

DOI Self Governance Requested Reports

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Requested Reports/Data

- Mandatory reporting provisions are not included in Self-Governance regulations (25 CFR § 1000)
- Self-Governance Tribes are required to report only when it is mandated by statute or regulations that have not been waived
- Reporting is often tied to a funding distribution methodology
- While reporting is discretionary, in such cases, if the tribe does not report it may not be considered for funding

Requested Reports/Data

OSG (Office of Self Governance)

Directory Listing of ~/FileLibrary/Negotiation_Guidance/2017 Negotiations

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	File Name	Size	Last Update
	BIA Climate Change Points of Contact.pdf	28103	5/18/2016 8:17:32 AM
	BIA Regional Office GPRAs Contacts.pdf	45588	5/18/2016 8:14:39 AM
	Final Reports for Federal Negotiators.pdf	68125	5/18/2016 8:26:21 AM
	Guidelines for Tribally Operated Wildland Fire Management Programs, April 6, 2001 Memorandum from the Deputy Commissioner of Indian Affairs.pdf	1308095	5/18/2016 8:56:53 AM
	Memorialization of Matters Remaining in Dispute.pdf	45885	5/18/2016 8:54:53 AM
	Model Annual Funding Agreement.pdf	114456	5/18/2016 8:24:42 AM
	Motor Vehicle Operation Policy for the BIA.pdf	2302290	5/18/2016 9:06:21 AM
	MOU Template for the Beneficiary Processes Program.pdf	121045	5/18/2016 8:32:55 AM
	MOU Template for the Real Estate Appraisal Services Program.pdf	129433	5/18/2016 8:28:57 AM
	Process for Negotiating Tribal Transportation Program into Funding Agreement.pdf	50157	5/18/2016 8:34:06 AM
	Reporting Requests.pdf	58473	5/18/2016 8:21:46 AM
	Self-Governance Negotiations Checklist.pdf	50848	5/18/2016 8:05:20 AM
	Tribal Transportation Program Templates for Self-Governance Tribes and Consortia.pdf	211288	5/18/2016 8:53:48 AM

Negotiation Guidance has a list of Reporting Requests, including requested data, due date, basis for request and requesting entity.

Paycost

Purpose: Information to determine pay cost funding distribution

Requesting Entity: BIA Regional Director

Estimated Request Date: May 2017

Basis for Request: Implement BIA national distribution methodology

Paycost Process

- Regions are responsible for collecting pay cost data for all self governance tribes.
- Regional Office will submit a consolidated Regional response to Central Office Budget and Performance Management by a specified due date.

Paycost Calculation

- Tribes are calculated on the same basis as Federal paycost.
- Pay raise percentages in spreadsheet are dictated by OMB
- Tribal base salaries (no benefits) that are paid out of each budgeted **eligible program** line.
 - (ineligible Welfare Assistance, Land Title Records, Litigation Support, etc)
- Salaries reported cannot be higher than the total FY base funding.

Contract Support Cost

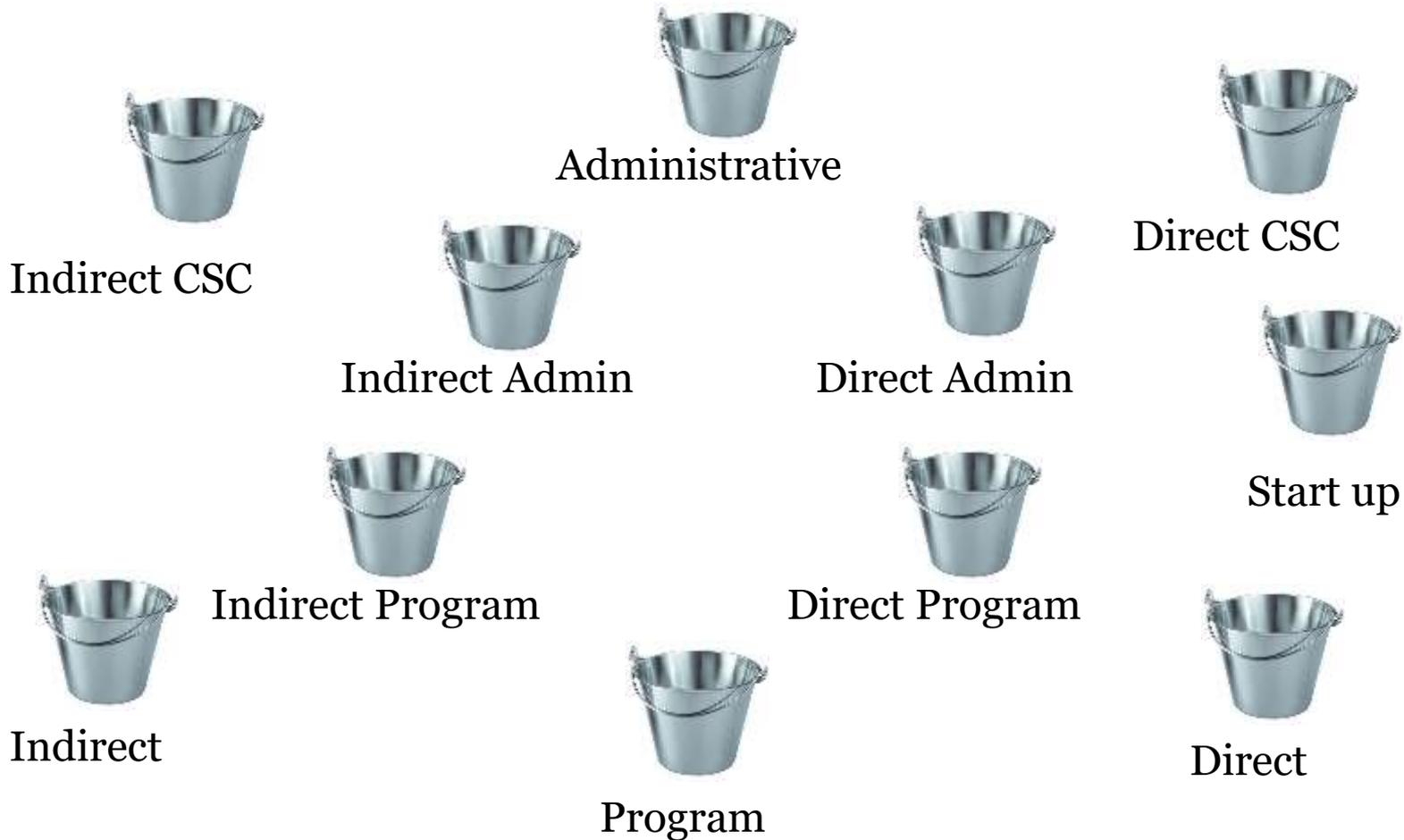
Purpose: Information for CSC Report to Congress and
Payment calculation of CSC

Requesting Entity: OSG Director

Estimated Request Date: October 2016

Basis for Request: Implement 25 U.S.C. 450j-1(c)

Cost Classification



PL 93-638

Section 106(a)(1): “...funds provided...shall not be less than the appropriate Secretary would have other wise provided...”

Section 106(a)(2): CSC shall consist of reasonable costs for activities to ensure compliance with terms of the contract and prudent management...

Section 106(a)(3): defines CSC eligible for reimbursement as reasonable costs that may be direct or indirect but shall not duplicate Section 106(a)(1) funding. May be renegotiated annually at the request of the Tribe.

Section 106(a)(5) and (a)(6): authorizes startup and pre-award costs to be provided as a part of CSC.

PL93-638



Startup costs consist of the reasonable costs that have been incurred or will be incurred on a one-time basis pursuant to the contract necessary to plan, prepare for, and assume operation of the PFSA that is the subject of the contract; and to ensure compliance with the terms of the contract and prudent management

Examples:

- Administrative computer hardware & software
- Training necessary to operate the program
- Systems development
- Equipment & furniture (Administrative staff)
- Travel to participate in contract negotiations

PL93-638



Direct contract support costs (DCSC) pay for activities that are not contained in either the IDC pool (or indirect-type cost budget) or the amount computed pursuant to section 106(a)(1). DCSC amounts are awarded on a recurring basis and need not be justified each year.

Unique to BIA and IHS PL93-638

Federal agency system examples:

Other services provided on behalf of BIA and IHS by other agencies not included in the 106(a)(1) amount include

- OPM Personnel
- GSA Facilities and space
- DOJ Legal

PL93-638



Direct contract support costs (DCSC)

Examples:

- Unemployment taxes on direct program salaries;
- Workers compensation insurance on direct program salaries;
- Cost of retirement for converted Civil Service salaries
- Facilities support costs to the extent not already made available
- Federal Insurance Contributions Act (FICA) on direct program salaries;
- Insurance to the extent not already made available
(Life, Health, Disability, Property, Fire, and General Liability);
- Training required to maintain certification of direct program personnel to the extent not already made available; and
- Any other item of cost that meets the definition of CSC at Section 106(a)(2) but is not included in the IDC pool or 106(a)(1) amount.

PL93-638



Indirect contract support costs (IDCSC) are any additional administrative or other expense related to the overhead incurred by the Tribe or Tribal contractor in connection with the operation of the Federal program, function, service, or activity pursuant to the contract

Examples:

- Financial management
- Accounting
- Procurement / Acquisition Mgmt
- Human Resources
- Property Mgmt

Allocation of Indirect Cost

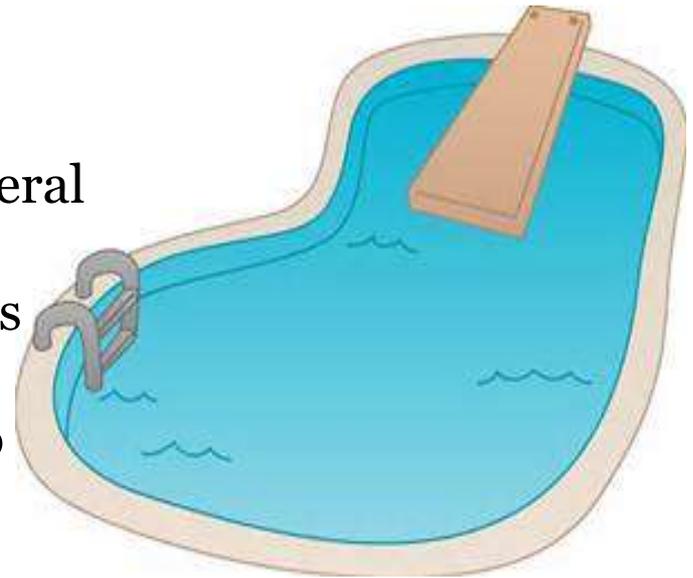
Indirect Cost Pool:

Grouping of indirect cost that must be allocated.

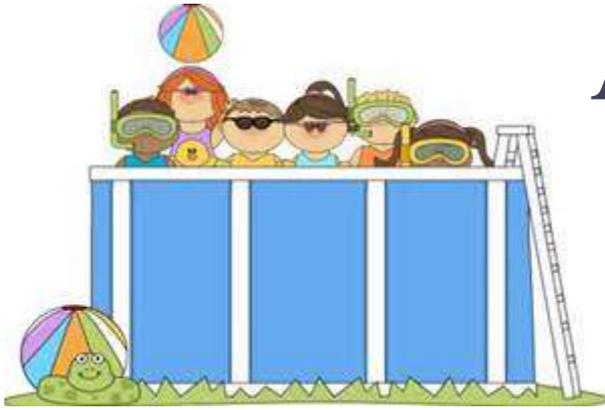
Accumulated costs that jointly benefit two or more programs or cost objectives

Indirect costs are

- incurred for a common or joint purpose benefiting more than one cost objective (federal grants, tribal programs)
- not readily assignable to the cost objectives (federal grants, tribal programs) specifically benefited, without effort disproportionate to the results achieved.



Allocation of Indirect Cost



Human Resources

Accounting

Procurement

Grant A

Grant B

Grant C

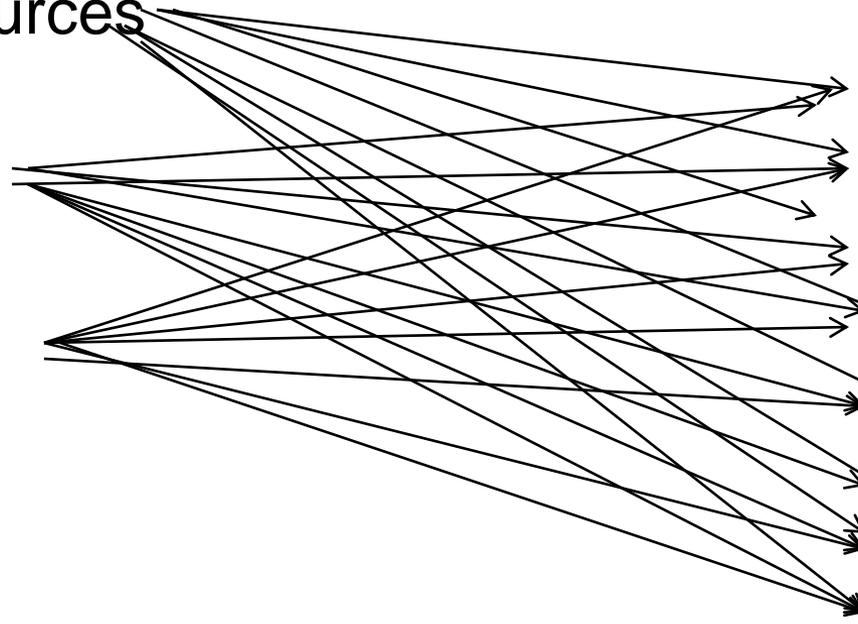
Tribal A

Tribal B

Tribal C

Private

State



Allocation of Indirect Cost



The process used to distribute costs
based on
the concept of benefits received

Allocation of Indirect Cost

Indirect Cost Rate:

A tool for determining the proportion of indirect costs each program should bear. It is the ratio (expressed as a percentage) of the indirect costs to a direct cost base.

$$\text{IDC Rate (\%)} = \frac{\text{Total Indirect Costs (Pool)}}{\text{Base (Direct Cost Base)}}$$

$$\text{IDC Rate (\%)} = \frac{\text{Accumulated costs benefiting multiple programs}}{\text{Accumulated direct costs used to distribute}}$$

Allocation of Indirect Cost

$$\text{IDC Rate (\%)} = \frac{\text{Total Indirect Costs (Pool)}}{\text{Base (Direct Cost Base)}}$$

“Base” or “direct cost base” or “distribution base”:

The accumulated direct costs used to distribute indirect costs to individual federal awards.

The direct cost base selected should result in each award bearing a fair share of the indirect costs in reasonable relation to the benefits received from those costs.

- If a grant indirect chargeable or allowable rate is less than the negotiated rate- tribe decides to reject the award or pays difference.

Allocation of Indirect Cost

There are three options for establishing the Base:

- S&W: Total Direct Salaries & Wages (excluding Fringe)
- SWF: Total Direct Salaries & Wages & Fringe
- MTDC: Modified Total Direct Costs
(excludes “any extraordinary or distorting expenditures”, usually capital expenditures, subawards, contracts and passthrough funds, etc)

Allocation of Indirect Cost

Four “types” of rates

(relate to time period of application and adjustments)

1. Fixed rate (fixed carry forward rate)
2. Provisional
3. Final
4. Predetermined

Allocation of Indirect Cost

- 1. Fixed rate (also known as a fixed carry forward rate)**

is an indirect cost rate that applies to a specific current or future time period (usually the organization's fiscal year). It differs from the predetermined rate in that it is subject to later adjustment. Initially, the fixed rate is based on estimated costs for a set, future time period. When the actual costs for that period become available, a carry forward adjustment is used. A carry forward adjustment is the amount required to reconcile the difference between the estimated costs and the actual costs incurred for the agreed-upon time period.
- 2. Provisional rate**

is a temporary indirect cost rate that is applied to a limited time period that is used until a "final" rate is established for that same period. Provisional rates can be used for funding, interim reimbursement, and reporting of indirect costs on federal awards. They must be finalized by submitting an "Indirect Cost Rate Proposal for a Final Rate" once the actual costs for the specified time period are known and can be verified through audited financial statements.

Allocation of Indirect Cost

3. **Final Rate**

is an indirect cost rate applicable to a specific time period that is based on the actual, allowable costs of that period. Once established, a final, audited rate cannot be adjusted.

4. **Predetermined Rate**

is an indirect cost rate that applies to a specific current or future time period (usually the organization's fiscal year). Except under very unusual circumstances, a predetermined rate cannot be adjusted. Predetermined rates may be used with cooperative agreements and grants only. They may not be used for federal contracts due to legal constraints.

Predetermined indirect cost rates may be negotiated for periods of up to 2 to 4 years.

Allocation of Indirect Cost

OMB Guidance:

The **cognizant agency** for negotiating indirect cost rates shall be the federal agency that provides the **majority** of the Federal funding.

However, the **IBC- Indirect Cost Services** is the Federal cognizant agency designated by OMB to negotiate indirect cost rates for **all Indian tribal governments and their component units regardless of funding**. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable.

Allocation of Indirect Cost

Special Rates allow a tribal government to have more than one indirect cost rate

Examples of Special Rates include:

2 Rate Option

- 638 Rate
- All other Rate

3 Rate Option

- BIA 638 Rate
- IHS 638 Rate
- All other Rate

CSC Data Components

- OIP Eligible Funds
- Exclusions and Pass throughs
- Negotiated IDC Rate
- Budgeted Salaries
 - If not reported will default to Paycost data

Contract Support Cost Workgroup

- **New Policy**
 - IAM Part 13 Chapter 7
 - Approved 1/10/2017
 - Posted on bia.gov website
 - FY2017 DCSC increased to 18% of budgeted salaries
- **Handbook**
 - Forms, flowcharts, instructions
 - In process

Item #9d. - CSC Calculation Form for TITLE IV Contractors

Office of Self Governance CONTRACT SUPPORT COST ANALYSIS				
1. 2017				
2. Name of Tribe:				
IDC Rate Information:				
3. Distribution Base:				
4. Type of Rate:				
5. Current Approved Rate:				
6. Year Approved:				
7. Calendar or Fiscal Year:				
		(A)	(B)	(C)
		MTDC	SWF	S&W
Direct CSC Calculation:				
8. Budgeted Salaries				
9. National DCSC Rate				
		15.00%	15.00%	15.00%
10. Direct CSC (line 8 multiplied by line 9)				
		0	0	0
Indirect CSC Calculation:				
11. OIP				
12. OIP- LTB				
13. Previous Years' OIP awarded in current year				
14. Total OIP Applicable (sum of lines 11, 12 and 13)				
		0		
15. Less Exclusions and pass throughs				
16. Less CSC Paid				
17. Total OIP Funds Subject to IDC (line 14 minus lines 15 and 16)				
		0		
18. Direct CSC (from line 10)				
		0	0	
19. Budgeted Salaries				
			0	0
20. Budgeted Fringe				
				0
21. Total Direct Cost Base (sum of lines 17, 18, 19 and 20)				
		0	0	0
22. Approved IDC Rate (line 5)				
23. Indirect CSC (line 21 multiplied by line 22)				
		0	0	0
24. Total CSC Requirement (line 10 plus line 23)				
		0	0	0
Payments:				
25. Total CSC Paid				
		0	0	0
26. Total CSC Shortfall (Overpaid) (line 24 minus line 25)				
		0	0	0
27. Comments and Explanations:				
28. Attachments:				
Signature:				
29.				
Authorized Tribal Signature	Typed or Printed Name and Title	Date	Telephone	
Pending OMB approval				