



U.S. Department of Health and Human Services
Indian Health Service
 The Federal Health Program for American Indians and Alaska Natives



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Indian Health Manual

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and Human Services
Public Health Service
Indian Health Service

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The Indian Health Manual (IHM) is the reference for IHS employees regarding IHS-specific policy and procedural instructions. The IHM consists of the following:

- Parts and Chapters - permanent policies, procedures, and operating standards specific and unique to IHS administrative and program operations are maintained in the nine Parts of the IHM.
- IHS Circulars - the IHS Circular format is used to issue temporary IHS operating policy and establish workgroup charters.
- Special General Memorandums (SGM) - SGM are used to interpret or reiterate existing IHS policy that requires special attention by IHS employees. The SGM format may also be used to announce new IHS policy that must be implemented immediately.
- IHS General Administration Manual (GAM) - the IHS GAM Chapters cover administrative subject-matter areas not covered by the IHS Parts and Chapters, IHS Circulars, and SGMs. Plans are underway to eliminate the IHS GAM Chapters by incorporating its subject matter into an appropriate IHM Part or rescission of the GAM Chapter if the subject matter is outdated and no longer required.
- IHS Delegations of Authority (DOA) - the IHS DOAs are vital to the operation of the IHS and allow the Director, IHS, to delegate to IHS officials the authority necessary to carry out the activities of the Agency. The DOAs are indexed as:
 - Administrative/Financial/Contracting
 - Commissioned Corps

option of the awardee. To the extent that a greater amount of DCSC need is agreed to, that additional requirement will be recognized as CSC shortfall and will be considered for funding under Pool No. 3 (See Section 6-3.3C). To the extent that the DCSC requirement is reduced, excess DCSC funds may first be used to fully fund the awardee's IDC requirements before the IHS reduces any excess funds.

- E. Indirect Costs. Guidelines for the Principles Involved in Negotiating Indirect and Indirect-Type Costs. A plan for the allocation of IDC is required to support the distribution of any IDC related to the awardee's program. All IDC included in the plan are required to be supported by accounting records that substantiate the propriety of the indirect costs. The allocation plan should cover all IDC of the awardee and contain, but not necessarily be limited to, the nature and extent of services provided and their relevance to the awardee's program; the item of expense to be included in the IDC pool; and the methods to be used in distributing costs.

Various OMB circulars establish principles and standards for determining IDC applicable to the awardee. Section 106(k), P.L. 93-638, as amended, has made modifications to the OMB cost principles otherwise applicable to awardees. See also the standards for the review and approval of CSC in [Manual Exhibit 6-3-H](#).

In determining the amount of CSC required, Areas should review the awardee's cost allocation plan, its associated IDC proposal, and approved IDC negotiation agreement. The allowable indirect costs of an eligible sub-awardee may also be included in the CSC requirement of the awardee when the sub-awards are excluded from the IDC base of the awardee, or are subject to a pass-through IDC rate. The awardee shall be responsible for providing documentation of these costs to the IHS.

- (1) Awardees with Negotiated IDC Rates. The amount of IDC expected to be incurred by awardees using rates negotiated with the cognizant Federal agency will be determined by applying the negotiated rate(s) to the appropriate direct cost base amount subject to special provisions relating to any Tribal shares included in the direct cost base, as explained in paragraph 6-3.2F.

The amount determined as the awardee's CSC requirement will be consistent with the individual awardee's IDC rate agreement, and reflect any exclusions required by the IDC rate agreement.

If an awardee's IDC rate is applicable to an FY that is more than three-years old, the IHS will not provide IDC associated with the application of that IDC rate. In these cases, the Area will negotiate "indirect-type costs" with the awardee (see paragraph 6-3.2E(3) that follows). The rate applicable, to the current FY is considered current, and the rate applicable to the previous FY shall be considered one-year old.