

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

Office of Self Governance				
CONTRACT SUPPORT COST ANALYSIS				
1.	2016			
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- UTB			
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			
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

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

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	18.00%	15.00%	15.00%
10.	Direct CSC (line 8 multiplied by line 9)	0	0	0
Indirect CSC Calculation:				
11.	OIP			
12.	OIP- UTB			
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			
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
<i>Pending OMB approval</i>				

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Office of Self Governance CONTRACT SUPPORT COST ANALYSIS Line Item Instructions		
Line	Reporting Item	Instructions
1.	Fiscal Year	Indicates Federal fiscal year for which report is being submitted.
2.	Name of Tribe	Indicate the Tribe for which this form is being submitted.
	IDC Rate Information:	This section provides information pertaining to the tribe's negotiated indirect cost rate agreement.
3.	Distribution Base:	Enter the distribution base negotiated with the Interior Business Center. MTDC for Modified Total Direct Costs complete Column A of the form. SWF for Total Salaries/Wages & Fringe complete Column B of the form. S&W for Total Direct Salaries/Wages (excluding fringe) complete Column C of the form.
4.	Type of Rate:	Enter the type of rate negotiated with the Interior Business Center. Select Fixed (Fixed with Carryforward), Provisional, Final, or Predetermined.
5.	Current Approved Rate:	Enter the latest approved rate issued. NOTE: If the tribe has no approved IDC rate or has an approved IDC rate that is over four years old (e.g., in 2015, the latest approved rate issued for the years 2012, 2013, 2014, or 2015 is acceptable), BIA or OSG will negotiate with the tribe a lump-sum amount for indirect-type costs or the tribe can recover its total CSC need using the Simplified Method, if applicable. If the tribe does not initiate any of these options, IA will not pay the tribe any indirect CSC.
6.	Year Approved:	Enter year of Indirect Cost Rate Agreement. Use the latest approved rate as required by CSC Policy.
7.	Calendar or Fiscal Year:	Enter CY or FY to indicate whether the tribe operates on a calendar year or fiscal year.
	Direct CSC Calculation:	This section calculates the total direct contract support cost requirement for the tribe.
8.	Budgeted Salaries	Indicate salaries/wages (without fringe) paid from BIA-funded, CSC- eligible programs. If not furnished by Tribe, OSG will use most recent '638 paycost salary data reported to the BIA.
9.	National DCSC Rate	Represents the national percentage agreed upon by the agency to pay every tribe in lieu of negotiating DCSC. For years 2007 to 2016 the national DCSC Rate is 15%. Effective 2017 the national DCSC Rate is 18%.
10.	Direct CSC	Line 8 multiplied by line 9. Represents the Direct CSC requirement for the tribe.
	Indirect CSC Calculation:	This section calculates the total indirect contract support cost requirement for the tribe.

Line Item Instructions

Line	Reporting Item	Instructions
11.	OIP	Enter the amount of Operation of Indian Programs Funds (OIP) obligated to the tribe. Include only funds which roll up to TPA account T9240 . This amount is reflected on the <i>Summary of Self-Governance Accounts</i> at the bottom of the <i>Report on Funding Status – Budget Adjustments</i> . NOTE: Do not include Construction, Settlements, or non-BIA funds such as BLM Fire Management, DOT, HHS and DOL.
12.	OIP- UTB	Enter the amount of OIP Unified Trust Budget funds obligated to the tribe. Include only funds which roll up to TPA account T9A40 . This amount is reflected on the <i>Summary of Self-Governance Accounts</i> at the bottom of the <i>Report on Funding Status – Budget Adjustments</i> .
13.	Previous Years' OIP awarded in current year	Check the Authority to Obligate Report on the OSG database for previous years. ATO's are arranged chronologically, with most recent listed first. Any previous year OIP recurring program funds paid in the current year may be included.
14.	Total OIP Applicable	Sum of lines 11, 12 and 13. Represents the total amount of OIP funds applicable to the Indirect Cost calculation.
15.	Exclusions and pass throughs	Enter exclusions and pass throughs from BIA programs based upon the approved IDC Rate Agreement. Most agreements are MTDC Modified Total Direct Costs (Total Direct Costs, less exclusions and passthroughs). Please include detailed information within the Comments and Explanations Line 29.
16.	CSC Paid	Enter the amount reflected in the Contract Support Cost line item cumulative obligations column. Represents the amount of CSC paid and included within the Total OIP Applicable funds.
17.	Total OIP Funds Subject to IDC	Line 14 minus lines 15 and 16. Represents OIP funds eligible for indirect cost.
18.	Direct CSC	Enter the amount calculated from line 10. Tribes with Salaries only rates will receive their calculated DCSC but do not receive indirect on the DCSC.
19.	Budgeted Salaries	Tribes with SWF Rates complete Column B of the form. Tribes with S&W Rates complete Column C of the form. Enter the amount of Salaries in accordance with the approved IDC Rate Agreement.
20.	Budgeted Fringe	Tribes with SWF Rates complete Column B of the form. Enter the amount of Fringe in accordance with the approved IDC Rate Agreement.
21.	Total Direct Cost Base	Represents the total of direct program funds eligible for indirect cost calculation in accordance with the approved IDC Rate Agreement.
22.	Approved IDC Rate	Refer to line 5.
23.	Indirect CSC	Line 21 multiplied by line 22. Represents the Indirect CSC requirement for the tribe.
24.	Total CSC Requirement	Line 10 plus line 23. Represents the total CSC requirement for the tribe.
	Payments:	This section calculates the amount of CSC underpaid or (overpaid) by the agency.

Line Item Instructions

Line	Reporting Item	Instructions
25.	Total CSC Paid	Enter the amount reflected in the Contract Support Cost line item cumulative obligations column. Represents the total amount of CSC paid by the agency. Tribes with MTDC rates completing Column A of the form refer to line 16.
26.	Total CSC Shortfall (Overpaid)	Line 24 minus line 25. Represents the amount of CSC shortfall amount underpaid and due the tribe or the amount of CSC (overpaid) and due the agency.
27.	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 include: Detailed information regarding exclusions and pass throughs. Detailed information pertaining to tribes with multiple rates. Previous year OIP Line XX includes ATO "number" obligated on "date"
28.	Attachments:	List any attachments being submitted with the form including a copy of the indirect cost agreement.
29.	Signature:	Enter the information for the authorized tribal signatory.

**Office of Self Governance
CONTRACT SUPPORT COST ANALYSIS**

1.	2016			
2.	Name of Tribe:	Tribe A		
IDC Rate Information:				
3.	Distribution Base:	MTDC Modified Total Direct Costs		
4.	Type of Rate:	Fixed (Fixed with Carryforward)		
5.	Current Approved Rate:	27.14		
6.	Year Approved:	2016		
7.	Calendar or Fiscal Year:	FY		
		(A)	(B)	(C)
		MTDC	SWF	S&W
Direct CSC Calculation:				
8.	Budgeted Salaries	997,019		
9.	National DCSC Rate	15.00%	15.00%	15.00%
10.	Direct CSC	(line 8 multiplied by line 9) 149,553	0	0
Indirect CSC Calculation:				
Base Calculation:				
11.	OIP	2,640,378		
12.	OIP- UTB			
13.	Previous Years' OIP awarded in current year	129,000		
14.	Total OIP Applicable (sum of lines 11, 12 and 13)	2,769,378		
15.	Less: Exclusions and pass throughs	117,169		
16.	Less: CSC Paid	679,569		
17.	Total OIP Funds Subject to IDC (line 14 minus lines 15 and 16)	1,972,640		
18.	Direct CSC (from line 10)	149,553	0	
19.	Budgeted Salaries		0	0
20.	Budgeted Fringe			
21.	Total Direct Cost Base (sum of lines 17, 18, 19 and 20)	2,122,193	0	0
22.	Approved IDC Rate (line 5)	27.14%		
23.	Indirect CSC (line 21 multiplied by line 22)	575,963	0	0
24.	Total CSC Requirement (line 10 plus line 23)	725,516	0	0
Payments:				
25.	Total CSC Paid	679,569	0	0
26.	Total CSC Shortfall (Overpaid) (line 24 minus line 25)	45,947	0	0
27.	Comments and Explanations: Line 13 is from FY2015 ATO 14 awarded on 11/15/2016			
28.	Attachments: FY2016 IDC Agreement			
Signature:				
29.				

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CONTRACT SUPPORT COST ANALYSIS				
1.	2016			
2.	Name of Tribe:	Tribe B		
IDC Rate Information:				
3.	Distribution Base:	SWF Total Salaries/Wages & Fringe		
4.	Type of Rate:	Fixed (Fixed with Carryforward)		
5.	Current Approved Rate:	7.77		
6.	Year Approved:	2016		
7.	Calendar or Fiscal Year:	CY		
		(A)	(B)	(C)
		MTDC	SWF	S&W
Direct CSC Calculation:				
8.	Budgeted Salaries		843,673	
9.	National DCSC Rate	15.00%	15.00%	15.00%
10.	Direct CSC	0	126,551	0
		<small>(line 8 multiplied by line 9)</small>		
Indirect CSC Calculation:				
Base Calculation:				
11.	OIP			
12.	OIP- UTB			
13.	Previous Years' OIP awarded in current year			
14.	Total OIP Applicable <small>(sum of lines 11, 12 and 13)</small>	0		
15.	Less: Exclusions and pass throughs			
16.	Less: CSC Paid			
17.	Total OIP Funds Subject to IDC <small>(line 14 minus lines 15 and 16)</small>	0		
18.	Direct CSC <small>(from line 10)</small>	0	126,551	
19.	Budgeted Salaries		843,673	0
20.	Budgeted Fringe		295,286	
21.	Total Direct Cost Base <small>(sum of lines 17, 18, 19 and 20)</small>	0	1,265,510	0
22.	Approved IDC Rate <small>(line 5)</small>		7.77%	
23.	Indirect CSC	0	98,330	0
		<small>(line 21 multiplied by line 22)</small>		
24.	Total CSC Requirement	0	224,881	0
		<small>(line 10 plus line 23)</small>		
Payments:				
25.	Total CSC Paid	0	135,355	0
26.	Total CSC Shortfall (Overpaid)	0	89,526	0
		<small>(line 24 minus line 25)</small>		
27.	Comments and Explanations:			
28.	Attachments:			
Signature:				
29.				
		<small>Authorized Tribal Signature Typed or Printed Name and Title Date Telephone</small>		
<i>Pending OMB approval</i>				

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Office of Self Governance			
CONTRACT SUPPORT COST ANALYSIS			
1.	2016		
2.	Name of Tribe:	Tribe C	
IDC Rate Information:			
3.	Distribution Base:	S&W Total Direct Salaries/Wages (excluding fringe)	
4.	Type of Rate:	Fixed (Fixed with Carryforward)	
5.	Current Approved Rate:	23.69	
6.	Year Approved:	2015	
7.	Calendar or Fiscal Year:	FY	
Direct CSC Calculation:			
8.	Budgeted Salaries	(A)	(B)
9.	National DCSC Rate	MTDC	SWF
10.	Direct CSC (line 8 multiplied by line 9)	(C)	S&W
Indirect CSC Calculation:			
Base Calculation:			
11.	OIP		
12.	OIP- UTB		
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		2,232,340
20.	Budgeted Fringe		
21.	Total Direct Cost Base (sum of lines 17, 18, 19 and 20)	0	2,232,340
22.	Approved IDC Rate (line 5)		23.69%
23.	Indirect CSC (line 21 multiplied by line 22)	0	528,841
24.	Total CSC Requirement (line 10 plus line 23)	0	863,692
Payments:			
25.	Total CSC Paid	0	0
26.	Total CSC Shortfall (Overpaid) (line 24 minus line 25)	0	863,692
27.	Comments and Explanations: FY2016 IDC proposal submitted and awaiting approval.		
28.	Attachments: FY2015 Rate Agreement		
Signature:			
29.			
	Authorized Tribal Signature	Typed or Printed Name and Title	Date
			Telephone

Pending OMB approval

MTDC Modified Total Direct Costs
SWF Total Salaries/Wages & Fringe
S&W Total Direct Salaries/Wages (excluding fringe)

Fixed (Fixed with Carryforward)
Provisional
Final
Predetermined

2016
2015
2014
2013
> 4yrs old

CY
FY