



KIVA Institute's Seminar on "Indirect Cost Principles: Contract Support Costs"

2 days/16 hours

Visit www.kivainstitute.com/training-calendar/
for dates and locations

KIVA Institute announces its 2018 Awarding Officials' Certification Training Series with the next course on Indirect Cost Principles: Contract Support Costs. Federal Awarding Officials and their subordinates are required to attend required courses to maintain their awarding officials' certification, including the course on Contract Support Costs, a topic vital to understanding the full funding provisions of Pub. L. 93-638, Indian Self-Determination & Education Assistance Act.

Tribes and tribal organizations operate two basic types of federal programs: (1) Discretionary Programs; and (2) Entitlement Programs, such as programs under the Indian Self-Determination Act. As such, tribes incur general and administrative costs as part of providing essential governmental services, including operating programs funded by federal funds. The Indian Self-Determination Act provides a unique provision that mandates federal agencies to provide full funding for direct and indirect costs of tribes and tribal organizations that operate Pub. L. 93-638 programs, but there is no such funding for indirect costs under federal discretionary grant programs.

To comply with statutory provisions of Pub. L. 93-638, the Bureau of Indian Affairs and Indian Health Service recently revised their Contract Support Cost Policies. This course will provide detailed instruction on Contract Support Costs and the Contract Support Cost policies. It will provide instruction on the basic accounting principles of Indirect Costs and how Indirect Cost Rates work.

Federal Awarding Officials, their subordinates, and tribal accounting staff must have thorough knowledge of how indirect cost rules work under their programs. Further, they must have a full understanding of the indirect cost principles, referred to as Contract Support Costs, and how these principles apply under their Pub. L. 93-638 programs. KIVA has unique expertise and experience in the Indian Self-Determination Act, and issues relating to Contract Support Costs. In fact, our Founder and President developed the first Bureau of Indian Affairs' policy on Contract Support Costs. He played a lead role in the development of the Indian Self-Determination regulations. He will be the instructor for this course.



You Will Learn:

- Funding provisions in the Indian Self-Determination Act regarding Contract Support Costs (Direct Contract Support Costs, Pre-Award Costs, Start-Up Costs)
- Basic Principles of Indirect Costs and Indirect Cost Rates
- How Indirect Cost Rates Work
- Different types of Indirect Cost Rates, including Fixed With-Carry Forward, Final Rates and Provisional Rates
- What Happens when Funding Agencies Do Not Pay Indirect Costs
- What Happens When Indirect Cost Rates are Waived by the Tribal Council
- Differences Between Indian Self-Determination Act Contracts and Discretionary Grants
- Overview of New OMB regulations (2 CFR Part 200) with Special Focus on Cost Principles and Single Audits
- **Special Presentation:** Detailed Instruction on the New BIA & IHS Contract Support Cost Policies; How to Calculate Your Direct Contract Support Costs to Add New Funds to your Awards.

Who Should Attend?

This is a "Must Attend" course for Federal Awarding Officials, AOTRs, Federal Line Officers; and Tribal Elected Officials, Tribal Organizations, Chartered Organizations, School Boards, Health Boards, Tribal Administrators, Chief Financial Officers, Tribal Treasurers, Finance and Accounting Staff, Tribal Planners, Program Managers, Tribal Auditors and Consultants.

This course satisfies the Annual Certification Requirements for Federal Awarding Officials, AOTRs and SAOTRs. Federal Line Officers line officers, Indian Self-Determination Specialists and other officials can benefit from this course.

Register On-Line by visiting our website: www.kivainstitute.com.
Contact 1-866-202-5482 (KIVA) for more information and on-site classes.