

Manual Exhibit 6-3-F

Check one box: <input type="checkbox"/> Estimate of CSC Need <input type="checkbox"/> Final CSC Reconciliation
Check one box: FA Amendment # _____ FA Cumulative Funding Report (CFR) # _____
Date Completed: _____
Tribe/Tribal Organization (T/TO): <u>Example T/TO</u>

	Funding/Costs	Subtotals	Totals	Source of Inputs
A	Program (Service Unit) Funding	\$655,943.00		Recurring and non-recurring eligible funding for the T/TO's programs, functions, services, or activities (PFSA) at the Service Unit level. Depending upon the structure of an awardee's indirect cost (IDC) rate, this may include buy-backs.
A.1	Expenditures from Carryover Funds (for which CSC was not funded previously), Net of Pass-throughs and Exclusions	\$0.00		Pursuant to Section 6-3.2.E.1.b.1.b.i. This is determined by whether the parties included the funds in the CSC calculation in the year awarded and not by how the T/TO allocates funding in its accounting records.
B	Total Area Tribal Shares	\$25,000.00		Recurring and non-recurring eligible funding for the T/TO's PFSA at the Area Level (Area Office Tribal Shares, or AOTS).
C	Total Headquarters Tribal Shares	\$10,000.00		Recurring and non-recurring eligible funding for the T/TO's PFSA at the Headquarters Level (Headquarters Tribal Shares, or HQTS).
D	Total Secretarial Amount	<u>\$690,943.00</u>		Items A + B + C (Total recurring and non-recurring eligible funding awarded under the Secretarial Amount)
E.1	IDC Associated With –Recurring Service Unit Shares	<u>\$0.00</u>		Negotiated and calculated pursuant to Section 6-3.2.E.3 either: (a) case-by-case analysis, or (b) 97-3 method.

¹ This Template is a tool used by the Indian Health Service (IHS) for calculating and negotiating CSC. Neither this Template nor any other negotiation documents creates a contractual obligation on behalf of either IHS or a T/TO. The CSC amount that the parties agree is required under any Indian Self-Determination and Education Assistance Act (ISDEAA) agreement will be identified in the agreement itself.

	Funding/Costs	Subtotals	Totals	Source of Inputs
E.2	IDC Associated With Tribal Shares	<u>\$7,000.00</u>		Negotiated and calculated pursuant to Section 6-3.2.E.4, either: (a) case-by-case analysis, or (b) 80-20 method.
E.3	Total IDC Identified As Associated With the Secretarial Amount	<u>\$7,000.00</u>		This represents PFSA funded in the Secretarial amount determined to be duplicative of costs in the T/TO's IDC pool.
F	Direct Costs Funded through the Secretarial Amount		\$683,943.00	Item D - E.3
G	Prior Year Direct CSC (DCSC) Need	\$76,390.00		Per prior-year agreement.
H	Inflation Factor	<u>1.6%</u>		To be provided by IHS when final inflation rate for previous year becomes available (usually in November). Final rate would be used to update this amount and award T/TO inflation on DCSC at the end of IHS's first quarter. See Section 6-3.2.D.3
I.1	Current Year DCSC Need	\$77,612.24	<u>\$77,612.24</u>	Incorporate either the prior-year DCSC need or, if there is a current-year renegotiation, the renegotiated amount.
I.2		\$0.00		
I.3	Startup and Pre-Award Need		<u>\$450.00</u>	Summarizes the negotiation for non-recurring Pre-Award and Startup costs for new or expanded PSFAs in the upcoming year.
J	Total Direct Costs		\$762,005.24	Items F + I, but subject to Section 6-3.2, Paragraphs E.1.a, Estimate of Indirect CSC Need and Funding Prior to the Contract Year and E.1.b, Determination of Final Amount for Indirect CSC Need and Funding.
K	Less: Pass-throughs and Exclusions		\$14,262.29	The amount of pass-throughs and exclusions funded by IHS.
L	Direct Cost Base		\$747,742.95	Item J - K
M	Most Current IDC Rate		25.12%	Current IDC rate. If T/TO has multiple IDC rates, enter blended rate and submit detailed calculation of the blended rate.
N	IDC Need (Non-Recurring) Based on IDC Rate		\$187,833.03	Item L * M (Direct Cost Base x IDC Rate)

	Funding/Costs	Subtotals	Totals	Source of Inputs
O	Credit for IDC Associated with the Secretarial Amount		\$7,000.00	Equals Item E.3 if the T/TO has higher than a 25.00% IDC rate; if T/TO has a rate of 25.00% or lower the credit in Item O is based on the total IDC need for Tribal Shares generated by the T/TO's rate plus the IDC Associated with Recurring Service Unit Shares (Item E.1)
P	Current-Year Indirect CSC Need		\$180,833.03	Item N - O (Total IDC need less IDC associated with the Secretarial Amount.)
Q	IDC-Type Costs		\$0.00	As negotiated pursuant to Section 6-3.2.E.2; see also Exhibit G, footnote 10. Enter \$0 if the T/TO negotiates indirect CSC solely based on its IDC rate.
R	Current-Year Total CSC Need		\$258,445.27	Items I.2 + I.3 + P + Q (Total need for DCSC, indirect CSC, and Pre-Award and Startup)

S	Current-Year DCSC Need		<u>\$77,612.24</u>	Item I.2
T	Total DCSC Paid Year-to-Date		<u>\$0.00</u>	Total DCSC funding paid to the T/TO year-to-date.

U	Current-Year Indirect CSC Need		\$180,833.03	Items P + Q
V	Total Indirect CSC Paid Year-to-Date		\$100,000.00	Total indirect CSC funding paid to the T/TO year-to-date.

W	Current-Year Startup and Pre-Award Need		\$450.00	Item I.3
X	Total Startup and Pre-Award CSC Paid Year-to-Date		\$0.00	Total Startup and Pre-Award CSC funding paid to the T/TO year-to-date.

Note Regarding Sub-Awards: The Template awards CSC on the direct cost base incurred by the T/TO. If the T/TO has an agreement(s) with a sub-awardee whose costs are eligible to be considered in the CSC need of the T/TO and the T/TO treats sub-awards as a pass-through cost when determining its direct cost base, the total CSC negotiated can be adjusted to incorporate eligible costs specifically

	Funding/Costs	Subtotals	Totals	Source of Inputs
identified for each sub-awardee (while recognizing sub-awardee pass-throughs and exclusions and the sub-awardee's IDC rate).				

