

Contract Support Costs (CSC) Negotiation Template

	Tribe: Example Tribe	Subtotals	Totals	Source of Inputs
A	Program (Service Unit) Funding	\$130.00		Recurring and Non-Recurring Eligible Funding for the T/TO's Programs, Functions, Services, or Activities (PFSA) at the Service Unit Level (From Cell B65 of "Funding Support" Tab)
B	Total Area Tribal Shares	\$20.00		Recurring and Non-Recurring Eligible Funding for the T/TO's PFSA at the Area Level (Area Office Tribal Shares, or AOTS) (From Cell C65 of "Funding Support" Tab)
C	Total Headquarters Tribal Shares	\$15.00		Recurring and Non-Recurring Eligible Funding for the T/TO's PFSA at the Headquarters Level (Headquarters Tribal Shares, or HQTS) (From Cell D65 of "Funding Support" Tab)
D	Total 106(a)(1)	\$165.00		Items A + B + C (Total Recurring and Non-Recurring eligible funding awarded under 106(a)(1) of the ISDEAA)
E	Indirect Costs (IDC) funded Through 106(a)(1)	\$27.00		From Cell B3 of the Duplication tab. This represents PFSA funded in the 106(a)(1) amount, that T/TO put into their IDC pools. The amount of duplication should be calculated by identifying PFSA carried on by IHS and the corresponding activities in a T/TO's IDC rate or through an IDC-type cost negotiation. This includes the calculation on AOTS and HQTS that is commonly known as the 80/20 split.
F	Direct Costs Funded through 106(a)(1)		\$138.00	Item D - E
G	Prior Year Direct CSC (DCSC) Need	\$5.00		Per prior-year agreement.
H	Inflation Factor	1.6%		To be provided from IHS when final non-medical fiscal rate for previous year becomes available (usually in November). Final rate would be used to update this amount, and award tribe inflation on DCSC.
I	Current Year DCSC Estimated Need	\$0.00	\$7.22	E13 will automatically incorporate either the prior-year DCSC need (reflected in D12) or, if there is a current-year renegotiation, the renegotiated amount (reflected in D13, which is pulled from Cell D49 of the "DCSC Negotiation" tab).
		\$7.22		
J	Total Direct Costs		\$145.22	Items F + I
K	Less: Passthroughs and Exclusions		\$0.00	Calculates the amount of passthroughs and exclusions funded by IHS (from the Direct Cost Base tab, Cell E6)
L	Direct Cost Base		\$145.22	Item J - L
M	Most current IDC rate		42.20%	Current IDC rate (From Cell C4 on the IDC Rate tab).
N	Estimated IDC Need (Non-Recurring) Based on IDC Rate		\$61.28	Item L * M (Direct Cost Base x IDC Rate)
O	IDC Funded Through 106(a)(1)		\$27.00	Item E
P	Current-Year Estimated Indirect CSC Need		\$34.28	Item N - O (Estimated total IDC need less IDC funded through 106(a)(1), i.e., duplicative activities)
Q	IDC-Type Costs		\$0.00	From Cell K65 in the "Indirect - Type Costs" tab, or \$0 if the T/TO negotiates indirect CSC based on its IDC rate.
R	Current-Year Total Estimated CSC Need		\$41.51	Items I + P (Total estimated need for DCSC and indirect CSC)

S	Current-Year Estimated DCSC Need		\$7.22	Item I
T	Total DCSC Paid Year-to-Date		\$4.00	Total DCSC funding paid to the tribe/tribal organization (T/TO) year-to-date (from the CSC Funding tab)
U	Current-Year Estimated Indirect CSC Need		\$34.28	Item P
V	Total Indirect CSC Paid Year-to-Date		\$3.00	Total indirect CSC funding paid to the T/TO year-to-date (from the CSC Funding tab)

Tribe: Example Tribe

FY: 2015

Identify Source Document(s) Used:

Table 1. Total Funding from IHS through the ISDEAA Agreement

Note: The funding entered into Table 1 should include all funding awarded or passed through the ISDEAA agreement (including retained services and buybacks, if identified on the funding document), except for indirect CSC or DCSC funding, which should not be included in this tab.

Categories	Service Unit	AOTS	HQTS	Total Funding
Hospitals & Clinics	\$130.00	\$20.00	\$15.00	\$165.00
Dental	\$0.00	\$0.00	\$0.00	\$0.00
Mental Health	\$0.00	\$0.00	\$0.00	\$0.00
Alcohol & Substance Abuse	\$0.00	\$0.00	\$0.00	\$0.00
Public Health Nursing	\$0.00	\$0.00	\$0.00	\$0.00
Health Education	\$0.00	\$0.00	\$0.00	\$0.00
Community Health Reps.	\$0.00	\$0.00	\$0.00	\$0.00
Direct Operations	\$0.00	\$0.00	\$0.00	\$0.00
Self-Governance	\$0.00	\$0.00	\$0.00	\$0.00
Immunizations	\$0.00	\$0.00	\$0.00	\$0.00
Purchase & Referred Care (aka CHS)	\$0.00	\$0.00	\$0.00	\$0.00
Purchase & Referred Care (FI)	\$0.00	\$0.00	\$0.00	\$0.00
Environmental Health Support	\$0.00	\$0.00	\$0.00	\$0.00
Facilities Support	\$0.00	\$0.00	\$0.00	\$0.00
OEHE Support (HQ Shares)	\$0.00	\$0.00	\$0.00	\$0.00
Maintenance & Improvement	\$0.00	\$0.00	\$0.00	\$0.00
Equipment	\$0.00	\$0.00	\$0.00	\$0.00
H&C-Severance Pay; Dir Em	\$0.00	\$0.00	\$0.00	\$0.00
Self Governance	\$0.00	\$0.00	\$0.00	\$0.00
MSPI	\$0.00	\$0.00	\$0.00	\$0.00
DVPI	\$0.00	\$0.00	\$0.00	\$0.00
CHEF	\$20.00	\$0.00	\$0.00	\$20.00
GPRA	\$0.00	\$0.00	\$0.00	\$0.00
EPA	\$0.00	\$12.00	\$0.00	\$12.00
Private Insurance	\$0.00	\$0.00	\$0.00	\$0.00
Medicare	\$0.00	\$0.00	\$0.00	\$0.00
Medicaid	\$20.00	\$0.00	\$0.00	\$20.00
Sanitation Facilities Projects	\$0.00	\$0.00	\$0.00	\$0.00
Sanitation Facility - Housing	\$0.00	\$0.00	\$0.00	\$0.00
Sanitation Facilities - Regular	\$0.00	\$0.00	\$0.00	\$0.00
Other (List)	\$0.00	\$0.00	\$0.00	\$0.00
Other (List)	\$0.00	\$0.00	\$0.00	\$0.00
Other (List)	\$0.00	\$0.00	\$0.00	\$0.00
Total Funding (Less CSC)	\$170.00	\$32.00	\$15.00	\$217.00

Table 2: Less: Funding Ineligible for CSC

Note: Funding amounts for categories listed in Table 2 may be in other categories in Table 1. As a result, items highlighted in red in Table 2 may need to be entered manually if the funds are included in a different category in Table 1, since the amount will not automatically populate.

Categories	Total Service Unit	AOTS	HQTS	Total Funding
MSPI	\$0.00	\$0.00	\$0.00	\$0.00
DVPI	\$0.00	\$0.00	\$0.00	\$0.00
CHEF	\$20.00	\$0.00	\$0.00	\$20.00
GPRA	\$0.00	\$0.00	\$0.00	\$0.00
EPA	\$0.00	\$12.00	\$0.00	\$12.00
Private Insurance	\$0.00	\$0.00	\$0.00	\$0.00
Medicare	\$0.00	\$0.00	\$0.00	\$0.00
Medicaid	\$20.00	\$0.00	\$0.00	\$20.00
Sanitation Facilities Projects	\$0.00	\$0.00	\$0.00	\$0.00
Sanitation Facility - Housing	\$0.00	\$0.00	\$0.00	\$0.00
Sanitation Facilities - Regular	\$0.00	\$0.00	\$0.00	\$0.00
Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
Retained Services	\$0.00	\$0.00	\$0.00	\$0.00
Other (List)	\$0.00	\$0.00	\$0.00	\$0.00
Other (List)	\$0.00	\$0.00	\$0.00	\$0.00
Other (List)	\$0.00	\$0.00	\$0.00	\$0.00
Total Ineligible	\$40.00	\$12.00	\$0.00	\$52.00

Result: Total Funding Eligible for CSC	\$130.00	\$20.00	\$15.00	\$165.00
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To Summary Tab,
Row A

To Summary
Tab, Row B

To Summary
Tab, Row C

To Summary Tab,
Row D

CSC Payment Summary		
Indirect CSC Payments		
Modification Number	Date	Amount
Initial Award	10/1/2015	\$2.00
Mod 1	10/23/2015	\$1.00
Total		\$3.00
DCSC Payments		
Modification Number	Date	Amount
Initial Award	10/1/2015	\$3.00
Mod 3	11/1/2015	\$1.00
Total		\$4.00
Total CSC Funding		\$7.00

To Summary Tab, Row V

To Summary Tab, Row T

Summary Results of Direct Cost Base Tab

Total Direct Costs	\$145.22	(To Summary Worksheet (Cell E14))
Eligible Direct Cost Base Percentage	Complete Cell F10	Results of tables below
Passthrough and Exclusions	Complete Cell F10	(To Summary Worksheet Row K)

This Tab should only be completed for a T/TO using an IDC rate to negotiate indirect CSC. If the T/TO is negotiating indirect CSC as IDC-type costs with the Area, DO NOT FILL IN THIS TAB.

Select the response from the drop down menu in cell F10 that matches the Direct Cost Base type listed on the T/TO's Rate Agreement	Select Direct Cost Base Type
	Select Base Type

Complete Table 1 for All T/TO. For salary or salary plus fringe base T/TO, complete Table 2a. For total direct cost base T/TO also complete Table 2b.

Table # 1		Proposal							IDC Rate Agreement	% of Direct Cost Base to Program Award
Year	Description	Total Program Amount	Capital Outlay	Contracted Services	Unallowable/COGS/In Kind/Debt/Interest	Indirect Recovery	Other Exclusions	Direct Cost Base	Direct Cost Base	
2013	IHS Award, Sub	\$900.00	\$70.00	\$0.00	\$0.00	\$100.00	\$100.00	\$630.00		
	IHS Award, Sub	\$88.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$88.00		
	Total IHS-ISDEAA	\$988.00	\$70.00	\$0.00	\$0.00	\$100.00	\$100.00	\$718.00	\$718.00	72.7%

Determine Reasonableness, using either Table 2a (salary or salary plus fringe base) or Table 2b (total direct cost base):

Table 2a	
Reasonableness Test for Salary Base	Reasonableness Test for Salary + Fringe Base
Elig. %	Elig. %
62.0%	80.0%

OR

Reasonableness Test for Total Direct Cost Base

Table # 2b		Awarded Amount	Financial Statements					Proposal					% of Direct Cost Base to Program
Year	Description	IHS Award	Gov't Revenue	Other Revenue	Total Expenditures	SEFA	Total Program Expenditures	Capital Outlay	Contracted Services	Unallowable/COGS/In Kind/Debt/Interest	Indirect Recovery	Direct Cost Base	
2011	IHS Award, Sub	\$900.00	\$870.00	\$52.00	\$1,200.00	\$860.00	\$900.00	\$10.00	\$0.00	\$0.00	\$295.00	\$595.00	
	IHS Award, Sub	\$100.00	\$87.00	\$0.00	\$88.00	\$86.00	\$88.00	\$0.00	\$0.00	\$0.00	\$0.00	\$88.00	
	Total IHS-ISDEAA	\$1,000.00	\$957.00	\$52.00	\$1,288.00	\$946.00	\$988.00	\$10.00	\$0.00	\$0.00	\$295.00	\$683.00	
	3rd Party		\$0.00	\$220.00	\$0.00	\$220.00	\$220.00	\$208.00	\$0.00	\$0.00	\$0.00	\$12.00	
	Tribal Contribution		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
				\$0.00	\$220.00	\$0.00	\$220.00	\$208.00	\$0.00	\$0.00	\$0.00	\$12.00	
Total Program			\$957.00	\$272.00	\$1,288.00		\$1,208.00					\$695.00	57.5%

IDC Duplication Calculations

Total Duplication \$27.00 (To Summary Worksheet Row E)

Table 1. Duplication in the Area and HQ Tribal Shares

Total Eligible Area Tribal Shares	\$20.00	Recurring and Non-Recurring Eligible Funding for the T/TO's PFSA at the Area Level (AOTS) (From Cell C65 of "Funding Support" Tab)
Total HQ Eligible Tribal Shares	\$15.00	Recurring and Non-Recurring Eligible Funding for the T/TO's PFSA at the Headquarters Level (HQTS) (From Cell D65 of "Funding Support" Tab)
Duplicative Percent	20.00%	
Total Duplication in AOTS and HQTS	\$7.00	

Table 2. Duplication Between the Service Unit Level Funding and the IDC Pool

Duplicative Items	Total Expenses	IHS Portion of Duplicative Activities	Notes
Utilities	\$10.00	\$5.00	
Janitorial Services	\$10.00	\$5.00	
M&I	\$10.00	\$5.00	
Medical Billing	\$10.00	\$5.00	
Other (List)		\$0.00	
Total	\$40.00	\$20.00	

Direct Cost Base Expenses	Expenses
IHS Direct Cost Base	\$10.00
Total Direct Cost Base	\$20.00
Ratio	50.00%

Table 1. IDC Rate Information for a Single-Rate Entity (N/A for Multiple-Rate Entities)		
FY/CY/SY IDC Rate		2014
Type of Base		TDC
Rate		42.50%

OR

Table 2. Alternative for Multiple-Rate Entities Only (C)			
	A	B	C
Rate	Name of Rate	Actual Base (Most recent available)	Current Year Rate
1	Hospital	\$80.00	50.00%
2	Non-Hospital	\$35.00	35.00%
3 (If necessary)	Pass Through	\$10.00	5.00%
4 (If necessary)		\$0.00	0.00%
Blended Rate		\$125.00	42.20%

Direct Contract Support Cost Negotiation Template				
Row	Tribe: Example Tribe	Sub Totals	Totals	Source of Inputs
4	Total Funding (Less CSC)		\$217.00	From Cell E42 of the Funding Support tab
5	IHS Labor %		56.4%	
6	IHS Labor		\$122.39	Row 4*5
7				
8	IHS Fringes			
9	FICA (includes Medicare)	6.93%		6.2% on first \$118,500 of each employee's salary, plus 1.45% on total wages. Rate cannot exceed 7.65%
10	Retirement	12.28%		
11	Insurance (Life, Health, Disability)	6.68%		
12	Total IHS Fringe Rate	25.89%		Sum of Rows 9-11
13	IHS Fringe Costs		\$31.69	Row 6*12
14				
15	T/TO Fringe			
16	FICA (includes Medicare)	7%		Rate can not exceed 7.65%, and should be less as employees' salaries exceed FICA limit
17	Retirement	12%		
18	Insurance (Life, Health, Disability)	13%		
19	Sub-Total T/TO Fringe Rate	32.00%		Sum of Rows 16-18
20				
21	Total T/TO Actual Labor		\$105.00	
22				
23	Reasonableness	48%		Row 21/4
24				
25	Cap of Salary @ 62%		\$134.54	Row 4*62%
26				
27	T/TO Sub-Total Fringe (Sub-Total T/TO Fringe Rate x Total T/TO Actual Labor OR Cap of Salary)		\$33.60	
28				
29	DCSC Need for FICA, Retirement, and Insurances		\$1.91	If T/TO does not submit a proposal for items on rows 16-18, zero out cell D29.
30				
31	Workers' Compensation	2.00%	\$2.10	C31*C21 or C31*C25
32	SUTA (FUTA cannot be claimed)	0.20%	\$0.21	C32*C21 or C32*C25
33				
34	DCSC Need for Fringe		\$4.22	Sum of Rows 29, 31, and 32
35				
36	Other Activities			Other activities can be included only if in accordance with the ISDEAA. See IHM, exhibit H.
37				
38	Training -			
39	Training - Discipline Specific	\$3.00		Generally training is not eligible for direct CSC. One exception would be training to comply with requirements not applicable to IHS.
40	Training - Discipline Specific			
41	Insurance -			
42	List Insurance type			Tribes are covered by the Federal Tort Claims Act, and therefore insurance expense is generally not eligible for direct CSC.
43	List Insurance type			
44	Legal -			
45	List activity			Because the IHS does not transfer federal legal activities or related funding to the T/TO, the reasonable legal costs of the T/TO in support of the contract may be eligible for direct CSC.
46	List activity			
47	DCSC Need for Other Activities		\$3.00	Sum of Rows 38-46
48				
49	TOTAL DCSC NEED		\$7.22	Sum of Rows 34 and 47; To Summary Worksheet tab, Cell D49
50				

Possible change: only calculate SUTA and Workers comp.

Other activities:

IDC TYPE COST - RELATIVE TO THE IHS CONTRACT

Table 1: T/O's Identification of Current-Year Budgeted Indirect-Type Costs

Table 3: IHS Portion of Indirect-Type Costs

Indirect-Type Activity Description	A. Total PY Amount Incurred Indirects	B. Adjustment for CY Changes	C. Portion Attributable to Direct Activities	D. Unallowable Costs	E. Allowable Indirect-Type Costs (B-C-D)	Table 3: IHS Portion of Indirect-Type Costs	
						M. IHS Portion (E x IHS Ratio)	N. Unreasonable, Unnecessary, or Duplicative Costs
NOTE: The activities listed below are examples of indirect-type costs. Each of these activities types may not be incurred by every T/O. Additionally, the indirect activities noted here may not be eligible for CSC funding if, for example the activity was funded through the Secretarial Amount.							
Overall T/O Administration							
Tribal Administrator	117,801	121,335	60,668		60,668	7,476	7,476
Administrator Asst.	-	30,000			30,000	3,697	3,697
Council Admin. Assistant	30,791	31,715			31,715	3,908	3,908
Council Stipends	63,000	64,890			64,890	7,997	7,997
Exec. Secretary	40,457	41,671			41,671	5,135	5,135
Chief Financial Officer	108,396	111,648			111,648	13,759	13,759
Accounting							
General Ledger Accountant	44,542	45,878			45,878	5,654	5,654
General Ledger Accountant	44,444	45,777			45,777	5,641	5,641
Accounting Clerk	41,310	42,549			42,549	5,244	5,244
Accounting Clerk		32,000			32,000	3,944	3,944
Medical Billings Clerk	37,170	38,285			38,285	4,718	1,363
Information Systems							
Information System Director	40,705	41,926			41,926	5,167	5,167
Maintenance Person I	23,216	23,912			23,912	2,947	2,947
Maintenance Person II	2,143	2,207			2,207	272	272
Human Resources/Legal							
Board Liaison					-	-	-
HR Director					-	-	-
General Counsel					-	-	-
Other							
Membership Director					-	-	-
Newspaper Editor					-	-	-
Position 1					-	-	-
Position 2					-	-	-
Subtotal Salaries	593,975	673,793			613,126	75,559	72,204
F. Fringe Benefit Rate	20%	20%			20%	20%	20%
Indirect Personnel Fringe Benefits	118,795	134,759			122,625	15,112	14,441
Professional Fees							
Consultants	16,000				16,000	1,972	1,972
Contractors	40,000				40,000	4,929	4,929
Legal Fees	19,840				19,840	2,445	2,445
Audit Fees	24,373				24,373	3,004	3,004
Board Expenses							
Travel					-	-	-
Other					-	-	-
Space Costs							
Telephone and Utilities	40,000				40,000	4,929	739
Maint./Repair	19,694				19,694	2,427	364
Rent/Depreciation	100,000	103,000	103,000		100,000	12,324	1,849
Tribal Newspaper	4,603				4,603	567	567
Other (equipment) Depreciation	3,478				3,478	429	429
Travel	37,129				37,129	4,576	4,576
Insurance							
General Liability					-	-	-
Auto					-	-	-
(List each individually)					-	-	-
Office Supplies and Postage	55,000				55,000	6,778	6,778
Meals and Entertainment	2,500			2,100	400	49	49
Other	17,000				17,000	2,095	2,095
Total	\$ 1,092,387	\$ 911,552	\$ 103,000	\$ 2,100	\$ 1,113,268	\$ 137,195	\$ 116,441

Amount to Carryforward to Summary **Worksheet Tab** **\$ -**

Table 2. Calculation of IHS Ratio

G. Program/Agency	H. Prior Year Actual Direct Costs	I. Exclusions	J. Adjustments for the Current Year	K. Current-Year Program Base	L. Funding as % of total Direct Cost Base
BIA (638)	\$ 442,744	-	40,000	482,744	7.7%
IHS (638)	860,000	150,000	60,000	770,000	12.3%
Park Service	42,000	-	(42,000)	-	0.0%
DHHS	-	-	120,000	120,000	1.9%
Dept. of Education	6,000	-	6,000	12,000	0.2%
Dept. of Justice	5,091	-	5,091	10,182	0.2%
HUD	361,116	-	361,116	722,232	11.6%
EPA	-	-	15,000	15,000	0.2%
Tribal	3,916,019	-	200,000	4,116,019	65.9%
Totals	\$ 5,632,970	\$ 150,000	\$ 765,207	\$ 6,248,177	100.00%