



# United States Department of the Interior

OFFICE OF THE SECRETARY  
Washington, DC 20240

OCT 05 2011

Dear Self Governance Tribal Leader:

The Office of Self Governance (OSG) requests tribal data for the 2011 Contract Support Costs Shortfall Report (CSC-SFR) required by Congress under P.L. 93-638, as amended. Please have tribal finance staff complete and send the *Tribal Indirect Cost Analysis* form to the OSG Northwest Field Office as soon as possible, but no later than **November 10, 2011**. This will allow OSG to update the initial report for Self Governance Tribes. This initial report will be posted to the Self Governance website <http://64.58.34.34> for tribal review. Please update and confirm your tribe's data. The final report for Self Governance tribes will be submitted to the Bureau of Indian Affairs on **December 15, 2011** and will be combined with Regional data and submitted to Congress.

Payment of 2011 CSC was made to all eligible tribes last fiscal year in accordance with the CSC policy approved May 8, 2006 implemented in 2007. BIA paid 100% of the 2006 indirect cost need plus an initial 2007 payment of Direct Contract Support Costs (DCSC). This DCSC payment amounted to 1.87% of the formula need which was calculated at 15% of Tribal salaries (without fringe) paid by BIA Operation of Indian Programs (OIP) funds. The 2007 payment became the continuing base amount (Pool 2 for continuing contracts) and is only changed in accordance with the CSC policy.

In 2011 the Bureau distributed almost \$54M of Pool 3 funding based upon the 2010 CSC Final Report using the "bottoms up" approach. This brought tribes up to a minimum threshold of 97.52% of total CSC need. There is an \$8M increase proposed in the 2012 House Committee mark, which if enacted by Congress will be distributed based upon this 2011 CSC Shortfall Report.

To begin your calculations, the following documents are needed:

- (A) A *Tribal Indirect Cost (IDC) Analysis Form and Instructions* (enclosed);
- (B) Tribal reports which display your final 2011 obligations:
  - *Report of Funding Status - Budgetary Adjustments*,
  - *Summary of Self-Governance Accounts*.

Please use the column entitled *Total Obligated* to calculate your contract support need based on OIP direct funds obligated.

- (C) Your most current approved *indirect cost agreement*. NBC has furnished OSG copies of the IDC agreements, so won't need you to send them if NBC issues your rate. However, supporting documents, such as the Direct Base showing exclusions or salary schedules for "salary only" rates are not always attached, so please send anything not part of the IDC agreement that would be necessary to support your calculations.

Contract support funds are available as follows:

- I. Pool 1 - Indian Self Determination (ISD) Fund:** Use the ISD Request form, attached and posted to the OSG website. To calculate IDC, please include only those "new or expanded" program funds obligated in your OIP accounts which were initially transferred from the Bureau in FY 2011 and were not compacted or contracted under P.L. 93-638 in 2010. This form is also used to request Start-up and Pre-Award Costs. ISD may be requested any time but please refer to CSC Policy for eligibility and instructions for submission before July 1.
- II. Pool 2 - OIP Contract Support for Ongoing/Existing Contracts:** To calculate contract support from the Operation of Indian Programs (OIP) fund, please include only those program funds obligated in your Self-Governance OIP Rollup Accounts T9240 and T9A40. Refer to the sample below of the *Summary of Self-Governance Accounts* report which illustrates the OIP Rollup Accounts. *Note: Funds obligated in Construction, IRR, BLM Fire Management and other inter-agency accounts are not eligible for BIA contract support.*

Office of Self-Governance

SUMMARY OF SELF GOVERNANCE ACCOUNTS                      September 30, 2011                      Page: 01

Tribe:  
BIA Tribal Organization Code:  
OSG Tribal Compact Code:  
BIA Area Office:  
BIA Agency Office:

	Account	Total Obligations
<b>SUMMARY BY SG ROLLUP ACCOUNTS</b>		
S/G OIP (2 YEAR)	T9240	698,101
S/G OIP - UTB (2 YEAR)	T9A40	1,000
S/G CONSTRUCTION	18000	0
S/G BLM-FIRE MANAGEMENT	92900	0
S/G HHS-NATIVE EMPLOYMENT	95500	0
S/G HHS-CHILDCARE DEVELOP	95400	0
S/G HHS-CHILDCARE BLOCK	91900	0
S/G LABOR-TITLE II-B	95600	0
Total ----->		699,101

OIP Roll-up Accounts – T9240 & T9A40

*NOTE: These S/G Accounts are not eligible for BIA contract support.*

Total Obligated in all S/G Accts

- Pool 2 – Direct Contract Support Costs (DCSC):** Need is currently calculated @ 15% of Tribal salaries excluding fringe benefits paid from OIP programs or amount negotiated by Tribe, following announcement of negotiating guidelines. Please furnish OSG updated salaries as currently reported for BIA Pay cost.
- III. Pool 3 – CSC Increases / Shortfall Funds:** The 2011 CSC Shortfall Report will be used to distribute Pool 3 increases/shortfall in FY 2012.
- IV. BLM Contract Support:** Funds for indirect cost are expected to be obligated for those Tribes which receive Fire Preparedness funds from BLM appropriations subject to BLM policy. The indirect cost funding will be based on your latest indirect cost rate at the time of the award.

Please email to [Nicholas.Longley@bia.gov](mailto:Nicholas.Longley@bia.gov) or fax your final **2011 Tribal Indirect Rate Analysis Form** and IDC Agreement supporting documents, e.g. direct base/exclusions etc. only if not attached to the IDC agreement, to FAX (360) 699-1012.

The Northwest Field Office administers CSC for the Office of Self Governance. Nicholas Longley is assigned coordination responsibility and can be reached at **(360) 699-1010**, mailing address **Northwest Field Office, Office of Self Governance, 500 W. 12<sup>th</sup> St., Suite 102, Vancouver, WA 98660.**

Sincerely,

A handwritten signature in blue ink that reads "Sharee M. Freeman". The signature is fluid and cursive.

Sharee M. Freeman  
Director, Office of Self Governance

Enclosures: Tribal Indirect Cost Rate Analysis Form and Instructions  
ISD Form

## TRIBAL INDIRECT COST (IDC) RATE ANALYSIS

NAME OF TRIBE

2011 IDC FOR OPERATION OF INDIAN PROGRAMS (OIP)		AMOUNT
TOTAL OIP Funds Obligated FY 2011	(a)	
1 - 2011/12 S/G OIP (2 year) T9240		
2 - 2011/12 S/G/ OIP-UTB (2 year) T9A40		
3 - 2010/11 S/G OIP Recurring Programs obligated in 2011		
MINUS Exclusions (Please identify in Comments section below) <i>Examples: Passthrough funds i.e. Subcontracts or Subgrants over \$25,000, payments to participants, stipends to recipients, and Capital Expenditures/Equipment over \$5,000 if excluded from Direct Base</i>	(b)	
MINUS CSC Received FY 2011	(c)	
NET OIP Costs to which rate is applicable <i>(Calculate a-b-c=d)</i>	(d)	0
MULTIPLIED by approved Indirect Cost Rate for the Year 2010 or Year _____	(e)	
Total Indirect Cost Requirements <i>(Calculate d * e=f)</i>	(f)	\$0
<i>Comments and Explanations:</i>		
BIA Salaries (no fringe) OIP only	(g)	
Authorized Tribal Signature: _____		Date: _____
Title: _____		

## Tribal Indirect Cost Analysis Form Instructions

Please complete this form to calculate your Tribe's 2011 BIA Indirect Cost (IDC) requirement. General instructions are provided below: (Don't fill in the shaded areas, which are automatically calculated.)

1. Name of Tribe - Indicate the Tribe for which this form is being submitted.
2. Total Direct BIA Costs - From FY 2011 *Summary of Self-Governance Accounts* at the bottom of the *Report on Funding Status – Budget Adjustments* indicate your total BIA-OIP direct funds obligated to the Tribe. Include only OIP programs which roll up to TPA account T9240 on line 1 and Unified Trust Budget (UTB) account T9A40 to line 2. Don't include Construction, Settlements, or non-BIA funds like BLM Fire Management, IRR, HHS, and Labor.  
  
Check the Authority to Obligate Report for 2010. ATO's are arranged chronologically, with most recent listed first. 2010/11 OIP **recurring** program funds paid in FY 2011 (after 9/30/2010) may be added in line 3. This assures that if BIA and OSG are late getting program funds to Tribes that the IDC need will be reported to Congress.
3. Exclusions - Indicate direct base costs ineligible for 2011 Contract Support. Examples: Passthrough funds e.g. Subcontracts or Subgrants over \$25,000, payments to participants, stipends to eligible recipients, and Capital Expenditures and Equipment over \$5,000. If those costs were included in the Direct Base negotiated in the Indirect Cost Agreement, they may be non-excludable.
4. CSC Paid in 2011 – Subtract any CSC funds.
5. Costs to which rate is applicable - Indicate the sum total Direct Costs eligible for OIP Contract Support.
6. Indirect Cost Rate for the Year - Indicate the most recent of the following:
  - a. Approved 2011 IDC Rate, or
  - b. Approved 2010 IDC Rate, or
  - c. Approved 2009 IDC Rate, or
  - d. Lump sum agreement
7. Total Indirect Cost Requirements - Multiply the Costs to which rate is applicable by the Indirect Cost Rate for the Year. If you have multiple rates; provide detail for each rate.
8. Salaries – Report tribal salaries (not fringe) paid from CSC-eligible BIA programs, as currently reported to BIA for Pay Cost calculation. This will exclude Construction and non-BIA funds such as BLM Fire Suppression/Preparedness and Indian Reservations Roads.
9. Comments and Explanations - Use this area to describe any unusual circumstances included in your calculation. Please be as descriptive and precise as possible in using this section. Sample explanations are listed below:
  - a. Pass/Flow-through funding - Includes \_\_\_\_\_ (appropriate entity) direct funding of \$\_\_\_\_\_ and its IDC rate of \_\_\_\_% for a total Contract Support Need of \$\_\_\_\_\_.
  - b. Pass/Flow through funding - Includes Tribal pass/flow-through rate of \_\_\_\_% for a Contract Support Need of \$\_\_\_\_\_.
  - c. P.L. 100-297 School grant differential if applicable; furnish calculations & grant program account listing.
  - d. If you have a salaries-only type IDC rate, furnish salary schedule for OIP programs and enter non-salary obligations as exclusions. Salary + fringe rates are treated similarly.

10. Authorized Signature, Date, Title – Signature/Title of authorized Tribal official and date form is signed.

Please complete this form, fax or email to: Nicholas Longley

Northwest Field Office  
Office of Self Governance  
500 W. 12th St., Suite 102  
Vancouver, WA 98660

Fax: **(360)699-1012** Phone: **(360)699-1010**

Email: **nicholas.longley@bia.gov**

## TRIBAL REQUEST FOR INDIAN SELF DETERMINATION (ISD) FUNDS

<b>NAME OF TRIBE:</b>			
<b>2011 NEW &amp; EXPANDED REQUIREMENTS</b>			<b>AMOUNT</b>
<b>TOTAL Direct OIP Funds for New &amp; Expanded programs obligated YTD.</b> <i>Include ONLY OIP programs which rollup to Accounts T9240 or T9A40.</i>			(a)
<b>MINUS Exclusions identified in Comments section below</b> <i>Examples: Passthrough funds i.e. Subcontracts over \$5,000, payments to participants, stipends to eligible recipients, subgrants, and Capital Expenditures/Equipment over \$5,000</i>			(b)
<b>MINUS ISD-NEW &amp; EXPANDED Funds Received YTD</b>			(c)
<b>Net New&amp; Exp. OIP Costs to which rate is applicable</b>		(Calculate a-b-c=d)	\$0 (d)
<b>MULTIPLIED by Indirect Cost Rate for the Year 2011</b> or Latest Approved for _____			(e)
<b>Total ISD New&amp;Expanded Requested (payable @ 100%)</b>		(Calculate d * e=f)	\$0 (f)
<b>List New &amp; Expanded Programs. (See CSC Policy 5/8/2006 for dates.)</b>			
<b>Name of Program/Cost Code (e.g., JOM E9040)</b>	<b>Start Date</b>	<b>ApplicationDate</b>	<b>Amount</b>
<b>START UP COSTS</b>			
<b>Start Up Costs or Pre-Award Costs Requested:</b> (Attach cost detail/justification for each program)			(g)
<i>Comments and Explanations</i>			
<b>TOTAL ISD FUNDS REQUESTED</b>			
<b>New &amp; Expanded plus Start Up/Pre-Award Costs</b>		(Calculate f+g=h)	\$0 (h)
<b>Authorized Tribal Signature:</b>		<b>Date:</b>	
<b>Title:</b>			