

**PROPOSED BENCHMARKING FOR BIA**

A	B	C	D	E	F	G	H	I
	IDC POOL	BIA FUNDS IN IDC BASE	NON FED FUNDS IN IDC BASE (TRIBAL, STATE, PRIVATE)	OTHER FED FUNDS IN IDC BASE	IHS FUNDS IN IDC BASE	IDC RATE PER OMB IN CIRCULAR A-87	ADJUSTED IDC RATE REFLECTING EXCL. OF OTHER FED. FUNDS FROM IDC BASE PER 10TH CIRCUIT'S RULING; PURE RAMAH ADJUSTED RATE	DIFFERENCE BETWEEN ADJUSTED IDC RATE UNDER RAMAH RULING AND OIG IDC RATE
						B/(C+D+E+F)	B/(C+D+E+F)	H-G
EXAMPLE 1	400,000	1,300,000	0	400,000	0	23.53%	30.77%	7.24%
EXAMPLE 2	2,000,000	2,800,000	6,000,000	2,300,000	500,000	17.24%	21.51%	4.26%
EXAMPLE 3	700,000	900,000	720,000	1,200,000	750,000	19.61%	29.54%	9.93%
EXAMPLE 4	210,000	730,000	35,000	193,000	210,000	17.98%	21.54%	3.56%
EXAMPLE 5	300,000	500,000	30,000	50,000	200,000	38.46%	41.10%	2.63%
EXAMPLE 6	1,700,000	3,100,000	700,000	1,700,000	1,800,000	23.29%	30.36%	7.07%
EXAMPLE 7	1,400,000	2,500,000	850,000	1,300,000	150,000	29.17%	40.00%	10.83%
EXAMPLE 8	4,200,000	6,000,000	600,000	6,000,000	2,100,000	28.57%	48.26%	19.70%
EXAMPLE 9	850,000	2,000,000	700,000	300,000	300,000	25.76%	28.33%	2.58%
EXAMPLE 10	500,000	1,500,000	200,000	500,000	250,000	20.41%	25.64%	5.23%
EXAMPLE 11	1,250,000	4,200,000	1,020,000	250,000	645,000	20.44%	21.31%	0.87%
EXAMPLE 12	300,000	600,000	400,000	350,000	70,000	21.13%	26.04%	6.91%
EXAMPLE 13	2,300,000	1,500,000	0	1,100,000	2,500,000	45.10%	57.50%	12.40%
NOTE 1:	BENCHMARKING PERCENTAGE CALCULATION (COLUMN M):							
	IF M=0 THEN N=0%							
	IF 1 < M ≤ 5 THEN N = 5%							
	IF 5 < M ≤ 10 THEN N = 10%							
	IF 10 < M ≤ 15 THEN N = 15%							
	IF 15 < M ≤ 20 THEN N = 20%							
	IF 20 < M ≤ 25 THEN N = 25%							
	IF 25 < M ≤ 30 THEN N = 30%							
	IF 30 < M ≤ 35 THEN N = 35%							
	IF 35 < M ≤ 40 THEN N = 40%							
	IF 40 < M ≤ 45 THEN N = 45%							
	IF 45 < M ≤ 50 THEN N = 50%							
	IF 50 < M ≤ 55 THEN N = 55%							
	IF 55 < M ≤ 60 THEN N = 60%							
	IF 60 < M ≤ 65 THEN N = 65%							
	IF 65 < M ≤ 70 THEN N = 70%							
	IF 70 < M ≤ 75 THEN N = 75%							
	IF 75 < M ≤ 80 THEN N = 80%							
	IF 80 < M ≤ 85 THEN N = 85%							
	IF 85 < M ≤ 90 THEN N = 90%							
	IF 90 < M ≤ 95 THEN N = 95%							
	IF 95 < M ≤ 100 THEN N = 100%							

P	Q	R	S
BENCHMARKING ADJUSTMENT: NET ADDITIONAL BIA IDC TO OFFSET RATE DILUTION CAUSED BY OTHER FED AGENCIES IN BASE	TOTAL BIA IDC AFTER BENCHMARKING ADJUSTMENT	BENCHMARKED IDC RATE TO BE APPLIED TO BIA PROGRAMS IN IDC BASE	NET INCREASE IN BIA IDC RATE UNDER BENCHMARKING
L*N	O+P	(Q/O)*G	R-G
\$ 27,294.12	\$ 333,176.47	25.63%	2.10%
\$ 59,695.96	\$ 542,454.58	19.37%	2.13%
\$ 24,273.27	\$ 200,743.86	22.30%	2.70%
\$ 637.60	\$ 131,887.50	18.07%	0.09%
\$ 6,420.23	\$ 198,727.92	39.75%	1.28%
\$ 9,576.81	\$ 731,494.62	23.60%	0.31%
\$ 130,541.67	\$ 859,708.33	34.39%	5.22%
\$ 37,019.70	\$ 1,751,305.42	29.19%	0.62%
\$ 25,212.12	\$ 540,363.64	27.02%	1.26%
\$ 5,945.05	\$ 312,067.50	20.80%	0.40%
\$ 0.00	\$ 658,544.56	20.44%	0.00%
\$ 14,686.04	\$ 141,446.60	23.57%	2.45%
\$ 1,808.82	\$ 678,279.41	45.22%	0.12%

J MAXIMUM THEORETICAL IDC DILUTION CAUSED BY OTHER FED FUNDS IN IDC BASE	K ACTUAL IDC COLLECTIONS FROM OTHER FED AGENCIES WHICH MUST BE CREDITED TO PREVENT DOUBLE RECOVERY	L ACTUAL IDC DILUTION CAUSED BY OTHER FED FUNDS IN IDC BASE	M BENCHMARKING RATIO BIA FUNDS IN IDC BASE/TOTAL OF FEDERAL FUNDS IN IDC BASE	N BENCHMARKING % ADJUSTMENT OF COLUMN J TO REFLECT DEGREE OF INELASTICITY ATTRIBUTABLE TO OPERATION OF BIA PROGRAMS AND TO AVOID VIOLATION OF SEC 113, P.L. 106-113	O BIA IDC AMOUNT UNDER OMBA-87 BEFORE RAMAH/BENCHMARKING ADJUSTMENT
1'C	HYPOTHETICAL	J-K; 0 IF J-K<0	See Note 1 C/(C+E+F)	***SEE NOTE 1 ***	G*C
\$ 94,116	\$ 60,000	\$ 34,116	76%	80%	\$ 305,882.35
\$ 119,392	\$ -	\$ 119,392	50%	50%	\$ 482,758.62
\$ 89,352	\$ 20,000	\$ 69,352	32%	35%	\$ 176,470.59
\$ 25,981	\$ 25,000	\$ 981	64%	65%	\$ 131,250.00
\$ 13,172	\$ 4,000	\$ 9,172	67%	70%	\$ 192,307.69
\$ 219,154	\$ 200,000	\$ 19,154	47%	50%	\$ 721,917.81
\$ 270,833	\$ 70,000	\$ 200,833	63%	65%	\$ 729,166.67
\$ 1,182,266	\$ 1,100,000	\$ 82,266	43%	45%	\$ 1,714,285.71
\$ 51,515	\$ 20,000	\$ 31,515	77%	80%	\$ 516,151.52
\$ 78,493	\$ 70,000	\$ 8,493	67%	70%	\$ 306,122.45
\$ 36,596	\$ 300,000	\$ 0	82%	85%	\$ 858,544.56
\$ 41,464	\$ 16,987	\$ 24,477	59%	60%	\$ 126,760.56
\$ 186,029	\$ 180,000	\$ 6,029	29%	30%	\$ 676,470.59