



Office of Research and Sponsored Programs  
25800 Carlos Bee Boulevard  
Hayward, CA 94542

An award recipient that proposes to use federal grant funds to pay for indirect costs but has never received a federally negotiated indirect cost rate may elect to charge a rate of up to 10% of its modified total direct costs (MTDC) which may be used indefinitely. When a proposed potential subrecipient submits the Subrecipient Commitment Form to the lead institution at the proposal stage, they are asked to include their indirect cost rate and a copy of their federally approved indirect costs rate agreement or other certification of the indirect cost rate that they are applying to their budget.

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California State University, East Bay F

Receipts or copies of detailed invoices from the service provider or supplier to the subrecipient.

Verifiable records that substantiate the expenditure being invoiced must be retained (see also sponsor, subrecipient, and university retention guidance).

Examples,

Tuition records

Equipment inventory records

Meeting attendance records

Event Agendas and evidence of the number of attendees

Catering records

Signatures documenting receipt of equipment and return of equipment

Any verifiable entity records that document that an expense actually occurred or that a staff member actually worked.

Note: An excel spreadsheet would not suffice. Documentation or evidence that the listed expense was incurred is required.

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### 11) What written items must subrecipients submit or retain to document cost share?

The concept of keeping accurate, complete, verifiable records to substantiate invoices and expenditures applies to cost share documentation as well. Cost share or cost match provides may include cash, donated items, or donated services. Donated services or items are considered “in-kind”, i.e., payment in goods or services. Documentation guidelines apply to all cost share arrangements.

and include the following:

equipment and supplies

SHS retain all receipts

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Subrecipients are required to send a copy of their single audit report to Cal State East Bay at the end of each fiscal year (June 30 or shortly thereafter depending on the timing of the production and audit of the subrecipient's annual financial statements).

If the subrecipient is not subject to the requirement because they have received less than \$750,000 in federal funding during the fiscal year, or have had a single audit but is unable to provide the single audit report, they may instead provide a completed and signed Single Audit Certification form that certifies their Single Audit completion or status.

**16) What is a bilateral amendment and when might it be issued?**

A bilateral subaward amendment is an amendment issued to the subrecipient that both the issuing party and the recipient sign to update the subaward. Bilateral amendments are required for changes in scope of work, changes to the PI, reduction in PI effort, any contractual changes, and significant budget revisions, including carryover funds that impact the total project period's budget or scope of work. "Significant" may include modifications greater than 10% of the current budget period total for charges that were not previously approved.

**17) What is a unilateral amendment and when might it be issued?**

A unilateral subaward amendment is issued by the issuing party and when