



**Fiscal Year 2019 Report to Congress on Contract Funding of
Indian Self-Determination and Education Assistance Act Awards**

**In Response to:
Indian Self-Determination and Education Assistance Act
25 U.S.C. § 5325(c)**



**Prepared by the
Department of Health and Human Services
Indian Health Service**

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Introduction and Background

This report, consisting of the following narrative and the attached tables of fiscal year (FY) 2019 data, is prepared in response to the Indian Self-Determination and Education Assistance Act (ISDEAA), 25 U.S.C. § 5325. This report is based on FY 2019 funds provided to tribes and tribal organizations (T/TO) under ISDEAA contracts and compacts.

The ISDEAA allows a T/TO to assume operation of federal programs and to receive at least the funding amount that the Secretary would have otherwise provided for the operation of transferred programs, had the IHS continued to operate the program directly. This funding is commonly called the “Secretarial amount.” More than half of the IHS appropriation is distributed through ISDEAA contracts and compacts for tribal health administration. The ISDEAA also provides that contract support costs (CSC) funding shall be added to the Secretarial amount. Contract support costs are defined in the ISDEAA as the reasonable costs for activities that a T/TO must carry out to ensure contract compliance and prudent management, but that are activities either the Secretary does not normally carry on in his direct operation of the program, or that the Secretary provides from resources other than those transferred under the contract or compact. 25 U.S.C. § 5325(a)(2).

The ISDEAA identifies specific elements for an annual report on the funding of these contracts and compacts:

- (1) an accounting of the total amounts of funds provided for each program and the budget activity for direct program costs and contract support costs of tribal organizations under self-determination;
- (2) an accounting of any deficiency in funds needed to provide required contract support costs to all contractors for the fiscal year for which the report is being submitted;
- (3) the indirect cost rate and type of rate for each tribal organization that has been negotiated with the appropriate Secretary;
- (4) the direct cost base and type of base from which the indirect cost rate is determined for each tribal organization;
- (5) the indirect cost pool amounts and the types of costs included in the indirect cost pool; and
- (6) an accounting of any deficiency in funds needed to maintain the preexisting level of services to any Indian tribes affected by contracting activities under this chapter, and a statement of the amount of funds needed for transitional purposes to enable contractors to convert from a federal fiscal year accounting cycle, as authorized by section 5324(d) of this title. 25 U.S.C. § 5325(c).

The data used in this report for each T/TO is based on: (a) unaudited data, rather than audited, actual costs; and (b) non-final indirect cost rates, as final rates often are not yet available. The IHS must often estimate data such as pass-through and exclusions; although the IHS may

request such information from a T/TO when preparing the report estimates, the report is not a negotiated document, and the T/TO might not provide the information requested. The report also does not delineate between a T/TO's total indirect costs and those indirect costs that are CSC, which are limited to reasonable and necessary costs for activities not already transferred in the Secretarial amount. For these reasons and others, this report is not evidence of the amounts owed under any contract or compact. The report does not represent a contractual agreement between the IHS and a contractor or compactor and is not an admission of liability.

Report Preparation

Each IHS Area Office provides data on the T/TO in its respective area to the IHS Headquarters for inclusion in this report. The IHS Area Offices are charged with working as closely as possible with each T/TO to update the data, including the most recent or final indirect cost rates that a T/TO has negotiated with its cognizant federal agency. The IHS Area Offices also make best efforts to incorporate pass-through and exclusions that each T/TO has negotiated with its cognizant federal agency, although if a T/TO does not make the appropriate documentation available, the IHS must estimate those amounts based on funding levels. The IHS Headquarters consolidates the data and, with regard to CSC, develops a projected appropriations need for the current fiscal year.

Summarized report information is presented below for FY 2019. The narrative accompanying each element describes the ISDEAA provision and includes the reference to the columns of the attached tables and the formula, if applicable, for calculating the amount for that particular report element.

Report Elements – Summary

An accounting of the total amounts of funds provided for each program and the budget activity for direct program costs and contract support costs of tribal organizations under self-determination;

The funds provided for each program include the Secretarial amount and CSC. Both the Secretarial amount and CSC funding include funds for direct and indirect costs.

With regard to the Secretarial amount, the ISDEAA requires the Secretary to provide funds for all of the activities the IHS normally would perform for the transferred programs, including both direct costs as well as contractible administrative functions (i.e., indirect costs), as part of the Secretarial amount. The estimated total direct costs funded in the Secretarial amount to T/TO for all ISDEAA contracts and compacts is located on the "Summary by Area" tables, column E ("Secretarial Funds (R/NR), Including 80% of Area/HQ Shares"), which includes recurring/non-recurring Secretarial funds from all levels of the IHS (Headquarters, Areas, and Service Units), less 20 percent of the IHS Area and Headquarters "Tribal Shares." For awards of the IHS Area and Headquarters "Tribal Shares," indirect costs are estimated to be 20 percent of those shares and, therefore, 20 percent is removed from those share amounts so that column E reflects only the estimated direct costs awarded in the IHS Area and Headquarters Tribal Shares portion of the Secretarial amount. The amount of CSC funding awarded for startup and pre-

award costs are negotiated consistent with the requirements of 25 U.S.C. § 5325(a)(2)-(3), (5)-(6), and are reflected in column F (“Pre-award and Startup Costs”). Tribes and tribal organizations also receive direct costs funding in the form of direct CSC funding, which is reflected in column G (“Direct CSC Negotiated Need”) and column H (“Direct CSC Funding Paid”). Pass-through and exclusions reflected in column I are excluded from the direct cost base to which the indirect cost (IDC) rate is typically applied to arrive at the estimated final direct cost base in column J. The estimated total direct costs funded under an ISDEAA contract or compact, including in the Secretarial amount and direct CSC funding, are reflected in column J (“Estimated Final Direct Cost Base”) and should be consistent with the direct cost base that a T/TO uses when negotiating its indirect cost rate with its cognizant federal agency. These amounts are all funding amounts and do not represent the amount a T/TO may actually expend in carrying out its ISDEAA contract or compact or in performing other health care activities.

With regard to CSC, the ISDEAA authorizes the Secretary to provide funds for reasonable CSC in addition to the Secretarial amount. Contract support costs include direct and indirect costs for activities that must be carried out under the contract or compact for contract compliance and prudent management and that are not activities funded under the Secretarial amount. Contract support costs may include startup and pre-award activities for newly transferred programs that otherwise meet the definition of CSC. Total CSC funding (including both direct and indirect costs, as well as pre-award and startup, if any) is shown in column R (“Total CSC Funding Paid for Estimated CSC Need (Direct + Indirect)”), which is the total of column H (“Direct CSC Funding Paid”) and column P (“Indirect CSC Funding Paid”). The funds awarded for startup and pre-award activities are shown in column F (“Pre-award and Startup Costs”), and the funding for such costs is included in the “Total CSC Funding Paid for Estimated CSC Need Indirect + Direct” in column Q. The amount of the IHS Area and Headquarters Tribal Shares funds that are estimated to be indirect costs already funded in the Secretarial amount are not CSC and, therefore, are removed from columns O (“Estimated Indirect CSC Need (N/R) (Indirect Costs, Less Credit for 20% Funded in Tribal Shares)”) and column Q (“Total Estimated CSC Need (Direct + Indirect)”). The estimated indirect CSC need identified in column O does not remove any indirect activities that are funded in the Service Unit shares of the Secretarial amount and that, similar to the estimated amounts in the IHS Area and Headquarters Tribal Shares, cannot be CSC. For all CSC categories, the tables reflect the estimated costs that are CSC but do not represent the final amount of reasonable costs that a T/TO actually incurred in carrying out activities necessary for the performance of its ISDEAA contract or compact and that otherwise meets the ISDEAA definition of CSC.

An accounting of any deficiency in funds needed to provide required contract support costs to all contractors for the fiscal year for which the report is being submitted;

In 2019, Congress enacted a specific appropriation for CSC, appropriating “such sums as may be necessary” for that purpose. Due to the frequent fluctuations in CSC need described above, the current data reflects that many T/TO received funds in excess of or less than their actual CSC need. The estimated deficiencies are fluid and the T/TO may not have actual shortfalls; updates to indirect cost rates and final reconciliation of costs for startup and actual pass-through and exclusions may change the amount of deficiency or ultimately show the T/TO did not have

any shortfall. The IHS is continuing to monitor the need for each T/TO, with the goal of reconciling the CSC funding based on the final, incurred costs of each T/TO.

The indirect cost rate and type of rate for each tribal organization that has been negotiated with the appropriate Secretary;

The majority of indirect cost rate agreements negotiated between a T/TO contractor or compactor and its cognizant federal agency consist of fixed with carry-forward or provisional/final rates. The most current approved rate for each T/TO is located on the “Summary by Tribe or Tribal Organization” table, column K (“Approved Indirect Cost (IDC) Rate”), with column L (“CY/FY/SY IDC Rate”) indicating the applicable year of the rate. The type of rate is located on the “Summary by Tribe or Tribal Organization” table, column M (“Type of IDC Rate”).

The direct cost base and type of base from which the indirect cost rate is determined for each tribal organization;

The aggregate estimated direct cost base for all T/TO is in the “Summary by Area” table, column J (“Estimated Final Direct Cost Base”). As noted above, this includes direct costs funded in the Secretarial amount and as CSC, and each T/TO’s direct cost base (also shown in column J in the “Summary by Tribe or Tribal Organization” table) should be consistent with the direct cost base the T/TO used in its indirect cost rate negotiation with its cognizant federal agency. The type of base, which is identified in column N (“Type of Direct Cost Base”) of the “Summary by Tribe or Tribal Organization” table, refers to which of a T/TO’s direct costs (typically either total direct salaries and wages or total direct costs, exclusive of any extraordinary or distorting expenditures or pass-through amounts) are used in the T/TO’s indirect cost rate negotiation to calculate the distribution of indirect costs. The IHS makes best efforts to incorporate the pass-through and exclusions that each T/TO has negotiated with its cognizant federal agency, but the IHS must estimate those amounts based on funding levels for any T/TO that does not make the appropriate documentation available to the IHS. The direct cost base selected should result in each award bearing a fair share of the T/TO’s indirect costs in reasonable relation to the benefits received from the costs. (As discussed above, however, not all indirect costs are CSC under the ISDEAA.)

The indirect cost pool amounts and the types of costs included in the indirect cost pool;

The aggregate indirect cost pool attributable to IHS-funded programs for all tribes or tribal organizations is determined by adding the indirect CSC amount in the “Summary by Area” table, column O (“Estimated Indirect CSC Need (N/R) (Indirect Costs, Less Credit for 20% Funded in Tribal Shares”)), plus 20 percent of the IHS Headquarters and Area Tribal Shares (which are estimated to represent the indirect costs covered by the Secretarial amount for IHS Area and Headquarters programs).¹

¹ The data identifies the total portion of each T/TO’s indirect cost pool that is attributable to IHS programs, as required by 25 U.S.C. § 5325(c). As discussed above, under the ISDEAA, the IHS funds indirect costs through both the Secretarial amount and CSC. Indirect costs are funded through the Secretarial amount if the Secretary also carried out the related activities and funded those activities from resources transferred under the contract or compact.

The indirect cost pool is the accumulated costs that jointly benefit two or more programs or other cost objectives. Indirect cost pool expenditures typically include the following (though, as explained above, not all costs are CSC):

- administrative salaries and fringe benefits associated with overall; financial and organizational administration;
- operational and maintenance costs for facilities and equipment; and
- payroll and procurement services.

An accounting of any deficiency in funds needed to maintain the preexisting level of services to any Indian tribes affected by contracting activities under this chapter, and a statement of the amount of funds needed for transitional purposes to enable contractors to convert from a federal fiscal year accounting cycle, as authorized by section 5324(d) of this title.

With regard to this element of 25 U.S.C. § 5325(c), we note the following distinction: An accounting of any deficiency in funds needed to maintain preexisting services is not typically quantified because a T/TO that is not providing direct care does not have preexisting services.

Regarding the amount of funds needed for transitional purposes to enable a contractor or compactor to convert from a federal fiscal year accounting cycle, the IHS is establishing a process for consistently identifying this amount for a T/TO that indicates interest in converting from a federal fiscal year accounting cycle.

25 U.S.C. § 5325(a)(1)-(2). Consistent with the ISDEAA, the IHS will agree to fund indirect CSC, which are reasonable costs for activities that the T/TO must carry out, and that either are not normally carried on by the Secretary or are funded by the Secretary through resources other than those transferred under the contract or compact. 25 U.S.C. § 5325(a)(2). The ISDEAA does not require the IHS to distinguish between these categories of indirect costs for this report.

**Indian Health Service
FY 2019 Contract Funding Data
Explanation of Columns**

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
Number of Contracting/Compacting T/TO per Area	Title I/V	Tribe or Tribal Organization	IHS Area	Secretarial Funds (R/NR), Including 80% of Area/HQ Shares	Pre-award and Startup Costs	Direct CSC Negotiated Need	Direct CSC Funding Paid	Pass-through and Exclusions	Estimated Final Direct Cost Base	Approved Indirect Cost (IDC) Rate	FY/CY/SY IDC Rate	Type of IDC Rate	Type of Direct Cost Base	Estimated Indirect CSC Need (N/R) (Indirect Costs, Less Credit for 20% Funded in Tribal Shares)	Indirect CSC Funding Paid	Total Estimated CSC Need (Direct + Indirect)	Total CSC Funding Paid for Estimated CSC Need (Direct + Indirect)	Estimated CSC Deficiency

Explanation of Columns

- A** Number of contracting/compacting T/TO per Area.
- B** Title I/V. Indicates if the T/TO has a Title I contract or a Title V compact under the ISDEAA.
- C** Tribe or Tribal Organization. The name of the T/TO.
- D** IHS Area. Indicates one of the twelve IHS physical areas in which the T/TO is geographically located.
- E** Secretarial Funds (R/NR), Including 80% of Area/HQ Shares. This is the Secretarial funding, including 80 percent of the IHS Area and Headquarters Tribal Shares (unless the IHS Area and T/TO have negotiated a different amount).
- F** Pre-award and Startup Costs. The amount of CSC funding awarded for startup and pre-award costs, negotiated consistent with the requirements of 25 U.S.C. § 5325(a)(2)-(3), (5)-(6).
- G** Direct CSC Negotiated Need. This is the amount of the direct CSC need from the previous fiscal year, multiplied by the applicable medical inflation rate, unless the T/TO renegotiated its direct CSC need.
- H** Direct CSC Funding Paid. The amount of direct CSC funds paid to the T/TO for its estimated direct CSC need; this amount is paid on a recurring basis.
- I** Pass-through and Exclusions. The pass-through and exclusion amount is determined consistent with the awardee’s IDC rate proposal. If the IHS does not receive the necessary information from an awardee, the IHS will estimate the amount based on funding levels.
- J** Estimated Final Direct Cost Base. The estimated total direct costs funded under the ISDEAA contract or compact, including those funded in the Secretarial amount and as CSC. The amount for each T/TO should be consistent with the direct cost base that the T/TO uses when negotiating its IDC rate with its cognizant federal agency. While the IHS takes steps to confirm that its estimates are consistent with the T/TO’s IDC rate agreement, the Agency may not have all of the necessary information (such as pass through and exclusion amounts) unless the T/TO agrees to provide the information to the IHS.
- K** Approved Indirect Cost (IDC) Rate. The most current IDC rate negotiated by the T/TO with its federal cognizant agency. For FY 2019, the IHS will use an IDC rate that is up to 3 years old. For a T/TO with an IDC rate more than 3 years old or that chooses not to use an IDC rate to negotiate indirect CSC, "Indirect Type Costs" is indicated in this column.
- L** FY/CY/SY IDC Rate. The Fiscal Year, Calendar Year, or School Year associated with the IDC rate used in preparing this report.
- M** Type of IDC Rate. The type of IDC rate that the T/TO negotiates with its cognizant federal agency, e.g., fixed with carry forward or provisional/final.
- N** Type of Direct Cost Base. The type of direct cost base that the T/TO uses when negotiating its IDC rate with its cognizant federal agency, e.g., total direct salaries and wages or total direct costs.
- O** Estimated Indirect CSC Need (N/R) (Indirect Costs, Less Credit for 20% Funded in Tribal Shares). The estimated indirect CSC need for the T/TO based on application of its most current IDC rate (column K) to its estimated final direct cost base (column J), less an amount for IDC activities that are known to be funded in the Secretarial amount. Indirect cost rates are funded through the Secretarial amount if the Secretary also carried out the related activities and funded those activities from resources transferred under the contract or compact. 25 U.S.C. § 5325(a)(1)-(2). Consistent with the statute, the IHS will fund a T/TO’s indirect CSC, which are the reasonable costs for activities that the T/TO must carry out, and that either are not normally carried on by the Secretary or are funded by the Secretary through resources other than those transferred under the contract or compact. § 5325(a)(2). While this column excludes 20 percent of the IHS Area and Headquarters Tribal Shares (or the amount negotiated with the T/TO, if different), which reflects some IDC funded through the Secretarial amount, the estimate does not make any reductions for IDC funded in a T/TO’s service unit shares.
- P** Indirect CSC Funding Paid. The total amount of indirect CSC funding paid.
- Q** Total Estimated CSC Need (Direct + Indirect). This is the total of the estimated CSC need, including pre-award and startup (column F), direct (column G), and indirect (column O).
- R** Total CSC Funding Paid for Estimated CSC Need (Direct + Indirect). The total CSC funding, including direct (column H) and indirect (column P) paid to the T/TO.
- S** Estimated CSC Deficiency. This is the FY 2019 estimated CSC deficiency (or overpayment) associated with the programs, based on estimated need and payments as of June 4, 2020. For at least some contracts and compacts, negotiations of final CSC need are ongoing, and all deficiencies or overpayments will be addressed through such negotiations, and deficiencies will be paid from the FY 2019 appropriation. The amounts included in column S do not represent an assessment of the amount due under any contract or compact with any T/TO because, for example, the calculations in this report do not identify actual expenditures by a T/TO, do not identify all IDC activities that are funded in the Secretarial amount, and/or may be based on estimated pass through and exclusion information.

NOTE: This report was prepared based on prior-year funding amounts as a budget tool to estimate the aggregate CSC need. The report relies on the information available to the IHS at the time, i.e., between October 1, 2018, and July 7, 2023, and largely includes only estimated costs and not the actual costs to a T/TO of carrying out its ISDEAA contracts and compacts. Further, the estimates may be based on incomplete information if the documentation is in the possession of the T/TO and has not been made available to the IHS. For example, the IHS can identify the appropriate pass through and exclusion amounts in order to determine the estimated final direct cost base in column J only if the T/TO provides the IHS with the information. For these and other reasons, the content of this report does not represent an assessment of the amount due under any contract or compact with any T/TO and does not represent an admission of liability.

**Indian Health Service
FY 2019 Contract Funding Data
Summary by Area**

A	C	E	F	G	H	I	J	O	P	Q	R	S
	Tribe or Tribal Organization	Secretarial Funds (R/NR), Less 80% of Area/HQ Shares	Pre-award and Start-up Costs	Direct CSC Negotiated Need (Includes Pre-award and Startup Costs)	Direct CSC Funding Paid (Includes Pre-award and Startup Costs)	Pass-through and Exclusions	Estimated Final Direct Cost Base	Estimated Indirect CSC Need (N/R) (Indirect Costs, less Credit for 20% Funded in Tribal Shares)	Indirect CSC Funding Paid	Total Estimated CSC Need (Direct + Indirect)	Total CSC Funding Paid for Estimated CSC Need (Direct + Indirect)	Estimated CSC Deficiency
1	ALASKA AREA	\$ 575,597,366	\$ 2,246,768	\$ 54,462,374	\$ 54,462,373	\$ 66,589,165	\$ 565,717,343	\$ 178,826,821	\$ 178,793,137	\$ 235,535,962	\$ 235,502,278	\$ 33,684
2	ALBUQUERQUE AREA	\$ 68,815,085	\$ 367,616	\$ 7,335,912	\$ 7,335,912	\$ 13,823,823	\$ 59,296,349	\$ 13,902,895	\$ 13,937,679	\$ 21,606,423	\$ 21,621,112	\$ (14,689)
3	BEMIDJI AREA	\$ 165,920,438	\$ -	\$ 20,140,694	\$ 19,117,062	\$ 24,749,321	\$ 134,368,321	\$ 22,958,919	\$ 21,765,561	\$ 43,099,613	\$ 40,882,623	\$ 2,216,990
4	BILLINGS AREA	\$ 62,419,868	\$ -	\$ 4,184,691	\$ 4,023,894	\$ 21,400,710	\$ 40,339,488	\$ 7,961,380	\$ 9,536,228	\$ 12,146,071	\$ 13,560,122	\$ (1,414,051)
5	CALIFORNIA AREA	\$ 155,199,978	\$ -	\$ 5,974,501	\$ 5,974,500	\$ 3,824,278	\$ 150,316,521	\$ 57,738,525	\$ 58,419,824	\$ 63,713,026	\$ 64,394,324	\$ (681,298)
6	GREAT PLAINS AREA	\$ 127,002,509	\$ 7,076,953	\$ 8,476,637	\$ 8,307,990	\$ 23,800,957	\$ 99,722,899	\$ 24,751,411	\$ 23,346,790	\$ 40,305,001	\$ 38,725,090	\$ 1,579,911
7	NASHVILLE AREA	\$ 127,248,574	\$ -	\$ 6,171,546	\$ 6,171,546	\$ 6,653,477	\$ 114,274,534	\$ 27,823,322	\$ 27,583,286	\$ 33,994,869	\$ 33,754,832	\$ 240,037
8	NAVAJO AREA	\$ 180,441,806	\$ -	\$ 17,630,693	\$ 17,617,130	\$ 4,266,311	\$ 184,270,814	\$ 55,043,172	\$ 50,412,693	\$ 72,673,864	\$ 68,029,823	\$ 4,644,041
9	OKLAHOMA CITY AREA	\$ 568,089,795	\$ 622,776	\$ 43,223,431	\$ 43,846,206	\$ 85,974,588	\$ 478,200,871	\$ 102,325,546	\$ 102,323,708	\$ 146,171,753	\$ 146,169,914	\$ 1,838
10	PHOENIX AREA	\$ 185,025,016	\$ 588,725	\$ 9,315,206	\$ 9,874,341	\$ 21,413,415	\$ 171,509,718	\$ 46,634,419	\$ 45,615,097	\$ 56,538,349	\$ 55,598,161	\$ 940,188
11	PORTLAND AREA	\$ 184,683,707	\$ 17,470	\$ 12,133,407	\$ 12,119,394	\$ 15,465,750	\$ 163,840,229	\$ 53,813,477	\$ 54,003,754	\$ 65,964,354	\$ 66,140,618	\$ (176,264)
12	TUCSON AREA	\$ 53,912,806	\$ -	\$ 2,678,627	\$ 2,678,627	\$ 14,608,347	\$ 41,983,086	\$ 6,919,827	\$ 10,191,826	\$ 9,598,454	\$ 12,870,453	\$ (3,271,999)
	TOTAL	\$ 2,454,356,948	\$ 10,920,308	\$ 191,727,719	\$ 191,528,975	\$ 302,570,142	\$ 2,203,840,173	\$ 598,699,714	\$ 595,929,583	\$ 801,347,740	\$ 797,249,350	\$ 4,098,390

NOTE: This report was prepared based on prior-year funding amounts as a budget tool to estimate the aggregate CSC need. The report relies on the information available to the IHS at the time, i.e., between October 1, 2018, and July 7, 2023, and largely includes only estimated costs and not the actual costs to a T/TO of carrying out its ISDEAA contracts and compacts. Further, the estimates may be based on incomplete information if the documentation is in the possession of the T/TO and has not been made available to the IHS. For example, the IHS can identify the appropriate pass through and exclusion amounts in order to determine the estimated final direct cost base in column J only if the T/TO provides the IHS with the information. For these and other reasons, the content of this report does not represent an assessment of the amount due under any contract or compact with any T/TO and does not represent an admission of liability.

Indian Health Service
FY 2019 Contract Funding Data
Summary by Tribe or Tribal Organization

Table with 18 columns (A-S) and multiple rows. Columns include: Number of Contracting/Compacting T/O per Area, Title I/V, Tribe or Tribal Organization, IHS AREA, Secretarial Funds, Pre-award and Start-up Costs, Direct CSC, Direct CSC Funding Paid, Pass-through and Exclusions, Estimated Final Direct Cost Base, Approved Indirect Cost (IDC) Rate, FY/CY/SY IDC Rate, Type of IDC Rate, Type of Direct Cost Base, Estimated Indirect CSC Need, Indirect CSC Funding Paid, Total Estimated CSC Need, Total CSC Funding Paid, and Estimated CSC Deficiency. Rows list various tribes such as Fort Defiance Indian Hospital Board, Navajo Health Foundation, and Apache Tribe of Oklahoma.

NOTE: This report was prepared based on prior-year funding amounts as a budget tool to estimate the aggregate CSC need. The report relies on the information available to the IHS at the time, i.e., between October 1, 2018, and July 7, 2023, and largely includes only estimated costs and not the actual costs to a T/O of carrying out its ISDEAA contracts and compacts. Further, the estimates may be based on incomplete information if the documentation is in the possession of the T/O and has not been made available to the IHS. For example, the IHS can identify the appropriate pass through and exclusion amounts in order to determine the estimated final direct cost base in column J only if the T/O provides the IHS with the information. For these and other reasons, the content of this report does not represent an assessment of the amount due under any contract or compact with any T/O and does not represent an admission of liability.

