

## **To be used for Indirect Cost Proposals for FY 2010 and Later Years (S&W)**

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**Modify the following schedules to fit your needs (updated November 2011)**

### **Helpful hints:**

**Please start with the following sheets before completing the "rate\_calculation" and "carryforward" schedules.**

**1 "Exh C 2008\_direct\_salaries\_base"**

You can obtain this information from your audited financial statements or the trial balances. You probably need to add programs and agencies you do business with that are not listed. Please modify the formula as necessary to include the new programs and agencies in your total columns. **The column and row highlighted in salmon/light orange require your special attention to ensure all additional programs and agencies are included in the totals.**

**2 "Exh D 2010\_direct\_salaries\_base"**

You can either use the actual direct cost base (see 1 above) or use the budgeted direct salaries or a combination of the two. Please modify the formula as necessary to include the new programs and agencies in your total columns. **Again, the column and row highlighted in salmon/light orange require your special attention to ensure all additional programs and agencies are included in the totals.**

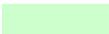
**3 "Exh E-1/E-2 indirect\_cost\_pool" and supporting schedules**

You may create your own supporting schedules or use or expand on the ones we included. In any case, make sure that you pick up the totals from the supporting schedules and place them in the appropriate cell within the "indirect\_cost\_pool" sheet.

**4 "Exh F reconciliation"**

Please fill in the top portion "Costs per Audited Financial Statements".

**5 To ease use of sheets, cells were color-coded as follows:**

	Data entry from accounting/financial records
	Formula
	Data came from another sheet
	Data feed into another schedule

**Indian Tribal Governments  
Indirect Cost Rate Proposal  
FY 2008 Actual Direct Salaries Base**

Exhibit C

Column                      A                      B                      C                      D                      E                      F                      G                      H

**By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted**

Programs by Funding Agency	F/S Page Ref	FY 2008 Expenditures Per Financial Statements (F/S)	FY 2008 Expenditures Per SEFA	Total Salaries Per F/S or G/L	GRANT FUNDED		TRIBAL FUNDED		FY 2008 Indirect Salaries
					FY 2008 Salaries Base	Indirect Cost Collections (Revenue Received)	FY 2008 Salaries Base	Indirect Cost Collections (Revenue Received)	
<b>FEDERAL PROGRAMS</b>									
<b>P.L. 93-638 Programs</b>									
Department of Interior:									
Bureau of Indian Affairs-									
Consolidated Tribal Government									
Aid to Tribal Government									
Family Counseling Program									
BIA (638) Subtotal									
		0	0	0	0	0	0	0	0
Department of Health and Human Services:									
Indian Health Service-									
Consolidated Health Program									
Tribal Health Management Grant									
Community Health Representative									
Substance Abuse and Prevention									
Developmental Disabilities									
IHS (638) Subtotal									
		0	0	0	0	0	0	0	0
<b>BIA &amp; IHS (638) Subtotal</b>		0	0	0	0	0	0	0	0
<b>Non P.L. 93-638</b>									
Department of Health and Human Services:									
Administration on Aging									
Title III-Aging									
Indian Child Welfare Service:									
Building Stronger Families:									
Pilot Prevention									
Subtotal									
		0	0	0	0	0	0	0	0
Department of Interior:									
Bureau of Reclamation-									
Water Management									
Monitor Ground Water Wells									
Bureau of Land Management-									
Cultural Resource Monitoring									
Subtotal									
		0	0	0	0	0	0	0	0
BIA (P.L. 100-297)									
									0
Department of Agriculture:									
Food and Nutrition Service-									
Food Distribution									
Elderly Feeding									
Economic Development									
Sewer Replacement Project									
Nutrition									
Summer Food									
Subtotal									
		0	0	0	0	0	0	0	0
Department of Commerce:									
Economic Development									
Subtotal									
		0	0	0	0	0	0	0	0
Department of Housing and Urban Development:									
Subtotal									
		0	0	0	0	0	0	0	0
Department of Education:									
Vocational Rehabilitation									
IMLS Assistance									
Subtotal									
		0	0	0	0	0	0	0	0



**Indian Tribal Governments  
Indirect Cost Rate Proposal  
FY 2008 Actual Direct Salaries Base**

Exhibit C

Column A B C D E F G H

By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted

Programs by Funding Agency	F/S Page Ref	FY 2008 Expenditures Per Financial Statements (F/S)	FY 2008 Expenditures Per SEFA	Total Salaries Per F/S or G/L	GRANT FUNDED		TRIBAL FUNDED		FY 2008 Indirect Salaries
					FY 2008 Salaries Base	Indirect Cost Collections (Revenue Received)	FY 2008 Salaries Base	Indirect Cost Collections (Revenue Received)	
Tribal Supplements									0 Exhibit E-1
General Fund (Excludes Indirect Salaries)									
Housing Fund									
Utility Fund									
Bingo Fund									
Health Fund									
Enterprise Fund									
Subtotal Tribal Programs		0		0	0	0	0	0	
All Other Subtotal		0		0	0	0	0	0	
Total Direct Costs		0 a		0	0 b	0 2/	0 c	0 2/	0 d
		Must tie to F/S & Exhibit F		Must tie to F/S or Profit & Loss Stmt		To Exhibit B		Total must tie to F/S	
Reconciliation:									
Direct Salaries Base		0							
Other Costs (Non Salaries) Excluded		0							
Excluded Salaries (not in base)		0							
Indirect Cost Pool (Indirect Salaries + Indirect Operating)		0 Exhibit E-1							
Total Expenditures		0 a							

**Footnotes:**

1/ When reporting federal program expenditures, only the expenditures paid for with federal funds should be reported under federal program expenditures. The total amount of federal program expenditures identified on this schedule must match the amount of federal expenditures reported on the Schedule of Expenditures of Federal Awards (SEFA) of the audited financial statements. Any differences must be explained.

2/ Indirect cost collections (revenue received) is the amount of indirect cost recovered/collected from the programs in the base. The indirect cost collections must be reconcilable to the audited financial statements. Otherwise, the Organization must provide one of the following to support these numbers: (1) a copy of the audited general ledger showing the grand total for the indirect cost collections, (2) documents from the funding agency, or (3) a letter from the CPA who performed the audit.

3/ The following salaries are excluded because \_\_\_\_\_ (fill in the blank) \_\_\_\_\_.

**Indian Tribal Governments  
Indirect Cost Rate Proposal  
FY 2010 Proposed Direct Cost Base**

**Exhibit D**

By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted

<b>Programs by Funding Agency</b>	<b>FY 2010 Direct Salaries Base</b>
<b>P.L. 93-638 Programs</b>	
Department of Interior:	
Bureau of Indian Affairs-	
Consolidated Tribal Government	
Aid to Tribal Government	
Family Counseling Program	
Subtotal BIA (638)	0
Department of Health and Human Services:	
Indian Health Service-	
Consolidated Health Program	
Tribal Health Management Grant	
Community Health Representative	
Substance Abuse and Prevention	
Subtotal IHS (638)	0
<b>BIA &amp; IHS (638) Subtotal</b>	<b>0</b>
<b>Non P.L. 93-638</b>	
Department of Health and Human Services:	
Administration on Aging	
Title III-Aging	
Indian Child Welfare Services	
Building Stronger Families	
Subtotal HHS (Non-638)	0
Department of Interior:	
Bureau of Reclamation-	
Water Management	
Monitor Ground Water Wells	
Bureau of Land Management-	
Cultural Resource Monitoring	
Subtotal Interior (Non-638)	0
BIA (P.L. 100-297)	
Department of Agriculture:	
Food and Nutrition Service-	
Food Distribution	



**Indian Tribal Governments  
Indirect Cost Rate Proposal  
FY 2010 Proposed Direct Cost Base**

**Exhibit D**

By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted

<b>Programs by Funding Agency</b>	<b>FY 2010 Direct Salaries Base</b>
Elderly Feeding	
Economic Development	
Sewer Replacement Project	
Subtotal	0
Department of Commerce:	
Economic Development	
Subtotal	0
Department of Housing and Urban Development:	
Subtotal	0
Department of Education:	
Vocational Rehabilitation	
IMLS Assistance	
Subtotal	0
Department of Energy:	
Bonneville Power Administration-	
Reservation Habitat Enhancement Project	
Enhanced Fish and Wildlife Comm. Cultural	
Wildlife Coordinator	
Subtotal	0
Environmental Protection Agency:	
PWSS	
General Assistance	
Clean Air Act	
Subtotal	0



**Indian Tribal Governments  
Indirect Cost Rate Proposal  
FY 2010 Proposed Direct Cost Base**

**Exhibit D**

By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted

<b>Programs by Funding Agency</b>	<b>FY 2010 Direct Salaries Base</b>
Department of Justice: Tribal Resources (COPS)	
Subtotal	0
Equal Employment Opportunity Commission: Tribal Employment Rights Office	
Subtotal	0
Department of Homeland Security:	
Subtotal	0
Institute of Museum and Library Services:	
Subtotal	0
Department of Labor:	
Subtotal	0
Department of Transportation:	
Subtotal	0



**Indian Tribal Governments  
Indirect Cost Rate Proposal  
FY 2010 Proposed Direct Cost Base**

**Exhibit D**

By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted

<b>Programs by Funding Agency</b>	<b>FY 2010 Direct Salaries Base</b>
Subtotal Federal Programs	0
<b>STATE AND OTHER PROGRAMS</b>	
Tabacco Prevention	
Juvenile Justice & Delinquency Prevention	
State Fire Protection	
ARCO Bull Trout Recovery	
Subtotal State and Other Programs	0
<b>Total Federal, State &amp; Other Programs</b>	<b>0</b>
<b>TRIBAL PROGRAMS</b>	
Tribal Supplements	
General Fund (Excludes Indirect Salaries)	
Housing Fund	
Utility Fund	
Bingo Fund	
Health Fund	
Enterprise Fund	
Subtotal Tribal Programs	0
<b>All Other Subtotal</b>	<b>0</b>
Total Direct Salaries	\$0
	<b>To Exhibit A</b>



**Indian Tribal Governments  
Indirect Cost Rate Proposal**

**Exhibit E-1**

**FY 2008 Indirect Cost Pool**

Title / Description	Actual FY 2008 Expenditures @ 100%	Unallowable	Directly Funded Indirect	Council/ General Government	Benefit Direct Functions	Actual FY 2008 Indirect Pool	% Included in Pool	Comments
Salaries: <b>1/</b>								
Chief Financial Officer						\$0	#DIV/0!	Please include explanation if actual FY 08 costs increased more than 10% compared to previously negotiated FY 08 costs.
Office Manager						0	#DIV/0!	
Property & Procurement Specialist						0	#DIV/0!	
Accountants (6)						0	#DIV/0!	
IS Technician (2)						0	#DIV/0!	
Contract & Grants Administrator						0	#DIV/0!	
Human Resources Director						0	#DIV/0!	
HR Assistants (2)						0	#DIV/0!	
Receptionist/Secretary (2)						0	#DIV/0!	
Maintenance Staff (6)						0	#DIV/0!	
Security Guards (4)						0	#DIV/0!	
Subtotal Salaries	0	0	0	0	0	0	To Exhibit C	
Fringe Benefits on the Above Salaries						0		
Professional Fees/Contractual Services - <b>2/</b>						0		"
Audit & Accounting Fees (see Exhibit H)						0		"
Legal (see Exhibit H) <b>2/</b>						0		"
Automobile Expenses						0		"
Bad Debt						0		"
Computer Software						0		"
Dues & Subscriptions						0		"
Employment Advertising						0		"
Equipment Rentals						0		"
Council Stipends						0	#DIV/0!	"
IT Consultant						0		"
IT Maintenance Contracts						0		"
Licenses & Permits						0		"
Minor Office Equipment						0		"
Postage & Mailings						0		"
Printing						0		"
Property and Liability Insurance						0		"
Repairs and Maintenance						0		"
Security Expense						0		"
Storage Rental						0		"
Supplies						0		"
Telephone and Other Utilities						0		"
Travel and Training						0		"
Depreciation (see Exhibit G)						0		"
Total Indirect Costs	\$0	\$0	\$0	\$0	\$0	\$0	0	Check Figure
<b>Must tie to F/S or General Ledger/ Profit &amp; Loss Stmt</b>								
<b>3/</b>								
<b>4/</b>								
<b>5/</b>								
<b>6/</b>								
Exhibit C								
FY 2006 Carryforward to FY 2008 <span style="background-color: #ADD8E6; padding: 2px;"> </span> Per Negotiation Agreement								
FY 2008 Indirect Cost Pool <span style="background-color: #FFD700; padding: 2px;">0</span> To Exhibit B								

**Footnotes:**

**1/** Salaries and wages for employees working on multiple activities or cost objectives must be supported with adequate documentation [in accordance with 2 CFR 225, Appendix B, Section 8.h(4) and (5)] to be eligible for inclusion in the indirect cost pool. The use of estimated percentages of time is allowable for budget estimates; however, a distribution of actual salaries and wages is required to be supported by personnel activity reports or equivalent documentation when employees work on both an indirect cost activity and a direct cost activity.

**2/** For legal and professional/contractual services - need general breakdown by type of service and associated amount.

**3/** Unallowable costs must be included in the base if the costs benefit from services provided by the indirect cost pool (payroll, accounting, HR, IT, etc.) [in accordance with 2 CFR 225 (OMB Circular A-87), Appendix A, Section C.3.b].

**4/** Directly funded indirect costs are indirect costs in nature that are directly paid for by programs in the base and must be excluded from both the pool and base (Exhibit C).

**5/** Council/general government expenses must be included in the base if they benefit from services provided by the indirect cost pool (payroll, accounting, HR, IT, etc.) [in accordance with 2 CFR 225 (OMB Circular A-87), Appendix A, Section C.3.b]. (Need to specify where in the base on Exhibit C).

**6/** These costs benefit specific programs in the base; therefore, are treated as direct costs and included in the base. (Need to specify where in the base on Exhibit C).

**Indian Tribal Governments  
Indirect Cost Rate Proposal**

**Exhibit E-2**

**FY 2010 Indirect Cost Pool**

Title / Description	Proposed FY 2010 Costs @ 100%	Unallowable	Directly Funded Indirect	Council/ General Government	Benefit Direct Functions	Proposed FY 2010 Indirect Pool	% Included as Indirect	Comments
Salaries: <b>1/</b>								
Chief Financial Officer						\$0	#DIV/0!	Please include explanation if proposed FY 10 costs increased more than 10% compared to the FY 08 actual costs.
Office Manager						0	#DIV/0!	
Property & Procurement Specialist						0	#DIV/0!	
Accountants (6)						0	#DIV/0!	
IS Technician (2)						0	#DIV/0!	
Contract & Grants Administrator						0	#DIV/0!	
Human Resources Director						0	#DIV/0!	
HR Assistants (2)						0	#DIV/0!	
Receptionist/Secretary (2)						0	#DIV/0!	
Maintenance Staff (6)						0	#DIV/0!	
Security Guards (4)						0	#DIV/0!	
Subtotal Salaries 4/	0	0	0	0	0	0		
Fringe Benefits on the Above Salaries						0		
Professional Fees/Contractual Services - <b>2/</b>						0		"
Audit & Accounting Fees (see Exhibit H)						0		"
Legal (see Exhibit H) <b>2/</b>						0		"
Automobile Expenses						0		"
Bad Debt						0		"
Computer Software						0		"
Dues & Subscriptions						0		"
Employment Advertising						0		"
Equipment Rentals						0		"
Council Stipends						0	#DIV/0!	"
IT Consultant						0		"
IT Maintenance Contracts						0		"
Licenses & Permits						0		"
Minor Office Equipment						0		"
Postage & Mailings						0		"
Printing						0		"
Property and Liability Insurance						0		"
Repairs and Maintenance						0		"
Security Expense						0		"
Storage Rental						0		"
Supplies						0		"
Telephone and Other Utilities						0		"
Travel and Training						0		"
Depreciation (see Exhibit G)						0		"
Total Indirect Costs	0	0	0	0	0	0		0 Check Figure
		3/	4/	5/	6/	To Exhibit A		

**Footnotes:**

**1/** Salaries and wages for employees working on multiple activities or cost objectives must be supported with adequate documentation [in accordance with 2 CFR 225, Appendix B, Section 8.h(4) and (5)] to be eligible for inclusion in the indirect cost pool. The use of estimated percentages of time is allowable for budget estimates; however, a distribution of actual salaries and wages is required to be supported by personnel activity reports or equivalent documentation when employees work on both an indirect cost activity and a direct cost activity.

**2/** For legal, professional/contractual services - need breakdown by type of service and associated amount.

**3/** Unallowable costs must be included in the base if the costs benefit from services provided by the indirect cost pool (payroll, accounting, HR, IT, etc.) [in accordance with 2 CFR 225 (OMB Circular A-87), Appendix A, Section C.3.b].

**4/** Directly funded indirect costs are indirect costs in nature but directly paid for by programs in the base and must be excluded from both the pool and base (Exhibit D) .

**5/** Council/general government expenses must be included in the base if they benefit from services provided by the indirect cost pool (payroll, accounting, HR, IT, etc.) [in accordance with 2 CFR 225 (OMB Circular A-87), Appendix A, Section C.3.b]. ( Need to specify where in the base on Exhibit D )

**6/** These costs benefit specific programs in the base; therefore, are treated as direct costs and included in the base. ( Need to specify where in the base on Exhibit D )

**Indian Tribal Governments  
Indirect Cost Rate Proposal**

**Exhibit F**

**FY 2008 Reconciliation of Audited Financial Statement Costs to Indirect Cost Proposal**

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**Reconciliation is NOT required for 1st & 2nd year rates unless audited costs are used.**

Costs per Audited Financial Statements:		Page Reference
General Fund		FY 08 audit p.
Special Revenue Funds		FY 08 audit p.
Enterprise Funds		FY 08 audit p.
Other Tribal Funds		FY 08 audit p.
 Total Costs to be Accounted For		<b>\$0 1/</b>
 Costs Per Indirect Cost Proposal (Actual):		
Direct Salaries Base		\$0 Exhibit C
Indirect Cost Pool		0 Exhibit E-1
 Subtotal		<b>0</b>
 Add Costs Excluded From the Proposal		
Other Costs (Non Salaries) Excluded	\$0	Exhibit C
Excluded Salaries (not in base)	0	Exhibit C Exhibit C
 Total Exclusions		<b>0</b>
 Total Costs Accounted For		<b>0</b>
 Difference		<b>0 2/</b>

**1/** Total must tie to FY 2008 actual direct salaries base schedule (Exhibit C).

**2/** Provide an explanation for any difference.

**Indian Tribal Governments  
Indirect Cost Rate Proposal  
For The Year Ending September 30, 2008**

**FY 2008 Carryforward Computation**

Program	FY 2008 Actual Direct Salaries	% of Total	FY 2008 Indirect Cost Pool	Indirect Rate at 1/	Indirect Cost Collections	Underfunded Indirect	Overfunded Indirect	Carryforward
BIA (638)	\$0	#DIV/0!	#DIV/0!	\$0	\$0	#DIV/0!	#DIV/0!	#DIV/0!
BIA (100-297)	0	#DIV/0!	#DIV/0!	0	2/			
IHS (638)	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!	#DIV/0!
HHS (Non-638)	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Interior (Non-638)	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Agriculture	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Commerce	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!	#DIV/0!
HUD	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Education	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Energy	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!	#DIV/0!
EPA	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!	#DIV/0!
IMLS	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Justice	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!	#DIV/0!
EEOC	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Homeland Security	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Labor	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Transportation	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!	#DIV/0!
State & Other	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!	#DIV/0!
Tribal	0	#DIV/0!	#DIV/0!	0	3/			
Totals	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!	#DIV/0!	#DIV/0!
	Exhibit C	4/	Exhibit E-1		Exhibit C	7/	7/	To Exhibit A-2
			#DIV/0!					
			ck figure					

**Footnotes:**

1/ Source: FY 2008 negotiated indirect cost rate per FY 2008 negotiation agreement.

2/ Over or underrecovery from BIA is not included in the carryforward computation according to Public Law 100-297 Section 1128A, (d) (3): "Funds received as grants under this section for Bureau funded programs operated by a tribe or tribal organization under a contract or agreement shall not be taken into consideration for purposes of indirect cost underrecovery and overrecovery determinations by any Federal agency for any other funds, from whatever source derived."

3/ Over or underrecovery from Tribal accounts is internal and therefore not included in the carryforward computation

4/ Total percentage must add to 100.00%.

5/ Source: FY 2008 indirect cost pool schedule Exhibit E-1: The FY 2008 indirect cost pool of \$ \_\_\_\_\_ includes the previously negotiated FY 2006 Under(Over)recovery carryforward to FY 2008 of \$ \_\_\_\_\_.

6/ The amount of "Indirect Cost Collection" need not include direct funds (including direct program funds, direct CSC, or indirect CSC funds lawfully redirected to pay for unfunded direct CSC), private funds, or tribal funds diverted to pay indirect costs in the pool, provided that the amount listed is consistent with the tribal contractors' audited financial statements or post-audit statements, pursuant to Section III.B.1(a) and (b) of PSA III.

7/ Underfunded indirect costs should be reported to the respective granting agencies. Underfunded amounts may be, but are not necessarily, due to shortfalls in appropriations. The presence of an amount in either the Underfunded or Overfunded columns does not constitute a determination or admission that either the government or the contractor is liable to the other for any amount.

**Indian Tribal Governments  
Indirect Cost Rate Proposal**

**Exhibit A-2**

**FY 2010 Rate Computation (Fixed Carryforward Rate, 3rd Year & Later)**

**(Carryforward Computation is REQUIRED)**

	<b>FY 2008 Actual Costs Incurred *</b>	<b>FY 2010 Proposed Costs Based on Budgeted or Prior Year Costs</b>
Indirect Cost Rate (A / B)	<u>#DIV/0!</u>	<u>#DIV/0!</u>
Indirect Costs	0 Exhibit E-1	0 Exhibit E-2
FY 2006 Carryforward to FY 2008	0 FY 08 negotiation agreement	N/A
FY 2008 Carryforward to FY 2010	N/A	#DIV/0! Exhibit B
A: Indirect Cost Pool	<u>0 Exhibit E-1</u>	<u>#DIV/0!</u>
B: Direct Salaries Base	<u>0 Exhibit C</u>	<u>0 Exhibit D</u>

**\* FY 2008 Actual Costs Reconciled to FY 2008 Audited Financial Statements**

**Indian Tribal Governments  
Indirect Cost Rate Proposal**

**FY 2010 Rate Computation (1st & 2nd year) for Fixed Carryforward or Provisional Rate**

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(Carryforward Computation is NOT REQUIRED)

	<b>FY 2010 Proposed Costs Based on Budgeted or Prior Year Costs</b>	
Indirect Cost Rate (A / B)	<b>#DIV/0!</b>	
A: Indirect Cost Pool	<b>0</b>	Exhibit E-2
B: Direct Salaries Base	<b>0</b>	Exhibit D

**Indian Tribal Governments  
Indirect Cost Rate Proposal**

**FY 2010 Rate Computation (Provisional/Final Rates, 3rd Year & Later)**

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**(Carryforward Computation is NOT required)**

	<b>FY 2008 Actual Costs Incurred*</b>		<b>FY 2010 Proposed Costs Based on Budgeted or Prior Year Costs</b>
Indirect Cost Rate (A/B)	<u>#DIV/0!</u>		<u>#DIV/0!</u>
A: Indirect Cost Pool	<u>0</u> Exhibit E-1		<u>0</u> Exhibit E-2
B: Direct Salaries Base	<u>0</u> Exhibit C		<u>0</u> Exhibit D

**\* FY 2008 Actual Costs Reconciled to FY 2008 Audited Financial Statements**

**Indian Tribal Governments  
Indirect Cost Rate Proposal**

**Exhibit G**

	Summary of Depreciation Expense-					FY 2008	FY 2010
	Asset Balances 9/30/08	Life/Years	Depreciation Expense	Direct	Indirect		Indirect
<b>Land</b>	1/		N/A				
<b>Buildings &amp; Improvements:</b>							
Admin Building			#DIV/0!				
Capital Improvement, Admin Building			#DIV/0!				
Building B			#DIV/0!				
Building C			#DIV/0!				
<b>Equipment:</b>							
Maintenance			#DIV/0!				
IT			#DIV/0!				
Administration			#DIV/0!				
Program			#DIV/0!				
Enterprise			#DIV/0!				
Human Resources			#DIV/0!				
			<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
			2/ 0	3/ 0	0	ck figure	0
			ck figure	To Exhibit E-1	To Exhibit E-2		To Exhibit E-2

**The established capital threshold for capitalizing equipment is:** \_\_\_\_\_ (fill in the blank)  
 Capital threshold is the dollar value above which asset acquisition is added to the capital asset accounts and depreciated over its useful life.

1/ Land is NOT a depreciable asset (2 CFR 225 (Circular A-87), Appendix B, Section 11.c.(1))

2/ Assets financed or donated partially or in whole by the Federal Government or related to donor organizations or matching requirements are not considered depreciable assets (2 CFR 225 (Circular A-87), Appendix B, 11.c.(2) & (3)).

3/ Depreciation claimed as indirect costs **must be supported** by a detailed depreciation schedule and included as part of the proposal. This schedule should contain an asset description, date of purchase or completion, method of purchase, full life expectancy, total costs, and yearly depreciation amount.

**Indian Tribal Governments  
Indirect Cost Rate Proposal**

**Exhibit H**

**Detail of Professional and Contractual Services - FY 2008**

Service Provider	Amount	Description of Service Rendered
ABC Consulting		Single Audit and financial statement preparation
XYZ Legal Groups		Revisions to employee health benefits and retirement plan
Total	<u>\$0</u>	To Exhibit E-1

**Detail of Professional and Contractual Services - FY 2010**

Service Provider	Amount	Description of Service Rendered
ABC Consulting		Single Audit and financial statement preparation
XYZ Legal Groups		Revisions to employee health benefits and retirement plan
Total	<u>\$0</u>	To Exhibit E-2