

**Contract Support Costs (CSC) Negotiation Template (FY 20XX)**

Check one box:				
	Estimate of CSC need			
	Final CSC Reconciliation			
	AFA/FA Amendment			
	AFA/FA Cumulative Funding Report (CFR)			
	Date Completed:			
	Tribe/Tribal Organization (T/TO):			<b>Example T/TO</b>
		Subtotals	Totals	Source of Inputs
A	Program (Service Unit) Funding	0		Recurring and Non-Recurring Eligible IHS Award Funding for the T/TO's Programs, Functions, Services, or Activities (PFSA) at the Service Unit Level. Depending on the structure of an awardee's indirect cost (IDC) rate, this may include buy-backs.
A.1	Expenditures from Secretarial amount carryover funds (for which CSC was not funded previously), Net of pass-throughs and exclusions	0		Pursuant to Section 6-3.2.E.1.b.i.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.
A.2	Expenditures from COVID carryover funds (for which CSC was not funded previously), Net of pass-throughs and exclusions	0		Pursuant to Section 6-3.2.E.1.b.i.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>Specific to COVID-19 &amp; ARPA response funds allocated</b>
B	Total Area Tribal Shares	0		Recurring and Non-Recurring Eligible IHS Award Funding for the T/TO's PFSA at the Area Level (Area Office Tribal Shares, or AOTS).
C	Total Headquarters Tribal Shares	0		Recurring and Non-Recurring Eligible IHS Award Funding for the T/TO's PFSA at the Headquarters Level (Headquarters Tribal Shares, or HQTs).
D	Total Secretarial Amount	0		Items A + A.1 + A.2 + B + C (Total Recurring and Non-Recurring eligible funding awarded under the Secretarial Amount)
E.1	IDC Associated With Recurring Service Unit Shares	0		Negotiated and calculated pursuant to Section 6-3.2.E.3 either: (a) case-by-case analysis, or (b) 97-3 method.
E.2	IDC Associated With Tribal Shares	0		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	0		This represents PFSA funded in the Secretarial amount determined to be duplicative of T/TO IDC Pool.
F	Direct Costs Funded through Secretarial Amount		0	Item D - E.3
G	Program income Expended		0	Total qualifying Program Income Expended in support of PFSA.
H	Prior Year Direct CSC (DCSC) Need	0		Per prior-year agreement, including direct CSC on program income. See Section 6-3.2.D for calculation of Direct CSC
H.1	Inflation Factor	0.000%		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		0		
I.1	Current Year DCSC Need (Secretarial amount)	0	0	D24-25 will automatically incorporate either the prior-year DCSC need (reflected in D24 or, if there is a current-year renegotiation, the renegotiated amount (reflected in D25).
I.2	Direct CSC (Program income)		0	Per negotiated amount. See Section 6-3.2.D for calculation of Direct CSC
I.3	Startup and Pre-Award Need		0	Summarizes the negotiation for Nonrecurring Pre-Award and Startup costs for new or expanded PSFAs in the upcoming year.
J	Total Direct Costs		0	Items F + G + I, but subject to Section 6-3.2, Paragraph 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: Passthroughs and Exclusions or Non Direct Cost Base Expenditures (as applicable)		1	For both the IHS award and program income expenditures, the amount of passthroughs and exclusions, or, for T/TO with Salaries/Salaries & Fringe direct cost bases, all non-direct cost base expenditures.
L	Direct Cost Base		-1	Item J - K
M	Most current IDC rate		0.00%	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		0	Item L * M (Direct Cost Base x IDC Rate)
O	Credit for IDC Associated with the Secretarial Amount		0	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
P	Adjustment for IDC Charged to Ineligible Non-Indians		0	Based on calculation from Ineligible Non-Indians Adjustment Tab
Q	Current-Year Indirect CSC Need		0	Item N - O (Total IDC need less credit for IDC associated with the Secretarial amount) -P if applicable
R	IDC-Type Costs		0	As negotiated, pursuant to Section 6-3.2E.2; see also Exhibit G, footnote 10. Enter \$0 if the T/TO negotiates indirect CSC solely based on its IDC rate.
S	Current-Year Total CSC Need		0	Items I.1+ I.2 + I.3 + Q (Total need for Direct CSC, Indirect CSC, and Pre-Award and Startup)
T	Current-Year DCSC Need		0	Item I.1 + I.2
U	Total DCSC Paid Year-to-Date		0	Total DCSC funding paid to the T/TO year-to-date.
V	Current-Year Indirect CSC Need		0	Items-Q + R
W	Total Indirect CSC Paid Year-to-Date		0	Total indirect CSC funding paid to the T/TO year-to-date.
X	Current-Year Startup and Pre-Award Need		0	Item I.3
Y	Total Startup and Pre-Award CSC Paid Year-to-Date		0	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 passthrough cost when determining its direct cost base, the total CSC negotiated can be adjusted to incorporate eligible costs specifically identified for each sub-awardee (while recognizing sub-awardee passthroughs and exclusions and the sub-awardee's indirect cost rate).

Footnote: 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.

\*\*\*Proposed Starting Point if it has been determined a Non-beneficiary adjustment should be applied entries should only be made in yellow boxes the rest are formula:

**Estimate of Ineligible Non-Indians Adjustment  
Contract Support Costs (CSC) Negotiation Template (FY 20XX)**

<b>G</b>	<b>Program Income Expended</b>		- from Line G on Summary Worksheet, or adjusted amount based on negotiation per responses below
	<b>Program Income Passthroughs and Exclusions, if applicable</b>		- As reported by Tribe (see certification form) or based on other information
	<b>Program Income Direct Cost Base</b>		- Program Income minus P&E or Salaries/Salaries & Fringe, whichever is applicable
<b>L</b>	<b>Total Direct Cost Base from summary worksheet</b>	(1)	from Line L on Summary Worksheet
<b>N</b>	<b>IDC Need (Non-Recurring) Based on IDC Rate</b>		- from Line N on Summary Worksheet

<b>P.1</b>	<b>Program Income portion of Indirect CSC Need (Percentage)</b>	<b>0%</b>	Program Income Direct Cost base expended divided by total Direct Cost Base
<b>P.2</b>	<b>Total Program Income portion of Indirect CSC Need</b>		- Current Year Indirect CSC need X Program Income Portion of Indirect CSC Need (percentage) (Line N x P.2)
<b>P.3</b>	<b>Percentage of Program Income Expenditures on Services to Ineligible Non-Indians</b>	<b>0%</b>	Based on Tribal reporting - Total ineligible/Total served (based on workload, users, or other equitable apportionment--see questions below)
<b>P.4</b>	<b>Ineligible Non-Indians Adjustment</b>	<b>0</b>	Linked to Line R on Summary Worksheet

**Consider the extent to which and to what degree Ineligible Non-Indians are being served**

- Does the T/TO serve ineligible non-Indians under Title 25 U.S.C. § 1680c(c)(2) - (Yes or No)
- What percentage of your services does ineligible non-Indians patients comprise? (based on workload, users, or other equitable apportionment)
- Do the numbers provided by the T/TO exclude those non-Indians considered eligible for services?
  - 25 U.S.C. § 1680c(a) - Children of an AI/AN household
  - 25 U.S.C. § 1680c(b) - Spouses
  - 25 U.S.C. § 1680c(d) (1) - achieve stability in a medical emergency;
  - 25 U.S.C. § 1680c(d) (2) - prevent the spread of a communicable disease or otherwise deal with a public health hazard
  - 25 U.S.C. § 1680c(d) (3) - women pregnant with AI/AN (42 CFR 136.12)
  - 25 U.S.C. § 1680c(d) (4) - treatment of family member related to eligible patient (42 CFR 136.12)

**The following Are considered Ineligible Non-Indians and are "Subject to Charges"**

- 25 U.S.C. § 1680c(c) (2) - General Public
- Employees
  - Commissioned Corps: 42 USC 253; 42 CFR 31.2 (Commission Corps Officers) & 42 CFR 31.9 (dependents)
  - Federal employees in remote locations: 42 USC 251(b) ("Such employees and their dependents who are not entitled to this care and treatment under any other provision of law shall be charged for it at rates established by the Secretary to reflect the reasonable cost of providing the care and treatment.")

**Consider whether CSC need is impacted by services to Ineligible Non-Indians**

- Is the increased incremental cost of serving ineligible non-Indians offset by HRSA or other grants that have already been offset from the CSC calculation?
- Have program costs increased (i.e., additional providers hired, new space added, etc.) due to serving Ineligible Non-Indians under 25 U.S.C. § 1680c(c)(2)? (Yes or No)
- If in a particular program, program income spending only benefits beneficiaries (based on expenses such as LTC, inpatient treatment, etc.) then that amount should be excluded from Line G above, and would not be subject to adjustment. The Summary Worksheet should maintain the full amount reported by Tribe of Program Income Expended

**Consider whether a partial payment of CSC may be made pending further discussions on services to non-bens**

- IHS will generally make a partial payment of undisputed amounts