

Calculation for **FIXED** rate with carry forward

This calculation sheet requires listing for **ONE single department**. If there is more than one department, please complete an additional Calculation Sheet, and list the additional department(s) below. (All Local Government Agency divisions, departments or segments must have an approved indirect cost rate prior to billing for and being reimbursed the costs.)

Please list the actual department name: _____

Indirect Cost Categories

Populate the fields below. The grey area are calculation fields, do not populate.

(Note, only **Direct Salary & Wages** are calculated in the Direct field column.)

Cost Category	Description	Applicable Group	Direct(Salary-Wage)	Indirect Cost	Unallowable Cost
01	_____	_____	_____	_____	_____
02	_____	_____	_____	_____	_____
03	_____	_____	_____	_____	_____
04	_____	_____	_____	_____	_____
05	_____	_____	_____	_____	_____
06	_____	_____	_____	_____	_____
07	_____	_____	_____	_____	_____
08	_____	_____	_____	_____	_____
09	_____	_____	_____	_____	_____
10	_____	_____	_____	_____	_____
11	_____	_____	_____	_____	_____
12	_____	_____	_____	_____	_____
13	_____	_____	_____	_____	_____
14	_____	_____	_____	_____	_____
15	_____	_____	_____	_____	_____
16	_____	_____	_____	_____	_____

Cost Category	Description	Applicable Group	Direct(Salary-Wage)	Indirect Cost	Unallowable Cost
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Cost Category	Description	Applicable Group	Direct(Salary-Wage)	Indirect Cost	Unallowable Cost
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					
55					
56					
57					
58					
59					
60					
61					
62					
63					
Totals:			D	A	

Fringe Benefits (Optional) - complete the fields below.

Fringe Benefit Category	Description	Applicable Group	Indirect Cost	Unallowable Cost
01				
02				
03				
04				
05				
06				
07				
08				
09				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				

Fringe Benefit Category	Description	Applicable Group	Indirect Cost	Unallowable Cost
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				

Do not complete the grey area. Indirect cost totals: **F** _____

Carry Forward for Indirect Cost Rate

Please complete the fields below: Do not complete the grey area.

Base Year: _____ (Identify the budgeted Fiscal Year [typically: 2 years ago])

[a] Beginning Carryforward from Base Year: _____

[b] Actual Indirect Cost from Base Year: _____

[c] Adjusted Indirect Cost from Base Year: _____ **[a] + [b] = [c]**

[d] Actual Direct Salaries and Wages from Base Year: _____

[e] Approved Indirect Cost rate from Base Year: _____

[f] Recovered Indirect Cost from Base Year: _____ **[d] * [e] = [f]**

[g] Calculated Adjusted Indirect Cost from Base Year: **B** _____ **[c] - [f] = [g]**

The calculated Indirect Cost Rate.

Do not complete the grey area. **[Calculation formula: A + B = C ; C / D = E]**

Budgeted/Estimated Indirect Costs **A** : _____ Carryforward from FY **B** : _____

Budgeted Indirect Costs **C** : _____ Budgeted Direct Salaries & Wages **D** : _____

Calculated Indirect Cost Rate **E** : _____

The calculated Fringe Benefit Rate.

Do not complete the grey area. **[Calculation formula: F + B = G ; G / D = E]**

Budgeted/Estimated Indirect Costs **F** : _____ Carryforward from FY **B** : _____

Budgeted Fringe Benefit Indirect Costs **G** : _____ Budgeted Direct Salaries & Wages **D** : _____

Calculated Fringe Benefit Cost Rate (x 100) **E** : _____

I declare that the foregoing is true and correct.

Government Unit: _____

Name of Official: _____ Title: _____

Date: _____ E-mail: _____

Signature*: _____ *(Must be executive, financial officer, or equivalent of agency)

MAKE SURE ALL FIELDS ARE POPULATED BEFORE SIGNING.

Please attached the CIAO Submission Review Application, along with the completed Calculation Sheet(s) and e-mail to:
ICAP-ICRP@dot.ca.gov