



File Code: 1440/1580

Date: December 10, 2018

NONPROFIT ORGANIZATION
INDIRECT COST NEGOTIATION AGREEMENT

Montana Conservation Corps
206 N. Grand Ave,
Bozeman, MT 59715

The indirect cost rate contained herein is for use on contracts, grants, and cooperative agreements with the Federal Government to which Title 2 Code of Federal Regulations (CFR) Part 200 applies, subject to the limitations contained in Section II (A) of this agreement. The rate was negotiated by the Montana Conservation Corps and the U.S. Department of Agriculture, Forest Service, in accordance with the authority contained in Appendix IV of the Regulations.

SECTION I: Rate

Rate Type	From	To	Rate	Applicable to
Predetermined - Administrative Cost Rate	1/01/2019	12/31/2019	9.83%	See Allocation Base
Predetermined – Shared Program Cost Rate	1/01/2019	12/31/2019	35.15%	See Allocation Base
Predetermined - Administrative Cost Rate	1/01/2020	12/31/2020	9.83%	See Allocation Base
Predetermined Shared Program Cost Rate	1/01/2020	12/31/2020	35.15%	See Allocation Base



Allocation Bases:

Administrative Cost Rate

Modified Total Direct Costs In calculating the amount of reimbursable indirect costs, the rate above should be applied to direct labor, direct materials and supplies, direct consultants/professional services, direct travel and other direct costs of **Field Crew and Big Sky Watershed Programs**. To determine the amount of reimbursable indirect costs, program base components stated above should be added together and multiplied by the above rate.

Shared Program Cost Rate

Modified Total Direct Costs. In calculating the amount of reimbursable indirect costs, the rate above should be applied to direct labor, direct materials and supplies, direct consultants/professional services, direct travel and other direct costs of **Field Crew Programs only**. To determine the amount of reimbursable indirect costs, Field Crew Program components stated above should be added together and multiplied by the above rate.

- **Treatment of paid absences:** Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts, and other agreements as part of the normal costs for salaries and wages. Separate claims for the costs of these paid absences are not made.
- **Exclusions.** Capital expenditures and other distorting items.

SECTION II: General

- A. **LIMITATIONS:** Use of the rate contained in this agreement is subject to any statutory or administrative limitations applicable to a given grant or contract, and only to the extent that funds are available. In addition, acceptance of the rates is subject to the following conditions: 1) Indirect cost included in the indirect cost pool are incurred, finally accepted legal obligations of the organization and are allowable under the governing cost principles; 2) Costs treated as indirect costs have not been claimed as direct costs; 3) Similar types of costs have been accorded consistent accounting treatment; and 4) Information provided by the organization used to establish the rates is not subsequently found to be materially incomplete or inaccurate by the Federal Government. In such situations the rate would be subject to renegotiation at the discretion of the Federal Government
- B. **AUDIT:** Adjustments to amounts resulting from an audit upon which the negotiation of the agreement was based will be compensated for in subsequent negotiation.
- C. **CHANGES:** The rate contained in this agreement is based on the organization structure and accounting system in effect at the time the proposal was submitted. Changes in the organizational structure or changes in the method of accounting for costs which affect the reimbursement resulting from use of the rate in this agreement require the prior approval



United States
Department of
Agriculture

Forest
Service

Albuquerque Service Center

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of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

- D. PREDETERMINED RATES: The predetermined rates contained in this agreement are based on an estimate of costs which will be incurred during the period for which the rate is to be applied. The rate is not subject to adjustment.
- E. NOTIFICATION OF FEDERAL AGENCIES: Copies of this document may be provided to other Federal offices as a means of notifying them of the agreement contained herein.
- F. SPECIAL REMARKS: Subject to paragraph A. above, federal programs currently reimbursing indirect costs to the Department or Agency by means other than the rate cited in this agreement should be credited for such costs and the applicable rate cited here should be applied to the appropriate base to identify the proper amount of indirect costs allocable to the program.

By the Non-Profit Agency

By the Responsible Federal Agency

Montana Conservation Corps

USDA-Forest Service

Signature

Signature

Wendy Wigert

John Hernandez

Printed Name

Printed Name

Director of Operations

Branch Chief, Resource Audit Branch

Title

Title

Date

Date

Negotiated by:

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