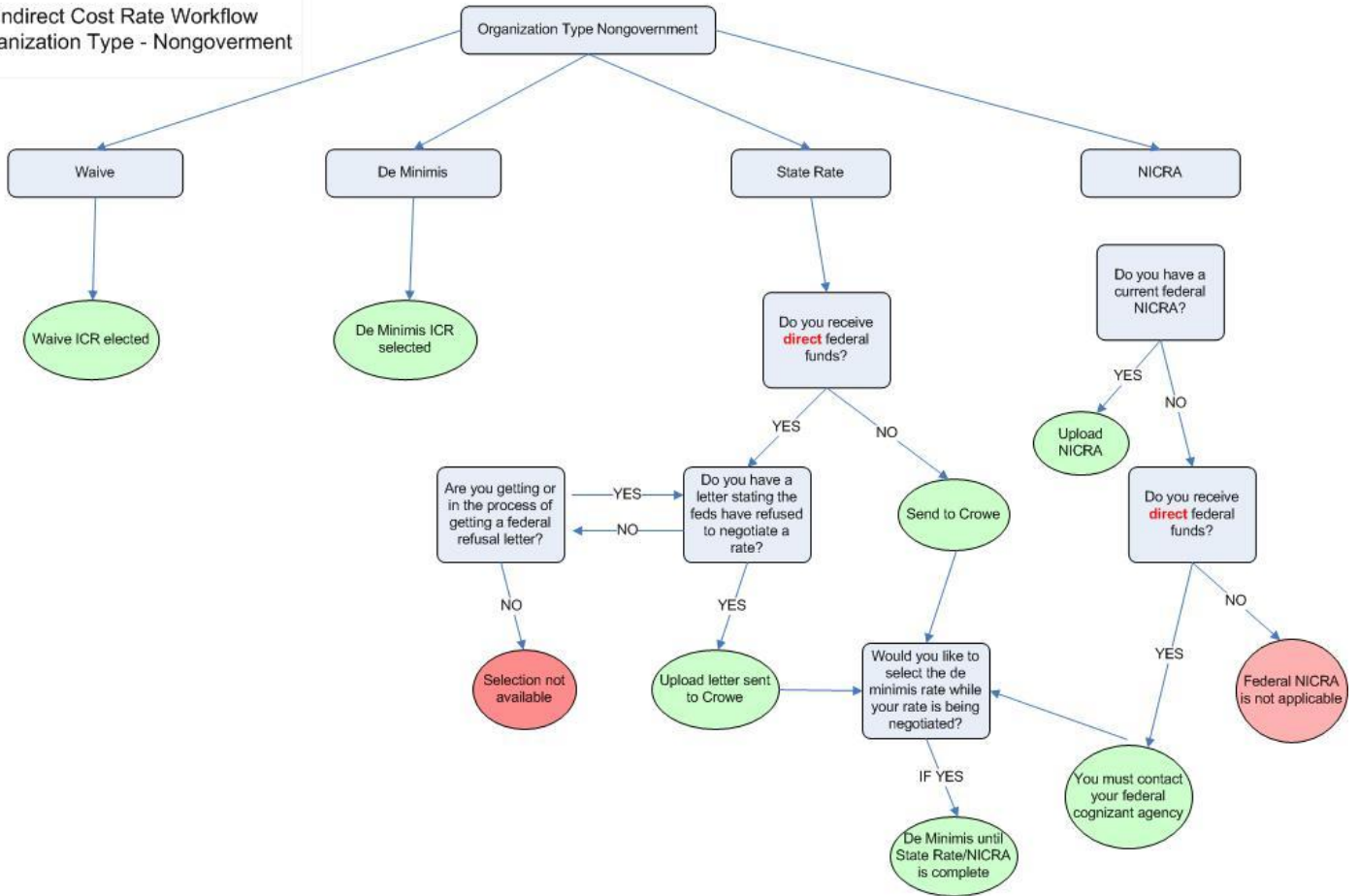
In adopting the GATA guiding principles, the indirect cost rate review process and automation will be reviewed at least annually to identify any necessary changes and improvements to enhance the process and to ensure the goals and objectives continue to be met.

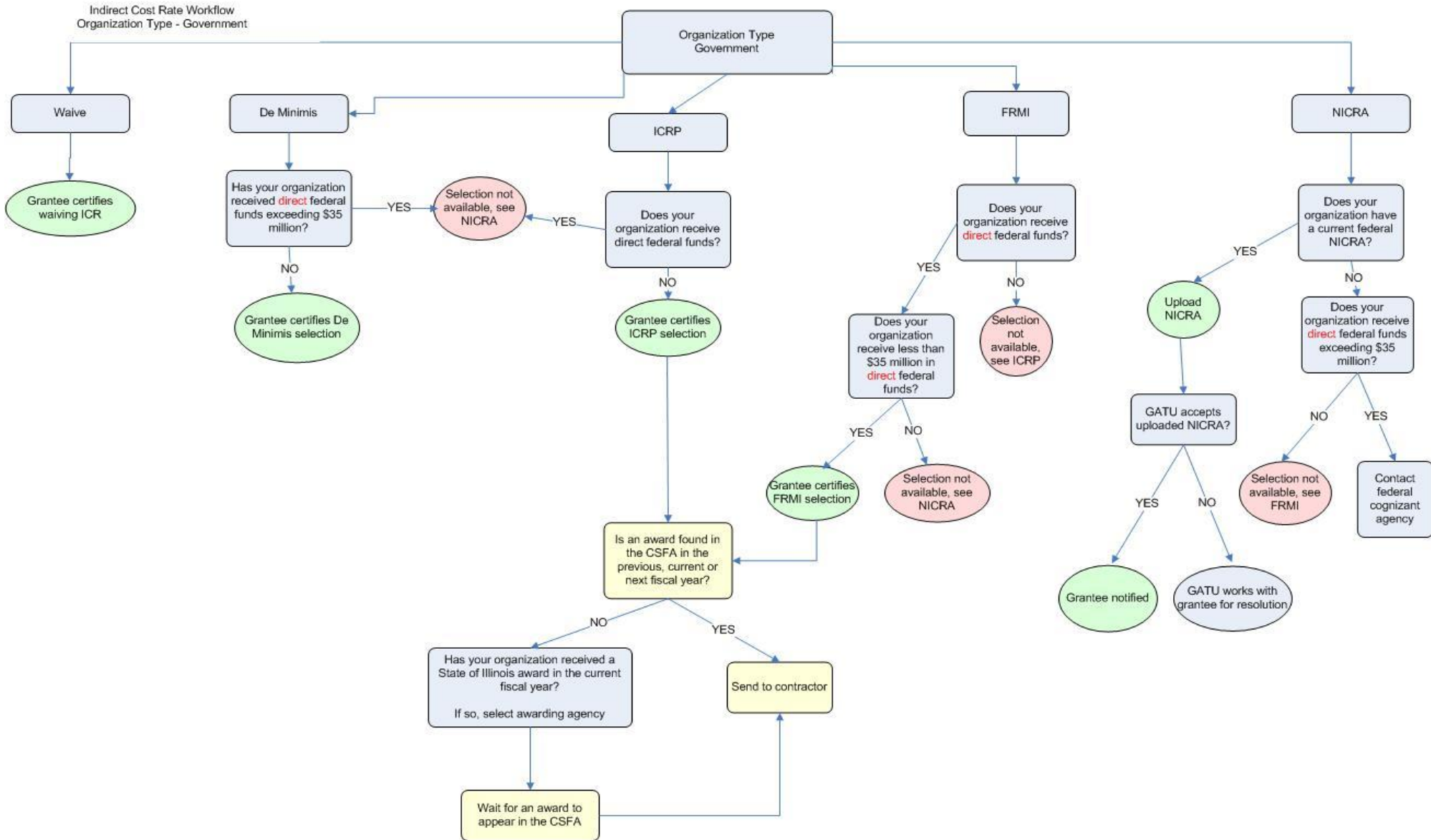
## Types of Indirect Cost Rate Elections

On an annual basis, grantees/subrecipients are required to make an indirect cost rate election through the State of Illinois Grantee Portal. The requirements for the centralized indirect cost rate process includes the election or negotiation of the following indirect cost rate types as specified in the Federal Uniform Guidance:

1. Waive the right to charge indirect costs to grant awards (Waive or No Rate);
2. De Minimis Rate of 10% of modified total direct costs (10% MTDC);
3. Negotiate an Indirect Cost Rate Agreement with the State of Illinois (State NICRA), except Local Governments, see below.
4. Utilize a current Federally Negotiated Indirect Cost Rate Agreement (Federal NICRA), except Local Governments, see below.
5. **Special Requirements for Local Governments**
  - a. Local Governments are allowed to negotiate rates by individual departments or the entity as a whole. In order to negotiate an indirect cost rate by department, you must have a separate DUNS/Unique Entity Identifier and register separately in the GATA Grantee Portal, as we are required to treat you as an individual organization.
  - b. Local Governments receiving more than \$35 million in direct federal funding are required to negotiate their indirect cost rate with their federal cognizant agency.
  - c. Local Governments receiving less than \$35 million in direct federal funding are required to maintain indirect cost rate proposals (ICRPs) for federal audit purposes. These federally maintained proposals must be submitted to the State of Illinois to be reviewed and meet monitoring requirements. For purposes of the Centralized System, these federal ICRPs will be labelled as "State NICRAs" for local governments.

Indirect Cost Rate Workflow  
Organization Type - Nongovernment





## Centralized Indirect Cost Rate System Election Requirements

On an annual basis, grantees/subrecipients are required to make an indirect cost rate election through [the State of Illinois Grantee Portal](#). The Centralized system will be made available to all State of Illinois grantees/subrecipients

The State of Illinois NICRA negotiation process will not be available to grantees/subrecipients that do not have awards listed in the CSFA. If a grantee/subrecipient currently receives an award from the State of Illinois and is being prevented from making an indirect cost rate election in the centralized system, the grantee/subrecipient should contact its state awarding agency immediately to ensure awards have been entered into the CSFA in a timely manner. Once the state awarding agency enters the award in the CSFA, the grantee/subrecipient will be notified within 24 hours.

All indirect cost rate and elections will be based upon the grantee/subrecipient's fiscal year end, not the state's fiscal year end.

All elections and rates made in previous years in the previous system (CARS) will be transferred to the new Centralized System maintained through the Grantee & GATU portals.

NOTE: Grantees/subrecipients that fail to make an annual election in the Centralized Indirect Cost Rate System will not be allowed to charge indirect costs to grant awards. An exemption to this requirement is a multi-year federal NICRA.

If after receiving additional assistance from the cognizant agency and GATU, it is determined that a grantee/subrecipient lacks the capacity to prepare a proposal in compliance with federal cost principles then a final determination notification will be sent to the grantee/subrecipient. The final determination notification must include the reasons why the proposal did not meet the minimum requirements and recommendation that the grantee/subrecipient seek professional assistance in order to proceed with future state negotiated indirect cost rate proposals. The recommendation may also include alternatives to seeking a State negotiated rate, which may include the election of the 10% de minimis rate, if eligible.

## Notifications

Automatic notifications will be sent via email through the ICR system to registered contacts within the Grantee Portal. These notifications will serve as reminders to all State of Illinois grantees/subrecipients that an ICR election is mandatory on an annual basis. Reminder notifications will be sent every thirty (30) days until the grantee/subrecipient election is completed.

## Election Timeframes

### *New Elections*

Grantees/subrecipients must submit an initial indirect cost proposal or rate election in the Centralized System upon notice of award, and no later than 90 days after the effective date of the state award.

### *Subsequent Elections*

Grantees/subrecipients that have previously established a State NICRA or made an election, are required to submit a new indirect cost proposal or rate election within six (6) months after the grantee/subrecipient's fiscal year end.

### *Federal NICRA Provisional Rate Elections*

Certain federal agencies may provide provisional rates beyond a grantee/subrecipients current fiscal year end. Therefore, the Centralized ICR System will request a grantee/subrecipient with a current Federal NICRA to make a subsequent election immediately upon the receipt of a new federal NICRA.

**EXAMPLE:** Grantee/subrecipient has a Federal NICRA set to expire on 6/30/20 – A new election is required in the ICR System beginning 7/1/2020. If a new election is not made by date mentioned, the ICR System will provide notifications, via email, every thirty (30) days.

## Effective Periods of Indirect Cost Rate Agreements

All rate elections and approved negotiated indirect cost rates will be based upon the grantee/subrecipient's fiscal year. If state awards overlap a grantee/subrecipient's fiscal year, it will be the responsibility of the grantee/subrecipient to apply the most recent negotiated indirect cost rate to the awards.

**Example:**

Grantee/subrecipient ABC has an 11/30 fiscal year end (FYE) and has elected the 10% De Minimis Rate in subsequent fiscal years with the State of Illinois. On 7/1/19 the grantee/subrecipient elects to negotiate an indirect cost rate with the State of Illinois. The grantee/subrecipient submits an ICRP for review on 9/1/19. The grantee/subrecipient may continue using the 10% De Minimis rate until the State NICRA is finalized.

If a grantee/subrecipient previously elected the 10% De Minimis Rate option for indirect cost reimbursement and subsequently elects to negotiate a State of Illinois indirect cost rate, the 10% De Minimis Rate election will remain valid until the State NICRA is approved and finalized.



If the rates are finalized during the period of performance, the newly negotiated rate will only apply to the extent funds are available. The negotiated indirect cost rates are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available.

**Example:**

Grantee/subrecipient ABC has an 11/30 fiscal year end (FYE) and has elected the 10% De Minimis Rate in subsequent fiscal years with the State of Illinois. On 7/1/19 the grantee/subrecipient elects to negotiate an indirect cost rate with the State of Illinois. The grantee/subrecipient submits an ICRP for review on 9/1/19. The grantee/subrecipient may continue using the 10% De Minimis rate until the State NICRA is finalized. Once the State NICRA is finalized, the grantee may use this rate immediately on new awards. This use is subject to State Agency approval and to the extent funds are available. If funds are not available, the grantee may continue to use the 10% De Minimis rate.

## How to Make an Indirect Cost Rate Election in the Centralized ICR System:

### Waive (No Rate) Election:

How to “waive” indirect cost rate and reimbursement rights in the Centralized Indirect Cost Rate System

1. Grantee/subrecipient enters the Grantee Portal
2. Grantee/subrecipient goes to the ICR section
3. Grantee/subrecipient selects “make election” option
4. Grantee/subrecipient selects the “Waive” option
  - a. For more information on what selecting the “waive” option entails, select “More Info”

The screenshot shows a web interface for selecting an indirect cost rate election. At the top, there is a breadcrumb trail: [Grantee Portal](#) / [ICR Elections](#) / ICR Election. Below this is a heading: "Please select this organization's indirect cost rate election for this fiscal year:". There are five rows, each representing an election option. Each row has a button on the left, a description in the middle, and a "More Info" button on the right.

Option	Description	Action
Waive	"Waive" indirect cost reimbursements from all awards (No Rate).	More Info
De Minimis	Elect the De Minimis Rate of 10% of modified total direct costs (MTDC).	More Info
State NICRA	Negotiate and Indirect Cost Rate Agreement (NICRA) with the State of Illinois.	More Info
State FRMI	Submit a copy of your Federal Rate Maintained Internally (FRMI).	More Info
Federal NICRA	Submit a current copy of a Federally Negotiated Indirect Cost Rate Agreement (NICRA).	More Info

For additional assistance with electing an indirect cost rate [click here for the ICR manual](#).  
For more information on indirect cost rates in general please visit the [GATA Resource Library by clicking here](#).

[Close](#)

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**Waive**

This election allows the grantee to voluntarily decline an indirect cost rate. By electing the "waive" option, the grantee is communicating that their organization will NOT seek indirect cost reimbursement from any State or Federal pass-through awards, even if the award is subject to programmatic restrictions or limitations. Once selected and certified,

- this voluntarily "waiving" of all indirect cost reimbursement will be communicated to all State of Illinois awarding agencies.
- this voluntarily "waiving" of all indirect cost reimbursement will remain in effect for the duration of the grantee's fiscal year. If there is a change in an indirect cost rate election, reimbursement of indirect costs will be subject to the availability of grant funds.

- The grantee/subrecipient will select the best explanation that describes why they have chosen to waive indirect cost reimbursement. If the options listed do not apply, the grantee/subrecipient will have the opportunity to provide a brief statement within the text box.
- Next, the grantee/subrecipient will complete the required certifications and hit submit.

**Illinois Grant Accountability and Transparency Act  
Grantee Portal - Indirect Cost Rate Election**

[Grantee Portal](#) / [ICR Election](#) / Waive

**ELECTION: Waive Indirect Cost Rates** [More Information](#)

Select or explain why your organization is "waiving indirect costs". Check all that apply.

My organization only receives fee for service or fixed rate awards.

My organization covers all indirect costs from other funding sources such as fundraising, private donations or other income.

My organization only receives awards that include limitations or caps on indirect costs.

My organization does not have the capacity to develop an indirect cost rate proposal.

My organization does not have the capacity to apply an indirect cost rate, including the de minimis rate.

My organization will not receive any additional grant funding to cover indirect costs.

Other, please explain:

To certify this organization's election, please confirm the following:

I certify my organization is electing to waive indirect cost reimbursements from all State and Federal pass-through awards.

I certify that I am a legal representative of this organization authorized to make this election.

My Name:

My Title:

- This election process will generate an automatic approval within the centralized system, no further action is required by the grantee/subrecipient or their state cognizant agency.
- This will complete the "waive" or "no rate" election process for the grantee/subrecipient.

- a. Confirmation email to all ICR registrants (whomever is checked for Indirect Cost notifications)

Your organization's FY 2020 indirect cost rate election has been made:

ICR Election	Waive
Status	Waive / Complete Your organization has elected to waive indirect cost reimbursements. This election will remain in effect in perpetuity unless another option is selected.
Effective Period	7/1/2019 - 6/30/2020
Submitted By	courtney.m.jackson@illinois.gov on 4/6/2020 10:20:26 AM
ICR Primary Email	Lori.Beeler@illinois.gov <a href="#">Change</a>
Other Contacts	If other users besides the ICR Primary Email address would like to receive notifications, click the "Manage Portal Access" button then select the user to edit their notifications. <a href="#">Manage Portal Access</a>
Completion Certificate	The certificate is being generated. This may take up to 30 minutes on business days.

For additional assistance with electing an indirect cost rate [click here for the ICR manual](#).  
For more information on indirect cost rates in general please visit the [GATA Resource Library by clicking here](#).

9. The waive election will remain in effect in perpetuity unless another election option is selected.
10. The completed election data will automatically be stored within the centralized system and available for all State of Illinois agencies to view.
11. The grantee/subrecipient will have an option to "Print" a document memorializing their completed election within the centralized system for record purposes if desired. If the grantee/subrecipient does not select to "Print" a copy of the completed election, they may do so at any other time. The "print" function will generate a copy of the grantee/subrecipient's most recent approved Indirect Cost Rate election. The following items will be memorialized on the "waive" election
  - a. Organization name
  - b. Date grantee/subrecipient completed the "waive" election
  - c. Election will remain in place until the grantee/subrecipient chooses to change their election.
    - i. NOTE: If the election is changed in the middle of an award period, the newly negotiated rate will only apply to the extent funds are available.
  - d. Name of grantee/subrecipient representative that completed the election

## De minimis (10%) Rate:

How to elect the De minimis (10%) rate in the Centralized Indirect Cost Rate System:

1. Grantee/subrecipient enters the Grantee Portal
2. Grantee/subrecipient goes to the ICR section
3. Grantee/subrecipient selects the "make election" option
4. Grantee/subrecipient selects the "De minimis rate" option
  - a. For more information on what selecting the "De Minimis" option entails, select "More Info"

Please select this organization's indirect cost rate election for this fiscal year:

<input type="button" value="Waive"/>	"Waive" indirect cost reimbursements from all awards (No Rate).	<input type="button" value="More Info"/>
<input type="button" value="De Minimis"/>	Elect the De Minimis Rate of 10% of modified total direct costs (MTDC).	<input type="button" value="More Info"/>
<input type="button" value="State NICRA"/>	Negotiate and Indirect Cost Rate Agreement (NICRA) with the State of Illinois.	<input type="button" value="More Info"/>
<input type="button" value="State FRMI"/>	Submit a copy of your Federal Rate Maintained Internally (FRMI).	<input type="button" value="More Info"/>
<input type="button" value="Federal NICRA"/>	Submit a current copy of a Federally Negotiated Indirect Cost Rate Agreement (NICRA).	<input type="button" value="More Info"/>

For additional assistance with electing an indirect cost rate [click here for the ICR manual](#).  
For more information on indirect cost rates in general please visit the [GATA Resource Library by clicking here](#).

### De Minimis Rate

This indirect cost rate election allows the grantee to charge the De Minimis rate of 10% of modified total direct costs (MTDC) to all State or Federal pass-through awards, subject to programmatic restrictions or limitations. Once selected and certified,

- the De Minimis Rate will be accepted by all State awarding agencies
- the De Minimis Rate will remain in effect for the duration of the grantee's fiscal year. If there is a change in an indirect cost rate election, reimbursement of indirect costs will be subject to the availability of grant funds.

#### **De Minimis Eligibility Requirements**

Nonprofits and non-federal entities, other than local governments, are eligible to elect the De Minimis rate.

Effective November 12, 2020 nonprofits and non-federal entities, other than local governments, are eligible to elect the De Minimis rate regardless of if their organization ever received a Federal or State of Illinois negotiated indirect cost rate agreement (NICRA).

A Local Government or its individual departments and agencies individually receive less than \$35 Million in direct federal funding (DFF) on an annual basis.

**NOTE:** If eligible, first time State and Federal NICRA applicants will be given the option to charge the De Minimis Rate to State and Federal pass-through awards while their State or Federal NICRA is being negotiated. Please see State or Federal NICRA elections for more information regarding this interim indirect cost rate option.

5. The grantee/subrecipient will select the best explanation that describes why they have chosen the De Minimis indirect cost reimbursement. If the options listed do not apply, the grantee/subrecipient will have the opportunity to provide a brief statement within the text box.
6. Grantee/subrecipient will complete the required certifications and hit submit

**ELECTION: De Minimis Rate** [More Information](#)

Select or explain why your organization is electing the de minimis rate in lieu of negotiating an indirect cost rate. Check all that apply.

My organization generally covers all indirect costs from other funding sources such as fundraising, private donations or other income.

My organization does not have the capacity to develop an indirect cost rate proposal.

My organization only receives awards that include limitations or caps on indirect costs.

My organization will not receive additional grant funding to cover indirect costs exceeding the de minimis rate.

My organization does not want to spend the time and effort to negotiate a rate on an annual basis.

Other, please explain:

To certify this organization's election, please confirm the following:

I certify my organization is electing the de minimis rate for all State and Federal pass-through awards.

I certify that I am a legal representative of this organization authorized to make this election.

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the State/Federal/Federal Pass-through award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

My Name:

My Title:

7. This will complete the De Minimis election process for the grantee/subrecipient.
  - a. Confirmation email to all ICR registrants (whomever is checked for Indirect Cost notifications).

**Your organization's FY 2021 indirect cost rate election has been made:**

ICR Election	De Minimis
Status	De Minimis / Complete Your organization has elected the de minimis indirect cost rate reimbursement. This election will remain in effect in perpetuity unless another option is selected.
Effective Period	7/1/2020 - 6/30/2021
Submitted By	courtney.m.jackson@illinois.gov on 8/12/2020 1:51:43 PM
ICR Primary Email	Lori.Beeler@illinois.gov <a href="#">Change</a>
Other Contacts	If other users besides the ICR Primary Email address would like to receive notifications, click the "Manage Portal Access" button then select the user to edit their notifications. <a href="#">Manage Portal Access</a>
Completion Certificate	The certificate is being generated. This may take up to 30 minutes on business days.

For additional assistance with electing an indirect cost rate [click here for the ICR manual](#).  
For more information on indirect cost rates in general please visit the [GATA Resource Library by clicking here](#).

8. The De Minimis election will remain in effect in perpetuity unless another election option is selected.
9. The completed election data will automatically be stored within the centralized system and available for all State of Illinois agencies to view.

10. The grantee/subrecipient will have the option to print a document memorializing their completed election within the centralized system for record purposes, if desired. If the grantee/subrecipient does not select to “Print” a copy of the completed election, they may do so at any other time. The “Print” function will generate a copy of the grantee/subrecipients most recent approved indirect cost rate election. The following items will be memorialized on the De Minimis election:
  - a. Organization Name
  - b. Date grantee/subrecipient completed the “De Minimis” election
  - c. Election will remain in place until the grantee/subrecipient chooses to change their election.
    - i. NOTE: If the election is changed in the middle of an award period, the newly negotiated rate will only apply to the extent funds are available.
  - d. Rate and base.
  - e. Name of grantee/subrecipient representative that completed the election

## State of Illinois Negotiated Indirect Cost Rate Agreement (NICRA)

How to negotiate a State NICRA in the Centralized Indirect Cost Rate System:

1. Grantee/subrecipient enters the Grantee Portal
2. Grantee/subrecipient goes to the ICR section
3. Grantee/subrecipient selects the “Make Election” option
4. Grantee/subrecipient selects the “State NICRA” option
  - a. For more information on what selecting the “State NICRA” option entails, select “More Info”

[Grantee Portal](#) / [ICR Elections](#) / ICR Election

Please select this organization's indirect cost rate election for this fiscal year:

Waive	"Waive" indirect cost reimbursements from all awards (No Rate).	<a href="#">More Info</a>
De Minimis	Elect the De Minimis Rate of 10% of modified total direct costs (MTDC).	<a href="#">More Info</a>
State NICRA	Negotiate and Indirect Cost Rate Agreement (NICRA) with the State of Illinois.	<a href="#">More Info</a>
State FRMI	Submit a copy of your Federal Rate Maintained Internally (FRMI).	<a href="#">More Info</a>
Federal NICRA	Submit a current copy of a Federally Negotiated Indirect Cost Rate Agreement (NICRA).	<a href="#">More Info</a>

For additional assistance with electing an indirect cost rate [click here for the ICR manual](#).  
 For more information on indirect cost rates in general please visit the [GATA Resource Library](#) by [clicking here](#).

## State NICRA

This indirect cost rate option is available to all eligible grantees seeking a negotiated indirect cost rate agreement (NICRA) from the State of Illinois on an annual basis. This election requires all grantees to develop and submit an Indirect Cost Rate Proposal (ICRP) to the State of Illinois annually for review, negotiations and approval. Once approved,

- a State NICRA will be accepted by all State of Illinois awarding agencies
- a State NICRA will allow the grantee to charge indirect costs to State and Federal pass-through awards, subject to programmatic or statutory limitations. Reimbursement of indirect costs will be subject to the availability of grant funds.
- a State NICRA will be issued for the duration of the grantee's fiscal year and will remain in effect until the grantee's next fiscal year end. Subsequent ICRPs are required to be submitted annually within (6) months of the grantee's fiscal year end.

### **State NICRA Eligibility Requirements**

Nonprofits and non-federal entities, other than local governments, that receive Direct Federal Funding (DFF) are not eligible to negotiate a State NICRA. These non-federal entities must negotiate an indirect cost rate with their federal cognizant agency.

In the event a federal cognizant agency refuses to negotiate an indirect cost rate with an organization that receives direct federal funding, correspondence or communication from the federal agency is required to be submitted centrally. Federal communication or correspondence must include the Name and Title of Federal Fiscal/Administrative personnel and the rationale for the federal agency refusing to negotiate an indirect cost rate with the organization receiving direct federal funding.

**NOTE:** If eligible, first time State NICRA applicants will be given the option to charge the De Minimis Rate to State and Federal pass-through awards while their State or Federal NICRA is being negotiated.

**NOTE:** All review, negotiations and approvals of State NICRA applications or ICRPs will be performed centrally by a contractor through a secondary system.

### 5. Grantee/subrecipient must answer the following question: *Does the grantee receive direct federal funding (Yes/No)*

The screenshot shows a web interface for the State NICRA election. At the top, there is a breadcrumb trail: [Grantee Portal](#) / [ICR Elections](#) / [ICR Election](#) / State NICRA. Below this, the text "ELECTION: State NICRA" is displayed in red, followed by a "More Information" button. The main question is "Does your organization currently receive any direct federal funding?" with two radio button options: "Yes" and "No".

- a. If YES, the organization does receive direct federal funding:
  - i. Grantee/subrecipients that receive direct federal funding must negotiate a federal indirect cost rate with their federal cognizant agency.
  - ii. A federal cognizant agency may “refuse” or “decline” to negotiate an indirect cost rate with a grantee/subrecipient that receives direct federal funding. In this scenario, to be eligible for a State NICRA, written federal cognizant agency federal refusal to negotiate communication must be uploaded.
    1. The federal refusal to negotiate documentation should contain the following:
      - a. Name and Title of Federal Fiscal/Administrative personnel
      - b. Federal Cognizant Agency Name

- c. Rationale for the federal agency refusing to negotiate an indirect cost rate with the organization
    - d. Date of correspondence
  - 2. The Negotiator will not proceed with State Negotiations until the correspondence is accepted
- iii. After receiving and uploading the federal refusal to negotiate communication, the grantee/subrecipient will complete the required certifications and hit submit
  - 1. The grantee/subrecipient has the option to elect the de minimis rate until the negotiation process is complete. This is an optional election. If the grantee/subrecipient does not elect this option, indirect costs cannot be claimed until the negotiation is finalized.

**ELECTION: State NICRA** [More Information](#)

Does your organization currently receive any direct federal funding?

**NOTE:** Organizations that receive direct federal funding must negotiate a federal indirect cost rate (NICRA) with their federal cognizant agency. To be eligible for a State NICRA, written federal cognizant agency refusal communication must be uploaded.  
 For further instructions on the required federal cognizant agency refusal communication [please click here](#).

Please upload a copy of your organization's federal refusal communication (PDF only):

To certify this organization's election, please confirm the following:

I certify my organization is electing to negotiate an indirect cost rate with the State of Illinois.

I certify my organization has obtained and uploaded all federal refusal communication.

I certify that I am a legal representative of this organization authorized to make this election.

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the State/Federal/Federal Pass-through award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Use the temporary De Minimis rate while the state rate is being negotiated. (This is optional)

My Name:

My Title:

- iv. If the grantee/subrecipient elects to use the De Minimis rate while the state rate is being negotiated, they will see the following optional De Minimis message on the confirmation page:



[Make New Election](#) [Edit This Election](#)

**Your organization's FY 2021 indirect cost rate election has been made:**

ICR Election	State Rate
Status	State rate in progress / Federal communication review The Grant Accountability and Transparency Unit (GATU) is reviewing the federal refusal communication.
Optional De Minimis	Yes. You may use the de minimis rate until your new rate is finalized.
Effective Period	7/1/2020 - 6/30/2021
Submitted By	courtney.m.jackson@illinois.gov on 12/9/2020 9:21:54 AM
ICR Primary Email	Lori.Beeler@illinois.gov <a href="#">Change</a> <b>Important:</b> Some indirect cost rate actions are time sensitive. This email address needs to be active and monitored regularly by your organization.
Other Contacts	If other users besides the ICR Primary Email address would like to receive notifications, click the "Manage Portal Access" button then select the user to edit their notifications. <a href="#">Manage Portal Access</a>
Uploaded Files:	<a href="#">M-20-26.pdf</a>

For additional assistance with electing an indirect cost rate [click here for the ICR manual](#).  
For more information on indirect cost rates in general please visit the [GATA Resource Library by clicking here](#).

- v. If the grantee/subrecipient does **not** elect to use the De Minimis rate while the state rate is being negotiated, they will see the following optional De Minimis message on their confirmation page:

[Grantee Portal](#) / [ICR Elections](#) / ICR Election

[Make New Election](#) [Edit This Election](#)

**Your organization's FY 2021 indirect cost rate election has been made:**

ICR Election	State Rate
Status	State rate in progress / Federal communication review The Grant Accountability and Transparency Unit (GATU) is reviewing the federal refusal communication.
Optional De Minimis	No. You did not select the option to use the temporary de minimis rate.
Effective Period	7/1/2020 - 6/30/2021
Submitted By	courtney.m.jackson@illinois.gov on 12/9/2020 9:21:54 AM
ICR Primary Email	Lori.Beeler@illinois.gov <a href="#">Change</a> <b>Important:</b> Some indirect cost rate actions are time sensitive. This email address needs to be active and monitored regularly by your organization.
Other Contacts	If other users besides the ICR Primary Email address would like to receive notifications, click the "Manage Portal Access" button then select the user to edit their notifications. <a href="#">Manage Portal Access</a>
Uploaded Files:	<a href="#">M-20-26.pdf</a>

For additional assistance with electing an indirect cost rate [click here for the ICR manual](#).  
For more information on indirect cost rates in general please visit the [GATA Resource Library by clicking here](#).

- vi. The Indirect Cost Rate Section of the Grantee Portal page will reflect the current status of the ICR election.
  - 1. With the optional De Minimis rate selected

**TEST Indirect Cost Rates (ICR)** [Election List](#) [GATU:Reset](#)

[View / Change](#) Current ICR Election: **State rate in progress / Federal communication review**

[Change Email](#) Primary ICR Address: **Lori.Beeler@illinois.gov**

The Grant Accountability and Transparency Unit (GATU) is reviewing the federal refusal communication.

**Optional De Minimis Available.** Your organization may use the de minimis rate until you have a finalized negotiated rate.

[Indirect Cost Rate Election Manual](#)

For more information in indirect cost rates [click here](#).

2. Without the optional De Minimis rate selected:

**TEST Indirect Cost Rates (ICR)** [Election List](#) [GATU:Reset](#)

[View / Change](#) Current ICR Election: **State rate in progress / Federal communication review**

[Change Email](#) Primary ICR Address: **Lori.Beeler@illinois.gov**

The Grant Accountability and Transparency Unit (GATU) is reviewing the federal refusal communication.

[Indirect Cost Rate Election Manual](#)

For more information in indirect cost rates [click here](#).

- vii. If the federal refusal to negotiate communication is *rejected*, the grantee/subrecipient will receive information on the denial via the Grantee Portal. An email will also be sent to all ICR registrants (whomever is checked for Indirect Cost notifications). The election status will reflect the following:

[Make New Election](#) [Edit This Election](#)

**Your organization's FY 2021 indirect cost rate election has been made:**

ICR Election	State Rate
Status	State rate in progress / Federal communication rejected <b>Reason:</b> Missing name and title of Federal fiscal/administrative personnel The Grant Accountability and Transparency Unit (GATU) has rejected the federal refusal communication you uploaded. You may upload a different file by clicking the 'Edit This Election' button or change your election by clicking the 'Make New Election' button.
Optional De Minimis	Yes. You may use the de minimis rate until your new rate is finalized.
Effective Period	7/1/2020 - 6/30/2021
Submitted By	courtney.m.jackson@illinois.gov on 1/19/2021 3:26:05 PM
ICR Primary Email	Lori.Beeler@illinois.gov <a href="#">Change</a> <b>Important:</b> Some indirect cost rate actions are time sensitive. This email address needs to be active and monitored regularly by your organization.
Other Contacts	If other users besides the ICR Primary Email address would like to receive notifications, click the "Manage Portal Access" button then select the user to edit their notifications. <a href="#">Manage Portal Access</a>
Uploaded Files:	<a href="#">Fed ICRP Refusal Form.pdf</a>

For additional assistance with electing an indirect cost rate [click here for the ICR manual](#).  
For more information on indirect cost rates in general please visit the [GATA Resource Library by clicking here](#).

- viii. The Indirect Cost Rate Section of the Grantee Portal page will reflect the current status of the ICR election.

**TEST Indirect Cost Rates (ICR)** [Election List](#) [GATU:Reset](#)

[View / Change](#) Current ICR Election: **State rate in progress / Federal communication rejected**  
[Change Email](#) Primary ICR Address: **Lori.Beeler@illinois.gov**

**Reason: Missing name and title of Federal fiscal/administrative personnel**  
 The Grant Accountability and Transparency Unit (GATU) has rejected the federal refusal communication you uploaded. You may upload a different file by clicking the 'Edit This Election' button or change your election by clicking the 'Make New Election' button.

**Optional De Minimis Available.** Your organization may use the de minimis rate until you have a finalized negotiated rate.  
[Indirect Cost Rate Election Manual](#)  
 For more information in indirect cost rates [click here](#).

**Notice Of State Awards (NOSA)**

- ix. If the federal refusal to negotiate communication is *accepted*, the grantee/subrecipient election status will reflect the following.

[Make New Election](#) [Edit This Election](#)

**Your organization's FY 2021 indirect cost rate election has been made:**

ICR Election	State Rate
Status	State rate in progress / Crowe to be notified The state is currently contracted with Crowe LLP to negotiate indirect cost rates and they will be notified of your election. You will be contacted by email from Crowe as to your next steps. Please make sure your 'ICR Primary Email' address account is active and being monitored.
Optional De Minimis	Yes. You may use the de minimis rate until your new rate is finalized.
Effective Period	7/1/2020 - 6/30/2021
Submitted By	courtney.m.jackson@illinois.gov on 12/9/2020 9:21:54 AM
ICR Primary Email	Lori.Beeler@illinois.gov <a href="#">Change</a> <b>Important:</b> Some indirect cost rate actions are time sensitive. This email address needs to be active and monitored regularly by your organization.
Other Contacts	If other users besides the ICR Primary Email address would like to receive notifications, click the "Manage Portal Access" button then select the user to edit their notifications. <a href="#">Manage Portal Access</a>
Uploaded Files:	<a href="#">M-20-26.pdf</a>

For additional assistance with electing an indirect cost rate [click here for the ICR manual](#).  
 For more information on indirect cost rates in general please visit the [GATA Resource Library by clicking here](#).

- x. The Indirect Cost Rate Section of the Grantee Portal page will reflect the current status of the ICR election.

**TEST Indirect Cost Rates (ICR)** [Election List](#) [GATU:Reset](#)

[View / Change](#) Current ICR Election: **State rate in progress / Crowe to be notified**  
[Change Email](#) Primary ICR Address: **Lori.Beeler@illinois.gov**

The state is currently contracted with Crowe LLP to negotiate indirect cost rates and they will be notified of your election. You will be contacted by email from Crowe as to your next steps. Please make sure your 'ICR Primary Email' address account is active and being monitored.

**Optional De Minimis Available.** Your organization may use the de minimis rate until you have a finalized negotiated rate.  
[Indirect Cost Rate Election Manual](#)  
 For more information in indirect cost rates [click here](#).

- b. If NO, the organization does not receive direct federal funding:
  - i. The grantee/subrecipient will complete the required certifications.
  - ii. The grantee/subrecipient has the option to elect the De Minimis Rate while the State NICRA is negotiated.
    - 1. This is an optional election. If the grantee/subrecipient does not elect this option, indirect costs cannot be claimed until the negotiation is finalized.

[Grantee Portal](#) / [ICR Elections](#) / [ICR Election](#) / State NICRA

**ELECTION: State NICRA** [More Information](#)

Does your organization currently receive any direct federal funding?

To certify this organization's election, please confirm the following:

I certify my organization is electing to negotiate an indirect cost rate with the State of Illinois.

I certify my organization does not receive direct federal funding.

I certify that I am a legal representative of this organization authorized to make this election.

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the State/Federal/Federal Pass-through award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Use the temporary De Minimis rate while the state rate is being negotiated. (This is optional)

My Name:

My Title:

- iii. If the state awarding agency has entered the award into the GATA system at the time of election, the status will change to "State Rate in Progress/ Crowe to be notified"

[Make New Election](#) [Edit This Election](#)

**Your organization's FY 2021 indirect cost rate election has been made:**

ICR Election	State Rate
Status	State rate in progress / Crowe to be notified The state is currently contracted with Crowe LLP to negotiate indirect cost rates and they will be notified of your election. You will be contacted by email from Crowe as to your next steps. Please make sure your 'ICR Primary Email' address account is active and being monitored.
Optional De Minimis	Yes. You may use the de minimis rate until your new rate is finalized.
Effective Period	7/1/2020 - 6/30/2021
Submitted By	courtney.m.jackson@illinois.gov on 12/10/2020 3:02:13 PM
ICR Primary Email	Lori.Beeler@illinois.gov <a href="#">Change</a> <b>Important:</b> Some indirect cost rate actions are time sensitive. This email address needs to be active and monitored regularly by your organization.
Other Contacts	If other users besides the ICR Primary Email address would like to receive notifications, click the "Manage Portal Access" button then select the user to edit their notifications. <a href="#">Manage Portal Access</a>

For additional assistance with electing an indirect cost rate [click here for the ICR manual](#).  
For more information on indirect cost rates in general please visit the [GATA Resource Library by clicking here](#).

- iv. If the state awarding agency has not entered the award into the GATA system at the time of election, the status will change to “State Rate in Progress: Pending CSFA award”
  - 1. From a drop down box, the grantee/subrecipient may select the state awarding agency which they believe they will be receiving an award from. This will send a notification to the awarding agency and the status will change to “State rate in progress: Agency Missing Award”.

**Your organization's FY 2021 indirect cost rate election has been made:**

ICR Election	State Rate
Status	<p><b>State rate in progress : Pending CSFA award</b></p> <p>There are no awards in the CSFA for your organization. Once a grant agreement is executed, an award will be added to the system and you will be sent an invitation to begin the negotiation process. If you have any questions please email your State of Illinois cognizant agency.</p> <div style="border: 1px solid black; padding: 5px;"> <p><b>Do you have an award?</b>          If you believe you have an award with a state agency in state fiscal years of <b>2020, 2021, or 2022</b> then select the agency and click the 'Submit' button.</p> <div style="display: flex; align-items: center;"> <input style="width: 150px; height: 20px;" type="text"/> <input style="margin-left: 10px;" type="button" value="Submit"/> </div> </div>
Optional De Minimis	Yes. You may use the de minimis rate until your new rate is finalized.
Effective Period	7/1/2020 - 6/30/2021
Submitted By	courtney.m.jackson@illinois.gov on 12/11/2020 3:49:02 PM
ICR Primary Email	Lori.Beeler@illinois.gov <a href="#">Change</a> <b>Important:</b> Some indirect cost rate actions are time sensitive. This email address needs to be active and monitored regularly by your organization.
Other Contacts	If other users besides the ICR Primary Email address would like to receive notifications, click the "Manage Portal Access" button then select the user to edit their notifications. <a href="#">Manage Portal Access</a>

State Rate

**State rate in progress : Pending CSFA award**

There are no awards in the CSFA for your organization. Once a grant agreement is executed, an award will be added to the system and you will be sent an invitation to begin the negotiation process. If you have any questions please email your State of Illinois cognizant agency.

This will notify the selected state agency that you should have an award with them in the CSFA system.

Click OK to continue.

courtney.m.jackson@illinois.gov on 4/13/2020 3:41:50 PM

Lori.Beeler@illinois.gov [Change](#)

**Important:** Some indirect cost rate actions are time sensitive. This email address needs to be active and monitored regularly by your organization.

Your organization's FY 2020 indirect cost rate election has been made:

ICR Election	State Rate
Status	<b>State rate in progress : Agency missing award</b> There are no awards found in the CSFA for your organization but you have indicated there should be at least one. The agency you selected is has been notified. If you have any questions please contact your State of Illinois cognizant agency. <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"><p>This agency has been notified that you should have an award with them. To change the agency, select it from the dropdown list and click Submit. To cancel, select {Cancel Notification} from the dropdown list and click Submit.</p><p>Department On Aging <input type="text" value="v"/> <input type="button" value="Submit"/></p></div>

6. This will complete the State NICRA **election** for the grantee/subrecipient in the Centralized Indirect Cost Rate System. The grantee/subrecipient will complete the State NICRA **negotiation** in the CARS system.
  - a. Confirmation email to all ICR registrants (whomever is checked for Indirect Cost notifications).
7. The grantee/subrecipient will have an option to “Print” a document memorializing their completed election within the centralized system for record purposes if desired. If the grantee/subrecipient does not select to “Print” a copy of the completed election, they may do so at any other time. The “print” function will generate a copy of the grantee/subrecipient’s most recent approved Indirect Cost Rate election. The following items will be memorialized on the “State NICRA” election:
  - a. Organization Name
  - b. Date grantee/subrecipient completed State NICRA election
  - c. Rate and Base
  - d. Effective period
  - e. Next required submission
  - f. Name of the grantee/subrecipient representative that completed the election
8. **Local Government**
  - a. Grantee/subrecipient must answer the following question: *Does your organization currently receive any direct federal funding?*

**Illinois Grant Accountability and Transparency Act  
Grantee Portal - Indirect Cost Rate Election**

[Grantee Portal](#) / [ICR Elections](#) / [ICR Election](#) / State NICRA

**ELECTION: State NICRA (Local Government)**

Does your organization currently receive any direct federal funding?

- i. If Yes:

1. If YES and the grantee/subrecipient receives *less* than \$35 million in direct federal funding, the grantee/subrecipient must select the “State FRMI” option.
2. If YES and the grantee/subrecipient receives *more* than \$35 million in direct federal funding, the grantee/subrecipient must select the “Federal NICRA” option.

Illinois Grant Accountability and Transparency Act  
 Grantee Portal - Indirect Cost Rate Election

[Grantee Portal](#) / [ICR Elections](#) / [ICR Election](#) / State NICRA

ELECTION: State NICRA (Local Government) More Information

Does your organization currently receive any direct federal funding? Yes No

This election is not available to your organization.

For local governments receiving less than \$35 million in direct federal funding please see the Federal Rate Maintained Internally (State FRMI) option.

For local governments receiving more than \$35 million in direct federal funding please see the Federally Negotiated Indirect Cost Rate Agreement (Federal NICRA) option.

3. If Yes, a federal cognizant agency may “refuse” or “decline” to negotiate an indirect cost rate with a grantee/subrecipient that receives direct federal funding. If the federal cognizant agency has refused or declined to negotiate, follow the steps in 5(a) above.
- ii. If No,
1. The grantee/subrecipient will complete the required certifications and hit submit.



**ELECTION: State NICRA (Local Government)** [More Information](#)

Does your organization currently receive any direct federal funding?

CERTIFICATION: To certify this organization's election, please confirm the following:

I certify my local government, department or agency is electing to negotiate an indirect cost rate with the State of Illinois.

I certify my organization does not receive direct federal funding on an annual basis.

I certify that I am a legal representative of this organization authorized to make this election.

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the State/Federal/Federal Pass-through award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

Use the temporary De Minimis rate while the state rate is being negotiated. (This is optional)

My Name:

My Title:

2. The grantee/subrecipient has the option to elect the De Minimis Rate while the State NICRA (Local Government) is negotiated.
  - a. This is an optional election. If the grantee/subrecipient does not elect this option, indirect costs cannot be claimed until the negotiation is finalized.

**Your organization's FY 2021 indirect cost rate election has been made:**

ICR Election	State Rate
Status	State rate in progress / Crowe to be notified The state is currently contracted with Crowe LLP to negotiate indirect cost rates and they will be notified of your election. You will be contacted by email from Crowe as to your next steps. Please make sure your 'ICR Primary Email' address account is active and being monitored.
Optional De Minimis	Yes. You may use the de minimis rate until your new rate is finalized.
Effective Period	7/1/2020 - 6/30/2021
Submitted By	courtney.m.jackson@illinois.gov on 11/18/2020 10:58:41 AM
ICR Primary Email	numbertnut_99@yahoo.com <input type="button" value="Change"/> <b>Important:</b> Some indirect cost rate actions are time sensitive. This email address needs to be active and monitored regularly by your organization.
Other Contacts	If other users besides the ICR Primary Email address would like to receive notifications, click the "Manage Portal Access" button then select the user to edit their notifications. <input type="button" value="Manage Portal Access"/>

For additional assistance with electing an indirect cost rate [click here for the ICR manual](#).

For more information on indirect cost rates in general please visit the [GATA Resource Library by clicking here](#).



3. If the state awarding agency has not entered the award into the GATA system at the time of election, the status will change to "State Rate in Progress: Pending CSFA award"
  - a. From a drop down box, the grantee/subrecipient may select the state awarding agency which they believe they will be receiving an award from. This will send a notification to the awarding agency and the status will change to "State rate in progress: Agency Missing Award".

**Your organization's FY 2021 indirect cost rate election has been made:**

ICR Election	State Rate
Status	<p><b>State rate in progress : Pending CSFA award</b></p> <p>There are no awards in the CSFA for your organization. Once a grant agreement is executed, an award will be added to the system and you will be sent an invitation to begin the negotiation process. If you have any questions please email your State of Illinois cognizant agency.</p> <div style="border: 1px solid black; padding: 5px;"> <p><b>Do you have an award?</b>          If you believe you have an award with a state agency in state fiscal years of <b>2020, 2021, or 2022</b> then select the agency and click the 'Submit' button.</p> <div style="display: flex; align-items: center;"> <input style="width: 150px; height: 20px;" type="text"/> <span style="margin-left: 5px;">▼</span> <span style="margin-left: 20px; border: 1px solid black; padding: 2px 5px;">Submit</span> </div> </div>
Effective Period	7/1/2020 - 6/30/2021
Submitted By	courtney.m.jackson@illinois.gov on 1/19/2021 9:08:08 AM
ICR Primary Email	numbertnut_99@yahoo.com <a href="#">Change</a> <b>Important:</b> Some indirect cost rate actions are time sensitive. This email address needs to be active and monitored regularly by your organization.
Other Contacts	If other users besides the ICR Primary Email address would like to receive notifications, click the "Manage Portal Access" button then select the user to edit their notifications. <a href="#">Manage Portal Access</a>

State Rate

**State rate in progress : Pending CSFA award**

There are no awards in the CSFA for your organization. Once a grant agreement is executed, an award will be added to the system and you will be sent an invitation to begin the negotiation process. If you have any questions please email your State of Illinois cognizant agency.

This will notify the selected state agency that you should have an award with them in the CSFA system.

Click OK to continue.

Cancel
OK

courtney.m.jackson@illinois.gov on 4/13/2020 3:41:50 PM

Lori.Beeler@illinois.gov [Change](#)

**Important:** Some indirect cost rate actions are time sensitive. This email address needs to be active and monitored regularly by your organization.

Make New Election Edit This Election

**Your organization's FY 2021 indirect cost rate election has been made:**

ICR Election	State Rate
Status	<p><b>State rate in progress : Agency missing award</b></p> <p>There are no awards found in the CSFA for your organization but you have indicated there should be at least one. The agency you selected is has been notified. If you have any questions please contact your State of Illinois cognizant agency.</p> <div style="border: 1px solid black; padding: 5px;"> <p>This agency has been notified that you should have an award with them. To change the agency, select it from the dropdown list and click Submit. To cancel, select {Cancel Notification} from the dropdown list and click Submit.</p> <p>Department Of Transportation <input type="button" value="Submit"/></p> </div>
Effective Period	7/1/2020 - 6/30/2021
Submitted By	courtney.m.jackson@illinois.gov on 12/11/2020 12:35:04 PM
ICR Primary Email	numbernut_99@yahoo.com <input type="button" value="Change"/>
Other Contacts	<p><b>Important:</b> Some indirect cost rate actions are time sensitive. This email address needs to be active and monitored regularly by your organization.</p> <p>If other users besides the ICR Primary Email address would like to receive notifications, click the "Manage Portal Access" button then select the user to edit their notifications.</p> <input type="button" value="Manage Portal Access"/>

For additional assistance with electing an indirect cost rate [click here for the ICR manual](#).  
For more information on indirect cost rates in general please visit the [GATA Resource Library by clicking here](#).

9. The Indirect Cost Rate Section of the Grantee Portal page will reflect the current status of the ICR election.

**TEST Indirect Cost Rates (ICR) Election List**

Current ICR Election: **State rate in progress / Pending CSFA award**

Primary ICR Address: **numbernut\_99@yahoo.com**

[Indirect Cost Rate Election Manual](#)

For more information in indirect cost rates .

10. This will complete the State NICRA (Local Government) **election** for the grantee/subrecipient in the Centralized Indirect Cost Rate System. The grantee/subrecipient will complete the **negotiation** of the State NICRA (Local Government) in the CARS system.
- Confirmation email to all ICR registrants (whomever is checked for Indirect Cost notifications).
11. The grantee/subrecipient will have the option to print a document memorializing their completed election within the centralized system for record purposes, if desired. If the grantee/subrecipient does not select to "Print" a copy of the completed election, they may do so at any other time. The "Print" function will generate a copy of the grantee/subrecipients most recent approved indirect cost rate election. The following items will be memorialized on the State NICRA (Local Government) election:
- Organization Name
  - Date grantee/subrecipient completed the State NICRA (Local Government) election
  - Rate and Base
  - Effective period
  - Next required submission
  - Name of grantee/subrecipient representative that completed the election

## Federally Negotiated Indirect Cost Rate Agreement (Fed NICRA):

How to elect a Federal NICRA in the Centralized Indirect Cost Rate System:

1. Grantee/subrecipient enters the Grantee Portal
2. Grantee/subrecipient goes to the ICR section
3. Grantee/subrecipient selects “Make Election” option
4. Grantee/subrecipient selects the “Federal NICRA” option
  - a. For more information on what selecting the “Federal NICRA” option entails, select “More Info”

[Grantee Portal](#) / [ICR Elections](#) / ICR Election

Please select this organization's indirect cost rate election for this fiscal year:

<input type="button" value="Waive"/>	"Waive" indirect cost reimbursements from all awards (No Rate).	<input type="button" value="More Info"/>
<input type="button" value="De Minimis"/>	Elect the De Minimis Rate of 10% of modified total direct costs (MTDC).	<input type="button" value="More Info"/>
<input type="button" value="State NICRA"/>	Negotiate and Indirect Cost Rate Agreement (NICRA) with the State of Illinois.	<input type="button" value="More Info"/>
<input type="button" value="State FRMI"/>	Submit a copy of your Federal Rate Maintained Internally (FRMI).	<input type="button" value="More Info"/>
<input type="button" value="Federal NICRA"/>	Submit a current copy of a Federally Negotiated Indirect Cost Rate Agreement (NICRA).	<input type="button" value="More Info"/>

For additional assistance with electing an indirect cost rate [click here for the ICR manual](#).  
For more information on indirect cost rates in general please visit the [GATA Resource Library by clicking here](#).

### Federal NICRA

This indirect cost rate election allows the grantee to charge a current Federal NICRA to all State or pass-through awards, subject to programmatic restrictions or limitations. This election requires all grantees to submit a copy of its most current Federal NICRA and Cost Policy Statement (CPS) for review and recording purposes. Once finalized,

- a Federal NICRA will be accepted by all State of Illinois awarding agencies
- a Federal NICRA will remain in effect for the period specified in the agreement by the Federal Cognizant agency

**NOTE:** If eligible, first time Federal NICRA applicants will be given the option to select the De Minimis Rate option while their Federal NICRA is being negotiated.

5. Grantee/subrecipient uploads a copy of the organization’s Federal NICRA and Cost Policy Statement
6. Grantee/subrecipient will complete the required certifications and hit submit

**ELECTION: Federal NICRA** [More Information](#)

Please upload a copy of your organization's Federal NICRA and Cost Policy Statement (PDF only):

To certify this organization's election, please confirm the following:

I certify my organization has a current Federal NICRA and Cost Policy Statement.

I certify that I am a legal representative of this organization authorized to make this election.

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the State/Federal/Federal Pass-through award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

My Name:

My Title:

7. This will complete the Federal NICRA election process for the grantee/subrecipient. The grantee will need to await a response from GATU as to whether the Federal NICRA document is accepted or rejected.

**Your organization's FY 2020 indirect cost rate election has been made:**

ICR Election	Federal Rate
Status	Federal rate in progress / NICRA under review The Grant Accountability and Transparency Unit (GATU) will review the uploaded federal NICRA. If accepted they will add the indirect costs rates to the GATA system.
Effective Period	7/1/2019 - 6/30/2020
Submitted By	courtney.m.jackson@illinois.gov on 5/29/2020 3:21:32 PM
ICR Primary Email	Lori.Beeler@illinois.gov <input type="button" value="Change"/>
Other Contacts	If other users besides the ICR Primary Email address would like to receive notifications, click the "Manage Portal Access" button then select the user to edit their notifications. <input type="button" value="Manage Portal Access"/>
Uploaded Files:	<a href="#">Fed NIRA &amp; CPS.pdf</a>

- a. The Indirect Cost Rate section on the Grantee Portal page will reflect the current status of the ICR election.

**TEST Indirect Cost Rates (ICR)** [Election List](#)

Current ICR Election: **Federal rate in progress / NICRA under review**

Primary ICR Address: **Lori.Beeler@illinois.gov**

The Grant Accountability and Transparency Unit (GATU) will review the uploaded federal NICRA. If accepted they will add the indirect costs rates to the GATA system.

[Indirect Cost Rate Election Manual](#)

For more information in indirect cost rates .

**Notice Of State Awards (NOSA)**

8. If the Federal NICRA document is *rejected*, the grantee/subrecipient will receive information on the denial via the Grantee Portal. An email will also be sent to all ICR registrants (whomever is checked for Indirect Cost notifications).
- a. The grantee/subrecipient can view the rejection detail in two places:

- i. In the Indirect Cost Rate section of the Grantee Portal in the yellow box
- ii. Within the election in the Status box
- b. The grantee/subrecipient can upload a different file by selecting Edit.
- c. The grantee/subrecipient may make a new election.

[Grantee Portal](#) / [ICR Elections](#) / ICR Election

[Make New Election](#) [Edit This Election](#)

**Your organization's FY 2020 indirect cost rate election has been made:**

ICR Election	Federal Rate
Status	Federal rate in progress / NICRA rejected <b>Reason: test</b> The Grant Accountability and Transparency Unit (GATU) has rejected the federal NICRA you uploaded. You may upload a different file by clicking the 'Edit This Election' button or change your election by clicking the 'Make New Election' button.
Effective Period	7/1/2019 - 6/30/2020
Submitted By	courtney.m.jackson@illinois.gov on 5/29/2020 3:21:32 PM
ICR Primary Email	Lori.Beeler@illinois.gov <a href="#">Change</a>
Other Contacts	If other users besides the ICR Primary Email address would like to receive notifications, click the "Manage Portal Access" button then select the user to edit their notifications. <a href="#">Manage Portal Access</a>
Uploaded Files:	<a href="#">Fed NIRA &amp; CPS.pdf</a>

9. The Indirect Cost Rate section on the Grantee Portal page will reflect the current status of the ICR election.

**TEST** Indirect Cost Rates (ICR) [Election List](#) [GATU:Reset](#)

[View / Change](#) Current ICR Election: **Federal rate in progress / NICRA rejected**

[Change Email](#) Primary ICR Address: **numbernut\_99@yahoo.com**

**Reason: test**  
The Grant Accountability and Transparency Unit (GATU) has rejected the federal NICRA you uploaded. You may upload a different file by clicking the 'Edit This Election' button or change your election by clicking the 'Make New Election' button.

[Indirect Cost Rate Election Manual](#)  
For more information in indirect cost rates [click here](#).

10. If the Federal NICRA document is *accepted*, the grantee/subrecipient will see this information via the Grantee Portal. An email will also be sent to all ICR registrants (whomever is checked for Indirect Cost notifications).

[Make New Election](#)

**Your organization's FY 2020 indirect cost rate election has been made:**

ICR Election	Federal Rate
Status	Federal Rate / Complete The Grant Accountability and Transparency Unit (GATU) has accepted the federal NICRA you uploaded. Your rates will be added to the GATA system.
Effective Period	7/1/2019 - 6/30/2020
Submitted By	courtney.m.jackson@illinois.gov on 5/29/2020 3:21:32 PM
ICR Primary Email	Lori.Beeler@illinois.gov <a href="#">Change</a>
Other Contacts	If other users besides the ICR Primary Email address would like to receive notifications, click the "Manage Portal Access" button then select the user to edit their notifications. <a href="#">Manage Portal Access</a>
Uploaded Files:	<a href="#">Fed NIRA &amp; CPS.pdf</a>

11. The Indirect Cost Rate section on the Grantee Portal page will reflect the current status of the ICR election.

**TEST Indirect Cost Rates (ICR)** [Election List](#) [GATU:Reset](#)

ICR	Effective Period	Election	Rate	Base	Applicable	Location
<a href="#">View</a>	7/1/2020-6/30/2021	Fed Final	16.25	Total direct costs excluding capital expenditures (buildings, individual items of equipment, alterations and renovations), that portion of each subaward in excess of \$25,000 and flow-through funds	ALL	On Site

[View / Change](#) Current ICR Election: **Federal Rate**  
[Change Email](#) Primary ICR Address: **numbertnut\_99@yahoo.com**

[Indirect Cost Rate Election Manual](#)  
 For more information in indirect cost rates [click here](#).

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12. This will complete the Federal NICRA election process for the grantee/subrecipient.
  - a. Confirmation email to all ICR registrants (whomever is checked for Indirect Cost notifications).
13. The grantee/subrecipient will have the option to print a document memorializing their completed election within the centralized system for record purposes, if desired. If the grantee/subrecipient does not select to “Print” a copy of the completed election, they may do so at any other time. The “Print” function will generate a copy of the grantee/subrecipients most recent approved indirect cost rate election. The following items will be memorialized on the Federal NICRA election:
  - a. Organization Name
  - b. Date grantee/subrecipient completed Federal NICRA election
  - c. Rate and Base
  - d. Effective period
  - e. Next required submission
  - f. Name of grantee/subrecipient representative that completed the election

### State Federal Rate Maintained Internally (State FRMI):

This option is only available to Local Governments that receive less than \$35 million in direct federal funds.

How to elect a State FRMI in the Centralized Indirect Cost Rate System:

1. Grantee/subrecipient enters the Grantee Portal
2. Grantee/subrecipient goes to the ICR section
3. Grantee/subrecipient selects “Make Election” option
4. Grantee/subrecipient selects “State FRMI” option
  - a. For more information on what selecting the “State FRMI” option entails, select “More Info”

Please select this organization's indirect cost rate election for this fiscal year:

<input type="button" value="Waive"/>	"Waive" indirect cost reimbursements from all awards (No Rate).	<input type="button" value="More Info"/>
<input type="button" value="De Minimis"/>	Elect the De Minimis Rate of 10% of modified total direct costs (MTDC).	<input type="button" value="More Info"/>
<input type="button" value="State NICRA"/>	Negotiate and Indirect Cost Rate Agreement (NICRA) with the State of Illinois.	<input type="button" value="More Info"/>
<input type="button" value="State FRMI"/>	Submit a copy of your Federal Rate Maintained Internally (FRMI).	<input type="button" value="More Info"/>
<input type="button" value="Federal NICRA"/>	Submit a current copy of a Federally Negotiated Indirect Cost Rate Agreement (NICRA).	<input type="button" value="More Info"/>

For additional assistance with electing an indirect cost rate [click here for the ICR manual](#).  
For more information on indirect cost rates in general please visit the [GATA Resource Library by clicking here](#).

### Federal Rate Maintained Internally (State FRMI)

This indirect cost rate option is available to all eligible local government grantees seeking approval from the State of Illinois to utilize an Indirect Cost Rate Proposal (ICRP) that is being maintained internally for audit purposes. An ICRP being maintained internally and used for indirect cost reimbursement on direct federal awards is called a FRMI or Federal Rate Maintained Internally. This election requires local government grantees to submit its federal ICRP or FRMI to the State of Illinois annually for review and monitoring purposes.

If a Local Government or its individual departments and agencies receive any amount of Direct Federal Funding (DFF), per 2 CFR 200 Appendix VII, the department or agency is required to develop an ICRP for use on federal awards and maintain for audit purposes. The State of Illinois requires this ICRP documentation to be submitted by the local government annually for review and monitoring purposes. Once reviewed and accepted, this Federally Maintained ICRP will be treated as a State NICRA.

Once approved for use,

- a FRMI will be accepted by all State of Illinois awarding agencies.
- a FRMI will allow the grantee to charge indirect costs to State and Federal pass-through awards, subject to programmatic or statutory limitations. Reimbursement of indirect costs will be subject to the availability of grant funds.
- a FRMI will contain effective period(s) for indirect cost reimbursement based upon the grantee's fiscal year. Subsequent ICRPs or FRMIs are required to be submitted annually within (6) months of the grantee's fiscal year end.

### Federal Rate Maintained Internally (State FRMI)

A Local Government or its individual departments and agencies that receive less than \$35 Million in direct federal funding annually are eligible to elect the State FRMI option.

5. Grantee/subrecipient must answer the following question: *Does your organization receive any direct federal funding?*

**Illinois Grant Accountability and Transparency Act  
Grantee Portal - Indirect Cost Rate Election**

[Grantee Portal](#) / [ICR Elections](#) / [ICR Election](#) / State NICRA

**ELECTION: State FRMI (Local Government)**

Does your organization currently receive any direct federal funding?

- a. If Yes:

- i. The grantee/subrecipient will complete the required certifications and hit submit.

[Grantee Portal](#) / [ICR Elections](#) / [ICR Election](#) / State NICRA

**ELECTION: State FRMI (Local Government)** [More Information](#)

Does your organization currently receive any direct federal funding?  Yes  No

**CERTIFICATION:** To certify this organization's election, please confirm the following:

I certify my local government, department or agency receives less than \$35 million in direct federal funding. (If receiving more than \$35 million, please see Federal NICRA).

I certify that I am a legal representative of this organization authorized to make this election.

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the State/Federal/Federal Pass-through award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

My Name:

My Title:

- ii. If Yes and the state awarding agency has entered the award into the GATA system at the time of election, the status will change to “State Rate in Progress/ Crowe to be notified”

**Your organization's FY 2021 indirect cost rate election has been made:**

ICR Election	State FRMI
Status	State rate in progress / Crowe to be notified The state is currently contracted with Crowe LLP to negotiate indirect cost rates and they will be notified of your election. You will be contacted by email from Crowe as to your next steps. Please make sure your 'ICR Primary Email' address account is active and being monitored.
Optional De Minimis	No. You did not select the option to use the temporary de minimis rate.
Effective Period	7/1/2020 - 6/30/2021
Submitted By	courtney.m.jackson@illinois.gov on 12/10/2020 1:48:45 PM
ICR Primary Email	numbertut_99@yahoo.com <input type="button" value="Change"/> <b>Important:</b> Some indirect cost rate actions are time sensitive. This email address needs to be active and monitored regularly by your organization.
Other Contacts	If other users besides the ICR Primary Email address would like to receive notifications, click the "Manage Portal Access" button then select the user to edit their notifications. <input type="button" value="Manage Portal Access"/>

For additional assistance with electing an indirect cost rate [click here for the ICR manual](#).  
For more information on indirect cost rates in general please visit the [GATA Resource Library by clicking here](#).

- iii. If Yes and the state awarding agency has not entered the award into the GATA system at the time of election, the status will change to “State Rate in Progress: Pending CSFA award”
  1. From a drop down box, the grantee/subrecipient may select the state awarding agency which they believe they will be receiving an award



from. This will send a notification to the awarding agency and the status will change to “State rate in progress: Agency Missing Award”.

Make New Election Edit This Election

**Your organization's FY 2021 indirect cost rate election has been made:**

ICR Election	State FRMI
Status	<p><b>State rate in progress : Pending CSFA award</b></p> <p>There are no awards in the CSFA for your organization. Once a grant agreement is executed, an award will be added to the system and you will be sent an invitation to begin the negotiation process. If you have any questions please email your State of Illinois cognizant agency.</p> <div style="border: 1px solid black; padding: 5px;"> <p><b>Do you have an award?</b> If you believe you have an award with a state agency in state fiscal years of <b>2020, 2021, or 2022</b> then select the agency and click the 'Submit' button.</p> <input type="text"/> <input type="button" value="Submit"/> </div>
Effective Period	7/1/2020 - 6/30/2021
Submitted By	courtney.m.jackson@illinois.gov on 12/11/2020 1:04:22 PM
ICR Primary Email	numbertnut_99@yahoo.com <input type="button" value="Change"/>
Other Contacts	<p><b>Important:</b> Some indirect cost rate actions are time sensitive. This email address needs to be active and monitored regularly by your organization.</p> <p>If other users besides the ICR Primary Email address would like to receive notifications, click the "Manage Portal Access" button then select the user to edit their notifications.</p> <input type="button" value="Manage Portal Access"/>

For additional assistance with electing an indirect cost rate [click here for the ICR manual](#).  
For more information on indirect cost rates in general please visit the [GATA Resource Library by clicking here](#).

**Your organization's FY 2020 indirect cost rate election has been made:**

ICR Election	State FRMI
Status	<p><b>State rate in progress : Pending CSFA award</b></p> <p>There are no awards in the CSFA for your organization. Once a grant agreement is executed, an award will be added to the system and you will be sent an invitation to begin the negotiation process. If you have any questions please email your State of Illinois cognizant agency.</p> <div style="border: 1px solid black; padding: 5px;"> <p>This will notify the selected state agency that you should have an award with them in the CSFA system.</p> <p>Click OK to continue.</p> </div>
Optional De Minimis	
Effective Period	7/1/2019 - 6/30/2020

**Your organization's FY 2020 indirect cost rate election has been made:**

ICR Election	State FRMI
Status	<p><b>State rate in progress : Agency missing award</b></p> <p>There are no awards found in the CSFA for your organization but you have indicated there should be at least one. The agency you selected is has been notified. If you have any questions please contact your State of Illinois cognizant agency.</p> <div style="border: 1px solid black; padding: 5px;"> <p>This agency has been notified that you should have an award with them. To change the agency, select it from the dropdown list and click Submit. To cancel, select {Cancel Notification} from the dropdown list and click Submit.</p> <input type="text" value="Department Of Human Services"/> <input type="button" value="Submit"/> </div>

b. If No, grantee/subrecipient must select the “State NICRA” option, see page 23.

**Illinois Grant Accountability and Transparency Act  
Grantee Portal - Indirect Cost Rate Election**

[Grantee Portal](#) / [ICR Elections](#) / [ICR Election](#) / State NICRA

**ELECTION: State FRMI (Local Government)** [More Information](#)

Does your organization currently receive any direct federal funding?

This election is not available to your organization.  
Please see the State Negotiated Indirect Cost Rate Agreement (State NICRA) option.

6. This will complete the State FRMI ***election*** for the grantee/subrecipient in the Centralized Indirect Cost Rate System. The grantee/subrecipient will complete the State FRMI **submission** in the CARS system.
  - a. Confirmation email to all ICR registrants (whomever is checked for Indirect Cost notifications).
7. The grantee/subrecipient will have the option to print a document memorializing their completed election within the centralized system for record purposes, if desired. If the grantee/subrecipient does not select to “Print” a copy of the completed election, they may do so at any other time. The “Print” function will generate a copy of the grantee/subrecipients most recent approved indirect cost rate election. The following items will be memorialized on the State FRMI election:
  - a. Organization Name
  - b. Date grantee/subrecipient completed State FRMI election
  - c. Rate and Base
  - d. Effective period
  - e. Next required submission
  - f. Additional agreement information
  - g. Name of grantee/subrecipient representative that completed the election