Grants Management Toolkit

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INTRODUCTION

Grants management is the management of the program and financial activities that occur when a Tribe, organization, or educational institution signs an agreement with a grantor to accept a grant award and becomes a grantee. The grants management period for a grant does not end until the records retention period for the grant has been reached. With the exception of records retention, the grants management typically starts from the specific date stated on the grant award document (also known as the Notice of Grant Award) and ends on the end date of the grant award period provided all close out activities have been completed.

Grantees who accept grant awards are entering into legal contracts with the grantor. In exchange for financial support, grantees are promising that they will honor the intent of the project and implement it to the best of their ability as outlined in the proposal that was submitted. Grantees will conduct activities to achieve the objectives and goals stated in the proposal. Grantees will spend the award funds as delineated in the line items listed in the budget.

It is important that grantees have established systems in place to ensure that grants are managed properly. Prior to establishing internal policies and procedures grantees need to have a working knowledge of the financial management rules that govern all grants issued by the Federal government. An understanding of the rules will assist grantees in designing policies and procedures that support effective grants management. Section 2 provides a summary of the Federal financial management rules and regulations.

UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS

The Federal government has very specific requirements governing the use of Federal funds. It is critical that a grantee have a working knowledge of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards which can be found in 2 CFR Part 200. If a grantee receives a an award from the Department of Health and Human Services (DHHS) they have adopted the Office of Management and Budget Guidance in 2 CFR Part 200 and codified into 45 CFR Part 75.

45 CFR Part 75 provides guidance to all DHHS grantees and detailed below is the areas addressed in the circular. ***A more detailed summary is located in appendix a, however, it is important that the full regulations be referenced for information about each of the areas covered by the regulations.***

The circular is organized as follows:

Part 75 – Subpart A:	Acronyms and Definitions
Part 75 – Subpart B:	General Provisions
Part 75 – Subpart C:	Pre-Federal Award Requirements and Contents of Federal Awards
Part 75 – Subpart D:	Post Federal Award Requirements
Part 75 – Subpart E:	Cost Principles
Part 75 – Subpart F:	Audit Requirements

45 CFR Part 75 – Subpart A – Acronyms and Definitions

Combines the definitions from the administrative requirements and cost principles circulars into a single list. In addition to the definitions detailed in 2 CFR Part 200, HHS has added definitions for awardee, commercial organization, departmental appeals board, excess property, expenditure report, grantee, HHS awarding agency, and principal investigator/program director.

45 CFR Part 75 – Subpart B – General Provisions

Establishes the uniform administrative requirements, cost principles and audit requirements for Federal awards to non-Federal entities.

It explains that in circumstances where the provisions of Federal statues or regulations differ the Federal statutes or regulations govern and specifically references the Indian Self-Determination and Education and Assistance Act.

45 CFR Part 75 – Subpart C - Pre-Federal Award Requirements and Contents of Federal Awards

Subpart C discusses the type of federal awarding instruments, content of announcements of the availability of Federal grants, review of merit of proposals, standard application requirements, specific award conditions, suspension and debarment, and public access to Federal award information.

One important addition to the new regulations is the Federal Awarding Agency Review of Risk Posed by Applicants. Requires the Federal awarding agency to conduct a review of risk posed by applicants. The Federal agency may use a risk-based approach and may consider any items such as:

- Financial stability;
- Quality of management systems and ability to meet the management standards;
- History of performance;
- Reports and findings from audits; and
- Applicant's ability to effectively implement statutory, regulatory, or other requirements.

45 CFR Part 75 – Subpart D – Post Award Requirements

There have been a number of changes to the post award requirements. One that impacts the record keeping of grantees and that is the requirement for performance measurement. The Federal awarding agency must require the recipient to relate financial data to performance accomplishments of the Federal award.

A major component of the post award requirements is the standards for the grantee's financial management. Below are the mandatory standards which a grantee's financial management system must provide for:

- Retention, methods of transfer, transmission and storage of information.
- Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received.
- Accurate, current, and complete disclosure of financial results of each Federal award or program.

- Records that identify adequately the source and application of funds.
- Effective control over, and accountability for, all funds, property, and other assets.
- Comparison of expenditures with budget amounts.
- Written procedures to implement the payment requirements.
- Written procedures for determining the allowability of costs in accordance with the cost principles.

The other areas addressed include internal controls, payments, cost sharing or matching, program income, budget and program revisions, period of performance, insurance, property and equipment, and supplies. Internal controls is area that is focused on and we discuss that more in

One area that is focused on is internal control and we discuss that more in the next section on financial policies and procedures.

The second major component of the regulations deals with procurement. Prior to making any expenditures a grantee should review the requirements for purchasing. Again the Federal government has established specific standards that all procurement systems must include and they are:

- Non-Federal entity must use its own documented procurement procedures
- Must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders
- Must maintain written standards of conduct covering conflicts of interest and governing the performance of its employees engaged in the selection, award and administration of contracts
- Must maintain written standards of conduct covering organizational conflicts of interest
- Procedures must avoid acquisition of unnecessary or duplicative items
- Non-Federal entity is encouraged to enter into state and local intergovernmental agreements or inter-entity agreements where applicable
- Encouraged to use Federal excess and surplus property
- Encouraged to use value engineering clauses in contracts for construction projects
- Must award contracts only to responsible contractors possessing the ability to perform successfully

- Must maintain records sufficient to detail the history of the procurement
- Can only use time and materials contracts if no other contract is suitable

All procurement transactions must be conducted in a manner providing full and open competition. Also there are five approved methods of procurement which include:

- Micro-Purchases.
- Small Purchase Procedures.
- Sealed Bids.
- Competitive Proposals
- Non-Competitive Proposals.

The other areas addressed in the regulations include bonding, financial reporting, monitoring and reporting program performance, records retention requirements, records collection, noncompliance, termination, and close out.

45 CFR Part 75 – Subpart E – Cost Principles

The cost principles must be used in determining the allowable costs of work performed by the non-Federal entity under Federal awards. The factors affecting allowability of costs include:

- Must be necessary and reasonable
- Conform to any limitations or exclusions in the cost principles or the federal award
- Be consistent with policies and procedures
- Be accorded consistent treatment
- Be determined in accordance with generally accepted accounting principles
- Not included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program
- Be adequately documented

The regulations also address direct and indirect costs and cost allocation plans. 75.416 speaks to special considerations for States, Local Governments and Indian Tribes and discusses cost allocation plans and indirect cost proposals.

Selected Items of Cost

The next few pages provides a graphic of the allowability of selected elements of cost detailed in the regulations. It is important to read the specific requirements located in sections 75.421 through 75.475 if you have questions about specific costs.

SELECTED ITEMS OF COST TABLE

	Allowable	Prior Approval Required	Not Allowable
Advertising and Public Relations - Read Regulations			
Advisory Councils - Read Regulations			
Alcohol Beverages			X
Alumni/ae Activities			X
Audit Services	X *(with restrictions)*		
Bad Debts			X
Bonding Costs	X		
Collections of Improper Payments	X		
Commencement and Convocation Costs			X *(with exception)*
Compensation - Personal Services - Read Regulations	X		
Compensation - Fringe Benefits	X		
Conferences	X		
Contributions and Donations - Read allowability of contributions to the Tribe or organization			X
Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals and Patent Infringements - Some exceptions			X
Depreciation	X		
Employee Health and Welfare Costs	X		
Entertainment Costs			X
Equipment and Other Capital Expenditures		X	
Exchange Rates		X	
Fines, Penalties, Damages and Other Settlements - Some exceptions			X
Fund Raising and Investment Management Costs		X - *If to meet Federal program objectives*	
Gains and Losses on Disposition of Depreciable Assets - Read Regulations			
General Costs of Government			X
Goods or Services for Personal Use			X

SELECTED ITEMS OF COST TABLE CONTINUED

	Allowable	Prior Approval Required	Not Allowable
Idle Facilities and Idle Capacity			X - *two exceptions*
Insurance and Indemnification	X		
Intellectual Property	X		
Interest - Read Regulations			
Lobbying			X
Losses on Other Awards or Contracts			X
Maintenance and Repair Costs	X		
Materials and Supplies Costs, including costs of Computing Devices	X		
Organization Costs		X	
Proposal Costs	X		
Publication and Printing Costs	X		
Rearrangement and Reconversion Costs - Read Regulations		X	
Recruiting Costs	X		
Relocation Costs of Employees	X - based on specific criteria		
Rental Costs of Real Property and Equipment - Read Regulations	X		
Selling and Marketing - direct costs only		X	
Specialized Service Facilities	X -specific conditions		
Student Activity Costs			X
Taxes	X		
Termination Costs	X		
Training and Education Costs	X		
Transportation Costs	X		
Travel Costs - Read Regulations	X		
Trustees Travel and Subsistence Costs	X		

45 CFR Part 75 – Subpart F – Audit Requirements

A non-Federal entity that expends $750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program specific audit conducted for that year. Audits required by this part must be conducted annually with two exceptions.

The circular also has the following Appendices.

Appendix I:	Full Text of Notice of Funding Opportunity
Appendix II:	Required Contract Provisions
Appendix III:	Indirect Cost Institutions of Higher Education
Appendix IV:	Indirect Cost Nonprofit Organizations
Appendix V:	Government Entities Cost Allocation Plans
Appendix VI:	Public Assistance Cost Allocation Plans
Appendix VII:	Indirect Cost for Government Entities
Appendix VIII:	Nonprofit Organizations exempted from Cost Principles
Appendix IX:	Hospital Cost Principles
Appendix X:	Data Collection Form
Appendix XI:	Compliance Supplement

FINANCIAL POLICIES AND PROCEDURES

Procedures are documents that form part of an organization's system of administrative communications. They instruct people on what to do and how to do it. There are three types: written, prescribed, and standing instructions.

- *Written* means that the know-how contained in procedures is not only in the heads of some knowledgeable people, but is made accessible to all who may have a need to know it or to check their memories; to be sure they know what the entity expects of them.

- *Prescribed* means that what is written is the way the program has decided the work is to be done, how requests are to be presented, how decisions are to be made. Prescription implies official approval and sanction, based on deliberate review and choice.

- *Standing* means that the instruction is to be observed indefinitely into the future-or until the procedure is changed or withdrawn. Whenever the document may be looked at, it is meant to be followed.

Procedure documents can be thought of as being both frontline and end-of-the-line communications. They are frontline when they are used at the point at which service is given, materials are purchased, and reports are compiled; they govern the doing of work. They are end-of-the-line when they include the products of a great deal of planning and decision making. They convert funding source regulations and organization's policies into concrete instructions.

Regulations always express what is to be done; they may also state the how to do it in a general way, including conditions that must be met.

Procedures express concretely how actions are to be carried out, by whom, and in what sequence, so as to make policy operational.

Because procedures make regulations operational, it is impossible to separate policy and procedural information into two distinct lots. Not only do regulations and procedural instructions contain overlapping information, but the information we find in procedures must be consistent with the regulations they make concrete.

- A procedure may deal with only one part of a regulation.

- Sometimes our procedures include policies that have not been carefully analyzed or explicitly described. We need to be aware of these unofficial and informal policies so that our procedures are soundly based.

In most positive terms, usable procedures can improve the entity's efficiency and effectiveness. This happens because they help to assure that:

- workers know what is expected of them;
- workers know what to expect of others, in performing the work;
- units and workers can, therefore, interact properly, reducing the time supervisors must spend on directly coordinating the work;
- policies can be complied with, once they are translated into concrete instructions;
- agency practices are uniform and fair, less dependent on individual whim and prejudice;
- operating errors are reduced, insofar as they stem from staff uncertainties;
- reliance on oral instructions is minimized, as is the time required to give them and the ambiguities they may convey;
- standards for evaluation of work performance-by individuals and sections are available;
- know how does not leave with knowledgeable personnel;
- training of new employees can be more efficient, as oral instruction can be supplemented or replaced by study of written instructions; and
- disputes can be settled by reference to documents, reducing demands for arbitration by higher-level managers

These are benefits of regulations/procedure documents as products. In addition, there can be substantial benefits from a well-managed process of producing them. Such a process of preparation, review, and clearance can help to assure that:

- work methods are analyzed periodically for possible improvements and updates;
- changes in methods are well-considered; and
- staff becomes involved by contributing their know-how to procedures development and management improvement; they have a chance to display their potential for advancement to higher positions.

If policy/procedure documents are to be effective guides to performing the right work correctly, they must meet certain criteria. Good procedures are:

- understandable to all those who are to use them, written in the simplest possible language;

- unambiguous in their content, in stating who does what, when;
- unequivocal in stating actions and choices;
- uncluttered with excess verbiage and subject matter that does not directly instruct people in what to do;
- detailed just enough to ensure proper work performance;
- logically structured, presenting a straightforward sequence of actions and necessary cross-reference and connections;
- consistent with workers' responsibilities and capabilities;
- consistent with policies, objectives, and capabilities;
- consistent with one another.

One method for writing procedures is detailed below:

- Staff is listed in the left column; actions are listed in the right.
- A single numerical sequence is used from the start to the end of a procedure. The numbers appear before the action statements (right column).
- The wording is kept terse and direct and the content is limited to the least information needed to instruct the staff.

Additional needed information is provided outside of the procedure itself. The *policy statements* may form a discrete section preceding the procedure. Technical and administrative details may form a discrete section that follows the procedure (or may be handled by reference to other documents).

- If one staff person performs a series of steps, it is not necessary to identify the staff at each step in the left column.
- Each step successively performed by the same staff member may be stated in a separate numbered statement, or several steps may be grouped in a single statement with each action set off by semicolons.
- When alternative actions need to be taken, one first determines which the main action is and which the alternative action is. Determination of the mainline action may be on the basis of:

- what is the most frequent situation
- what applies to the cases of primary concerns

Mainline actions are presented in numbered statements in the procedure, while alternative actions are presented in sub statements, indented under the numbered step to which they apply.

In developing procedures there are four components which should be incorporated into each procedure.

- Purpose. The purpose explains why the procedures have been developed and when they will be used. The purpose gives a description to staff and to the public as to why a specific activity is being performed in a specific manner (may be part of the regulations statement).
- Specific Procedure. This identifies the duties of each individual in relation to the procedures. The written statement should be very specific and logical.
- Additional Information. Other information that impacts what and how the procedure is performed that does not fit appropriately into the specific procedure.
- Mandated Forms. This includes required forms used to accomplish the work described in the particular procedure. The use of standardized forms allows for the documentation of activities in a consistent manner. In addition, standard forms will eliminate duplicate work and "reinventing the wheel" each time a particular activity is to be performed.

When developing your policies and procedures there are several areas that require close attention.

Financial Standards. 45 CFR Part 75.302 above detailed eight specific standards that our systems must comply with and we can use this information as we develop our policies and procedures. Specific procedures that will have to be included are:

- Management of information or who re retain, transfer, and transmit information
- The manner in which we set up the chart of accounts and how revenues and expenditures are recorded in the accounting system.
- Control of cash, inventories, equipment, and property
- Reporting of financial expenditures
- The review of expenditures prior to approval.

Internal Control. There are five components to internal control and the policies and procedures need to be designed to encompass all five the components.

- Control Environment
    - The oversight body and management should demonstrate a commitment to integrity and ethical values.
    - The oversight body should oversee the entity's internal control system.
    - Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives
    - Management should demonstrate a commitment to recruit, develop, and retain competent individuals.
    - Management should evaluate performance and hold individuals accountable for their internal control responsibilities.
- Risk Assessment
    - Management should define objectives clearly to enable the identification of risks and define risk tolerances.
    - Management should identify, analyze, and respond to risks related to achieving the defined objectives.
    - Management should consider the potential for fraud when identifying, analyzing, and responding to risks.
    - Management should identify, analyze, and respond to significant changes that could impact the internal control system.
- Control Activities
    - Management should design control activities to achieve objectives and respond to risks.
    - Management should design the entity's information system and related control activities to achieve objectives and respond to risks.
    - Management should implement control activities through policies.

- Information and Communication
    - Management should use quality information to achieve the entity's objectives
    - Management should internally communicate the necessary quality information to achieve the entity's objectives.
    - Management should externally communicate the necessary quality information to achieve the entity's objectives.
- Monitoring
    - Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results.
    - Management should remediate identified internal control deficiencies on a timely basis.

As you are designing your policies and procedures ensure that you have incorporated the appropriate responsibilities for the oversight body and management to ensure that the internal control standards are met. If you already have established policies and procedures review them and make adjustments if necessary.

Cash Management. The federal government does allow grantees to get advances to meet financial obligations if the entity meets the financial management standards, however, payments must minimize the time elapsing between the transfer of funds from the Federal government and the disbursement of funds.

There is a requirement that the non-Federal entity maintains written procedures that minimize the time elapsing between the transfer of funds and disbursement and systems that meet the standards for fund control and accountability.

This will require that the Tribe, organization, or educational institution have a procedure in place on how Federal advances will be drawn down. The procedure should include:

- Staff responsible for determining the amount of funds to be drawn down
- Staff authorized to approve the amount of the draw down
- Staff responsible for making the draw down

It is important to note that the Department of Health and Human Services, Division of Payment Services defines allowable advances as three days cash on hand.

Cost Sharing or Matching. Cost sharing or matching is the financial contributions to a project made by the grantee and/or partners. Many Federal programs require the grantee to contribute a portion of the overall cost of the project. The Administration for Native Americans (ANA) requires that the grantee contribute twenty percent of the total cost of the project. The Federal Notice of Grant Award states the specific dollar value required. Cost sharing or matching for ANA can be either cash or in kind goods and services. In kind goods and services are donated time to the project or donated goods such as office supplies, computers, or other items. As previously stated there are requirements for cost sharing or matching funds. They are:

- Verifiable from the non-Federal entity's records,
- Not included as contributions for any other Federal award,
- Necessary and reasonable for accomplishment of project objectives,
- Allowable under the cost principles,
- Not paid by the Federal government under another Federal award, except where the Federal statute authorizes use of funds for cost sharing or matching,
- Provided for in the approved budget.

To comply with the requirements it is important to have a procedure in place for documenting any goods and services secured for the project. There should also be guidance on how to place a monetary value on the goods and services. An example might be a volunteer who drives the van to pick up elders for the nutrition program. There are several ways to determine value; 1. If the Tribe, organization, or educational institution has paid van drivers you could use the hourly rate they are paid or 2. You can look at the State wage schedule for van drivers and use that rate. The important thing to remember is that there must be basis for the value you place on the goods and services and it must be necessary for accomplishment of project objectives.

The source documentation that you would keep on goods and services contributed to the project is much the same as for cash expenditures. Also it is important that cost sharing or matching is recorded in the accounting records.

Procurement. Procurement is the acquisition of goods and/or services. Proper procurement will result in the goods/services are appropriate and that they are procured at the best possible cost to meet the needs of the entity in terms of quality and quantity, time, and location.

There are two basic conditions that apply to all procurement activities that are required for Federal grants:

- There must be a cost price analysis
- Open and free competition

In addition it is important to incorporate procedures for each of the five methods of procurement allowable in the Federal regulations. The methods are:

- Micro purchases
- Small purchases
- Sealed bid
- Competitive proposals
- Non competitive

The need for good procurement policies and procedures and the adherence to those policies and procedures is critical to the successful management of all grant awards.

Procurement is discussed in more detail on page 23.

Sample financial policies and procedures are located in Appendix D and a self-assessment for financial policies and procedures is located in Appendix E.

RECORD KEEPING

Grant File. Record keeping is an absolute requirement of grant management. The first records to establish is the grant file. The grant file provides the evolution of a grant from grant award to close out. The standard components of a grant file include:

- Notice of Grant Award Documents
- Project Documents
- Reports submitted to the funder
- Community Involvement Documentation
- Project Data Tracking
- Correspondence

ANA provides Additional Information about the grant file and the content of the grant file in the ANA Post Award Manual. This can be found in Section 2 of the ANA Post Award Manual http://www.acf.hhs.gov/programs/ana/resource/post-award-manual

Financial. The grantee must maintain records of all financial transactions and this includes the cost sharing or matching records. There are two very key elements that must be incorporated into all accounting systems.

- The accounting system must have the capability to record transaction by funding source. This requires an identifier for each funding source which is typically established through the chart of accounts.

- The grantee must have source documentation and authorization to support all expenditures. Examples of this would be purchase orders, timesheets which detail by funding source how the employee spent their time, invoices, etc.

In addition to supporting the expenditures for the funding source, the records will be used to prepare financial reports which will be discussed in the next session.

There is also a Federal financial management regulation that requires all financial records to be accurate, current, and complete.

The objective of financial record keeping is to ensure the integrity of each financial transaction and provide financial information about the reporting entity that is useful to existing and potential funders, leadership and management in making decisions about the organization.

Program. The uniqueness of each ANA project requires each project to determine what data will be collected. There are three factors to be considered when determining the data that will be collected:

- The information needed to assess the effectiveness of the activities.

- Information required by the funder.

- Information to be reported to the community.

To accomplish this each project will determine what data to collect on the "outputs" of the project. The outputs can be viewed as deliverables i.e. number of participants trained in business development, curriculum developed etc. The second type of information needed is the "outcomes" data of the project. The outcomes measure what has changed as a result of the project activities i.e. reduced the unemployment rate of the community by 2% or increased the language skill level of participants by two levels. In the above two examples you would be collecting data on the participants that established or expanded businesses and new employees hired. In the second example you would collect information on the language skill level increase through testing.

It is important that each grantee develop a data collection plan. The development and implementation of a data collection plan will allow all individuals involved with the project to know what their role is in data collection and what data is to be collected. It also provides management, elected officials, and the community with the knowledge that the project is accountable. At a minimum the data collection plan should include the following:

- Participants, if applicable
- Data elements and/or measurements that will be collected
- Who will be collecting the data
- Frequency of data collection
- Who will be compiling the data and at what intervals
- Who will be analyzing the data and at what intervals
- Who will write the reports on the data and at what intervals
- Who will be disseminating the reports
- Who will receive the reports

Recordkeeping and having internal systems for ensuring the quality of information about a project is key to the success of the project and the accountability of the organization.

ACCOUNTABILITY THROUGH REPORTING

Reports are typically required by grantor agencies as a condition of the grant agreements. Instead of viewing reports as meeting a requirement, a better way to approach reports is to view it as a relationship building tool. The grant report is an important document that can often strengthen the partnership between the grantor and the grantee. Use this opportunity to communicate clearly with the grantor about the accomplishments achieved and the challenges faced during the grant period.

Many times the only information a funder has about a grantee and a grant project comes from the reports. One VERY important activity in grants management is for a grantee to report on time and

submit a content rich report to the funder. This takes on added importance with the new regulations for financial management that require Federal agencies to do a review of risk prior to issuing a grant.

The typical information to be found in reports includes:

- Progress and results of the project
- Successes and challenges
- Lessons learned
- Additional Information

Reports to Grantor Agency. All Federal agencies require reports and most provide a template for the report or provide specific instructions of the information that should be included in the report. The Administration for Native Americans requires all grantees to complete the Objective Progress Report (OWP) on a semiannual basis. Appendix A provides specific information on how to complete the Objective Progress Report. For most of the ANA grantees this is the primary communication with the Program Specialist about the project which is why the report is so important. Always devote significant time to completion of the report and always submit the report on time.

Reports to the Community. Reporting to the community members is key to engaging the community in the project. The information you might want to include in reports to the community:

- Progress and results of the project
- Successes and challenges
- Lessons learned
- Additional Information.

There are many ways that you can communicate with the community a few examples include:

- Newsletter
- Website
- Facebook
- Presentations at community meetings

The key to comprehensive reporting is to have a plan for communicating with current and potential funders, community leaders, and most importantly community members. By developing a communication plan regularly scheduled dates will be established for reporting and staff time can be allocated for developing reports and presenting to each key group.

OTHER THINGS OF INTEREST

PROCUREMENT

Procurement is the process of obtaining goods and services from preparation and processing of a requisition through to receipt and approval of the invoice for payment. It commonly involves the following:

- Purchase planning,
- Standards determination,
- Specifications development,
- Supplier research,
- Value analysis,
- Open and free competition among suppliers or price negotiation,
- Making the purchase,
- Supply contract administration.

Procurement affects the strategic capabilities of an entity in many ways. The traditional role of procurement management is to ensure that there is a supply of services and materials to support an entity's operations and save money. Some agencies have analyzed and revised their procurement process to maximize services to the community, reduce cost of services to the funder, and reduce the administrative time spent on procurement. The result is an average savings of 12 percent.

The purpose of the Federal procurement regulations is to ensure that government funds are used by governments and organizations efficiently and effectively to provide the services and/or goods authorized by the Federal agency that awarded the funds. They also ensure that the governments and organizations procurement systems provide for open and free competition among potential suppliers.

PROCUREMENT DOCUMENTATION RECORDS

It is important that records be maintained that support the procurement transaction. This chart displays the types of documentation that should be maintained for each method of procurement.

Records	Micro Purchase	Small Purchase	Sealed Bids		Non
Approval to Purchase	X	X	X	X	X
Approval for the Method of Procurement	X	X	X	X	X
Documentation that Purchases are being Distributed Equitably among Qualified Suppliers	X				
Reasonableness of Costs	X				
Documentation that Aggregate Amount does not Exceed $3,500	X				
Written Price Quotations		X			
Advertisement of the Solicitation			X	X	
Invitation for Bid Package			X		
Request for Proposal Package				X	
Minutes from the Bidder's Conference			X	X	
Documentation of Receipt of Bids or Proposals			X	X	
Bids or Proposals			X	X	
Documentation of Bid Opening			X		
Evaluation of Bids or Proposals Work Papers				X	
Written Recommendation of Evaluation Panel				X	
Justification for No Competition					X
Approval by Funder					X
Selection of Vendor or Contractor			X	X	
Vendor or Contractor Agreement, as applicable			X	X	X

The management of a Federal grant from ANA requires a working knowledge of the procurement regulations that are contained in 45 CFR Part 75 and summarized above.

Detailed below are the components of all procurement systems.

1. Determine what you will be purchasing. It is important to plan all purchasing and secure the appropriate approval to initiate the procurement process.

2. Determine the method of procurement. If use the procedures for a micro purchase, small purchase, or large purchase.

3. For micro purchases or small purchases, secure the cost quotations. It is important to do a cost price analysis and document the quotations received and maintain the information in the files.

For purchases using large purchase procedures

1. Identify the lead individual to handle the purchase. There will be a number of individuals involved in all large purchases. One person has to manage the individuals to ensure that each step of the procurement is completed in a timely manner and that all the pieces are working together on a purchase.

2. Prepare the general instructions. Many agencies have a template for all solicitation general instructions where just dates and times need to be inserted.

3. Prepare the specifications and price quote sheets. The development of the specifications and the minimum requirements to submit a bid/proposal is probably the most critical element of the procurement. To ensure that you only have responsible contractors/vendors submitting bids/proposals the minimum requirements must be clear yet no so restrictive as to restrict competition. Equally critical is the development of the specifications for products and/or services to ensure you get what you want.

4. Advertise the solicitation. The regulations require that all purchases must be done in a manner to provide for open and free competition. The procedure for advertising all solicitations must be designed and managed to ensure that there is open and free competition in all procurement activities.

5. Conduct bidder's conference. If appropriate may conduct a bidder's conference to answer all questions from potential contractors/vendors. It is also a time when information can be provided to everyone at once.

6. Receive bids/proposals/quotations. The confidentiality of bids/proposals must be maintained at all times and how the bids/proposals are received must respect this requirement.

7. Evaluate the bids/proposals/quotations. Typically this is the one activity that is challenged if there is a potential vendor/contractor that feels they have not been treated fairly. Having a standardized procedure for conducting the evaluation will provide integrity to the entire procurement system.

8. Select the contractor(s)/vendor(s). After completing the evaluation select the vendor or contractor to provide the service and/or product.

9. Establish the solicitation file. Government regulations require that the history of a solicitation be documented. It is important that specific information be maintained on all solicitations.

10. Enter into agreements with contractor(s)/vendor(s). The agreement or contract will establish what is expected from the contractor/vendor.

11. Manage the purchase. This requires that all goods purchased are received, inspected, and the receipt is approved by a project staff member. If a consultant or contractor is secured there should be a staff person monitoring and approving all work. Again maintain records such as receiving reports or evaluation of work products in the file.

It is important that records be maintained that support the procurement transaction. The chart on page 19 display the types of documentation that should be maintained for each method of procurement.

INDIRECT COSTS

Indirect costs are costs incurred for a common purpose, benefiting more than one program, and not readily allocable among individual programs based on their proportionate shares of benefits derived. All indirect costs must be negotiated with a cognizant Federal agency. The cognizant Federal agency is responsible for negotiating and approving indirect cost rates on behalf of all Federal agencies that award grants and contracts to an organization.

The federal regulations do allow non Federal entities to establish a de minimis rate of 10% of modified total direct costs which may be used indefinitely. This is only allowable if the non-Federal entity has never received a negotiated indirect cost rate. Application of the de minimis rate does not require negotiation with a cognizant Federal agency. For those non-Federal entities that want to apply the de minimis rate it is a good opportunity to learn how to manage indirect costs prior to negotiation of a formal rate.

An indirect cost rate reflects the relationship (calculated as a percentage) between the total indirect costs of a recipient organization and its total direct costs (exclusive of capital expenditures) or between the total indirect costs of an organization and a single component of its direct costs (e.g., direct salaries and wages). The rules for indirect costs are delineated below:

- Indirect costs are shared costs, to be distributed by an indirect cost rate, that must be grouped into one or more equitable cost pools to determine appropriate rate(s).

- An organization must submit for Federal approval a formal proposal delineating those items to be included in its indirect cost pool. Once approval is granted, charges then can be distributed among programs, projects, and activities by means of an indirect cost rate.

- Application of an indirect cost rate must be supported by formal accounting records available for auditing.

- Like direct costs, indirect costs (or administrative costs) must be allowable under the federal government's cost principles.

In theory, all grant- and contract-related costs might be charged directly; however, practical difficulties preclude such an approach. Therefore, they are usually grouped into a common indirect cost pool and distributed through a cost allocation process among those organizational programs, projects, or activities that benefited from them.

- Types of indirect cost rates.

    - Predetermined rate—negotiated, usually for one year, and not subject to adjustment.

    - Fixed rate with carry-forward—adjusted in future period.

    - Final rate—not subject to adjustment.

    - Provisional rate—temporary, subject to adjustment.

Cognizant Agency

A grantee's indirect cost rate must be negotiated/renegotiated with the appropriate, or "cognizant," Federal agency. In order to negotiate an indirect cost rate with a specific Federal agency, a grantee must get all of its federal funding agencies to agree on which Federal agency will serve as their representative in dealing with the grantee. When they have agreed upon such an agency, it then becomes the "cognizant agency" for the grantee's negotiation of an indirect cost rate.

The cognizant agency approves, or disapproves, a grantee organization's indirect cost rate proposal on behalf of all Federal agencies that provide funds to that organization. Once the cognizant Federal agency approves the indirect cost rate, it becomes the rate accepted by all other Federal agencies.

In carrying out this function, the cognizant agency will:

- Receive the grantee's indirect cost rate proposal.

- Review it in sufficient detail to reach a conclusion regarding an appropriate indirect cost rate.

- Negotiate, or reach an agreement, with the proposing organization regarding a rate both will find acceptable.

The cognizant agency has wide discretion in its review of an indirect cost rate proposal:

- It may request a full or limited audit by a Federal audit agency.

- It may conduct its own review of the grantee's records, accounting system, and general operations.

- It may draw upon its experience with, and knowledge about, the grantee and negotiate an agreement without requiring an audit or review of records.

- It may, based its level of confidence in the reliability of the proposal as a true indicator of the grantee's operations, reach an agreement quickly by phone or face-to-face negotiations.

- It will accept the organization's annual budget as a basis for preparation of the first indirect cost proposal. Thereafter, it will expect the use of actual (historic) financial data.

Upon agreement, the cognizant agency will formalize the accepted rate(s) in an indirect cost rate agreement and distribute the agreement to all other interested Federal agencies.

Determining The Appropriateness of an Organization –Wide Indirect Cost Rate

Many organizations have found that the most reasonable way to allocate shared costs is to combine the direct allocation method with the application of an approved indirect cost rate (although not, of course, for the same costs).

- In order for an organization to determine whether an indirect cost rate will be appropriate, they first must analyze current operations. This requires that the organization:

- Segregate its expenditures into:

    - General and administrative costs.

    - Fundraising (and/or other unallowable costs).

    - Other direct program and activity costs.

- Identify the direct costs of each program, project or grant.

Identify joint costs of programs, projects, and grants, such as shared space, telephone services, and fiscal and administrative staff time. The joint costs then can be prorated as direct costs to each of the programs, projects, and grants that benefit. The amount to be charged to each program must be applied consistently, and there must be a basis or rationale for the cost.

Identify the indirect costs of the organization, which are the remainder of organization-wide management and administrative costs.

Those costs that most equitably can be distributed through an indirect cost process include:

- Management and administrative salaries applicable to all programs
- Other costs applicable to all programs, such as:
    - Space rental
    - General use supplies
    - Basic telephone services
    - Photocopies
    - Insurance (e.g., liability and property)

Once all these costs have been identified, the organization would:

- review the number of programs impacted by an indirect cost rate,
- review the allowability of each proposed indirect cost, to ensure that regulations do not limit or prohibit the application of the indirect cost,
- analyze the time required to prepare an indirect cost proposal, and
- analyze the organization's capability to manage indirect costs.

Based on this review, an organization should be able to determine whether it would be appropriate to establish an indirect cost rate.

Indirect Cost Rate Proposal

Before preparing the indirect cost rate proposal, the organization must determine what approach will be used and the type of indirect cost rate it wants to negotiate.

- Allocation Method

Various approaches or methods are available to grantees for computing their indirect cost rate(s):

- The simplified method.
- The multiple distribution base method

Both of these methods apply the same basic concepts for calculating costs:

$$\frac{\text{Indirect Costs}}{\text{Direct Costs}} = \text{Indirect Cost Rate}$$

(Indirect Costs divided by Direct Costs equals Indirect Cost Rate)

That is all there is to calculating an Indirect Cost Rate. The differences in all of the various methods are simply matters of refinement. The simpler the approach, the easier it is to manage the indirect cost rate.

- Distribution Base

The organization must identify the distribution base for calculating the indirect cost rate. The most widely accepted distribution bases are:

- Direct Labor Costs
- Direct Labor and Fringe Benefits Costs
- Total Direct Costs (TDC)
- Modified Total Direct Costs (TDC minus an unusual or nonrecurring component, such as contractual services or equipment purchases)

The following supporting information would be part of an indirect cost proposal:

- List of grants, contracts and agreements
- Organizational chart
- Actual indirect and direct expenses for the most recent year ended (this applies in the second year of negotiation and all years thereafter)
- Calculation of actual indirect cost rate for the most recent year ended
- Proposed budget for indirect costs in the next year
- Proposed organization-wide budget for the next year
- Calculation of the proposed indirect cost rate for the organization is based on the proposed budgets for indirect and direct costs in the next year.
- Accounting policies for the organization demonstrating that financial procedures meet standards and will provide adequate documentation of costs.
- Other information that the cognizant agency requests to negotiate the indirect cost rate.

Management of Indirect Costs

When using indirect cost rates, the accounting system will accumulate all organization-wide common, shared, or indirect costs in a *pool,* or cost center. It is necessary then to change budgeting procedures to coincide with accounting practices.

- Indirect, shared, or common costs are accounted for as individual line items in the indirect cost pool, but subsequently are allocated as a single-line item category of "indirect costs" to programs and activities. The allocation is based on either the provisional, fixed, or actual indirect cost rate used or developed by the accounting system.
- An appropriate share of indirect costs is budgeted within each grant, program or activity based on the provisional or fixed rate, regardless of funding constraints.
- Indirect costs are a vital part of budgeting the full costs of program activities.
- A standard form budget format should be established for all programs in a multi-funded organization, and the full indirect cost rate should be applied to all programs as a matter of accounting policy and standard budgeting procedure.
- Actual indirect costs are monitored organization-wide within the indirect cost pool, which

contains a line-item budget. The accounting system documents indirect charges by line item for comparison with the annual indirect cost budget, which was derived from the organization's indirect cost rate proposal.

- The actual indirect cost rate is calculated monthly in the accounting system using year-to-date base and indirect cost amounts. Each program's share of indirect costs is shown in a monthly financial report for comparison to indirect cost budgets.

- Supplemental reports will show prorated line item indirect costs comprising the total indirect cost share. The line item amounts are useful in a transition phase and may have continuing use for budgeting, accounting, and financial reporting until affected employees become familiar with indirect costing concepts and adept in their use.

- Organization-wide cost containment and management of indirect costs most effectively can be exercised through internal evaluations of the indirect cost pool.

Indirect costs are not different from any other costs; however, the procedures for documenting and claiming them is different. Therefore, organizations must carefully analyze the feasibility of establishing an indirect cost rate prior to initiating the process for establishing the rate.

Indirect costs should be managed as carefully as any other organizational operating costs. Once an indirect cost budget is established, it should be monitored closely, not only to recognize expenditures but also to ensure that budgeted revenues are received and shortfalls are recognized.

The determination of the method to be used to calculate the indirect cost is very important. Organizations need to meet their own requirements for complexity while at the same time keeping the method as simple as possible.

The determination of the indirect base is critical if an organization wants to achieve a stable base budget and ensure that revenues expected from indirect cost reimbursements actually are generated.

Key Points to Remember

- Costs included in the indirect cost pool cannot also be charged directly to programs.

- If it were practicable to do so, all costs would be charged to programs on a direct basis.

- Both indirect and direct costs must be allowable under the Federal cost principles.

- Funds spent on administrative costs are not available for direct program use.

- Many funding sources limit the amount of total administrative costs (direct and indirect).

- Funds spent on administrative costs and not charged to the program receiving the benefit of those costs, must be supported by other resources of the organization; e.g., when there is a statutory limit on indirect costs associated with a particular grant, the recipient organization must be able to pay the difference between the indirect costs incurred and the indirect costs reimbursed.

GRANT AMENDMENTS

It is not unusual for a project to need to modify the project in order to successfully accomplish the objectives of the project. There are some cases where written prior approval from ACF/ANA is required before the grantee can implement the modification. Prior approval requests are called Grant Amendments. The chart below is a summary of the actions that require prior approval from ACF/ANA.

Table 18: Summary of Actions Requiring OPDIV Prior Approval

OPDIV prior approval is required for	Under the following circumstances
Alterations and Renovations (A&R)	Rebudgeting into A&R costs in a single budget period that would exceed the lesser of $250,000 (or amount specified by the OPDIV in Part IV of the HHS GPS) or 25 percent of the total approved budget (direct and indirect costs) for a budget period (also see "Allowable Costs and Activities"). Any single A&R project exceeding $250,000 (or amount specified by the OPDIV in Part IV of the HHS GPS). Aggregate costs that would exceed the lesser of $250,000 (or amount specified by the OPDIV in Part IV of the HHS GPS) or 25 percent of the total costs reasonably expected to be awarded by the awarding office for a project period (or competitive segment under programs that entertain competing continuation applications).
Carryover of unobligated balances	If not provided as an expanded authority. Also see "Carryover of Unobligated Balances" below for potential OPDIV actions if provided as an expanded authority.
Change of grantee organization	All instances. Recipients must notify the awarding office of other changes in organizational status. See "Change of Grantee Organization" below.
Change in scope	All instances. See "Change in Scope" below for a discussion of the post-award changes that may indicate a change in scope: transfer of substantive programmatic work to a third party; significant rebudgeting; incurrence of research patient care costs; purchase of a unit of general- or special-purpose equipment exceeding $25,000.
Changes in status of PI, PD, or other key personnel named in the NoA	For PIs/PDs, replacement; absence for any continuous period of 3 months or more; reduction of time devoted to project by 25 percent or more from level in approved application. For other key personnel, substitution for named personnel. See "Change in Status, including Absence, of PI/PD and Other Key Personnel" below.
Construction, land, or building acquisition	All instances when purchase proposed; any proposal to convey, transfer, assign, mortgage, lease, or in any other manner encumber real property acquired with OPDIV grant funds.

Table 18: Summary of Actions Requiring OPDIV Prior Approval Continued

OPDIV prior approval is required for	Under the following circumstances
Cost principles prior-approval requirements	All instances unless provided as an expanded authority (not available for construction, land, or building acquisition or indemnification of third parties).
Deviation from award terms and conditions	All instances. Includes undertaking any activities disapproved or restricted as a condition of the award.
Foreign component added to a grant to a domestic organization	All instances.
Indemnification of third parties	All instances.
Need for additional OPDIV funding	All instances whether or not additional time is needed, including extension of a final budget period of a project period with additional funds. See "Need for Additional OPDIV Funding" below.
No-cost extension	All instances unless authority to approve a one-time extension of up to 12 months without a change in scope is provided as an expanded authority. See "Need for Additional Time to Complete Project- or Program-Related Activities ('No-Cost Extension')" below.
Pre-award costs	All instances before the effective date of the initial budget period of a new or competing continuation award unless the authority to approve pre-award costs up to (and including) 90 days before the beginning date is provided as an expanded authority. In either case, the costs are incurred at the applicant's/recipient's own risk.
Research patient care costs	For States, local governments, and tribal governments, all instances. For institutions of higher education, non-profit organizations, and commercial organizations, any instance in which such costs were not part of the approved budget shown in the NoA or a recipient wants to rebudget out of the approved research patient care category.
Retention of research grant funds when career award made	All instances.

Table 18: Summary of Actions Requiring OPDIV Prior Approval Continued

OPDIV prior approval is required for	Under the following circumstances
Transfer of amounts for training allowances (stipends, tuition, and fees) to other budget categories	All instances unless provided as an expanded authority to States, local governments, or tribal governments. (The training allowance does not include trainee travel, which HHS does not consider to be a trainee cost, and other training-related expenses.)
Transfer of funds between construction and non-construction work	All instances.
Transfer of substantive programmatic work	All instances if the recipient is a governmental entity or, for recipients subject to 45 CFR part 74, the grant is a construction grant; otherwise considered an indicator of change in scope. See "Transfer of Substantive Programmatic Work" below.

GrantSolutions instructions for each type of grant amendment and sample amendments are included in Appendix F.

GRANTSOLUTIONS

GrantSolutions.gov is a comprehensive grants management system provided by the Grants Center of Excellence. Through this system, you will be able to see your grant file, submit required ACF/ANA reports and submit and track requests for changes and continuations to your project.

ACF/ANA required reports are either filled in within GrantSolutions or they are uploaded to the system as a Grants Notes. Your funding award includes instructions on what, when and how to file any required reports.

Amendments: (Formerly called Grant Actions) Amendments are non-routine grant actions that require special approval and do not automatically occur for every grant, such as:

- Budget Modification
- Change in Key Personnel
- Carry Over Budget
- Supplemental Award

Change in OWP or Impact Indicators, No Cost Extensions, Supplements and Non-Competing Continuations are not initiated under Manage Amendments.

Getting Started in GrantSolutions

You must submit paperwork in order to obtain a user name and password for GrantSolutions. The instructions to do that are below.

All account requests must be made by the prospective user's supervisor or other authorized organization official.

- The requester must complete and sign the first section of the Account Request Form.
    - You can access the GrantSolutions Grantee User Account Request Form (PDF) on this web site: https://www.grantsolutions.gov/cf/display/mkt/Getting+Started
- The person who will be receiving access needs to:
    - Sign and date the second part of the forms (Data Access/Security Compliance Statement)

- Sign and date the main signature page in the HHS Rules of Behavior.

- Submit all required documents to the GrantSolutions Help Desk via email at help@grantsolutions.gov or fax the documents to the Help Desk at (301) 231-7223.

If you have any questions directly with setting up or managing your GrantSolutions account, you may call the GrantSolutions Help Desk at (202) 401-5282 or (866) 577-0771.

Appendix A – Uniform Administrative Requirements, Cost Principles, and Audit Requirements

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

The Department of Health and Human Services adoption of the Office of Management and Budget Guidance in 2 CFR Part 200 has been codified into 45 CFR Part 75. The objective of the 2 CFR Part 200 reform is to reduce both administrative burden and risk of waste, fraud and abuse.

Below is a summary of 45 CFR Part 75. *It is important that the full regulations be referenced for information about each of the areas covered by the regulations.*

The circular is organized as follows:

Part 75 – Subpart A: Acronyms and Definitions

Part 75 – Subpart B: General Provisions

Part 75 – Subpart C: Pre-Federal Award Requirements and Contents of Federal Awards

Part 75 – Subpart D: Post Federal Award Requirements

Part 75 – Subpart E: Cost Principles

Part 75 – Subpart F: Audit Requirements

45 CFR Part 75 – Subpart A – Acronyms and Definitions

Combines the definitions from the administrative requirements and cost principles circulars into a single list. In addition to the definitions detailed in 2 CFR Part 200, HHS has added definitions for awardee, commercial organization, departmental appeals board, excess property, expenditure report, grantee, HHS awarding agency, and principal investigator/program director. Several of the key terms include:

- Fixed Amount Awards. Is a type of grant agreement under which the Federal awarding agency or pass-through entity provides a specific level of support without regard to actuals costs incurred under the Federal award.

- Micro-purchase. A purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold.

- Performance Goal. A target level of performance expressed as a tangible, measurable objective, against which actual achievement can be compared, including a goal expressed as a quantitative standard, value, or rate.

- Protected Personally Identifiable Information. An individual's first name or first initial and last name in combination with any one or more of types of information, including, but not limited to, social security number, passport number, credit card numbers, clearances, bank numbers, biometrics, date and place of birth, mother's maiden name, criminal, medical and financial records, educational transcripts.

45 CFR Part 75 – Subpart B – General Provisions

Establishes the uniform administrative requirements, cost principles and audit requirements for Federal awards to non-Federal entities.

It explains that in circumstances where the provisions of Federal statues or regulations differ the Federal statutes or regulations govern and specifically references the Indian Self-Determination and Education and Assistance Act.

States the specific programs that the cost principles do not apply to.

It does allow for exceptions in 75.102 if recommended by the Federal agency and approved by OMB.

The effective date for full implementation will be awards issued after December 26, 2014 and audits of fiscal years beginning on or after December 26, 2014.

Non-Federal agencies must disclose in writing any potential conflicts of interest. Also all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award.

45 CFR Part 75 – Subpart C – Pre-Federal Award Requirements and Contents of Federal Awards

75.201 Use of Grant Agreements, Cooperative Agreements, and Contracts. Information on the award instrument which includes grant agreements, cooperative agreement, or contracts. It also allows for fixed amount awards. The Federal agency will determine the appropriate instrument.

75.202 Requirement to Provide Public Notice of Federal Financial Assistance Programs. Requires the Federal awarding agency to notify the public of Federal programs in the Catalog of Federal Domestic Assistance. Specific information must be provided to GSA about the Federal program.

75.203 Notices of Funding Opportunities. Requires a public notice of funding opportunities for competitive grants and cooperative agreements.

75.204 Federal Awarding Agency Review of Merit Propsals. Requires the Federal awarding agency to design and execute a merit review process for applications for competitive grants or cooperative agreements.

75.205 Federal Awarding Agency Review of Risk Posed by Applicants. Requires the Federal awarding agency to conduct a review of risk posed by applicants. The Federal agency may use a risk-based approach and may consider any items such as:

Financial stability;

- Quality of management systems and ability to meet the management standards;
- History of performance;
- Reports and findings from audits; and
- Applicant's ability to effectively implement statutory, regulatory, or other requirements.

75.206 Standard Application Requirements, Including forms for applying for HHS financial assistance, and state plans.

75.207 Specific Award Conditions. Provides authorization to impose specific award conditions as needed for applicants with a history of failure to comply with terms and conditions of a Federal award, fails to meet expected performance goals, or otherwise not responsible.

75.211: Public Access to Federal Award Information. Implements the statutory requirement for Federal spending transparency which requires the Federal awarding agency to announce all Federal awards publicly and publish on the OMB designated website. Currently www.USAspending.gov

75.212 Suspension and Debarment

75.217 Participation by Faith-Based Organizations. The funds must be administered in compliance with the standards in 45 CFR Part 87.

45 CFR Part 75 – Subpart D – Post Award Requirements

75.301: Performance Measurement. The Federal awarding agency must require the recipient to relate financial data to performance accomplishments of the Federal award.

When applicable, recipients must also provide cost information to demonstrate cost effective practices.

The recipient's performance should be measured in a way that will help the Federal awarding agency and other non-Federal entities to improve program outcomes, share lessons learned, and spread the adoption of promising practices.

75.302: Financial Management. The financial management system must provide for:

- Retention, methods of transfer, transmission and storage of information.
- Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received.
- Accurate, current, and complete disclosure of financial results of each Federal award or program.
- Records that identify adequately the source and application of funds.
- Effective control over, and accountability for, all funds, property, and other assets.
- Comparison of expenditures with budget amounts.
- Written procedures to implement the payment requirements.
- Written procedures for determining the allowability of costs in accordance with the cost principles.

75.303: Internal Controls. The non-Federal entity must establish and maintain effective internal control over the Federal award which is in compliance with guidance in "Standards for Internal Control in the Federal Government".

75.305: Payments. Payments must minimize the time elapsing between the transfer of funds from the Federal government and the disbursement of funds.

Payments must be paid in advance, provided the non-Federal entity maintains written procedures that minimize the time elapsing between the transfer of funds

and disbursement and systems that meet the standards for fund control and accountability.

Reimbursement is the preferred method when the requirements cannot be met.

If the non-Federal entity does not meet standards but cannot operate without an advance a working capital advance may be made available.

Rebates, refunds, contract settlements, audit recoveries, and interest must be used first before requesting an advance.

All advances must be placed in an interest bearing account unless the non-Federal entity receives less than $120,000 in Federal awards, interest earned would not exceed $500 per year, depository requires a high average or minimum balance, or a foreign government or banking system prohibits or precludes interest bearing accounts.

The first $500 of interest earned may be retained for administrative expenses.

75.306 Cost Sharing or Matching. Cost sharing or matching must meet the following requirements:

- Verifiable from the non-Federal entity's records,
- Not included as contributions for any other Federal award,
- Necessary and reasonable for accomplishment of project objectives,
- Allowable under the cost principles,
- Not paid by the Federal government under another Federal award, except where the Federal statute authorizes use of funds for cost sharing or matching,
- Provided for in the approved budget,

The circular contains Additional Information on the valuation of donated services, property, indirect costs, land, and equipment.

75.307 Program Income. Program income is defined as gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance.

Proceeds from the sale of real property or equipment are not program income; such proceeds will be handled in accordance with the post federal award requirements.

There are three methods for treatment of program income:

- Deduction
- Addition
- Cost sharing or matching

If the Federal award does not specify in its regulations or terms and conditions of the Federal award, the program income will be deduction.

For Institutions of Higher Education or nonprofit research institutions if not specified the program income will be addition.

If addition or cost sharing or matching methods are authorized any program income in excess of any amounts specified must also be deducted from expenditures.

There are no Federal requirements governing the disposition of income earned after the end of the period of performance for the Federal award unless the Federal awarding agency regulations or the terms and conditions of the Federal award provide otherwise.

75.308 Revision of Budget and Program Plans. The budget must be related to performance for program evaluation purposes when appropriate. For non-construction Federal awards, recipients must request prior approvals for the following:

- Change in the scope or the objective of the project
- Change in key personnel
- Disengagement from the project for more than three months, or a 25 percent reduction in time devoted to the project by the approved project director or principal investigator
- Costs requiring prior approval as defined in the cost principles
- Transfer of funds budgeted for participant support costs. Participant support costs are defined as direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees in connection with conferences, or training projects.
- Transfer or contracting out of any work under the Federal award unless described in the application and funded in the approved Federal award. This does not apply to acquisition of supplies, material, equipment or general support services

- Changes in the amount of approved cost-sharing or matching

- A fixed amount sub award as described in 75.353

- The recipient wishes to dispose of, replace, or encumber title to real property, equipment, or intangible property that was acquired or improved with a Federal award

- Federal awarding agencies may waive certain prior approvals

- Incur costs 90 days prior to award

- Initiate a one-time extension of the period of performance by up to 12 months

- Carry forward unobligated balances to subsequent periods of performance

- The HHS awarding agency may, at its option, restrict the transfer of funds among direct cost categories or programs, functions and activities if the amount exceeds $150,000 or 10% of the total budget amount.

Note: HHS/ACF allows 25% of the total budget amount to be transferred among direct costs.

- The need for additional funds

75.309 Period of Performance. Costs may be charged only during the period of performance or 90 days prior to the period of performance if authorized by the Federal awarding agency.

75.310 Insurance. Must be the equivalent of coverage as provided to property owned by the non-Federal entity.

75.316 Real Property. Will be used be used for the originally authorized purpose. When no longer needed must secure disposition instructions from the Federal awarding agency.

75.319 Federally-owned and exempt property

75.320 Equipment. Title will vest with the non-Federal entity.

- Equipment must be used by the non-Federal entity in the program or project for which it was acquired as long as needed.

- When no longer needed by project or program it can be used in the following ways:

- Activities under Federal award from the Federal awarding agency which funded the original project,
- Activities under Federal awards from other Federal awarding agencies,

• The non-Federal entity must make the equipment available for use on other projects or programs provided that such use does not interfere with the work on the projects or program for which it was originally acquired.

• Equipment cannot be used to provide services for a fee that is less than private companies charge for equivalent services

• When acquiring replacement equipment, the non-Federal entity may use the equipment to be replaced as a trade-in

• There must be written procedures for managing and maintenance equipment

• Property records must include the following:

- Description of property
- Serial number
- Source of funding
- Who holds title
- Acquisition date
- Acquisition cost
- Percentage of Federal participation
- Location
- Use and condition
- Ultimate disposition

• A control system must be developed to safeguard the equipment

- Disposition of equipment:

    - Equipment with a current fair market value of $5,000 or less may be retained, sold or otherwise disposed of with no further obligations to the Federal awarding agency

    - Equipment with a fair market value of$5,000 or more the non-Federal agency must secure disposition instructions. If instructions are not received in 120 days the regulations detail how to handle the disposition

75.321 Supplies. Title to supplies upon acquisition vest with the non-Federal entity upon acquisition. If the residual inventory of unused supplies exceeds $5,000 upon completion or termination of project and not needed for other Federal awards, the non-Federal entity must compensate the Federal government for its share.

If the Federal government retains an interest in the supplies, they cannot be used to provide services for a fee that is less than private companies charge for equivalent services.

75.322 Intangible Property. Intangible property is defined as property having no physical existence, such as trademarks, copyrights, patents and patent applications and property, such as loans, notes and other debt instruments, lease agreements, stock and other instruments of property ownership.

Title to intangible property acquired under a Federal award vests upon acquisition in the non-Federal entity.

There are a number of conditions about use, please read the regulations if applicable.

Procurement Standards

75.327 General Procurement Standards.

- Non-Federal entity must use its own *documented* procurement procedures

- Must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders

- Must maintain written standards of conduct covering conflicts of interest and governing the performance of its employees engaged in the selection, award and administration of contracts

- Must maintain written standards of conduct covering organizational conflicts of interest

- Procedures must avoid acquisition of unnecessary or duplicative items

- Non-Federal entity is encouraged to enter into state and local intergovernmental agreements or inter-entity agreements where applicable

- Encouraged to use Federal excess and surplus property

- Encouraged to use value engineering clauses in contracts for construction projects

- Must award contracts only to responsible contractors possessing the ability to perform successfully

- Must maintain records sufficient to detail the history of the procurement

- Can only use time and materials contracts if no other contract is suitable

75.326 Competition. All procurement transactions must be conducted in a manner providing full and open competition.

75.329 Methods of Procurement to be Followed

- Micro-Purchases. Micro-purchase is the purchase of supplies which do not exceed $3,500 in the aggregate. They may be awarded without soliciting competitive quotations if the price is reasonable.

- Small Purchase Procedures. Small purchase procedures cannot exceed the *Federal Simplified Acquisition Threshold.* Price or rate quotations must be obtained from an adequate number of qualified sources. The *Federal Simplified Acquisition Threshold is $150,000.*

Note: The thresholds for micro purchases and small purchases thresholds are adjusted periodically to adjust for inflation. There is a statue that requires an adjustment every five years.

- Sealed Bids. The following conditions must exist for sealed bids to be feasible:

    - A complete, adequate, and realistic specification is available

    - Two or more responsible bidders are able to compete

    - The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price

The following requirements apply:

- The invitation for bids (IFB) will be publicly advertised and solicited from an adequate number of suppliers
- The IFB will include any specifications and pertinent attachments
- All bids will be publicly opened
- A firm fixed price contract will be made in writing to the lowest responsive and responsible bidder
- Any or all bids may be rejected for documented reason

• Competitive Proposals. Competitive proposals is used when conditions are not appropriate for the use of sealed bids. The following conditions apply:

- Must be publicized and identify all evaluation factors and their relative importance
- Solicited from an adequate number of qualified sources
- Must have a written method for conducting technical evaluations and selecting recipients
- Awarded to the firm whose proposal is most advantageous to the program, with price and other factors considered

• Non-Competitive Proposals. Solicitation through only one source. May be used only when the following circumstances apply:

- Item is available only from a single source
- Public exigency or emergency will not permit a delay
- Authorized by the funder
- After solicitation of a number of sources, competition is determined inadequate

75.330 Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms.

The non-Federal entity must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

75.331 Procurement of Recovered Materials

Procuring only items designated in guidelines of the Environmental Protection Act that contain the highest percentage of recovered materials practicable.

75.332 Contract Cost and Price. The non-Federal entity must perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold.

75.333 Federal Awarding Agency or Pass-Through Entity Review

The non-Federal entity must make available upon request procurement documents when requested or when:

- The procurement procedures or operations fails to comply with procurement standards
- Is to be awarded without competition
- Specifies a "brand name"
- Is awarded to other than the apparent low bidder under a sealed bid procurement
- A proposed modification changes the scope of the contract amount

The non-Federal entity may request that its procurement system be reviewed by the Federal awarding agency or the non-Federal entity may self-certify its procurement system.

75.334 Bonding

75.341 Financial Reporting. The current OMB financial report is the Federal Financial Report or the SF 425. The report can be required no less frequently than annually and no more frequently than quarterly without OMB approval.

75.342 Monitoring and Reporting Program Performance. The non-Federal entity is responsible for oversight of the operations of the Federal award supported activities to assure compliance with requirements and performance expectations are being achieved. This must cover each activity.

The performance reports must have OMB approval. Performance reports will be required no less frequently than annually and no more frequently than quarterly without OMB approval. Annual reports will be due 90 calendar days after the reporting period and quarterly or semiannual reports will be due 30 calendar days after the reporting period.

75.343 Reporting on Real Property

75.352 Requirements for Pass-Through Entities

75.353 Fixed Amount Sub Awards

75.361 Retention Requirements for Records

All records and supporting documents must be retained for three years from the date of submission of the final expenditure report or for awards that are renewed quarterly or annually from the date of the submission of the quarterly or annual financial report.

Of any litigation, claim, or audit is started before the expiration of the three year period the records must be retained until resolved. Also if the awarding agency notifies the non-Federal entity in writing to retain records.

Property and equipment records must be retained for three years after final disposition.

75.363 There are a number of requirements for records collection, transmission, and storage. Also access to records in 75.364

75.371 Remedies for Noncompliance

A non-Federal entity that fails to comply with Federal statutes, regulations, or the terms and conditions, the HHS awarding agency or pass-through entity may impose additional conditions.

75.339 Termination

75.343 Closeout

45 CFR Part 75 – Subpart E – Cost Principles

75.401 Application. The principles must be used in determining the allowable costs of work performed by the non-Federal entity under Federal awards.

75.402 Composition of Costs. The total cost of a Federal award is the sum of the allowable direct and indirect costs.

75.403 Factors Affecting Allowability of Costs

- Must be necessary and reasonable
- Conform to any limitations or exclusions in the cost principles or the federal award
- Be consistent with policies and procedures
- Be accorded consistent treatment
- Be determined in accordance with generally accepted accounting principles
- Not included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program
- Be adequately documented

The regulations also address direct and indirect costs and cost allocation plans. 75.416 speaks to special considerations for States, Local Governments and Indian Tribes and discusses cost allocation plans and indirect cost proposals.

Selected Items of Cost

The next two pages provides a graphic of the allowability of selected elements of cost detailed in the regulations. It is important to read the specific requirements located in sections 75.421 through 75.475 if you have questions about specific costs.

SELECTED ITEMS OF COST TABLE

	Allowable	Prior Approval Required	Not Allowable
Advertising and Public Relations - Read Regulations			
Advisory Councils - Read Regulations			
Alcohol Beverages			X
Alumni/ae Activities			X
Audit Services	X *(with restrictions)*		
Bad Debts			X
Bonding Costs	X		
Collections of Improper Payments	X		
Commencement and Convocation Costs			X *(with exception)*
Compensation - Personal Services - Read Regulations	X		
Compensation - Fringe Benefits	X		
Conferences	X		
Contributions and Donations - Read allowability of contributions to the Tribe or organization			X
Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals and Patent Infringements - Some exceptions			X
Depreciation	X		
Employee Health and Welfare Costs	X		
Entertainment Costs			X
Equipment and Other Capital Expenditures		X	
Exchange Rates		X	
Fines, Penalties, Damages and Other Settlements - Some exceptions			X
Fund Raising and Investment Management Costs		X - *If to meet Federal program objectives*	
Gains and Losses on Disposition of Depreciable Assets - Read Regulations			
General Costs of Government			X
Goods or Services for Personal Use			X

SELECTED ITEMS OF COST TABLE CONTINUED

	Allowable	Prior Approval Required	Not Allowable
Idle Facilities and Idle Capacity			X - *two exceptions*
Insurance and Indemnification	X		
Intellectual Property	X		
Interest - Read Regulations			
Lobbying			X
Losses on Other Awards or Contracts			X
Maintenance and Repair Costs	X		
Materials and Supplies Costs, including costs of Computing Devices	X		
Organization Costs		X	
Proposal Costs	X		
Publication and Printing Costs	X		
Rearrangement and Reconversion Costs - Read Regulations		X	
Recruiting Costs	X		
Relocation Costs of Employees	X - based on specific criteria		
Rental Costs of Real Property and Equipment - Read Regulations	X		
Selling and Marketing - direct costs only		X	
Specialized Service Facilities	X -specific conditions		
Student Activity Costs			X
Taxes	X		
Termination Costs	X		
Training and Education Costs	X		
Transportation Costs	X		
Travel Costs - Read Regulations	X		
Trustees Travel and Subsistence Costs	X		

Appendix B – Self-Assessment Tool

INTERNAL ASSESSMENT TOOL				
		YES	NO	COMMENTS
PROGRAM DATA COLLECTION				
1	Does the project have a data collection plan that includes: tools and strategies for collecting data, the people responsible for data collection, collection frequency, and data storage procedures			
2	Does the project track the number of participants?			
3	Does the project track the frequency of participation by each participant?			
4	Does the project track indicators to measure the results expected detailed in the project workplan?			
5	Does the project have a system to measure the benefits expected detailed in the project workplan?			
6	Does the project have specific staff responsible for tracking the data?			
7	Does the project have a staff person assigned to aggregate the data?			
8	Does the project have a staff person assigned to analyze the data?			
9	Does the project have a staff person assigned to prepare reports on the information			
10	Does the project have specific standardized information to be collected on each participant?			
11	If personal information is collected, does the organization secure consents prior to the collection of the information?			
12	Does the project have a system for ensuring that personal participant information is kept confidential and secure?			
	Does the project use a computerized system to track participation in the project and other project activities?			
PARTNERSHIPS				
1	Does the project have a system for managing partnerships?			

Appendix B – Self-Assessment Tool continued

INTERNAL ASSESSMENT TOOL				
2	Does the project have a partnership plan that includes: identifying potential partners, recruiting partners, establishing a partnership agreement, and evaluating partnerships?			
3	Has the project performed an assessment of community organizations to identify potential partners?			
4	Does the project have a system for documenting resources contributed to the project by partners?			
STAFF MANAGEMENT				
1	Does the Tribe, organization, or educational institution have written personnel policies?			
2	Were all staff oriented on the project goal, objectives, and activities and the role they play in completing each of the activities?			
3	Do the staff job description responsibilities align with the project activities?			
NON FEDERAL SHARE				
1	Does the project have a written procedure for documenting inkind goods and services contributions to the project?			
2	Have all project staff been trained on the procedure for documenting inkind goods and services given to the project?			
3	Is the value of inkind goods and services recorded in the accounting records monthly or quarterly?			
4	Does the project have a system for ensuring that the required non federal share is secured?			
FINANCIAL MANAGEMENT				
1	Does the Tribe, organization, or educational institution have written financial policies and procedures?			
2	Does the Tribe, organization, or educational institution have a computerized bookkeeping system?			
3	Are cash balances reconciled monthly?			
4	Are the financial procedures followed?			
5	Are the project funds tracked separately from other funds?			

Appendix B – Self-Assessment Tool continued

6	Are all financial transactions recorded in a systematic way?			
INTERNAL ASSESSMENT TOOL				
7	Is there segregation between the individuals who receive the funds, record the funds, and authorize expenditure of funds?			
8	Is there segregation between the individuals who authorize the expenditure, prepare the check, and sign the checks?			
9	Is there a review of expenditures to ensure that the costs are allowable and allocable to the project?			
10	If the organization is subject to Federal Single Audit, are all audits completed within the nine months following the close of the corporate year?			
11	Are financial reports prepared on a periodic basis?			
REPORTING				
1	Are financial reports submitted to the funding source in a timely manner?			
2	Are program reports submitted to the funding source in a timely manner?			
3	Are program and financial reports submitted to the governing body on a periodic basis?			
4	Are reports provided to community members and partners on a periodic basis?			

ALAKA'I

Mentoring Program

EXAMPLE

OPERATIONS MANUAL

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INTRODUCTION

The Alaka'i Mentoring project is designed to support Native youth in their development and transition to adulthood in a culturally appropriate manner. The goal of the youth mentoring program is to improve the sell-being of the child by providing a role model that can support the child culturally, academically, socially and/or personally. The goal is accomplished through cultural activities, communication, school work, and other activities.

The Alaka'I Mentoring Program has been providing services for ten years and has impacted the lives of over 450 Native Hawaiian youth living on the Hawaiian Islands. It is seen by the community as a much needed project for those youth that need or want a caring, responsible adult in their lives. The need can also be demonstrated by the following facts:

- 34% of the Native Hawaiian children under the age of 18 live in a single parent household
- 37% of the Native Hawaiian children live in poverty
- 11% of the Native Hawaiian children do not finish high school

The mission of the Alaka'i Mentoring Program is to create and support one-to-one mentoring relationships between positive adult role models and youth facing challenges in their personal, cultural, social and academic lives.

ALAKA'I MENTORING PROJECT OPERATIONS MANUAL

The Operations Manual is designed to provide the Mentoring Project staff with information on the services provided by the project. The operations manual details the staff responsible for specific activities of the project and how each of the activities are to be carried out.

The Operations Manual is to serve as a guide to project staff in performing their individual responsibilities. The manual will also provide project staff with information on the responsibilities of each project staff and volunteer's responsibilities for the project activities.

ALAKA'I OBJECTIVES AND PROJECT

The specific objectives of the mentoring relationships are to:

- ➢ Promote positive youth development
- ➢ Increase self-esteem and self-confidence
- ➢ Increase cultural knowledge and identity
- ➢ Prevent alcohol and drug use
- ➢ Prevent juvenile delinquency
- ➢ Provide support for abuse/neglect victims
- ➢ Enhance school bonding and academic performance.

The two programs offered by the project include:

1. **Community Based Mentoring.** The youth are match with mentors that will spend a minimum of 3 hours a week together for at least a year or until the youth turn 18. To support and enhance the mentoring relationship, the project facilitates structured cultural activities, recreational activities, life skills education, and community service opportunities.

2. **School Based Mentoring.** The youth are matched with mentors that will spend 2 hours per week in a school based setting for a year with the youth. The mentoring is designed to complement the education the youth are receiving with additional support. The mentoring is supplemented with field trips such as campus tours. The relationship building occurs first to establish trust and connection. Eventually, time together becomes more goal focused, skill building, and curriculum based.

RECRUITMENT OF YOUTH, MENTORS, AND VOLUNTEERS

The recruitment plan is for mentors, youth, and project volunteers. A year-round **Recruitment Plan** is developed by the Project Director each year and is designed to access resources such as cultural organizations, civic clubs, service clubs,schools, corporations, businesses, and professional organizations to find mentors, youth, and project volunteers.

Project Director

1. Review current recruitment plan and revise plan as appropriate for the next program year.

2. Secure input from administration, staff, mentors, youth, and volunteers on the plan.

3. Submit the plan to administration for review and approval.

4. Present the final plan to the project staff, mentors, youth and volunteers.

5. Provide each individual with specific responsibilities that align with their role in recruitment.

Recruitment/Outreach Coordinator

1. Revise all brochures used for recruitment as appropriate.

2. Schedule recruitment events and meetings with non profit organizations, civic clubs, government agencies, schools, and businesses.

3. Develop monthly recruitment calendar which details recruitment events, time and location of events, individual representing the project at the event, and date of the event.

4. Submit the calendar to the Project Director by the 15th of the month preceding the calendar month.

5. Conduct outreach and recruitment as detailed on the monthly recruitment calendar.

6. Prepare event or meeting report five days after the event/meeting.

7. Monitor and maintain the recruitment pages of the organization's website. Provide monthly report to the Project Director on the traffic on the website.

8. Manage and maintain the recruitment facebook page and provide a monthly report to the Project Director which details the number of new followers and friends on the facebook page.

9. Receive applications from potential mentors, youth, and volunteers.

10. Submit mentor applications to the Mentor Coordinator.

11. Submit youth applications to the Youth Coordinator.

12. Submit volunteer applications to the Volunteer Coordinator.

13. Submit a monthly report to the Project Director which details the number of mentors, youth, and volunteers recruited throughout the month. Provide analysis of the effectiveness of each event or meeting in the report.

Mentor, Youth, and Volunteer Coordinators

1. Review the monthly recruitment calendar to identify events and/or meetings they will be participating in.

2. Secure appropriate information to be disseminated at the event and/or meetings.

3. Participate in the events and/or meetings.

4. Submit to the Recruitment/Outreach Coordinator an event or meeting report to the Project Director within five days after the event or meeting.

Additional Information:

1. The event and meeting reports will be entered into the event/meeting log at https://docs.google.com/forms/xxxxxx/

FORMS: – *Located in Attachment A of the manual*

1. Youth Application
2. Parental Consent Form
3. Mentor Application
4. Volunteer Application

SCREENING OF YOUTH, MENTORS, AND VOLUNTEERS

Screening will be done for all individuals that want to participate in the project. The screening will set the standards of who is eligible for the mentoring program. Finger print and background checks will be completed for all adults that want to serve as mentors or project volunteers. The purpose is to ensure the safety of all youth participating in the project. Screening will be done of youth participants to ensure readiness for the project.

Project Director

1. Review and approve recommended youth applicants to participate in the project.
2. Review and approve recommended mentors to participate in the project.
3. Review and approve recommended volunteers to participate in the project.

Youth Coordinator

1. Review application to participate in the project.

2. Ensure parental consent form has been secured.

3. Conduct interview with the youth to determine readiness for participation.

4. Prepare recommendation and submit to Project Director.

Mentor Coordinator

1. Review application to serve as a mentor in the project. This will include both the adult and youth mentors.

2. Conduct face to face interview with the applicant.

3. Perform reference checks for adult mentor applicants which must include criminal history record checks, character references, child abuse registry check, and driving record checks.

4. Evaluate suitability for the project which includes personality profile, skills identification, gender, age, level of education, and motivation for volunteering.

5. Prepare recommendation for Project Director.

Volunteer Coordinator

1. Review application to volunteer to donate time to the project.

2. Conduct interview with the applicant.

3. Perform reference checks for adult applicants which must include criminal history record checks, character references, child abuse registry check, and driving record checks.

4. Prepare recommendation for Project Director.

Additional Information:

1. The service that provides the background checks for the project is United States Background Checks. Approval to secure a background check must be approved by the Project Director.

FORMS: – *Located in Attachment B of the manual*

1. Youth Interview

2. Mentor Interview

3. Volunteer Interview

ORIENTATION FOR YOUTH, MENTORS, AND VOLUNTEERS

The **Orientation** clarifies roles, responsibilities and expectations of mentors, youth, their families, and the volunteers. The orientation is a way of describing the program in detail, including the commitments and the terms ofparticipation in the program. The orientation includes the following componets:

- Program overview.
- Description of eligibility, screening process, and suitability requirements.
- Level of commitment expected (time, energy, and flexibility).
- Expectations and restrictions (accountability).
- Benefits and rewards they can expect.
- A summary of program policies, including written reports, interviews, evaluation, andreimbursement.

Project Director

1. Develop annual calendar for orientation of youth, mentors, and project volunteers.
2. Review youth orientation curriculum and make recommendations, revise, and/or approve.
3. Review mentor orientation curriculum and make recommendations, revise, and/or approve.

4. Review project volunteer orientation curriculum and make recommendations, revise, and/or approve.

5. Monitor evaluation reports from each of the orientation trainings.

Youth Coordinator

1. Schedule orientation with all approved youth applicants based on the established orientation calendar.

2. Secure the training room for the orientation.

3. Duplicate the orientation materials for dissemination at the orientation training.

4. Conduct the training.

5. Secure training evaluations from each of the participants attending the training.

6. Prepare training report and submit information into project data collection system.

Mentor Coordinator

1. Schedule orientation with all approved mentor applicants based on the established orientation calendar.

2. Secure the training room for the orientation.

3. Duplicate the orientation materials for dissemination at the orientation training.

4. Conduct the training.

5. Secure training evaluations from each of the participants attending the training.

6. Prepare training report and submit information into project data collection system.

Volunteer Coordinator

1. Schedule orientation with all approved youth applicants based on the established orientation calendar.

2. Secure the training room for the orientation.

3. Duplicate the orientation materials for dissemination at the orientation training.

4. Conduct the training.

5. Secure training evaluations from each of the participants attending the training.

6. Prepare training report and submit information into project data collection system.

Additional Information:

1. Data from each of the evaluations will be entered into the orientation training log located at: https://docs.google.com/forms/sssssss

2. The curriculum for each of the orientation trainings is located in Attachment C of the manual. There are three curriculums; participants, mentors, and volunteers.

FORMS: – *Located in Attachment D of the manual*

1. Youth Orientation Evaluation

2. Mentor Orientation Evaluation

3. Volunteer Orientation Evaluation

TRAINING OF MENTORS

The basic training for all new mentors will cover how to build a positive relationship with their mentee. The subject matter includes "proper mentor attitude and expectations, communication skills, diversity issues, child and adolescent development, confidentiality, child abuse reporting, goal setting, academic tutoring. These trainings will also be covered during 'on-going' trainings. The ongoing trainings will take a number of forms such as round table discussions, guest presentations, and support groups.

Project Director

1. Review and approve mentor training schedule quarterly.

2. Monitor evaluation reports from each of the trainings.

1. Develop training schedule for mentors by calendar quarter.

2. Submit training schedule to Project Director for review and approval.

3. Schedule approved trainings.

4. Secure facility for each of the trainings.

5. Notify mentors of the trainings and identify mentors to participate in each of the trainings.

6. Secure and print training materials for each training five days prior to the training.

7. Conduct the training.

8. Secure training evaluations from each of the participants attending the training.

9. Prepare training report and submit information into project data collection system.

10. Document attendance at the training in individual mentor personnel file.

11. Archieve all new training materials for future use.

Additional Information:

1. Data from each of the evaluations will be entered into the orientation training log located at: https://docs.google.com/forms/rrrrrrr

FORM: – *Located in Attachment D of the manual*

1. Mentor Training Evaluation

MATCHING MENTORS WITH YOUTH

The matching of mentors and youth or mentee is a critical component to the project. Of major consideration is the expertise of mentors and the level of difficulty the mentoring task. Also the availability of mentor and mentee. The other factors which will be taken into consideration will be the chemistry between the mentor and youth, language, hobbies, education, and ethnicity.

Project Director

1. Review recommendations for mentor and mentee and basis for recommendation.

2. Approve or recommend changes.

Youth Coordinator

1. Schedule periodic "Matching Meetings" with the Mentor Coordinator to match mentors and mentees.

2. In coordination with Mentor Coordinator prepare recommendation for Project Director.

3. Submit joint recommendation to Project Director.

4. File work papers from meeting in individual youth participant file.

Mentor Coordinator

1. Schedule periodic "Matching Meetings" with the Youth Coordinator to match mentors and mentees.

2. In coordination with Youth Coordinator prepare recommendation for Project Director.

3. Submit joint recommendation to Project Director.

4. File work papers from meeting in individual mentor personnel file.

Additional Information:

None at this time

FORMS:

Not Applicable

SUPPORT AND MONITORING

The support of both the mentors and the youth participants is critical to the success of each mentoring partnership. Support can take many forms from counseling to training for both or the mentor or youth participant. Each mentor and youth participant will be viewed individually and appropriate support provided as needed.

The monitoring will ensure that the match of mentor and mentee is working, and the progress being made by the youth participant. It will also identify the support needs of the mentor and/or the youth participant.

Project Director

1. Review the monitoring logs of the mentors and youth participants on a quarterly basis.

2. Schedule and participate in weekly case management meetings with the Youth Coordinator and the Mentor Coordinator.

Youth Coordinator

1. Administer the 'Comprehensive Youth Development Assessment' to each new participant in the mentoring project.

2. Record the results of the assessment in the individual participant file.

3. Participate in weekly case management meetings with the Project Director and the Mentor Coordinator.

4. Schedule quarterly individual meetings with each of the youth participants to assess how the relationship with the mentor is going, what support the participant might need, and any concerns of the participant.

5. Prepare a meeting report and schedule for follow up, if applicable.

6. If applicable, secure the support requested or needed by the youth participant.

7. File work papers from meeting in individual youth participant file.

8. Administer the 'Comprehensive Youth Development Assessment' to each youth participant on a six month periodic basis.

9. Analyze the results of the assessment and if needed, prepare an individual development plan for the participant.

10. If applicable, secure the resources and implement the development plan.

Mentor Coordinator

1. Participate in weekly case management meetings with the Project Director and the Mentor Coordinator.

2. Schedule quarterly individual meetings with each of the mentors to assess how the relationship with the mentee is going, what support the mentor might need, and any concerns of the mentor.

3. Prepare a meeting report and schedule for follow up, if applicable.

4. If applicable, secure the support requested or needed by the mentor.

5. File work papers from meeting in individual mentor personnel file.

Additional Information:

None at this time

FORMS: - *Located in Attachment E of the manual*

1. Comprehensive Youth Development Assessment

2. Standard Youth Participant Quarterly Meeting Questions

3. Standard Mentor Quarterly Meeting Questions

4. Youth Participant Development Plan Template

OTHER COMPONENTS OF THE OPERATIONS

For this project other components that would need to be included in the Operations Manual would be:

- ➢ Volunteer Management
- ➢ Mentor and Volunteer Recognition
- ➢ Data Management Plan
- ➢ Reporting Plan
- ➢ Community Awareness Plan

SUMMARY

An operations manual should serve as a guide to all staff and volunteers on what each individual's responsibilities are for the project and how they are to be carried out. Each operations manual will be different as each project is uniques. The operations manual is just one tool to be used to support the efficiency and effectiveness of project operations.

IBGCA, Inc.

SAMPLE FINANCIAL PROCEDURES MANUAL

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I. INTRODUCTION

IBGCA, Inc. is a private non-profit agency incorporated in the State of Colorado. The IBGCA was established to provide a united effort to engage in activities that promote Indian self-reliance through involvement in the process of public policy development. IBGCA functions to provide an autonomous Indian capacity to obtain, analyze, and disseminate information vital to Indian community self-development.

The staff of IBGCA organizes and conducts seminars, workshops, conferences, and public hearings to facilitate participation of tribal leaders in the formulation of public policy at all levels. IBGCA staff also provides on-going technical assistance and training to tribal governments in program planning and development, resource development, management, and evaluation.

The unique aspect of IBGCA is that its members are the highest elected tribal officials: the tribal chairmen, tribal presidents, and tribal governors. These representatives are in the best position to have a comprehensive view of the conditions and needs of the Indian communities they represent. As a group, the tribal leaders represent governments that have a shared historical experience and consequently, have a common governmental status and relations with federal and state governments.

The primary objective of the Financial Management System is to ensure the accurate recording of all transactions, both cash and accrued, which will facilitate the need for compliance with general accounting principles. Included in this objective is the assurance that all program funds are expended and accounted for in a manner consistent with all contract and grant agreements. To ensure the integrity of the conduct of all board members, staff, contractors, consultants, and volunteers; IBGCA has an established code of conduct (please see Attachment A). An organizational conflict of interest has also been established by IBGCA to ensure the integrity of all of IBGCA's activities (please see Attachment B).

The purpose of this manual is to delineate the specific procedures for each accounting transaction.

II. SYSTEMS OVERVIEW

A. BUDGETS

The budget is the proposed plan of expenditures projected from the expected sources of revenues. Included in the budget process is the necessary planning that occurs in order to develop the means to meet the needs, goals, and objectives of the organization. The budget is developed upon sound planning which allows the evaluation to measure the cost/benefits received.

Budget Preparation Procedures:

1. The Program Directors will work with the Finance Officer to develop a budget to submit to central administration based upon expected requirements for the year.

2. Administration, Finance, and the Program Director will jointly review the budget incorporating the funding source requirements and the organizational goals.

3. Administration will transmit the approved budget to the funding sources for review and approval.

4. The Finance Department will combine the program requests into a complete budget document identifying the sources of revenue and planned use of the revenue.

5. Monitoring the Budget:

6. The Accounting Department will prepare monthly expenditure reports for submission to the Administration and each Program Director by the 15th day of each month.

7. Monitoring of the budget is the responsibility of Finance and each Program Director. Each will compare monthly the actual expenditures of the program to the planned expenditures. The budget document is the source data for determining account classifications. Information will be shared with administration.

8. All deviations from planned expenditures will be justified by the Program Director or Administration or, if necessary, corrective action will be implemented immediately.

B. ACCOUNTING

IBGCA uses a double entry bookkeeping system composed of a general ledger and journals of original entry. A double entry bookkeeping system is a self-balancing set of accounts, where at least two accounts are affected by each transaction, and in which the debits must equal the credits.

IBGCA operates on a Program Fund Accounting practice. A program fund is an independent accounting record having separate asset, liability, revenue, expenditure, and fund balance accounts for each grant or contract. All monies received or expended by IBGCA must be classified and defined in accordance with any special regulations, restrictions, or limitations as specified by the grant or contract.

IBGCA revenues and expenditures are maintained on a modified accrual basis. Only at the end of the fiscal year are accrued items posted to the accounting records. The corporate fiscal year is October 1 through September 30.

All ledgers will be maintained in a manner, which will facilitate the preparation of internal and external reports.

C. INTERNAL CONTROLS

IBGCA internal controls have been designed to safeguard assets, verify the accuracy of accounting records, promote operational efficiency, and adhere to prescribed management policies and procedures.

All internal reports are designed to provide comprehensive information to facilitate the planning needs of central administration and the Board of Directors.

THE BASIC ELEMENTS OF THE INTERNAL CONTROLS INCLUDE

1. A clear establishment of each employee's responsibilities and lines of responsibility.

2. Separation of accounting functions from authorization and disbursement of final payment of expenditures.

3. A proper system of authorization for transactions.

III. ACCOUNTING PROCEDURES

A. BANK RECONCILIATIONS

Purpose: The purpose of the bank reconciliation procedure is to ensure that all bank accounts are reconciled in a timely manner and confirm the accuracy of the accounting records and the financial statements.

1. **Accountant**

    a. Prepare the bank reconciliation within 10 working days after receipt from of bank statement.

    b. Submit the bank statement and the bank reconciliation report to the Finance Officer.

2. **Finance Officer**

    a. Review the bank reconciliation and the bank statement for accuracy.

    b. Approve the bank reconciliation.

FORMS:

None at this time

Additional Information:

1. The bank reconciliation will be done using the account reconciliation module within the organization's accounting software.

B. CASH RECEIPTS

Purpose: The purpose of the cash receipts procedure is to ensure that all revenues are safeguarded, deposited intact, and recorded to the proper revenue account.

PROCEDURES

1. Receptionist/Secretary

a. Receives and logs all incoming checks and cash receipts and routes all checks and cash to the Fiscal Officer.

b. Logs the date of all cash received.

c. Records if the monies are received in the form of a check or cash.

d. Records the check number when applicable.

e. Enters the amount of monies received.

f. Records that the money was received from.

2. Bookkeeper

a. Receives and reviews all incoming checks and determines the purpose of each.

b. Records the cash receipts in the Cash Receipts Journal on a daily basis.

c. Turns the funds over to the employee authorized to make the deposits for IBGCA on a daily basis.

3. Authorized Employee

a. Stamps all checks “FOR DEPOSIT ONLY”.

b. Prepares bank deposit in duplicate for monies received from Accounting.

c. Deposits all cash receipts on a daily basis.

d. Submits bank deposit slip to Bookkeeper immediately after deposit is made.

4. Finance Officer

a. Reviews the Cash Receipts Log and Cash Receipts Journal on a monthly basis to ensure accuracy of fund deposits.

Additional Information:

4. All cash receipts, regardless of their form (currency, check, etc.) must be retained in a secured location until deposited into an authorized bank account.

5. The daily cash receipts should be deposited into the bank during the same day, if possible, under all circumstances must be deposited within 24 hours after their receipt.

6. Deposit books will be purchased in a duplicate format. Only one book per entity is used at any one time with the remaining books being in control of IBGCA Board or designee.

FORM:

1. Cash Receipts Log

CASH RECEIPTS LOG

DATE	FROM	CHECK/MO NO.	AMOUNT	DESCRIPTION	ROUTED TO	INITIAL	SCANNED	COPY TO
MONTH	**January 2014**							

C. PURCHASE ORDER

Purpose: To ensure that all purchases are allowable under grant/contract agreements and the expenditure is necessary to accomplish project objectives.

PROCEDURES

1. Employee

    a. Requests Purchase Order from Bookkeeper.

2. Bookkeeper

    a. Reviews the Federal, State, County, and local guidelines and grants and/or contracts to ascertain if these are approved expenditures and authorizes.

    b. Prepare a Purchase Order for goods or services.

3. Employee

    a. Submits to Program Director for approval.

4. Program Director

    a. Reviews purchase request to insure that item/service is needed for program operations.

5. Employee

    a. Submits to Administration for approval.

6. Administration

    a. Approves or disapproves Purchase Order.

7. Employee

    a. Submits approved Purchase Order to vendor.

    b. Receives and signs for all supplies.

    c. Receives and accepts all services provided.

d. Submits receiving copy and invoices to Finance Office for processing.

8. **Bookkeeper**

a. Receives the Purchase Order and invoices, checks the invoices against the receiving report and submits these to the Secretary to have a check prepared.

Additional Information:

1. This system strengthens the internal control by:

   a. Showing the need for the expenditure with the purchase order.

   b. Approving the purchase before it is made with the issuance of a purchase order.

   c. Checking in and approving the goods/services.

2. The only individuals authorized to sign for administration are the Executive Director or the Assistant Director.

FORM:

1. Purchase Order

D. PAYROLL

Purpose: To ensure that all personnel costs are authorized and payment is made at approved salary levels.

PROCEDURES

1. **Employee**

   a. Records time on a daily basis, by grant/contract.

   b. Completes the Request for Leave five days in advance of the date of absence.

   c. Records sick leave on time sheet. Sick leave over three consecutive days requires doctor's approval.

   d. Submits to the Department/Head Supervisor for approval.

2. **Department Head/Program Supervisor**

   a. Approves all leave.

   b. Reviews time sheets with the employee, should discrepancies be identified.

   c. Approves the time sheets and submits the time sheets and leave slips to Accounting on the last day of the pay period.

3. **Bookkeeper**

   a. Reviews the time sheets for accuracy of time reported.

   b. Prepares the payroll schedules to include employee deductions as appropriate.

   c. Submits the payroll schedule and time sheets for preparation of the payroll checks.

   d. Reviews the checks for accuracy.

   e. Obtains the required signatures for payroll checks.

4. **Authorized Employee**

   a. Distributes the payroll checks to the employees.

   b. Records leave on the Employees Cumulative Leave Record.

   c. Files the time sheets, leave slips and overtime slips in the proper files.

Additional Information:

1. Employees who do not submit time sheets on time will not receive pay checks.

2. Payroll checks will not be issued prior to payday.

3. All overtime must be approved by the Executive Director or the Assistant Director prior to overtime work being performed.

FORMS:

1. Employee Time Sheet

2. Employee Leave Slips

3. Overtime Authorization

IBGCA, Inc. - Bi-Monthly Time Sheet

Month:_____**Dates**_____

Program	Sun.	Mo.	Tu.	Wed.	Thu.	Fri.	Sat.	Total Hrs.
Total								
Program	Sun.	Mon.	Tue.	Wed.	Thu.	Fri.	Sat.	Total Hrs.
Total								
Program	Sun.	Mon.	Tue.	Wed.	Thu.	Fri.	Sat.	Total Hrs.
Total								

Program Hours this Pay Period	
Program	Total Hours
TOTAL	

Leave Balance				
Type	Forward	Earned	Used	Balance
PERSONAL DAYS				

_____ _____
Print Name Date

_____ _____
Signature Date

_____ _____
Supervisor Signature Date

IBGCA, INC.

APPLICATION FOR LEAVE

I am requesting _____ hours of personal leave.

Leave Date _____Return Date _____.

_____

Employee Signature

_____

Date of Submission

_____

Supervisor Signature

E. PETTY CASH

Purpose:To ensure internal control on the payment and recording of out-of-pocket cash payments to small to be paid by check.

PROCEDURES

1. **Director**

   a. Secure written approval from the Board of Directors to establish petty cash fund.

   b. Identify Petty Cash Custodian.

   c. Authorize funding of petty cash.

2. **Bookkeeper**

   a. Prepare petty cash check in name of "Petty Cash Custodian".

   b. Submit for signature from authorized check signer.

   c. Distribute to "Petty Cash Custodian"

3. **Petty Cash Custodian**

   a. Cash petty cash check.

   b. Maintain cash in locked box

   c. Receive requests for petty cash

   d. Review receipts prior to disbursement of cash.

   e. Secure signature of individual receiving cash.

   f. Maintain log of disbursements.

   g. Submit request for reimbursement of petty cash monthly to bookkeeper.

4. **Bookkeeper**

   a. Receive receipts (source documentation) for petty cash disbursements.

   b. Reconcile receipts with cash disburse.

   c. Allocate expenditures in the accounting records

   d. Prepare petty cash check in the name of "Petty Cash Custodian" for the amount of funds disbursed.

   e. Submit for signature from authorized check signer.

   f. Distribute to "Petty Cash Custodian.

Additional Information:

1. The petty cash fund shall be two hundred dollars.

2. Payments from petty cash shall not exceed twenty-five dollars.

FORM:

1. Petty cash monthly log.

PETTY CASH MONTHLY LOG

PROGRAM SITE:_____ MONTH: _____ YEAR: _____

I certify that all expenditures are allowable.

Petty Cash Custodian: _____

Date:_____

Bookkeeper: _____

Date:_____

F. POSTAGE

Purpose: To accurately document the postage costs by program and cost center.

PROCEDURES

1. **Employee**

   a. Submits outgoing mail to Clerical Staff with identification of program/cost center to charge the cost to.

2. **Clerical Staff**

   a. Attaches the amount of package necessary to each envelope and package.

   b. Records postage, date, amount, and project to charge.

   c. Recaps the expense of each department by funding source and records on a monthly basis.

   d. Submits to the Finance Officer by the third working day of each month.

3. **Bookkeeper**

   a. Prepares general journal entry monthly to charge each program and/or cost center for monthly postage charges.

Additional Information:

1. Employees will not use the IBGCA postage meter for personal mail.

G. TELEPHONE LOG

Purpose: To accurately document the telephone costs by program and cost center.

PROCEDURES

1. **Bookkeeper**

   a. Assign each staff person an identifier.

   b. Assign each project and/or cost center an identifier.

2. **Employee**

   a. Code in correct identifiers for each call made.

   b. Personal long-distance calls will be identified separately.

3. **Secretary**

   a. Record all incoming collect calls by program and submit to Accounting monthly.

4. **Bookkeeper**

   a. Reviews the telephone invoices received from company billing.

   b. Identify personal calls, advise the employees of the amounts due for personal long-distance calls, and prepare appropriate payroll deduction.

   c. Checks with employees on long-distance calls that are coded incorrectly.

   d. Advise the telephone company of any changes that are not applicable to IBGCA.

   e. Process telephone bills for payment in accordance with established procedures.

Additional Information:

1. All personal calls will be automatic payroll deductions from the first payroll following receipt of the telephone company invoices.

FORM:

1. Incoming Collect Calls

H. TRAVEL AUTHORIZATION REQUEST AND EXPENSE STATEMENT

Purpose: To ensure that all travel is a necessary activity of project and the proper documentation is maintained.

PROCEDURES

1. **Employee/Traveler**

   a. Completes an IBGCA staff Travel Authorization and Travel Plan Request form in duplicate for items listed below:

   b. Name, date, project, and point of origin.

   c. Destination

   d. Location in case of emergency

   e. Date and time of departure and return

   f. Mode of transportation and accommodations

   g. Request for Travel Advance

   h. Date requested and employee's signature and submit to supervisor for recommendation

2. **Supervisor**

   a. Reviews and approve or deny the travel authorization.

   b. Submits to Finance Officer for processing five working days prior to travel.

3. **Bookkeeper**

   a. Approves travel advance requests, assigns travel number, and submits for processing.

   b. Prepares a check for advance.

   c. Secures signature of authorized check signer.

d. Distributes the check and approved copy of the Travel Authorization and Travel Plan to the employee.

e. Maintains the original copy.

f. Bookkeeper will record the travel advance and retain the original Travel Authorization and Travel Plan in control file until the receipt of the Travel Expense Report.

4. **Employee/Traveler**

a. All Travel Expense claims must be completed and submitted to IBGCA Administration immediately after return from trip.

b. Attach receipts for all expenses listed. (The only exception is meal receipts).

c. Submit to Supervisor for approval.

5. **Traveler's Supervisor**

a. Review and approve the Travel Expense Report.

b. Submits approved Travel Expense Report to Accounting.

6. **Bookkeeper/Accounts Payable**

a. Review accounting information and receipts for accuracy.

b. Complete Accounting Distribution and Expense Recap.

c. Have a check prepared if any monies are due to employee/traveler for IBGCA check signature.

d. Clear advance and charge to the proper expense accounts.

e. Submit check to employee/traveler if applicable.

f. Receive money if owed IBGCA and follow cash receipts procedure.

g. Secretary

h. File Travel Advance and Travel Expense Report.

Additional Information:

1. All travel advances not liquidated during the month of the travel will be an automatic payroll deduction on the second pay period of the following month. All other prepaid travel expenses not supported by a trip report and receipts will be deducted after 30 days.

2. The appropriate travel expense claim will be determined by individual traveling and type of travel.

3. To be eligible for per diem staff must be on travel status more than 10 hours and performing work a minimum of 50 miles from the IBGCA office.

4. Personal auto usage will be reimbursed at 31 cents per mile.

FORMS:

1. Staff Travel Authorization and Travel Claim

2. Staff Travel Expense Claim - Private Vehicles and Public Transportation

TRAVEL EXPENSE CLAIM

ACKCO TRAVEL EXPENSE REPORT	TRIP NO.
TRAVELLER:	**DATE:**
DEPARTURE DATE:	**RETURN DATE**
TIME OF DEPARTURE:	**TIME OF RETURN:**
PURPOSE OF TRIP:	

AIRLINE(s)

CARRIER	FROM	TO	AMOUNT
TOTAL AIRLINE COSTS: (You must attach the last sheet of ticket)			$

PER DIEM/M&IE					GROUND TRANSPORTATION	
DAY	**DATE**	**LODGING**	**TAX**	**M/IE**	**METHOD**	**AMOUNT**
Sunday						
Monday						
Tuesday						
Wednesday						
Thursday						
Friday						
Saturday						
TOTAL:		$	$	$		

Total Travel Expenses: $_____ Balance Due ACKCO: $_____

Prepaid Expenses: $_____ Balance Due Traveler: $_____

Travel Advance: $_____

SIGNATURE OF TRAVELER: _____ DATE: _____

MAKE CHECK PAYABLE TO: _____

ACKCO USE ONLY

Voucher No. _____ Authorization to Pay Balance Due: _____

Amount Paid: $_____ Check No. _____ Date: _____

Balance Due ACKCO $ _____ Paid By: _____ Date: _____

IBGCA, INC.
MILEAGE

EMPLOYEE: _____

MONTH: _____ **YEAR:** _____

Date	Reason for Trip	IBGCA	OTHER
TOTAL			

Total IBGCA Mileage Reimbursement @ $.51 x _____miles $ _____

Total OTHER Mileage Reimbursement @ $.51 x _____miles $ _____

Total Reimbursement Requested: $ _____

I hereby Certify that this travel voucher covers automobile mileage and ACTUAL cost incurred in traveling for business purposes:

CERTIFIED: _____
Employee Signature

APPROVED: _____APPROVED: _____
Site Coordinator IBGCA Project Officer

This form will be used when operating your personal vehicle for IBGCA purposes. Do not use this form when traveling out of state. That mileage will be calculated on your travel closeout form.

I. VOUCHER PAYMENT

Purpose: To establish a procedure to facilitate the easy processing of reoccurring expenditures.

PROCEDURES

1. **Finance Officer**

   a. Establishes master control list of all payments to be processed through voucher payment.

   b. Reviews each expense and prepare a schedule for which programs are to be charged for the expenditure on the voucher.

2. **Bookkeeper**

   a. Prepares checks from invoice and/or voucher schedule received.

   b. Returns check, voucher, and schedule to the Fiscal Officer.

   c. Obtains the signature on all checks.

   d. Records in the proper accounts.

3. **Secretary**

   a. Mail signed checks to appropriate vendor.

J. XEROX LOG

Purpose: To accurately document the Xerox costs by program and cost center.

PROCEDURES

1. **Employee**

   a. Code all personal copies made.

2. **Bookkeeper/Designee**

   a. Secure a read-out of Xerox copies by program and/or cost center.

   b. Figure cost of copies for each department or funding source and prepare general journal entry.

   c. Record general journal entry monthly.

Additional Information:

1. Personal copies will be charged at the cost of $.10 per copy. Personal copies will be an automatic payroll deduction.

K. IN-KIND GOODS AND SERVICES

Purpose: To accurately document all in-kind goods and services received by IBGCA.

PROCEDURES

1. Donator

a. Identifies all in-kind goods and services that are being given to the Program.

b. Reviews all in-kind goods and services forms for accuracy.

c. Submits the in-kind goods and services form to IBGCA on the appropriate form.

2. Volunteer

a. Records the following information for in-kind services:

b. Date service provided.

c. A description of the service provided.

d. The time the volunteer began donating time.

e. The time the volunteer finished donating time.

f. The per hour value of the service provided.

g. The total value of the donated time.

h. Initial each day that time was donated to the program.

i. Signs the in-kind services form.

j. Submits the completed form to the Program Coordinator.

3. Program Coordinator

a. Records the following information for in-kind goods:

b. Date item donated to the Program.

c. A description of the item donated.

d. The fair market value of the item donated.

e. Secures the signature of the individual donating the time.

f. Submits to the Tribe on a monthly basis.

4. IBGCA Program Director

a. Reviews the services and foods donations submitted by the Tribe.

b. Submits to the IBGCA Assistant Director, on a monthly basis, the donated goods and services receipts.

c. Tracks the dollar value of in-kind goods and services to ensure that contract requirements are met.

5. IBGCA Assistant Director

a. Reviews all donated goods and services and submits to the IBGCA Accounting for processing.

6. Bookkeeper

a. Enters the dollar value of the in-kind goods and services receipts into the appropriate accounting records.

Additional Information:

1. All in-kind goods and services must come from a source that is not supported with federal dollars unless specifically allowable under the funding source legislation.

2. The allowable in-kind goods and services that can be used to meet a required match must fall within the allowable budget line items for the Program receiving the goods and services.

FORMS:

1. IBGCA In-Kind Goods

2. IBGCA In-Kind Services

IBGCA, Inc.

IN-KIND GOODS

I certify that the above items were donated to the IBGCA

_____

Typed/Printed Name_____Date_____

Donor Signature _____

_____

IBGCA Program Director

_____

IBGCA Assistant Director

IBGCA, INC.

IN-KIND SERVICES

TOTAL							

I certify that the above items were donated to IBGCA.

_____ _____

Typed Name Date

_____ _____

Signature Assistant Director

L. PROGRAM INCOME

Purpose: To detail the specific requirements for the receipt and expenditure of program income.

PROCEDURE

1. Bookkeeper

a. Review IBGCA monthly cash receipts to identify revenue generated as a result of a grant/contract funded activity.

b. Prepare a cash receipts journal entry crediting the grant/contract, which generated the income.

c. Post to the general ledger.

2. IBGCA Finance Officer

a. Review program income generated on a monthly basis.

b. Review the requirements of the funding source to insure proper treatment of the revenue.

c. Report program income to the funding source as required by grant/contract agreement.

3. Additional Information:

1. The three methods for treatment of program income are:

   a. Additive - net or gross

   b. Deductive

   c. Cost Sharing

2. The default method for treatment of program income is default.

3. Subcontractors/subgrantees will be required to follow the regulations detailed in 45 CFR Part 75 regarding program income.

4. Subcontractors/subgrantees must report program income to IBGCA as it is generated.

5. Program income funds are to be the spent, prior to requesting funds from the government funding source.

M. LEVERAGED RESOURCES

Purpose: To accurately document all leveraged goods and services received by IBGCA that support IBGCA projects leveraged.

PROCEDURES

1. Donator

a. Identifies all leveraged goods and services that are being given to the Program.

b. Reviews all leveraged goods and services forms for accuracy.

c. Submits the leveraged goods and services form to IBGCA on the appropriate form.

2. Volunteer

a. Records the following information for volunteer services:

b. Date service provided.

c. A description of the service provided.

d. The time the volunteer began donating time.

e. The time the volunteer finished donating time.

f. The per hour value of the service provided.

g. The total value of the donated time.

h. Initial each day that time was donated to the program.

i. Signs the leveraged services form.

j. Submits the completed form to the Program Coordinator.

3. Program Coordinator

a. Records the following information for leveraged goods:

b. Date item donated to the Program.

c. A description of the item donated.

d. The fair market value of the item donated.

e. Secures the signature of the individual donating the time.

f. Submits to the Program Director on a monthly basis.

4. IBGCA Program Director

a. Reviews the services and donations submitted.

b. Submits to the IBGCA Assistant Director, on a monthly basis, the donated goods and services receipts.

c. Tracks the dollar value of leveraged goods and services to ensure that contract requirements are met.

5. IBGCA Assistant Director

a. Reviews all donated goods and services and submits to the IBGCA Accounting for processing.

6. Finance Officer

a. Enters the dollar value of the leveraged goods and services receipts into the appropriate accounting records.

Additional Information:

1. All leveraged goods and services can be secured from both federal and non-federal sources.

2. The allowable leveraged goods and services should comply with the federal government cost principles.

FORMS:

1. IBGCA Leveraged Goods

2. IBGCA Leveraged Services

IBGCA, Inc.

LEVERAGED GOODS

I certify that the above items were donated to the IBGCA

Typed/Printed Name_____Date_____

Donor Signature _____

_____

IBGCA Program Director

_____

IBGCA Assistant Director

IBGCA, INC.

LEVERAGED SERVICES

TOTAL							

I certify that the above items were donated to IBGCA.

Typed Name

Date

Signature

Assistant Director

IV. CONSULTING AND CONTRACTOR SERVICE AGREEMENT

Purpose: It is the intent of this section, where possible, to systematize the formal contractor service agreements to conform to existing state and federal regulations while meeting the needs of IBGCA.

Please refer to Procurement Section for Procurement of Services.

No contract negotiations should occur prior to discussing the need with the Executive Director. Only those employees authorized by the Executive Director may initiate contracts. The Finance Officer will be the Contract Officer. All contractor service agreements must be executed by the Executive Director. Prior to executing a contract, the Executive Director will ensure that the agreement has been reviewed by the Finance Officer and Project Director.

Accounting certifies that sufficient funds are available prior to any contract being executed. The Project Director is responsible for submitting the required information to the Executive Director, monitoring the contractor's activities, verifying and approving the Contractor's Invoices, and receiving the final reports.

A. PREPARATION

All contracts will be prepared with a minimum of three copies. After all parties have executed the contract, the original copy will be maintained by Accounting with the remaining copies being retained by Central Filing and the contractor. All contracts will include at least the following items and conditions:

1. An identity clause, which describes the parties to the contract. The date of the agreement will be included in this clause. This date should agree with the effective date of the contract, which cannot precede the date the contract is executed.

2. A scope of service clause.

3. A compensation clause, which describes the amount and method of payment. This clause should always include the maximum amount that can be earned along with any limitations as to the term of the agreement. Payments shall not exceed an amount beyond which the work has progressed. Advances are not permissible. Usually, the payment should not occur more often than once a month, and only after the receipt of an invoice. Specific payment dates should be avoided. No fringe benefits and state or federal withholdings are permitted for contractors. These allowances are reserved for employees only.

4. A cancellation clause which protects the rights of the parties for termination of the contract prior to the expiration date, if any, and making the contract subject to available government funding.

5. A hold harmless and property rights clause may be optional, however desirable. These clauses would establish the rights of the parties in the event of damages suffered, and would limit the use and distribution of any materials, supplies, or reports furnished by the contractor.

6. The social security number of the contractor.

FORM:

1. Consulting Agreement and Invoice

V. PROPERTY

Purpose: This section provides applicable policies and procedures for the utilization and disposition of property furnished or acquired in whole or in part under projects supported by federal program grant funds.

Please refer to the Procurement Section for Acquisition of Property.

A. UNEXPENDABLE PERSONAL PROPERTY

1. Title

    a. Title to non-expendable personal property acquired by IBGCA shall be vested with the IBGCA, except that the federal government may require IBGCA to transfer title to the property of federal government or a third party named by them if the project is financed solely by federal funds, the property has an acquisition cost of $5,000 or more, and the property is unique or difficult and costly to replace.

2. Use and Disposition

    a. IBGCA shall use property acquired under a project supported by the federal government program grant as long as there is a need for the property to accomplish the purpose of the project whether or not the project continues to be supported by federal program grant funds. When there is no longer a need for the property to accomplish the purpose of the project, IBGCA shall use the property in connection with projects supported by grants of other federal agencies.

    b. When IBGCA no longer needs the property in any of its grant supported projects, the property may be used for its own official activities in accordance with the following standards:

        - IBGCA may use the property for its own official activities without reimbursement to the federal government if it has a fair market value less than $5,000.

- IBGCA will retain all other non-expendable property for its own use once disposition has been received from the awarding agency and they have been fairly compensated for their share of the property.

c. If IBGCA has no need for the property, disposition of the property shall be made as follows:

- Property with a fair market value less than $5,000 may be sold and the entire proceeds retained by IBGCA.

- IBGCA shall request disposition instructions from the awarding agency for non-expendable property with a fair market value of over $5,000. The awarding agency shall issue such instructions to IBGCA within 120 days.

- Federally Owned Property--Title to federally owned property (property to which the federal government retains title) remains vested by law with the federal government. Upon termination of the grant or need for the property, such property shall be reported to federal government for appropriate disposition instructions.

B. PROPERTY MANAGEMENT STANDARDS

IBGCA property management standards for non-expendable personal property shall include the following:

1. A policy which requires prudence in the acquisition of equipment. A review will take place to assure that equipment is needed and that the need cannot be met with equipment already in the possession of IBGCA.

2. Property records shall be maintained accurately and provided for: a description of the property; manufacturer's serial number or other identification number; acquisition date and cost; percent of federal participation; source of the property; and ultimate disposition date including sales price or the method used to determine current fair market value.

3. A physical inventory of property will be done and reconciled with the property records at the end of each corporate year to verify the existence, current utilization, and continued need for the property.

4. A control system will be maintained to ensure adequate safeguards to prevent loss, damage, or theft to the property. Any loss, damage, or theft of non-expendable property shall be investigated and fully documented.

5. Adequate maintenance procedures to keep the property in good condition.

C. EQUIPMENT USE AND DISPOSITION

1. If the program, which purchased the equipment, has no further use for the equipment it will be transferred to an IBGCA government funded program, which needs the equipment. A

2. If there is no use for the equipment IBGCA will survey the member Tribes to determine if there is a need within a tribal program for the equipment. A deletion of equipment form will be completed and approved by Administration.

3. If there is no need for the equipment, fair market value will be established and the equipment sold for no less than fair market value. A deletion of equipment form will be completed and approved by Administration.

4. If there is no value to the equipment, the equipment will be given to a non-profit organization or an individual at no cost. A deletion of equipment form will be completed and approved by Administration.

VI. PROCUREMENT PROCEDURES

A. DETERMINATION OF PROCUREMENT METHODS

Purpose: The purpose is to establish the appropriate procurement method to be used for the goods or services to be purchased. The methods allowable comply with agency, state and federal regulation requirements.

PROCEDURES

1. **Program Director**

    a. Establish cost estimate for the purchase in the aggregate and submit to Contract Officer.

2. **Finance Officer**

    a. Select the appropriate method for the procurement.

    b. $3,500 in the aggregate and lower will follow micro purchase procedures.

    c. $3,500 to $150,000 in the aggregate will follow small purchase procedures

    d. $150,000 and over will follow large purchase procedures.

    e. Submit description and cost estimate for approval.

3. **Administration**

    a. Authorize purchases over $5,000 and Program Director will authorize purchases under $5,000.

Additional Information:

1. In the aggregate is the total amount through single or multiple purchases of the item(s) for the program period, i.e. training books - 12 purchases per year @ $500 per purchase is an aggregate amount of $6,000.

2. The Finance Officer will serve as Contracts Officer.

3. Allowable methods of large procurement.

a. Sealed Bids

- Advertisement of IFB
- Conditions
- See regulations for etc.
- Award must be made to lowest bidder

b. Competitive Proposals

- Advertisement of RFP
- Conditions
- Award of Contract based on multiple criteria.

4. Noncompetitive proposals are those where only one bid is received or only one source is solicited.

5. Noncompetitive proposals may be used only when it is infeasible under small purchase procedures, sealed bids, or competitive proposals and one of the following applies:

   a. Only available from a single source.

   b. Emergency exists.

   c. Awarding agency authorizes noncompetitive proposal.

FORM:

1. Cost Estimate and Description

B. MICRO-PURCHASE PROCEDURES

PURPOSE: To provide guidance to Program Directors making micro-purchases. Micro-purchase procedures are those relatively simple and informal procurement methods for securing services or supplies that do not cost more than $3,500 in the aggregate.

PROCEDURES:

Program Director

1. For purchases under $3,500 in the aggregate:

    a. At the Program Director's discretion, observe agency internal controls governing P.O.'s and payment of invoices.

    b. Identify qualified suppliers for the items to be purchased using the micro-purchase method.

    c. Distribute micro-purchases equitably among qualified suppliers..

    d. If it is determined that the price from the qualified supplier selected does not appear reasonable, secure quotes from other suppliers and select the supplier.

    e. Obtain approval of Administration designee and Finance Officer.

    f. Make purchase.

Administration

a. Sign-off approval.

FORM:

4. Cost Quotation

Additional Information:

1. The threshold is reduced from $3,500 to $2,000 in the case of acquisitions for construction subject to the Davis-Bacon Act.

COST QUOTATION

DATE:	
DESCRIPTION OF TIEM TO BE PURCHASED	
VENDOR'S NAME	
PERSON PROVIDING QUOTE	
ITEM (BRAND NAME & MODEL)	
QUOTE	$
Additional Information:	
DATE:	
DESCRIPTION OF TIEM TO BE PURCHASED	
VENDOR'S NAME	
PERSON PROVIDING QUOTE	
ITEM (BRAND NAME & MODEL)	
QUOTE	$
Additional Information:	
DATE:	
DESCRIPTION OF TIEM TO BE PURCHASED	
VENDOR'S NAME	
PERSON PROVIDING QUOTE	
ITEM (BRAND NAME & MODEL)	
QUOTE	$
Additional Information:	

DECISION

VENDOR CHOSEN	ITEM CHOSEN (Brand and Model)	QUOTE (Justify if Quote is not the lowest)	LOWEST

REQUESTED BY: _____ **APPROVED BY:** _____

Date: _____ _____ Date: _____

C. SMALL PURCHASE PROCEDURES

Purpose: To provide guidance to Program Directors making small purchases. Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than $5,000 in the aggregate.

PROCEDURES:

Program Director

1. For purchase under $3,500 and over in the aggregate and under $150,000:

    a. List description of item to be purchased on quote sheet.

    b. Determine whether bids should be advertised or solicited. (If there are relatively few vendors it may save time and money to solicit bids).

    c. Obtain a minimum of three telephone or written. The quotation must meet the description.

    d. Make recommendation based on price or provide justification for not accepting low cost.

    e. Obtain approval of Administration designee and Finance Officer.

    f. Make purchase.

Administration

1. Sign-off approval.

FORM:

1. Cost Quotation

Additional Information:

1. If the solicitation will be advertised follow large purchase procedures.

2. If all possible venders have not been identified then outreach and advertisement is to be done to identify all potential vendors.

COST QUOTATION

DATE:	
DESCRIPTION OF TIEM TO BE PURCHASED	
VENDOR'S NAME	
PERSON PROVIDING QUOTE	
ITEM (BRAND NAME & MODEL)	
QUOTE	$
Additional Information:	
DATE:	
DESCRIPTION OF TIEM TO BE PURCHASED	
VENDOR'S NAME	
PERSON PROVIDING QUOTE	
ITEM (BRAND NAME & MODEL)	
QUOTE	$
Additional Information:	
DATE:	
DESCRIPTION OF TIEM TO BE PURCHASED	
VENDOR'S NAME	
PERSON PROVIDING QUOTE	
ITEM (BRAND NAME & MODEL)	
QUOTE	$
Additional Information:	

DECISION

VENDOR CHOSEN	ITEM CHOSEN (Brand and Model)	QUOTE (Justify if Quote is not the lowest)	LOWEST

REQUESTED BY: _____ **APPROVED BY:** _____

Date: _____ _____ Date: _____

D. LARGE PURCHASE PROCEDURES

BID/PROPOSAL PACKAGE

Purpose: To establish the process for development of a standard bid package for goods and services.

PROCEDURES

Program Director

a. Prepare the scope of work statement and/or specifications of materials/services to be solicited.

Contracts Officer

b. Establish the solicitation time frame which includes:

   a. Date and time period for advertisement.

   b. Closing date for receipt of bids/proposals.

   c. Opening date of bids/proposals.

Program Director

c. Establish minimum requirements.

d. Establish evaluation criteria, if applicable.

e. Prepare the bid package which includes:

   a. Cover sheet (closing and opening date)

   b. Statement of work specifications or materials to be purchased.

   c. Minimum requirements

   d. Evaluation criteria

   e. Work quality standards

   f. Proposal format

   g. Sample contract

   h. Date of bidder's conference

   i. Right of the agency to accept or reject all bids

   j. Period of contract

Additional Information:

1. **Minimum requirements must include:**

    a. Certification regarding debarment and suspension.

    b. Lobbying

    c. Drug Free Workplace

2. **Affirmative Action Steps must include:**

    a. Giving preference to each of the following:

    - Minority Firms
    - Women Business Enterprises
    - Labor Surplus Area Firms
    - Small Business (defined as any business whose gross revenue $2,000,000 or less per year)

3. IBGCA shall make awards only to responsible contractors possessing the ability to perform successfully under the terms and conditions of proper procurement. Consideration must be given to such matters as contractor integrity, compliance with public policy, record of past performance and financial and technical resources.

4. **Minimum requirements cannot be unreasonable or excessive.**

FORMS:

1. Certification Regarding Debarment and Suspension
2. Certification Regarding Lobbying
3. Drug Free Workplace Certification

E. SOLICITATION OF BIDS/PROPOSALS

Purpose: To establish a standard method of advertising procurement activities to assure maximum open and free competition.

PROCEDURES

1. Program Director

a. Prepare the advertisement for newspaper.

b. Prepare notice to be posted.

c. Submit to Contracts.

2. Contracts Officer

a. Submit advertisement to newspaper and post advertisement.

b. Secure documentation of advertisement, i.e. newspaper - tear sheet, posting signed statement from the office where it was posted.

c. Notify all individuals on the bidder's list of solicitation, if applicable.

3. Secretary

a. Record the name of the individuals or firms requesting bid packages, the date the request was received, and the date the bid package was sent.

4. Program Director

a. Prepare technical information for bidder's conference.

b. Facilitate bidder's conference.

5. Secretary

a. Provide sign-in sheet for bidder's conference and ensure all individuals sign.

b. Record minutes of bidder's conference.

Additional Information:

1. No verbal information about the solicitation will be provided to anyone.

2. Pre-qualified bidders list is the names and addresses of firms/individuals who have submitted all information necessary to certify that they meet requirements to be responsible bidder. All firms/individuals on the list will be sent bid packages automatically.

F. RECEIPT OF BIDS/PROPOSALS

Purpose: To establish procedures that will be followed to assure equal treatment to all perspective bidders.

PROCEDURES

1. Receptionist/Secretary

a. All sealed bids/proposals will be logged into the bid/proposal control sheet.

b. Each bid will be stamped, dated, time of bid received, initiated by person receiving bid.

1. Administration

a. Bids/proposals will be maintained in a secured location until time of opening.

b. Return all bids received/submitted after closing date, unopened to bidder including letter of explanation as to the reason it was returned.

G. EVALUATION OF BIDS/PROPOSALS AND CONTRACT AWARDS

Purpose: To evaluate the bids/proposals submitted, select the contractor and award the contract.

PROCEDURES

1. Administration

a. Conduct bid opening (public or private).

b. For public bid openings (IFB's) the bid amounts will be announced at the opening.

2. Contracts Office

a. Schedule meeting of evaluation panel.

3. Evaluation Panel

a. Evaluate bids/proposals for compliance with all requirements.

b. Evaluate the responsive bids/proposals based on cost of criteria established in the bid package.

c. Prepare summary of points/costs for all of the responsive bidders.

d. Submit the name, the bid amount and justification for selection of the individual/firm selected for contract award to administration for approval.

4. Contracts Officer

a. Send the notice to contract to selected contractor and secure the following information:

- Certificate of insurance, if applicable.
- Review and approve suppliers list, if applicable.
- Secure a copy of all required licenses, if applicable.
- Certification regarding suspension and debarment from suppliers and subcontractors.

b. Verify that the insurance meets requirements, if applicable.

c. Secure fully executed contract.

d. Provide written notification to unsuccessful bidders.

e. Schedule debriefing conference for bidders based on individual requests.

Additional Information:

1. The Personnel Policies provide standards of conduct for employees/officers or agents to avoid conflict of interest.

2. Responsive bidder is a bidder who meets all requirements identified in the bid package.

3. The contract is not awarded at the time of the public bid opening.

4. A sample format for a debriefing conference is as follows (debriefing is only held at the request of the bidder):

   a. Schedule date and time of debriefing conferences with unsuccessful contractor.

   b. Inform unsuccessful contractor of the following:

      - Points for each criterion of unsuccessful contractors bid.

      - Dollar amount of successful contractor.

H. PROTEST PROCEDURES

Purpose: To provide specific actions, which will be taken, should a protest be filed by an unsuccessful bidder.

PROCEDURES

1. Protester

a. File a written complaint using the agency specified format within ten (10) working days after notice of rejection.

2. Contracts Officer

a. Notify contractor that a complaint of protest has been filed.

3. Administration

a. Schedule the meeting of protest committee to review complaint.

4. Protest Committee

a. Conduct meeting to evaluate protest within ten (10) working days of the filing of the receipt of protest.

b. Record minutes of evaluation of protest committee meeting.

c. Issue a decision to agency administration within five (5) working days of the meeting of the protest committee.

d. Notify protester of the decision of the protest committee.

e. Additional Information

1. Protest format will contain the following:

a. Notice of protest and specific reasons for filing the protest.

b. Statement stating this is a protest letter.

c. A detailed statement of the grounds for protest.

d. A specific request for a ruling by the protest committee and a statement of the relief requested.

***If this information is not furnished, IBGCA may refuse to consider the protest.**

2. Protests must always be provided in writing.

3. The individuals who sit on the protest committee must be identified in writing prior to commencement of all procurement activities.

4. The contracting officer and program director should not be involved in the protest procedures other than to provide technical support to the protest committee.

I. RECORDS MANAGEMENT

Purpose: To detail the required information that must be maintained in the bid process, contract, and protest (if applicable) to ensure proper documentation.

PROCEDURES

Contracts Officer

1. Establish and maintain the bid file(s) which includes:

    a. Cost estimate and approval to proceed with the procurement.

    b. Documentation of advertisement.

    c. Bid/proposal package.

    d. List of individuals attending the bidder's conference (sign-in sheet).

    e. Minutes of the bidder's conference.

    f. List of evaluation panel members.

    g. Bids received.

    h. Summary sheet and work papers.

    i. Rejection letters.

2. Establish and maintain contractor files that include the following information:

    a. Bid/Proposal

    b. Notice to Contract

    c. Certificate of Insurance

    d. Licenses, if applicable

    e. Payment Requests

f. Performance Evaluations

g. Change Order, if applicable

h. Contract

i. Certifications

- Suspension and Debarment
- Lobbying
- Drug Free Workplace

Administration

1. Protest File

a. List of protest committee members.

b. Copy of the protest committee correspondence, meeting minutes, and work papers.

VII. INTERNAL FUND STATUS REPORT

Purpose: The two internal status reports are to provide the Board of Directors, Administration, and Program Directors with the information to effectively monitor program expenditures and performance.

A. PROCEDURES

FINANCIAL REPORT

1. **Finance Officer**

    a. Prepare a report for each funding source that includes planned budget, actual expenditures for the month, cumulative expenditures, and unobligated balance.

    b. Present reports to administration and appropriate Project Directors by the 15th day of each month.

2. **Administration/Project Directors**

    a. Reviews reports and requests corrections when errors are identified.

3. **Finance Officer**

    a. Research identified errors and make corrections, as appropriate.

    b. Submit final reports to Administration.

4. **Administration**

    a. Submit to Board of Directors, if requested.

PERFORMANCE AND FINANCIAL ANALYSIS REPORT

1. **Finance Officer**

    a. Meet with Program Director to establish indicators of performance to relate to financial data.

    b. Develop a method of allocating cost to each of the performance indicators selected.

    c. Review the method for allocating cost to each indicator with the Program Director and make appropriate adjustments if necessary.

2. **Project Director**

   a. Develop performance indicators for Finance Officer to be used to assign grant costs.

   b. Provide quantitative information for each performance indicator to the Finance Officer 10 working days after the end of each quarter.

3. **Finance Officer**

   a. Analyze the costs for each performance indicator.

   b. Prepare report, which relates the performance indicators to the financial data.

   c. Meet with the Program Director to review the report and if applicable make appropriate adjustments.

   d. Submit report to Administration and Program Director 30 days after the end of each quarter.

4. **Administration**

   a. Submit to Board of Directors, if requested.

Additional Information:

None at this time

VIII. CASH MANAGEMENT

A. CASH ANALYSIS

Purpose: The procedure is established to insure that the IBGCA is minimizing the time elapsing between the receipt and disbursement of government funds.

PROCEDURES

1. **Finance Officer**

    a. Establish a cash flow projection for each grant and contract operated by IBGCA that receives advances.

    b. Submit the cash flow projection to the Assistant Director for review and approval.

2. **Assistant Director**

    a. Review the cash flow projection and make modifications as determined necessary and approve.

3. **Finance Officer**

    a. Request cash from funding sources based on the analysis and projection of cash needs.

    b. Reconcile the cash received with the actual disbursement on a monthly basis.

    c. Revise cash requests based on monthly reconciliations.

Additional Information:

1. Federal Financial Management Regulations limit cash advances to three day cash on hand.

FORM

1. IBGCA Cash Request Form

REQUEST FOR CASH

Date of Request: _____ Request #: _____

Date Posted/Initials: _____ Period Covered by request: _____ Expenses and Revenue thru _____

Verify: _____ Enter Draw: _____ Update: _____

Dept. Code	Budget	Project Name		Previous Draws	YTD Exp. per report	Diff of YTD & Prev	Remaining Budget
		Total Draw:					

Approved by: _____ Confirmation #: _____

Processed by: _____

ATTACHMENT A

IBGCA, Inc.

Ethics Policy and Conflict of Interest Statement

A. Ethics Policy

Members of the board of directors, staff, contractors, consultants, and volunteers of IBGCA, Inc. ("Organization") shall not participate in personal, financial or business activities which constitute an actual, potential or reasonably perceived conflict of interest concerning or relating to the business, operations, management, and other activities of Organization. Members of the board of directors, staff, contractors, consultants, and volunteers shall not engage in any conduct or activity that reflects adversely on the integrity or good reputation of IBGCA, Inc. or any entity thereof.

B. Conflict of Interest Statement and Disclosure

As a board member, staff, contractor, consultant, or volunteer, I shall make the following disclosures of actual, potential or reasonably perceived conflict of interest at such time as the events to be disclosed have occurred or are reasonably expected to occur:

(1) All financial, contractual or similar interests, involving myself or my immediate family, with any firm, organization or individual which does business with, is seeking to do business with, or is a competitor of the Organization.

(2) Any employment, whether part-time, full-time or temporary with any person or organization, which does business with, is seeking to do business with, or is a competitor of Organization.

(3) The receipt of any gifts from any person or organization doing business or seeking to do business with the Organization.

I have attached to this Ethics Policy and Conflict of Interest Statement a complete written statement of disclosure of any conflict of interest as set out in paragraphs (1), (2) and (3) above. I shall supplement this statement in writing as changes in my circumstances warrant. I understand and agree that even if the existence of a conflict of interest is unclear, I have an affirmative duty to err in favor of full disclosure, and have Administration and the Board of Directors in consultation with Legal Counsel determine the existence of any conflict of interest.

C. Prohibited Conduct

I shall not participate in the discussion of any matter that concerns or involves any conflict of interest.

As a board member, staff, contractor, consultant, or volunteer, I shall not (a) use any resources under my control for any purpose without the formal approval of Administration (b) accept any gift or gratuity from any person or organization doing business or seeking to do business with the Organization. I shall immediately disclose to the Executive Director any violation of these prohibitions.

D. Acknowledgement of Ethics Policy and Conflict of Interest Statement

As a board member, staff, contractor, consultant, or volunteer, I understand, acknowledge and agree to comply with this Ethics Policy and Conflict of Interest Statement. I understand that any violation of this policy shall subject me to such sanctions, including but not limited to removal, termination of employment, termination of contract, legal damages and equitable relief, as are provided by law or policy of IBGCA, Inc.

Name:_____ Signature_____

Please Print

Date:_____

Acknowledged by: Name:

_____ _____

Signature Executive Director

Date: _____

ATTACHMENT B

IBGCA, INC.

STANDARDS OF BUSINESS CONDUCT

One important aspect of IBGCA, Inc. is our commitment to running our organization according to the highest standards of ethics and integrity. The standards of business conduct embodies that commitment by serving as a guide to how we should conduct ourselves as representatives of IBGCA, Inc., as well as how we should conduct our business as an organization. The standards of business conduct (SBC) are based on the following principles:

- We act with integrity.
- We maintain a professional workplace.
- We respect and protect intellectual property.
- We protect the confidentiality, security and integrity of the organization's records, information and assets.
- We avoid conflicts of interest.

The standards of business conduct apply to all employees of IBGCA, Inc. Acting ethically is every employee's responsibility. All employees are responsible for understanding and following the SBC, and for following all laws, regulations and company policies that apply to our jobs. All employees are expected to conduct business using the highest ethical standards.

1. **Integrity**. All board members, staff, contractors, consultants, and volunteers must act with integrity at all times in doing our jobs. IBGCA, Inc. is committed to promoting a culture throughout the organization of integrity, honesty, incorruptibility and fair dealing in everything we do. This means that we must all stand by the following principles:

   - We do not tolerate acts of fraud. Fraud, whether large or small, harms our organization, our employees, and the community members we serve. We must also protect company assets from theft, waste and misuse.

   - IBGCA will be truthful and honest in all statements made in performing our jobs. When we prepare reports and documents of any kind (such as time sheets, personal leave sheets, expense reports and financial statements), we should do so honestly and with care. False statements, particularly those made to the government and regulatory agencies, not only are contrary to this standard, but also may be illegal and carry severe consequences for both the organization and the individual employee.

- We do not seek competitive advantages through illegal or unethical business practices. Each of us should deal fairly and ethically with our service providers, suppliers, competitors, colleagues and government officials and agencies

2. **Work Environment**. One of our most valuable assets is our talented and dedicated employees. IBGCA, Inc. is committed to a work environment where each employee is treated fairly and with respect, and where every employee is given an equal chance to succeed.

   We are committed to equal opportunity employment and to creating, managing and valuing diversity in our workforce. This means we do not make employment-related decisions based on a person's race, color, national origin, religion, sex, age, sexual orientation, marital status, physical or mental disability, veteran's status or other characteristics protected by applicable law.

   We also are committed to ensuring that our workplace is free from harassment. Harassment includes any conduct that has the purpose or effect of creating an intimidating, offensive or hostile work environment for another person. Harassment can take many forms, including physical actions, written or spoken comments, videos or pictures and innuendo. Sexual harassment can include unwelcome sexual advances, requests for sexual favors or other visual, verbal or physical conduct of a sexual nature. Harassment will not be tolerated.

   The organization does not tolerate violent conduct or threats of violence in our work place. Anyone who engages in this kind of conduct or brings threatening materials or objects into the workplace will be subject to disciplinary action. The Company is also a drug-free workplace. The possession, use, sale, distribution or manufacture of illegal drugs or controlled substances on company premises or by someone conducting company business is strictly prohibited.

3. **Ethical Business Practice**. All business transactions shall be conducted ethically and fairly. IBGCA, Inc. will not perform any transaction that compromises the arms length relationship between IBGCA as an organization, and current or potential suppliers to the organization. This includes the actions of all board members, staff, contractors, consultants and volunteers. Any potential organizational conflict of interest will be reported directly to the Board of Directors and Legal Council.

FINANCIAL POLICIES AND PROCEDURES SELF ASSESSMENT TOOL

Is there a policy and/or procedure which addresses each of the following?

General	Yes	No	Comments
1. Responsibility for authorization of financial policies and procedures.			
2. Responsibility for financial management.			
3. Separate financial duties and responsibilities so that no one employee has sole control over cash receipts; disbursements; payroll; or reconciliation of bank accounts.			
4. Employee dishonesty coverage.			
5. Review of Financial Policies and Procedures.			
Cash			
1. Opening of mail.			
2. Endorsement of checks.			
3. Report of cash receipts and documentation of receipts.			
Cash Disbursements			
1. Authorization of expenditures.			
2. Review of invoices.			
3. Approval of invoices for payment.			
4. Maintenance of checks.			
5. Maintenance of voided checks.			
6. Preparation of checks.			
7. Signing of checks.			

FINANCIAL POLICIES AND PROCEDURES SELF ASSESSMENT TOOL

Bank Reconciliation	**Yes**	**No**	**Comments**
8. Individual designated to receive and open bank statements.			
9. Individual designated to reconcile the bank statement.			
10. Individual designated to review the bank reconciliations.			
11. Policy on appropriate action for checks outstanding over 90 days.			
Purchasing			
1. Procedures for micro purchases.			
2. Procedures for small purchases.			
3. Procedures for large purchases.			
4. Prior approval of purchases.			
Payroll			
1. Requirement that all hourly staff complete a time sheet.			
2. Individual(s) designated to approve time sheets.			
3. Individual designated to review paychecks or direct deposits prior to distribution.			
4. Individual designated to distribute paychecks.			
5. Policy for payment of individuals that have resigned or been terminated.			
6. Individual designated to prepare and transmit the payroll tax reports.			
7. Individual designated to review tax deposits.			

FINANCIAL POLICIES AND PROCEDURES SELF ASSESSMENT TOOL

Travel	**Yes**	**No**	**Comments**
1. Requirement for prior authorization of all travel.			
2. Requirement for completion of travel expense claim for all travel.			
3. Requirement for submission of travel expense claim a specific number of days after travel is complete.			
Equipment			
1. Dollar threshold for classification of equipment.			
2. Equipment records that meet government regulations.			
3. Personal property control form for equipment issued to staff.			
4. Depreciation schedule.			
5. Individual designated to perform an annual physical reconciliation of all equipment.			
Books of Original Entry			
1. Requirement that a double entry system for account for all funds be maintained.			
2. Documentation requirements for all financial activities.			
3. Mandatory monthly reports that include a Balance Sheet, Statement of Activities, and Statement of Activities by project and/or funding source.			
Budget			
1. Individual(s) designated to prepare the budgets.			
2. Individual or Board Members authorized to approve budgets.			
3. Procedures for changes in the budget.			

CHART OF ACCOUNTS

A chart of accounts (COA) is a financial organizational tool that provides a complete listing of every account in an accounting system. An account is a unique record for each type of asset, liability, equity, revenue and expense.

The chart of accounts is a created list of the accounts used by a Tribe, organization, educational institution, or business to define each class of items for which money or the equivalent is spent or received. It is used to organize the finances of the entity and to segregate expenditures, revenue, assets and liabilities in order to give interested parties a better understanding of the financial health of the entity.

The information from the accounts are used to prepare financial statements and other financial reports such as reports to funders. The financial statements include the balance sheet and the income statement. The example below details the accounts in each financial statement.

Balance Sheet Accounts

- Assets
- Liabilities
- Fund Balance or for a profit making business Owners' Equity

Income Statement Accounts

Revenue and Expenses

- Revenue
    - Grant Revenue
    - Contract Revenue
    - Inkind Revenue
- Expenses
    - Cost Of Sales
    - Operating Expenses
    - Non-operating Expenses and Losses

Accounts are typically defined by an identifier (account number) and a caption or header and are coded by account type. In computerized accounting systems with computable quantity accounting, the accounts can have a quantity measure definition.

Types of accounts

- Asset accounts represent the different types of economic resources owned or controlled by an entity. Common examples of asset accounts are cash on hand, cash in bank, real estate, inventory, prepaid expenses, goodwill, and accounts receivable.
- Liability accounts represent the different types of economic obligations of an entity, such as accounts payable, bank loans, bonds payable, and accrued expenses.
- Equity accounts represent the residual equity of an entity (the value of assets after deducting the value of all liabilities). Equity accounts include common stock, paid-in capital, and retained earnings for business. The type and captions used for equity accounts are dependent on the type of entity.
- Revenue or income accounts represent the company›s earnings and common examples include grant or contract revenue and other income.
- Expense accounts represent the company›s expenditures. Common examples are utilties, rents, depreciation, interest, and insurance.

Simple Example Chart of Accounts

Balance Sheet Accounts

Asset Accounts

- 10200 Cash In Bank
- 11000 Accounts Receivable
- 14000 Prepaid Expense
- 14700 Other Assets
- 15100 Equipment
- 17100 Accumulated Depreciation

Liability Accounts

- 20000 Accounts Payable
- 20300 Accrued Expenses
- 23400 Federal Payroll Tax Payable
- 24500 Other Current Liabilities

Equity Accounts (for sole proprietorship and partnerships)

- 39002 Fund Balance

Profit & Loss Accounts

Revenue Accounts400 Rental Income

- 40000 Grant/Contract Revenue
- 40100 Inkind Revenue
- 40600 Other Income

Expense Accounts

- 60000 Accounting
- 65000 Employee Benefits
- 67000 Insurance
- 70000 Maintenance
- 72000 Postage
- 74000 Rent
- 75500 Supplies
- 77500 Wages

Sub-Accounts

Sub-accounts are used to divide or break a main account into further 'mini' accounts to identify, report on, and manage specific funding sources of an account or specific divisions within an entity. The main account is often referred to as the parent or summary account and the subdivided accounts are called the children. The balance of the main account (parent,summary) is derived from the sum of the balances of all the sub-accounts (children). For example wages:

Wages parent account is 77500

Wages sub-accounts could be:

77500-10 Administration for Native Americans wages

77500-20 HUD – Office of Native American Programs

77500-30 Ford Foundation

The total of all the sub-accounts would be the total wages paid by the entity.

Components of a Good Chart of Accounts

Uniformity

- Uniformity means always using the code in the same way every time you use it.

Uniqueness

- Each code and/or code segment should uniquely identify only one thing.

Expandable or Adaptable To Change

- Things change and your coding system should be designed to be able to easily expand and change to handle adding new codes (accounts, departments, projects, etc.) and reporting requirements as the entity grows without having to completely revise your coding system. Applying this characteristic to a chart of accounts would require your account coding system to have flexible user defined accounts that allows unlimited addition of new accounts.

CHART OF ACCOUNTS

Account ID	Account Description	Active?	Account Type
10200	Regular Checking Account	Yes	Cash
10400	Savings Account	Yes	Cash
11000	Accounts Receivable	Yes	Accounts Receivable
11400	Other Receivables	Yes	Accounts Receivable
12000	Inventory	Yes	Inventory
14000	Prepaid Expenses	Yes	Other Current Assets
14700	Other Current Assets	Yes	Other Current Assets
15100	Equipment	Yes	Fixed Assets
15200	Automobiles	Yes	Fixed Assets
15300	Other Depreciable Property	Yes	Fixed Assets
17100	Accum. Depreciation	Yes	Accumulated Depreciation
19000	Deposits	Yes	Other Assets
19150	Accum Amortiz - Organiz Costs	Yes	Other Assets
19200	Notes Receivable-Noncurrent	Yes	Other Assets
19900	Other Noncurrent Assets	Yes	Other Assets
20000	Accounts Payable	Yes	Accounts Payable
23000	Accrued Expenses	Yes	Other Current Liabilities
23400	Federal Payroll Taxes Payable	Yes	Other Current Liabilities
23600	State Payroll Taxes Payable	Yes	Other Current Liabilities
24000	Other Taxes Payable	Yes	Other Current Liabilities
24500	Other Current Liabilities	Yes	Other Current Liabilities
24700	Other Long-Term Liabilities	Yes	Other Current Liabilities
27400	Beginning Balance Equity	Yes	Long Term Liabilities
39002	Fund Balance	Yes	Equity-doesn't close
40000	Grant/Contract Revenue	Yes	Income

CHART OF ACCOUNTS

40000-10	Grant/Contract Revenue - ANA	Yes	Income
40000-20	Grant/Contract Revenue - HUD/ONAP	Yes	Income
40000-30	Grant/Contract Revenue - Ford	Yes	Income
40100	Inkind Revenue	Yes	Income
40100	Inkind Revenue - ANA	Yes	Income
40100	Inkind Revenue - HUD/ONAP	Yes	Income
40100	Inkind Revenue - Ford	Yes	Income
40200	Interest Income	Yes	Income
40400	Restricted Revenue	Yes	Income
40600	Other Income	Yes	Income
60000	Accounting	Yes	Expenses
60000-10	Accounting - ANA	Yes	Expenses
60000-20	Accounting - HUD/ ONAP	Yes	Expenses
60000-30	Accounting - Ford	Yes	Expenses
61000	Advertising	Yes	Expenses
61000-10	Advertising - ANA	Yes	Expenses
61000-20	Advertising - HUD/ ONAP	Yes	Expenses
61000-30	Advertising - Ford	Yes	Expenses
62000	Bank Charges	Yes	Expenses
63000	Contract Expense	Yes	Expenses
63000-10	Contract Expense - ANA	Yes	Expenses
63000-20	Contract Expense - HUD/ONAP	Yes	Expenses
63000-30	Contract Expense - Ford	Yes	Expenses
64000	Depreciation Expense	Yes	Expenses
64500	Dues and Subscriptions Exp	Yes	Expenses
64500-10	Dues and Subscriptions Exp - ANA	Yes	Expenses

CHART OF ACCOUNTS

64500-20	Dues and Subscriptions Exp - HUD/ ONAP	Yes	Expenses
64500-30	Dues and Subscriptions Exp - Ford	Yes	Expenses
65000	Employee Benefit Programs Exp	Yes	Expenses
65000-10	Employee Benefit Programs Exp - ANA	Yes	Expenses
65000-20	Employee Benefit Programs Exp - HUD/ ONAP	Yes	Expenses
65000-30	Employee Benefit Programs Exp - Ford	Yes	Expenses
65500	Equipment/Office	Yes	Expenses
65500-10	Equipment/Office - ANA	Yes	Expenses
65500-20	Equipment/Office - HUD/ONAP	Yes	Expenses
66000	Fees	Yes	Expenses
66000-10	Fees - ANA	Yes	Expenses
66000-20	Fees - HUD/ONAP	Yes	Expenses
66000-30	Fees - Ford	Yes	Expenses
67000	Insurance Expense	Yes	Expenses
67000-10	Insurance Expense - ANA	Yes	Expenses
67000-20	Insurance Expense - HUD/ONAP	Yes	Expenses
67000-30	Insurance Expense - Ford	Yes	Expenses
68000	Legal and Professional Expense	Yes	Expenses
68000-10	Legal and Professional Expense - ANA	Yes	Expenses
68000-20	Legal and Professional Expense - HUD/ ONAP	Yes	Expenses
68000-30	Legal and Professional Expense - Ford	Yes	Expenses
69000	Licenses Expense	Yes	Expenses

The table below provides a list of the documents that must be included for each of the grant amendments.

Table of Required Forms and Documents

ANA requirements might be slightly different; therefore grantees and program specialists should refer to this table of required forms and Documents.

	SF-424	SF-424A	SF-425	Cover Letter	Project Narrative	Budget (Line Item and Narrative)	OWP	Miscellaneous
Budget Revision	X	X	X	X	X	X		
Change in IDC Rate	X	X	X	X	X	X		New IDC Agreement
Carry Over Budget	X	X	X Annual for the previous fiscal year	X	NA in GS	X	NA in GS	Revised OWP with updated timeline Project Narrative
Change in Address	X			X				
Change in Authorizing Official Representative	X			X				Tribal Council/Board of Directors resolution or minutes. Completed Grant Solutions New User form is also required
Change in Key Personnel	X			X				Resume Completed Grant Solutions New User form is also required
Change in Scope	X	X	X	X	X	❖	X	
Name Change	X			X				
No Cost Extension	X	❖ Should reflect total year funding	❖ Should reflect most recent quarter	X	X	❖	X	Revised OWP with updated timeline
Non-Competing Continuation **	X	X		X	X	X	X	SF-424B

Cover Letter should be a transmittal of what is being requested and must be signed by the AOR. Updated 7/28/15

** **Non-Competing Continuations** are not initiated under Manage Amendments.

❖ You only need to have these documents if there is a change in the budget.

Instructions - Non Competing Continuation Applications:

Provide a clear and concise description of the current status of the project, as well as any intended modifications. The purpose of the project narrative is not to restate what has been declared in quarterly reports or the original application. The current status should provide a very brief overview of accomplishments and challenges encountered to date and reflect on the progress made towards the achievement of results and benefits. Intended modifications should describe any significant changes to the original work plan, project narrative, or budget that will be implemented during the continuation period.

Note: If you have difficulties accessing online application materials, please contact the ANA Helpdesk at 1-877-922-9262 to request an application packet.

ACF Grants Application Checklist

_____ SF424

_____ SF424A

_____ SF424B

_____ Certification regarding Lobbying (for awards exceeding $100,000.00)

_____ Certification regarding Maintenance of Effort

_____ Line Item Budget and Budget Justification (federal and non-federal share)

_____ Program Narrative

NOTES: Grantees requesting Indirect Cost must submit a copy of a current negotiated rate agreement that aligns with the ANA budget period.

All Objective Progress Reports (OPR) and Financial Statements (SF425) must be up to date.

In order to be eligible for continuation funding, all grantees must have a current Central Contractor Registration (CCR) and DUNS number indicated on the SF424.

SF LLL Disclosure of Lobbying Activities may be required, as per instructions in the Certification regarding Lobbying.

Non Federal Share Example Calculation:

To correctly figure the NFS amount, take the total Federal amount and multiply by 25 percent (0.25). The result is equivalent to 20 percent of the total budget for the budget period. For example, if the Federal share amount is $100,000, the NFS amount should be $25,000.

March 29, 2015

Jane Deer, Grants Management Specialist
US - DHHS - ACF
Division of Discretionary Grants
Office of Grants Management
Mary E. Switzer Memorial Building
330 C Street, SW
Washington, DC 20201

RE: ANA Grant # 90NL0000

Dear Ms. Deer;

Enclosed is the Non-competing continuations application, with attachments, for year 2 of the Frostbite Fall Indigenous Community's language project "Re-establishing our Native Language" ANA grant # 90NL0000. The first year went by so quickly as you will see from our narrative our project is on track for successful completion. If you have any questions or concerns, please contact either, Bulwinkle J. Moose - bjmoose@ffic.nsn.gov, 001-001-0003 or Rocky J. Squirrel- rjsquirrel@FFIC-nsn.gov, 001-001-0001.

Best Regards,

Rocky J. Squirrel
Community Administrator
Frostbite Falls Indigenous Community

Cc: Mary Doe, Program Specialist
.

Project Narrative ANA Grant # 90NL0000 - March 30, 2015

Re-establishing our Native Language

As of the last report, project staff attended the Annual ANA Grantees Meeting in Sun City, New Mexico. While attending the grantees meeting, the Language Specialist and Language Specialist Assistant networked with other language program personnel to gauge the effectiveness of curriculum materials used in those programs. The language staff also shared ideas and challenges in order to better develop project material.

The project staff hosted the FFIC Elder Advisory Committee meeting at the Northern Frozen Lake Visitors Center. This meeting included elders and other language professionals from FFIC's various communities. The meeting covered the status of the language project, elicited feedback for initial draft of materials, provided an opportunity for ideas that should be incorporated into the activity booklets, and further nurtured the partnership with the Northern Frozen Lakes Visitor Center.

The Language Specialist Assistant developed workbook activities to include: species identification, mathematical reasoning, weather terminology, winter safety, Human Anatomy labeling, word puzzles, and image-based sentence building. The activities developed to date have been tested with the Native Language class at Northern Frostbite Falls University. The Language Specialist met with the Director of the newly created language department at the Lake City tribal community to test material and garner further input on the activities. The Language Specialist developed a 30 panel children story that uses monolingual narration to depict the winter harvesting activities of rabbit snaring and spearing fish through the ice. Language staff have been working with first-speaker Roy Royer to ensure proper language use in the materials. A teachers' edition is also being developed to include more complex language and phrasing for interpersonal interaction between teachers and students.

Project staff have developed an additional partnership with Northland College, in order to use a radio studio to record audio for use on the FFIC Language Department website. The Language Specialist and Northland College hosted a traditional winter storytelling event open to students and the surrounding community to promote language and culture.

The Interactive Media Web Designer has undergone various online training via Peabody.com and Articulate Online Learning Community to enhance website building skill set. Seven activities focusing on Animal Identification, Numbers, Colors, Weather, and Winter Harvesting are in the process of being completed for inclusion on the website. The Interactive Media Web Designer has been working closely with language staff to ensure appropriate language usage. The web designer has also worked with the Language Specialist to develop animations, characters, and images for use in the activities.

OMB Number: 4040-0004
Expiration Date: 03/31/2012

Application for Federal Assistance SF-424

* 1. Type of Submission:	* 2. Type of Application:	* If Revision, select appropriate letter(s):
☐ Preapplication	☐ New	
☐ Application	☒ Continuation	* Other (Specify)
☒ Changed/Corrected Application	☐ Revision	

* 3. Date Received:	4. Applicant Identifier:

5a. Federal Entity Identifier:	* 5b. Federal Award Identifier:
	90NL0002

State Use Only:

6. Date Received by State:	7. State Application Identifier:

8. APPLICANT INFORMATION:

* a. Legal Name: Frostbite Falls Indigenous Community

* b. Employer/Taxpayer Identification Number (EIN/TIN):	* c. Organizational DUNS:
00000000Z0	00000000

d. Address:

* Street1:	3215 Main Street
Street2:	
* City:	Frostbite Falls
County:	
* State:	Minicom
Province:	
* Country:	USA: UNITED STATES
* Zip / Postal Code:	00000-0000

e. Organizational Unit:

Department Name:	Division Name:

f. Name and contact information of person to be contacted on matters involving this application:

Prefix:	Mr.	* First Name:	Bulwinkle
Middle Name:	J.		
* Last Name:	Moose		
Suffix:			

Title: Project Director

Organizational Affiliation:

* Telephone Number:	000-000-0003	Fax Number:	000-000-0002

* Email: bjmoose@ffic-nsn.gov

Application for Federal Assistance SF-424

9. Type of Applicant 1: Select Applicant Type:

Federally Recognized Indian Tribe

Type of Applicant 2: Select Applicant Type:

Type of Applicant 3: Select Applicant Type:

* Other (specify):

*** 10. Name of Federal Agency:**

HHS-ACF Administration for Native Americans

11. Catalog of Federal Domestic Assistance Number:

93.587

CFDA Title:

Promote the Survival and Continuing Vitality of Native American Languages

*** 12. Funding Opportunity Number:**

* Title:

13. Competition Identification Number:

Title:

14. Areas Affected by Project (Cities, Counties, States, etc.):

*** 15. Descriptive Title of Applicant's Project:**

FFIC Re-establishing our Native Language

Attach supporting documents as specified in agency instructions.

Application for Federal Assistance SF-424

16. Congressional Districts Of:

* a. Applicant MC-001 * b. Program/Project MC-001

Attach an additional list of Program/Project Congressional Districts if needed.

17. Proposed Project:

* a. Start Date: 08/01/2013 * b. End Date: 07/31/2016

18. Estimated Funding ($):

* a. Federal 195,721
* b. Applicant 49,024
* c. State
* d. Local
* e. Other
* f. Program Income
* g. TOTAL 244,745

*** 19. Is Application Subject to Review By State Under Executive Order 12372 Process?**

☐ a. This application was made available to the State under the Executive Order 12372 Process for review on .

☐ b. Program is subject to E.O. 12372 but has not been selected by the State for review.

☑ c. Program is not covered by E.O. 12372.

*** 20. Is the Applicant Delinquent On Any Federal Debt? (If "Yes", provide explanation.) Applicant Federal Debt Delinquency Explanation**

☐ Yes ☑ No

21. *By signing this application, I certify (1) to the statements contained in the list of certifications and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)**

☑ ** I AGREE

** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

Authorized Representative:

Prefix: Mr. * First Name: Rocky

Middle Name: J.

* Last Name: Squirrel

Suffix:

* Title: Community Administrator

* Telephone Number: 000-000-0001 Fax Number: 000-000-0002

* Email: rjsquirrel@FFIC-NSN.gov

* Signature of Authorized Representative: Rocky J. Squirrel (electronic signature) * Date Signed: 04/15/2015

Application for Federal Assistance SF-424

*** Applicant Federal Debt Delinquency Explanation**

The following field should contain an explanation if the Applicant organization is delinquent on any Federal Debt. Maximum number of characters that can be entered is 4,000. Try and avoid extra spaces and carriage returns to maximize the availability of space.

OMB Approval No. 4040-0006
Expiration Date: 06/30/2014

BUDGET INFORMATION - Non-Construction Programs

SECTION A - BUDGET SUMMARY

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. NL - Grant Languages Pro	93.587			$195,721.00		$195,721.00
2. NL - Grant Languages Pro	93.587				$49,024.00	$49,024.00
3.						
4.						
5. Totals				$195,721.00	$49,024.00	$244,745.00

SECTION B - BUDGET CATEGORIES

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total
	(1) NL - Grant Languages Prog	(2) NL - Grant Languages Prog	(3)	(4)	(5)
a. Personnel	$102,638.00	$27,085.00			$129,723.00
b. Fringe Benefits	$30,135.00	$7,952.00			$38,087.00
c. Travel	$8,000.00				$8,000.00
d. Equipment					
e. Supplies	$1,616.00				$1,616.00
f. Contractual					
g. Construction					
h. Other	$24,923.00	$8,038.00			$32,961.00
i. Total Direct Charges *(sum of 6a-6h)*	$167,312.00	$43,075.00			$210,387.00
j. Indirect Charges	$28,409.00	$5,949.00			$34,358.00
k. TOTALS *(sum of 6i and 6j)*	$195,721.00	$49,024.00			$244,745.00
7. Program Income					

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Prescribed by OMB Circular A-102

Previous Edition Usable

SECTION C - NON-FEDERAL RESOURCES

(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS
8 NL - Grant Languages Program				
9. NL - Grant Languages Program	$49,024.00			$49,024.00
10. NL - Grant Languages Program				
11. NL - Grant Languages Program				
12. TOTAL *(sum of lines 8-11)*	$49,024.00			$49,024.00

SECTION D - FORECASTED CASH NEEDS

	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13. Federal	$195,721.00	$41,286.00	$41,520.00	$60,802.00	$52,113.00
14. Non-Federal	$49,024.00	$12,256.00	$12,256.00	$12,256.00	$12,256.00
15. TOTAL *(sum of lines 13 and 14)*	$244,745.00	$53,542.00	$53,776.00	$73,058.00	$64,369.00

SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT

(a) Grant Program	FUTURE FUNDING PERIODS (Years)			
	(b) First	(c) Second	(d) Third	(e) Fourth
16. NL - Grant Languages Program	$189,858.00			
17. NL - Grant Languages Program				
18. NL - Grant Languages Program				
19. NL - Grant Languages Program				
20. TOTAL *(sum of lines 16-19)*	$189,858.00			

SECTION F - OTHER BUDGET INFORMATION

21. Direct Charges:	22. Indirect Charges: 2015 IDC rate 16.98%

23. Remarks:

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OMB Number: 4040-0007
Expiration Date: 06/30/2014

ASSURANCES - NON-CONSTRUCTION PROGRAMS

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0040), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

NOTE: Certain of these assurances may not be applicable to your project or program. If you have questions, please contact the awarding agency. Further, certain Federal awarding agencies may require applicants to certify to additional assurances. If such is the case, you will be notified.

As the duly authorized representative of the applicant, I certify that the applicant:

1. Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.

2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.

3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.

4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.

5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).

6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C.§§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U. S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee- 3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.

7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.

8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction subagreements.

10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is $10,000 or more.

11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).

12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.

13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).

14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.

15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.

16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.

17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.

19. Will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000, as amended (22 U.S.C. 7104) which prohibits grant award recipients or a sub-recipient from (1) Engaging in severe forms of trafficking in persons during the period of time that the award is in effect (2) Procuring a commercial sex act during the period of time that the award is in effect or (3) Using forced labor in the performance of the award or subawards under the award.

SIGNATURE OF AUTHORIZED OFFICIAL	TITLE Community Executive
APPLICANT ORGANIZATION Frostbite Falls Indigenous Community	DATE SUBMITTED March 29, 2015

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OMB Number: 0980-0204
Expiration Date: 4/30/2015

Objective Work Plan (OWP)

Project Title:

GLIFWC Anishinaabe Language Project: Nenda-gikendamang biboonagak (We seek to learn throughout the year)

Project Goal:

GLIFWC will produce four monolingual Anishinaabe language activity booklets and four bilingual answer key teacher booklets, with an interactive web site, that centers on topics and issues relating to the four seasons (biboon, ziigwan, niibin, dagwaagin) along with seasonal activities for young school-aged children to participate in.

Problem Statement:

GLIFWC 11 member tribes have been experiencing a lack of resource materials for their tribal schools, head start/early childhood developmental centers, and language revitalization programs to properly keep young school aged children engaged in language learning.

Project Year: 1

Objective # : 1

By the end of the 36th project month, GLIFWC will have developed, produced, and distributed a work book series of 4 (four) separate Anishinaabe mono-lingual language/activity books, Nenda-gikendamang biboonagak - Biboon (Winter), Ziigwan (Spring), Niibin (Summer), and Dagwaagin (Autumn) for grades K to 5th, plus a separate bi-lingual (Anishinaabe/English) teacher edition for each book. Each Ojibwe language/activity book will incorporate seasonal, weather, and activity words, phrases, and simple sentences into workbook activities, while the teachers' answer book will also include classroom and outdoor seasonal learning activities to strengthen language usage and skills.

Results Expected:

2nd Qtr; Biboon word/phrase/sentences will have been developed along with Biboon activities.
3rd Qtr; Biboon activities will be tested by project partners for clarity,
ease of use, and effectiveness.
4th Qtr; GLIFWC will have produced and distributed 4,000 copies of - Biboon language/activity workbook and 400 copies of a bi-lingual teacher edition.

Criteria for Evaluating:

2nd Qtr; Biboon words/phrases/sentences will be reviewed by speaker and changed as needed.
3rd Qtr; Partners will provide comments regarding Biboon activities.
4th Qtr; Project staff will track receipt of the- Biboon language/activity workbook and teacher edition.

Benefits Expected:

Tribes, tribal and immersion schools, language programs and learning centers will have access to and use the Biboon language/activity workbook.

Criteria for Evaluating:

A distribution list of workbook recipients will be kept on file to include the tribe, school, program, and persons receiving the Biboon language/activity workbook. In addition, a survey of workbook usage and grade(s) used in will be completed and kept on file.

	Activities	Position(s) Performing the Activity		Time Period mm/dd/year	
		Lead	Other Support	Begin	End
1	Bring Language Specialist on board for project orientation to include review of project narrative, OWP, and budget.	Project Director	Secretary	08/01/2014	08/06/2014
2	Recruit, interview, hire, and provide project and GLIFWC orientation to project Language Assistant.	Project Director	Language Specialist Secretary	08/01/2014	09/30/2014
3	Review project with GLIFWC Board of Commissioners and GAAGIGE Elder Advisory Group.	Project Director	Language Specialist	08/15/2014	11/30/2014

Objective Work Plan (OWP)

4	Develop initial and follow up articles in Mazina'igan, GLIFWC's publication with a circulation of 18,000, and Facebook updates regarding the project.	Language Specialist	Project Director IM Web Designer	08/18/2014	07/31/2015
5	Meet with potential project partners, to include the tribal schools, language programs, and language teachers at Mille Lacs, Lac Courte Oreilles, Fond du Lac, Bug-o-ney-ge-zhig Immersion School, Niigaani Immersion School, Washburn School language program, and the Duluth Public School Immersion program. to discuss project implementation, activity development, and testing of materials. At this time MOAs will be finalized with project partners.	Project Director	Language Specialist	08/20/2014	10/15/2014
6	Attend ANA Post award training	Project Director	Accounting staff	09/01/2014	12/15/2014
7	Develop seasonal word/phrase listing draft for use in the K-5 Nenda-gikendamang biboonagak-Biboon activity/workbook.	Language Specialist	Project Director Language Assistant	09/15/2014	10/15/2014
8	Review Biboon words and phrases with elder/ speaker for correctness and clarification.	Language Specialist	Language Assistant Elder Speaker	10/01/2014	10/20/2014
9	Develop activities for Nenda-gikendamang biboonagak - Biboon to coincide with the word/ phrase lists.	Language Specialist	Language Assistant	10/10/2014	01/30/2015
10	Develop and review artwork for activities in Nenda-gikendamang biboonagak - Biboon language activity book.	Language Specialist	Project Director Language Assistant IM Web Designer	10/30/2014	02/28/2015
11	Develop and test classroom/outdoor activities for use with the teacher edition of Nenda-gikendamang biboonagak - Biboon	Language Specialist	Project Director Language Assistant Project Partners	11/15/2014	02/15/2015
12	Review project status with GAAGIGE Elder Advisory Group and Board of Commissioners for comment, input, and guidance.	Project Director	Language Specialist Language Assistant IM Web Designer	02/20/2015	03/20/2015
13	Meet with project partners to test and comment on the draft Nenda-gikendamang biboonagak - Biboon activities.	Language Specialist	Project Director Language Assistant Project Partners	03/01/2015	04/01/2015
14	Complete final edits of Nenda-gikendamang biboonagak- Biboon youth language activity book and teacher edition.	Language Specialist	Language Assistant	04/01/2015	04/30/2015
15	Begin layout of Nenda-gikendamang biboonagak-Biboon activity workbook and teacher edition for printing.	Project Director	Language Specialist	04/10/2015	04/25/2015
16	Meet with printer to set up date for receipt of the Nenda-gikendamang biboonagak - Biboon activity workbook for printing.	Project Director		04/20/2015	04/25/2015
17	Finalize layout for the student and teacher editions of the Nenda-gikendamang biboonagak - Biboon activity workbook.	Language Specialist	Project Director Language Assitant	04/20/2015	05/20/2015
18	Deliver the Nenda-gikendamang biboonagak - Biboon activity workbook to the printer.	Project Director		05/20/2015	05/25/2015
19	Develop seasonal word/phrase listing draft for use in the K-5 Nenda-gikendamang biboonagak - Ziigwan activity/workbook.	Language Specialist	Project Director Language Assistant	05/15/2015	07/15/2015

Objective Work Plan (OWP)

20	Contact GLIFWC member tribes, tribal schools, language programs, head start/early childhood learning centers to set up dates for distribution of the Nenda-gikendamang biboonagak - Biboon activity workbook.	Secretary	Language Specialist	05/01/2015	07/20/2015
21	Distribute and review the Nenda-gikendamang biboonagak - Biboon activity workbook with GLIFWC member tribes, tribal and immersion schools, language programs, head start/early childhood learning centers	Language Specialist	Project Director Language Assistant	06/15/2015	07/15/2015
22	Turn over remaining Nenda-gikendamang biboonagak - Biboon language/activity workbook and teacher edition to GLIFWC Public Information Office to be placed on the PIO publications list and web site for sale to general public. This will allow for future printings of the materials and project sustainability.	Project Director	Language Specialist	07/25/2015	07/31/2015
23	Attend annual grantee meeting.	Project Director	Language Specialist IM Web Designer	06/01/2015	07/30/2015
24	Survey Nenda-gikendamang biboonagak users for information regarding material/website usage including material assessment, how used, and predominate grade (K-5) of users.	Language Specialist	Project Director IM Web Designer	07/05/2015	07/31/2015
25	Submit all required ANA reports.	Project Director	Language Specialist Accounting staff	02/28/2015	08/30/2015

Objective # : 2

By the end of the 36th project month, GLIFWC will have developed an interactive webpage incorporating and strengthening the activities and language lessons in the Nenda-gikendamang biboonagak language/activity workbook series, including recordings of the Ojibwe in the workbooks, simple animation, and activities that will enable teachers to interactively work with elementary grade students via classroom whiteboards and/or other internet accesses.

Results Expected:

1st Qtr; Multi-media Web Designer onboard.
2nd Qtr; Biboon words/phrases/sentences recorded for placement onto the webpage.
3rd Qtr; Interactive web based activities completed.
4th Qtr; Biboon webpage finalized and ready for integration onto Nenda-gikendamang biboonagak (We seek to learn throughout the year) web site.

Criteria for Evaluating:

2nd Qtr; Audio file of recorded Biboon words, phrases, and sentences.
3rd Qtr; Initial placement of Biboon web based activities begun.
4th Qtr; Partner test comments on file. Completed Biboon section of webpage available for use.

Benefits Expected:

GLIFWC member tribes, tribal schools, immersion schools, early childhood centers, and language programs will have access to the Biboon webpage for use within the classroom, strengthening and reinforcing the Anishinaabe language skill in youth grades K-5.

Criteria for Evaluating:

Website orientation sign in sheets will be on file along with user surveys and assessments of the Biboon webpage.

Objective Work Plan (OWP)

	Activities	Position(s) Performing the Activity		Time Period mm/dd/year	
		Lead	Other Support	Begin	End
1	Recruit, interview, and hire, project Inter-Media Web Designer (IM Web Designer).	Project Director	Language Specialist Secretary	08/01/2014	10/01/2014
2	Provide GLIFWC and project orientation to Inter-media Web Designer	Project Director	Secretary Language Specialist	10/01/2014	10/15/2014
3	Meet with GLIFWC Network Adminstrator to review current GLIFWC site and concurrent webpages.	IM Web Designer	Project Director Language Specialist	10/05/2014	10/25/2014
4	Meet with project staff to discuss webpage parameters and brainstorm synchronization of workbook/website activities and animations.	IM Web Designer	Project Director Language Specialist Language Assistant	10/15/2014	10/30/2014
5	Review Nenda-gikendamang biboonagak – Biboon word/phrase list with Lang Spec to determine potential web placement.	IM Web Designer	Language Specialist	10/20/2014	11/05/2014
6	Record audio of Nenda-gikendamang biboonagak – Biboon word/phrases for placement onto the web site.	Language Assistant	Language Specialist	11/01/2014	11/15/2014
7	Develop Nenda-gikendamang biboonagak – Biboon website story board, layout, and format for review with project staff.	IM Web Designer	Project Director	11/05/2014	12/10/2014
8	Meet with Language Specialist to review workbook and outdoor activities for synchronization and identified animations of activities onto the Nenda-gikendamang biboonagak – Biboon interactive webpage.	IM Web Designer	Language Specialist Language Assistant	11/15/2014	02/15/2015
9	Develop animation storyboards and animations to be used within the Nenda-gikendamang biboonagak – Biboon website.	IM Web Designer	Language Specialist	11/05/2014	04/01/2015
10	Initiate the development of the Nenda-gikendamang biboonagak web site with the inclusion of web based language activities, audio, and animations that will coincide with the Nenda-gikendamang biboonagak – Biboon activity workbook.	IM Web Designer	Language Assistant	11/20/2014	04/15/2015
11	Place Nenda-gikendamang biboonagak – (Biboon) webpage online for initial project staff review and testing.	IM Web Designer	Language Assistant	04/15/2015	05/15/2015
12	Meet with partners to review and comment on webpage, test for ease of website use, and consistency with Nenda-gikendamang biboonagak – Biboon activity workbook.	IM Web Designer	Project Director Language Specialist Project Partners	05/10/2015	06/10/2015
13	Make changes to Nenda-gikendamang biboonagak – Biboon web site as per comments from testing partners.	IM Web Designer	Language Assistant	05/15/2015	06/15/2015
14	Introduce and review the Nenda-gikendamang biboonagak – Biboon website with member tribal schools, language programs, head start/early childhood learning centers.	IM Web Designer	Language Specialist Language Assistant	06/15/2015	07/31/2015

Budget/Budget Justification – ANA Grant # 90NL0602

Re-establishing our Native Language	Year 2 ANA	Year 2 Match	Year 2 Total
Personnel			
Project Director @ 30%		$19,792	$19,792
Language Specialist Gr 6/9	$39,115		$36,337
Language Assistant Gr 5/3	$29,553		$29,645
Inter-media web designer Gr 6/4	$33,970		$34,002
Secretary @ 25%		$7,293	$7,293
Sub Total	$102,638	$27,085	$129,723
Fringe @ 29.36%	$30,135	$7,952	$38,087
Travel			
ANA Grantee meeting	$4,000		$4,000
Staff travel	$4,000		$4,000
Sub Total	$8,000	$0	$8,000
Supplies	$1,616		$1,616
Other			
Elder Committee Travel	$1,568		$1,568
Stipends Elder/Speaker	$2,200		$2,200
Stipends	$1,500	$1,400	$2,900
Training	$750		$750
Communication	$1,200		$1,200
Duplicating	$600		$600
Van Lease @ 350/mo		$4,200	$4,200
Vehicle O & M	$1,800		$1,800
Printing	$15,180		$15,180
web page domain registration/hosting	$125		$125
Space costs		$2,403	$2,403
Sub Total	$24,923	$8,038	$32,961
Total Direct	$167,312	$43,075	$210,387
IDC @ 17.08%	$28,409	$5,949	$34,358
Total	**$195,721**	**$49,024**	**$244,745**

Re-establishing our Native Language	Year 2 ANA	Year 2 Match	Justification
Personnel			
Project Director @ 30%		$19,792	To be provided as project match. This position is estimated at @ 30% time. This is a salaried position at FFIC Grade 12/Step 7 position. See project OWP, project strategy, and position description for duties and position information. See FFIC Board resolution for commitment of matching.
Language Specialist	$39,115		ANA request. This Full Time Employee (FTE) position is estimated at $18.81/hr this is equivalent to a FFIC Grade 6/Step 9. See project OWP, project strategy, and position description for duties and position information.
Language Assistant	$29,553		ANA request. This Full time Employee (FTE) position is Estimated rate @ $14.21/hr is equivalent to FFIC Grade 5/Step 3. See project OWP, project strategy, and position description
Inter-media web designer	$33,970		ANA request. This Full time Employee (FTE) position is estimated rate @ $16.33/hr is equivalent to FFIC Grade 6/Step 4. See project OWP, project strategy, and position description for duties and position information
Secretary @ 25%	$0	$7,293	To be provided as project match. This position is estimated at @ 25% time. This is a salaried position at FFIC with step increase. See project OWP, project strategy, and position description for duties and position information. See FFIC Board resolution for commitment of matching
Sub Total	$102,638	$27,085	

Re-establishing our Native Language	Year 2 ANA	Year 2 Match	Justification
Fringe @ 29.36%	$30,135	$7,952	Fringe for Full Time Employee est @ 29.36%; FICA - 6.72%; Unemploy Comp - 1.2%; Work Comp - 1.63%; Retirement - 2.64%; Med Ins - 15.19%; Dental Ins - 1.09%; Vision Ins - 0.29% LTD - .44%; Life Ins - 0.16 %
Travel			
ANA Grantee meeting	$4,000		This will cover the cost of two project staff to attend the annual ANA/ACF Grantee Meeting in Washington D.C. per ANA request.
Staff travel Lodging $81 X 14 X 2 = $2268 Per Diem $69 X 14 X 2 = $1932 TOTAL = $4200	$4,000		ANA request - Travel for over- night stay at hotel for two project staff to meet with tribal schools and early education programs to develop content for Children Activity booklets. Est. $81/night + $69 per diem (6 qtrs @ $11.5/qtr) x 14 nights. $200 will be provided as leverage. Staff will limit each meeting to; one overnight stay and two, half- days per diem for travel as a means to mitigate accruing Per Diem costs. No mileage expenses shall be incurred due to vehicle donation of one Toyota Sienna by FFIC for use during project. See Other Attachments section for mileage distances from FFIC offices.
Sub Total	$8,000	$0	
Supplies	$1,616		ANA request - This will cover costs of; office supplies to include blank CDs with cases and mailers, printer ink for two printers set aside for project, cultural resource and language materials, paper, pens, paperclips, appointment calendars, tape w/dispenser, stapler w/staples, notepads, and other similar supplies as needed.

Re-establishing our Native Language	Year 2 ANA	Year 2 Match	Justification
Other			
Elder Advisory Group			
Travel	$1,568		ANA request - Estimates are based on cost figures from past Elder Advisory Group meeting travel. Cost is estimated @ 1,547 miles total Advisory group mileage x $.565/mile + 4 motel rooms @ $70 each + 6qtr @ 11.50/qtr x 6 members x 1 meeting. Total mileage for Elder Advisory Group members to attend one meeting is 1,547 miles. Due to travel distances from tribal communities to FFIC offices, not all members will need motel rooms or collect per diem. In addition, one member rooms with her mother, another member. See Other Attachments for travel distances from FFIC offices to member tribes.
Stipends	$2,200		ANA request - Estimated at 11 members x $50/hr x 4 hrs/mtng x 1 meeting. The project will provide stipends for the Elder Advisory Group. The Advisory Group will meet twice during the project year to review project progress, review materials and provide input into project direction, and provide traditional/elder guidance to project staff. The Advisory Group consists of recognized elders/speakers from FFIC member tribes. See Other Attachments for FFIC Language and Culture Elder Advisory Group members.
Elder/Speaker			
Stipends	$1,500	$1,400	Estimated at 2 speakers $50/hr x 29 hours each. Time includes initial meetings, prep time, content review, and comments/corrections.
Travel	$0		

Re-establishing our Native Language	Year 2 ANA	Year 2 Match	Justification
Training	$750		ANA request - Estimated cost for Inter-media Web Designer and Language Specialist Assistant training for software familiarity via class work and/or online seminars.
Communication	$1,200		ANA request - Est @ $100/mo x 12 mos. Costs will cover phone and internet access for project staff.
Duplicating	$600		ANA request - Est @ $50/ mo x 12 mos. Costs will cover all duplicating charges.
Van Lease @ 350/mo		$4,200	FFIC will dedicate a Toyota Sienna to the project. This will cut down on projected mileage costs to member communities and partners. Estimated at $350/mo. for 12 mo. Estimate based on regional vehicle lease cost. Estimate based on regional vehicle lease cost. While the offices of the Granite Falls Indian Community are centrally located the furthest reservation, is 322 miles away. The member communities range from 39 to 182 miles distance.
Vehicle Operation and Maintenance	$1,800		ANA request - Estimated cost for vehicle insurance and general maintenance upkeep for 2011 Toyota Sienna that will be dedicated to the project.
Printing	$15,180		ANA request - Estimated printing cost for Re-establishing our Native Language –monolingual activity workbooks and teachers' bi-lingual edition. Estimated costs are based upon past printings of other materials and bid from printer. See attachments for initial bid from printer. Costs are for 4,000 copies of each seasonal workbook, and 400 copies of each seasonal () Teacher Guide.

Re-establishing our Native Language	Year 2 ANA	Year 2 Match	Justification
Web page domain registration and hosting	$125		ANA request - Estimated web page domain registration and hosting for the second year of the Re-establishing our Native Language. Estimate based on costs of other web sites and web pages maintained by FFIC.
Space costs		$2,403	197.58 sf. @ $12.34/sf. Difference between match and actual will be provided as leverage.
Sub Total	$24,923	$8,038	
Total Direct	$167,312	$43,075	
IDC @ 17.08%	$28,409	$5,949	The approved IDC rate for FFIC is 17.08%. See attachments for signed 2015 IDC Agreement.
Total	$195,721	$49,024	

CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

Statement for Loan Guarantees and Loan Insurance

The undersigned states, to the best of his or her knowledge and belief, that:

If any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions. Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

* APPLICANT'S ORGANIZATION

Frostbite Falls Indigenous Community

* PRINTED NAME AND TITLE OF AUTHORIZED REPRESENTATIVE

Prefix: | * First Name: Rocky | Middle Name: J

* Last Name: Squirrel | Suffix:

* Title: Community Administrator

03/30/2015

REGARDING MAINTENANCE OF EFFORT

In accordance with the applicable program statute(s) and regulation(s), the undersigned certifies that financial assistance provided by the Administration for Children and Families, for the specified activities to be performed under the ANA Native Language Preservation Program by Frostbite Falls Indian Community, will be in addition to, and not in substitution for, comparable activities previously carried on without Federal assistance.

_____

Signature of Authorized Certifying Official

Community Administrator

Title

3/30/2015

Date

Indian Organizations
Indirect Cost Negotiation Agreement

EIN: 00000000Z0

Organization:

Frostbite Falls Indigenous Community
3215 Main Street
Frostbite Falls, MM
00000

Date: February 24, 2015

Report No(s).: 00-A-0000

Filing Ref.:
Last Negotiation Agreement
dated June 7, 2014

The indirect cost rate contained herein is for use on grants, contracts, and other agreements with the Federal Government to which Public Law 93-638 and 2 CFR 225 (OMB Circular A-87) apply, subject to the limitations contained in 25 CFR 900 and in Section II.A. of this agreement. The rate was negotiated by the U.S. Department of the Interior, Interior Business Center, and the subject organization in accordance with the authority contained in 2 CFR 225.

Section I: Rate

Type	Effective Period From	Effective Period To	Rate*	Locations	Applicable To
Fixed Carryforward	01/01/15	12/31/15	17.08%	All	All Programs

*Base: Total direct costs, less capital expenditures and passthrough funds. Passthrough funds are normally defined as major subcontracts! payments to participants, stipends to eligible recipients, and subgrants, all of which normally require minimal administrative effort.

Treatment of fringe benefits: Fringe benefits applicable to direct salaries and wages are treated as direct costs; fringe benefits applicable to indirect salaries and wages are treated as indirect costs.

Section II: General

A. Limitations: Use of the rate contained in this agreement is subject to any applicable statutory limitations. Acceptance of the rate agreed to herein is predicated upon these conditions: (1) no costs other than those incurred by the subject organization were included in its indirect cost rate proposal, (2) all such costs are the legal obligations of the grantee/contractor, (3) similar types of costs have been accorded consistent treatment, and (4) the same costs that have been treated as indirect costs have not been claimed as direct costs (for example, supplies can be charged directly to a program or activity as long as these costs are not part of the supply costs included in the indirect cost pool for central administration).

B. Audit: All costs (direct and indirect, federal and non-federal) are subject to audit. Adjustments to amounts resulting from audit of the cost allocation plan or indirect cost rate proposal upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation agreement.

C. Changes: The rate contained in this agreement is based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in organizational structure, or changes in the method of accounting for costs that affect the amount of reimbursement resulting from use of the rate in this agreement, require the prior approval of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowance.

D.
1. Fixed Carry Forward Rate: The fixed carryforward rate is based on an estimate of costs that will be incurred during the period for which the rate applies. When the actual costs for such period have been determined, an adjustment will be made to the rate for a future period, if necessary, to compensate for the difference between the costs used to establish the fixed rate and the actual costs.

2. Provisional/Final Rate: Within 6 months after year end, the final rate must be submitted based on actual costs. Billings and charges to contracts and grants must be adjusted if the final rate varies from the provisional rate. If the final rate is greater than the provisional rate and there are no funds available to cover the additional indirect costs, the organization may not recover all indirect costs. Conversely, if the final rate is less than the provisional rate, the organization will be required to pay back the difference to the funding agency.

E. Agency Notification: Copies of this document may be provided to other federal offices as a means of notifying them of the agreement contained herein.

F. Record Keeping: Organizations must maintain accounting records that demonstrate that each type of cost has been treated consistently either as a direct cost or an indirect cost. Records pertaining to the costs of program administration, such as salaries, travel, and related costs, should be kept on an annual basis.

G. Reimbursement Ceilings: Grantee/contractor program agreements providing for ceilings on indirect cost rates or reimbursement amounts are subject to the ceilings stipulated in the contract or grant agreements. If the ceiling rate is higher than the negotiated rate in Section I of this agreement, the negotiated rate will be used to determine the maximum allowable indirect cost.

H. Use of Other Rates: If any federal programs are reimbursing indirect costs to this grantee/contractor by a measure other than the approved rate in this agreement, the grantee/contractor should credit such costs to the affected programs, and the approved rate should be used to identify the maximum amount of indirect cost allocable to these programs.

I. Central Service Costs: Where central service costs are estimated for the calculation of indirect cost rates, adjustments will be made to reflect the difference between provisional and final amounts.

J. Other:

1. The purpose of an indirect cost rate is to facilitate the allocation and billing of indirect costs. Approval of the indirect cost rate does not mean that an organization can recover more than the actual costs of a particular program or activity.

2. Programs received or initiated by the organization subsequent to the negotiation of this agreement are subject to the approved indirect cost rate if the programs receive administrative support from the indirect cost pool. It should be noted that this could result in an adjustment to a future rate.

3. New indirect cost proposals are necessary to obtain approved indirect cost rates for future fiscal or calendar years. The proposals are due in our office 6 months prior to the beginning of the year to which the proposed rates will apply.

Section III: Acceptance

Listed below are the signatures of acceptance for this agreement:

By the Indian Organization:

Frostbite Falls Indigenous Community
Tribal Government

Rocky J. Squirrel
Name (Type or Print)

Community Administrator
Title

February 18.2015
Date

By the Cognizant Federal Government Agency:

U.S. Department of the Interior
Interior Business Center
Agency

Dee A. Poe
Name

Office Chief
Office of Indirect Cost Services
Title

FEB 24 2015
Date

Negotiated by Jane Doe
Telephone (444) 444-4444

Once you have decided to initiate an amendment request, you are now ready to begin filling out your Application Kit. Included in this kit you will find all of the forms and instructions necessary for you to complete your Budget Revision Application. Please take a look at the table below before starting your application.

Form	Explanation
Instructions	Begin by reading over the Instructions (this page) to give you a brief overview of the contents of your application.
SF-425 Download	You may attach your most recent SF-425; however if you do not have a recent one, you should download and fill out the form here. Once you have completed it, attach it in the SF-425 *Upload* section.
SF- 424A	Each of the 424 forms is an online form which you will open and fill out directly in GrantSolutions. You will have the ability to Save and come back to it, as well as to Validate it when you have completed it. Begin by filling out the 424A, which will pre-populate some of the data in the other 424 forms. *Note: Make sure to break out ***both*** the Federal and Non-Federal amount on section B, in separate columns. You should put the original Federal amount in column one and the revised Federal budget in column two. If you are also making changes to your non-federal amount, use columns three and four.
SF- 424	The 424 is another online form that you should open and complete in GrantSolutions.
Cover Letter Upload	This is the section in which you should attach a letter clearly summarizing the purpose of the revision. This letter should be on company letterhead, signed by your authorizing official, scanned, and attached.
SF-425 Upload	You may attach your most recent SF-425 here; however, if you do not have a recent 425 you can download the form from the section above and attach it here.
Project Narrative	The Project Narrative Upload section is the place for you to attach your completed Project Narrative.
Budget Narrative Upload	The Budget Narrative Upload section is the place for you to attach your completed Budget (Federal and Non-Federal) Narrative, to include a budget with line-item detail and narrative to justify the proposed costs.
Miscellaneous Information	You may use the miscellaneous information section to upload any additional information that you wish to include in your application.

Once you have completed each of the components in the application, you are ready to submit the application for review. Please note that a request for a modification in your budget or Carry over Balance (COB) does not have an automatic approval attached to it.

Note: You must receive a properly signed Notice of Grant Award from ACF before you can proceed with implementation of your request. If you do not hear from OGM, please do not assume that your request has been approved. Remember also that Carryover Balances are for unmet goals and objectives in the previous year. Requests that are not so justified will be disapproved.

Note: The following example does not include a program narrative, however, a program narrative must be provided as per the above instructions.

OMB Number: 4040-0004
Expiration Date: 03/31/2012

Application for Federal Assistance SF-424

* 1. Type of Submission:
- [ ] Preapplication
- [ ] Application
- [ ] Changed/Corrected Application

* 2. Type of Application:
- [ ] New
- [ ] Continuation
- [x] Revision

* If Revision, select appropriate letter(s): Other

* Other (Specify): Budget Modification

* 3. Date Received: 7/25/2014

4. Applicant Identifier:

5a. Federal Entity Identifier:

* 5b. Federal Award Identifier: 90NA0000

State Use Only:

6. Date Received by State:

7. State Application Identifier:

8. APPLICANT INFORMATION:

* a. Legal Name: Indigenous Community Council

* b. Employer/Taxpayer Identification Number (EIN/TIN): 11-1111111

* c. Organizational DUNS: 0000000000

d. Address:

* Street1: 1000 Lake St.
Street2:
* City: Generic City
County:
* State: State
Province:
* Country: USA: UNITED STATES
* Zip / Postal Code: 00000-1111

e. Organizational Unit:

Department Name:

Division Name:

f. Name and contact information of person to be contacted on matters involving this application:

Prefix: Mr.
* First Name: John
Middle Name:
* Last Name: Smith
Suffix:

Title: Program Director

Organizational Affiliation:

* Telephone Number: 777-777-7772
Fax Number: 777-777-7770

* Email: JSmith@indigenouscommunity.org

Application for Federal Assistance SF-424

9. Type of Applicant 1: Select Applicant Type:

Nonprofit with 501C3 IRS Status (Other than Institution of Higher Education)

Type of Applicant 2: Select Applicant Type:

Indian/Native American Tribally Designated Orgamization

Type of Applicant 3: Select Applicant Type:

* Other (specify):

HHS-2014-ACF-ANA-NA-5555

*** 10. Name of Federal Agency:**

ACF-Native American

11. Catalog of Federal Domestic Assistance Number:

93.612

CFDA Title:

Native American Programs

*** 12. Funding Opportunity Number:**

* Title:

Social and Economic Development Strategies

13. Competition Identification Number:

Title:

14. Areas Affected by Project (Cities, Counties, States, etc.):

Generic City, Other City

*** 15. Descriptive Title of Applicant's Project:**

Healthy Living through Traditional Foods

Attach supporting documents as specified in agency instructions.

Application for Federal Assistance SF-424

16. Congressional Districts Of:

* a. Applicant ST-000 * b. Program/Project ST-000

Attach an additional list of Program/Project Congressional Districts if needed.

17. Proposed Project:

* a. Start Date: 09/30/2011 * b. End Date: 09/29/2014

18. Estimated Funding ($):

* a. Federal 198441
* b. Applicant 49720
* c. State
* d. Local
* e. Other
* f. Program Income
* g. TOTAL 248161

*** 19. Is Application Subject to Review By State Under Executive Order 12372 Process?**

☐ a. This application was made available to the State under the Executive Order 12372 Process for review on .

☐ b. Program is subject to E.O. 12372 but has not been selected by the State for review.

☑ c. Program is not covered by E.O. 12372.

*** 20. Is the Applicant Delinquent On Any Federal Debt? (If "Yes", provide explanation.) Applicant Federal Debt Delinquency Explanation**

☐ Yes ☑ No

21. *By signing this application, I certify (1) to the statements contained in the list of certifications and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)**

☑ ** I AGREE

** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

Authorized Representative:

Prefix: Ms * First Name: Ellen

Middle Name:

* Last Name: Shows

Suffix:

* Title: Board Chair, Indigenous Community Council

* Telephone Number: 777-777-7777 Fax Number: 777-777-7770

* Email: EShows@indigenouscommunity.org

* Signature of Authorized Representative: Ms. Ellen Shows * Date Signed: 07/25/2014

Application for Federal Assistance SF-424

*** Applicant Federal Debt Delinquency Explanation**

The following field should contain an explanation if the Applicant organization is delinquent on any Federal Debt. Maximum number of characters that can be entered is 4,000. Try and avoid extra spaces and carriage returns to maximize the availability of space.

OMB Approval No. 4040-0006
Expiration Date: 06/30/2014

BUDGET INFORMATION - Non-Construction Programs

SECTION A - BUDGET SUMMARY

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. NA - SEDS	93.612			$198,441.00		$198,441.00
2. NA - SEDS	93.612				$49,720.00	$49,720.00
3.						
4.						
5. Totals				$198,441.00	$49,720.00	$248,161.00

SECTION B - BUDGET CATEGORIES

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total
	(1) NA – SEDS	(2) NA - SEDS	(3)	(4)	(5)
a. Personnel	$84,448.00	$19,214.00			$103,662.00
b. Fringe Benefits	$24,339.00	$5,966.00			$30,305.00
c. Travel	$8,486.00	$3,500.00			$11,986.00
d. Equipment					
e. Supplies	$1,800.00				$1,800.00
f. Contractual					
g. Construction					
h. Other	$50,453.00	$14,404.00			$64,857.00
i. Total Direct Charges *(sum of 6a-6h)*	$169,526.00	$43,084.00			$212,610.00
j. Indirect Charges	$28,915.00	$6,636.00			$35,551.00
k. TOTALS *(sum of 6i and 6j)*	$198,441.00	$49,720.00			$248,161.00
7. Program Income					

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Previous Edition Usable

Standard Form 424A (Rev. 7-97)
Prescribed by OMB Circular A-102

SECTION C - NON-FEDERAL RESOURCES

(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS
8 NA - Social And Economic Development	$49,720.00			$49,720.00
9. NA - Social And Economic Development				
10. NA - Social And Economic Development				
11. NA - Social And Economic Development				
12. TOTAL *(sum of lines 8-11)*	$49,720.00			$49,720.00

SECTION D - FORECASTED CASH NEEDS

	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13. Federal	$198,441.00	$36,202.00	$27,612.00	$42,248.00	$92,379.00
14. Non-Federal	$49,720.00	$14,987.00	$9,440.00	$8,702.00	$16,591.00
15. TOTAL *(sum of lines 13 and 14)*	$248,161.00	$51,189.00	$37,052.00	$50,950.00	$108,970.00

SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT

(a) Grant Program	FUTURE FUNDING PERIODS (Years)			
	(b) First	(c) Second	(d) Third	(e) Fourth
16. NA - Social And Economic Development				
17. NA - Social And Economic Development				
18. NA - Social And Economic Development				
19. NA - Social And Economic Development				
20. TOTAL *(sum of lines 16-19)*				

SECTION F - OTHER BUDGET INFORMATION

21. Direct Charges:	22. Indirect Charges:

23. Remarks:

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Standard Form 424A (Rev. 7-97) Page 2

July 24, 2014

Jane Deer, Grants Management Specialist
US - DHHS - ACF
Division of Discretionary Grants
Office of Grants Management
Mary E. Switzer Memorial Building
330 C Street, SW
Washington, DC 20201

re: ANA Grant # 90NA0000

Dear Ms. Deer;

I am requesting that we be allowed to modify the budget line items in the Indigenous Community Council's project; Traditional Foods for Healthy Eating, ANA grant # 90NA0000. This modification reflects changes resulting from our decreased 2014 IDC rate and a reduction in our Fringe costs.

Our approved 2014 IDC rate of 16.98% is a decrease from the 2013 IDC rate of 17.40%. In addition, under the Affordable Care Act's incorporation of the Indian Health Care Improvement Reauthorization and Extension Act of 2009, the Federal Employees Health Benefits (FEHB) Program is available to eligible employees and eligible family members of entitled tribes, tribal organizations, and urban Indian organizations. This resulted in a reduction of our fringe rate from the 42%, estimated at the time the grant application was submitted, to 29.36%, effective January 1, 2014.

We are submitting forms 424 and 424A with the line item revisions, a revised line item budget with justification and the signed Indigenous Community Council 2014 In Direct Cost Rate Agreement along with this letter.

If you have any questions concerning this, please contact John Smith, project contact at 777-777-7772 or email at JSmith@indigenouscommunity.org.

Respectfully;

Ellen Shows

Ellen Shows
Chair, Indigenous Community Council Board of Directors

cc: Mary Stevens, Program Specialist

Indigenous Community Council - Healthy Living through Traditional Foods
90NA0000

YEAR 3 9/30/14 - 9/29/15	FED REQUEST	FED REV +/-	NEW FED REQUEST	MATCH	MATCH REV +/-	NEW MATCH	YR3 REV. BUDGET
Personnel							
Planning Director	-		-	3,461	-	3,461	$ 3,461
Project Coordinator	33,163		33,163	-	-	-	$ 33,163
Project Secretary	-		-	15,753	-	15,753	$ 15,753
Community Dietician	42,429		42,429	-	-	-	$ 42,429
Digital Media Operator (LTE)	4,800	48	4,848	-	-	-	$ 4,848
Testing/Demonstration Asst	1,940	2,068	4,008	-	-	-	$ 4,008
SUBTOTAL PERSONNEL	$ 82,332	$ 2,116	**$ 84,448**	$ 19,214	$ -	**$ 19,214**	**$ 103,662**
Fringe Benefits							
Fringe Benefits	34,339	(10,000)	24,339	8,454	(2,488)	5,966	$ 30,305
SUBTOTAL FRINGE BENEFITS	$ 34,339	$ (10,000)	**$ 24,339**	$ 8,454	$ (2,488)	**$ 5,966**	**$ 30,305**
Travel							
ANA Grantee Meeting	4,000		4,000			-	$ 4,000
Staff travel	2,500	1,986	4,486	3,500	-	3,500	$ 7,986
SUBTOTAL TRAVEL	$ 6,500	$ 1,986	**$ 8,486**	$ 3,500	$ -	**$ 3,500**	**$ 11,986**
Supplies							
General Supplies	1,800		1,800	-	-	-	$ 1,800
SUBTOTAL SUPPLIES	$ 1,800	$ -	**$ 1,800**	$ -	$ -	**$ -**	**$ 1,800**
Other							
Elder/Harvester stipend	7,750	3,050	10,800	-	-	-	$ 10,800
Elder/Harvester travel	2,750	1,344	4,094	-	-	-	$ 4,094
Communications	-	-	-	3,000	-	3,000	$ 3,000
Duplication	-	-	-	600	-	600	$ 600
Vehicle O & M/ Insurance	-	-	-	3,000	-	3,000	$ 3,000
Cooking Supplies	3,422	2,000	5,422	-	2,424	2,424	$ 7,846
Office Space Cost	-	-	-	1,540	-	1,540	$ 1,540
Vehicle Lease	-	-	-	3,840	-	3,840	$ 3,840
Food Handling Safety Training	200	-	200	-	-	-	$ 200
Publication Printing	25,000	-	25,000	-	-	-	$ 25,000
DVD Production	4,937	-	4,937	-	-	-	$ 4,937
SUBTOTAL OTHER	$ 44,059	$ 6,394	**$ 50,453**	$ 11,980	$ 2,424	**$ 14,404**	**$ 64,857**
YEAR 3 DIRECT TOTAL	$ 169,030	$ 496	**$ 169,526**	$ 43,148	$ (64)	**$ 43,084**	**$ 212,610**
Indirect Charges	29,411	(496)	28,915	6,572	64	6,636	$ 35,551
TOTAL YEAR 2	**$ 198,441**	**$ -**	**$ 198,441**	**$ 49,720**	**$ -**	**$ 49,720**	**$ 248,161**

Justification – Proposed Budget Modification

ICC Project Proposed Budget 90NA0000	Budget Yr 3	Budget Changes Plus/Minus	Budget Modification Request	Justification
PERSONNEL				
Project Coordinator	$33,163		$33,163	
Community Dietician	$42,429		$42,429	
Digital Media Operator (LTE)	$4,800	$48	$4,848	This will cover an increase in the LTE salary from $10/hr to $10.10/hr as per directive from the ICC administration following President Obama's mandate regarding raising the minimum wage to $10.10/hr.
Testing/Demonstration Asst	$1,940	$2,068	$4,008	Increase costs will allow for this LTE position to be on board for an additional 200 hours at a rate of $10.10 per hour. Salary increase is retroactive to January 1, 2014. (See above re LTE wage directive).
Sub Total - Personnel	**$82,332**	**$2,116**	**$84,448**	
Fringe	**$34,339**	**($10,000)**	**$24,339**	Fringe costs were reduced from 42% in the original application to 29.36% FTE and 11% LTE effective January 1, 2014. (See cover letter.)
TRAVEL				
Grantee Meeting	$4,000		$4,000	
Staff travel	$2,500	$1,986	$4,486	Costs will cover additional travel costs for project staff to complete the recipe book presentations.

++++

Sub Total - Travel	**$6,500**	**$1,986**	**$8,486**	
SUPPLIES				
General Supplies	$1,800		$1,800	
Sub Total - Supplies	**$1,800**		**$1,800**	
OTHER				
Elder/Harvester stipend	$7,750	$3,050	$10,800	Increase will allow 61 additional hours for elder/harvester participation at community cooking demonstrations during recipe book presentations.
Elder/Harvester travel	$2,750	$1,344	$4,094	This will cover travel cost of elders participating in demonstrations and receipt book presentations.
Cooking Supplies	$3,422	$2,000	$5,422	This will cover additional costs of cooking supplies to be used in food demonstrations.
Food Handling Safety Training	$200		$200	
Publication Printing	$25,000		$25,000	
DVD Production	$4,937		$4,937	
Sub Total - Other	**$44,059**	**$6,394**	**$50,453**	
Total Direct	**$169,030**	**$496**	**$169,526**	
Indirect Cost	**$29,411**	($496)	$28,915	Decrease reflects the 2014 IDC rate of 16.98%
TOTAL	**$198,441**		**$198,441**	

Matching Budget 90NA0000	Matching Budget Yr 3	Budget Changes Plus/Minus	Matching 2015 Budget Modification	Justification
Personnel				
Planning Director	$3,461		$3,461	
Project Secretary	$15,753		$15,753	
Sub Total - Personnel	**$19,214**		$19,214	
Fringe @ 42% FTE, 16% LTE	**$8,454**	($2,488)	**$5,966**	Fringe costs were reduced from 42% in the original application to 29.36% FTE and 11% LTE effective January 1, 2015. (See cover letter.)
Travel				
Staff travel	$3,500			
Sub Total - Travel	**$3,500**		**$3,500**	
Supplies				
Sub Total - Supplies	**$0**		**$0**	
Other				
Communications	$3,000		$3,000	
Duplication	$600		$600	
Vehicle O & M/Insurance	$3,000		$3,000	
Cooking supplies		$2,424	$2,424	Cash match will be provided to purchase additional cooking supplies for community cooking demonstrations.
Office Space Cost	$1,540		$1,540	
Vehicle Lease	$3,840		$3,840	
Sub Total - Other	**$11,980**	$2,424	**$14,404**	
Total Direct	**$43,148**	($64)	**$43,084**	
Indirect Cost	**$6,572**	$64	**$6,636**	**Reflects the 2015 IDC rate of 16.98%**
TOTAL	**$49,720**		**$49,720**	

Indian Organizations
Indirect Cost Negotiation Agreement

EIN: 11-1111111

Organization:

Indigenous Community Council
1000 Lake St
Generic City, ST
00000

Date: February 24, 2015

Report No(s).: 00-A-0000

Filing Ref.:
Last Negotiation Agreement
dated June 7, 2014

The indirect cost rate contained herein is for use on grants, contracts, and other agreements with the Federal Government to which Public Law 93-638 and 2 CFR 225 (OMB Circular A-87) apply, subject to the limitations contained in 25 CFR 900 and in Section II.A. of this agreement. The rate was negotiated by the U.S. Department of the Interior, Interior Business Center, and the subject organization in accordance with the authority contained in 2 CFR 225.

Section I: Rate

Type	Effective Period From	Effective Period To	Rate*	Locations	Applicable To
Fixed Carryforward	01/01/15	12/31/15	16.98%	All	All Programs

*Base: Total direct costs, less capital expenditures and passthrough funds. Passthrough funds are normally defined as major subcontracts! payments to participants, stipends to eligible recipients, and subgrants, all of which normally require minimal administrative effort.

Treatment of fringe benefits: Fringe benefits applicable to direct salaries and wages are treated as direct costs; fringe benefits applicable to indirect salaries and wages are treated as indirect costs.

Section II: General

A. Limitations: Use of the rate contained in this agreement is subject to any applicable statutory limitations. Acceptance of the rate agreed to herein is predicated upon these conditions: (1) no costs other than those incurred by the subject organization were included in its indirect cost rate proposal, (2) all such costs are the legal obligations of the grantee/contractor, (3) similar types of costs have been accorded consistent treatment, and (4) the same costs that have been treated as indirect costs have not been claimed as direct costs (for example, supplies can be charged directly to a program or activity as long as these costs are not part of the supply costs included in the indirect cost pool for central administration).

B. Audit: All costs (direct and indirect, federal and non-federal) are subject to audit. Adjustments to amounts resulting from audit of the cost allocation plan or indirect cost rate proposal upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation agreement.

C. Changes: The rate contained in this agreement is based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in organizational structure, or changes in the method of accounting for costs that affect the amount of reimbursement resulting from use of the rate in this agreement, require the prior approval of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowance.

D.
1. Fixed Carry Forward Rate: The fixed carryforward rate is based on an estimate of costs that will be incurred during the period for which the rate applies. When the actual costs for such period have been determined, an adjustment will be made to the rate for a future period, if necessary, to compensate for the difference between the costs used to establish the fixed rate and the actual costs.

2. Provisional/Final Rate: Within 6 months after year end, the final rate must be submitted based on actual costs. Billings and charges to contracts and grants must be adjusted if the final rate varies from the provisional rate. If the final rate is greater than the provisional rate and there are no funds available to cover the additional indirect costs, the organization may not recover all indirect costs. Conversely, if the final rate is less than the provisional rate, the organization will be required to pay back the difference to the funding agency.

E. Agency Notification: Copies of this document may be provided to other federal offices as a means of notifying them of the agreement contained herein.

F. Record Keeping: Organizations must maintain accounting records that demonstrate that each type of cost has been treated consistently either as a direct cost or an indirect cost. Records pertaining to the costs of program administration, such as salaries, travel, and related costs, should be kept on an annual basis.

G. Reimbursement Ceilings: Grantee/contractor program agreements providing for ceilings on indirect cost rates or reimbursement amounts are subject to the ceilings stipulated in the contract or grant agreements. If the ceiling rate is higher than the negotiated rate in Section I of this agreement, the negotiated rate will be used to determine the maximum allowable indirect cost.

H. Use of Other Rates: If any federal programs are reimbursing indirect costs to this grantee/contractor by a measure other than the approved rate in this agreement, the grantee/contractor should credit such costs to the affected programs, and the approved rate should be used to identify the maximum amount of indirect cost allocable to these programs.

I. Central Service Costs: Where central service costs are estimated for the calculation of indirect cost rates, adjustments will be made to reflect the difference between provisional and final amounts.

J. Other:

1. The purpose of an indirect cost rate is to facilitate the allocation and billing of indirect costs. Approval of the indirect cost rate does not mean that an organization can recover more than the actual costs of a particular program or activity.

2. Programs received or initiated by the organization subsequent to the negotiation of this agreement are subject to the approved indirect cost rate if the programs receive administrative support from the indirect cost pool. It should be noted that this could result in an adjustment to a future rate.

3. New indirect cost proposals are necessary to obtain approved indirect cost rates for future fiscal or calendar years. The proposals are due in our office 6 months prior to the beginning of the year to which the proposed rates will apply.

Section III: Acceptance

Listed below are the signatures of acceptance for this agreement:

By the Indian Organization:

Indigenous Community Council
Tribal Government

Name (Type or Print)

Title

February 18.2015
Date

By the Cognizant Federal Government Agency:

U.S. Department of the Interior
Interior Business Center
Agency

Dee A. Poe
Name

Office Chief
Office of Indirect Cost Services
Title

FEB 24 2015
Date

Negotiated by Jane Doe
Telephone (444) 444-4444

Once you have decided to initiate an amendment request, you are now ready to begin filling out your Application Kit. Included in this kit you will find all of the forms and instructions necessary for you to complete your Carryover Request Application. Please take a look at the table below before starting your application.

Form	Explanation
Instructions	Begin by reading over the Instructions (this page) to give you a brief overview of the contents of your application.
SF-424	The 424 is an online form that you should open and complete in GrantSolutions. Be sure to mark ***revision*** for the type of application and include only the amount of the carryover and the required non-federal match.
SF 424A	Each of the 424 forms is an online form which you will open and fill out directly in GrantSolutions. You will have the ability to Save and come back to it, as well as to Validate it when you have completed it. Begin by filling out the 424A, which will pre-populate some of the data in the other 424 forms. *Note: Make sure to break out ***both*** the Federal and Non-Federal amount on section B, in different columns.
SF-425 Download	You may attach your most recent SF-425; however if you do not have a recent one, you should download and fill out the form here. Once you have completed it, attach it in the SF-425 *Upload* section.
Cover Letter Upload	This is the section in which you should attach a letter stating clearly the purpose of the request and how it will affect the scope of services. This letter should be on company letterhead, signed by your authorizing official, scanned, and attached.
Budget Narrative Upload	The Budget Narrative Upload section is the place for you to attach your completed Budget (Federal and Non-Federal) Narrative, to include a budget with line-item detail and narrative to justify the proposed costs.
Annual Program Progress Report Upload	Carryover requests require that a program progress report be included in the application. Once you have written your progress report, attach it to this section of the application.
SF-425 Upload	You may attach your most recent SF-425 here; however, if you do not have a recent 425 you can download the form from the section above and attach it here.
Miscellaneous Information	You may use the miscellaneous information section to upload any additional information that you wish to include in your application.

Note: The following example does not include a separate program narrative, however, a separate program narrative is required as per the above instructions. The program narrative can include the information that is provided in the example cover letter.

Once you have completed each of the components in the application, you are ready to submit the application for review.

Note: You must receive a properly signed Notice of Grant Award from ACF before you can proceed with implementation of your request. If you do not hear from OGM, please do not assume that your request has been approved. Remember also that Carryover Balances are for unmet goals and objectives in the previous year. Requests that are not so justified will be disapproved.

OFFICE OF THE TRIBAL CHIEF
100 Main Street •New City •State • 00000
Phone: (000) 000-000 • Fax: (000) 000-000

March 13, 2015

Tim Chappelle
Grants Management Specialist
Office of Grants Management
Mary E. Switzer Memorial Building
330 C Street, SW
Washington, DC 20201

Dear Mr. Chappelle,

This letter is a request for Carry Over Balance for our ANA Native American Language Maintenance Grant project in the amount of $6,728.26, from the budget period ending July 31, 2014, to the budget period ending July 31, 2015. The amount requested is the amount stated on the final SF-425.

The Carry Over Balance will be used to hold Curriculum Design Team Meetings and Community Feedback Sessions that were not held in project year two. These meetings were scheduled to provide feedback and final reviews of the Native Language Curriculum drafted for the completion of Objective 1 of our project.

Objective 1: Develop and produce curriculum, materials, and activities for teaching Native Language Content Standards in four language learner proficiency levels to be used within NT Pre-K and Elementary schools) by developing and approving themed curriculum units for five standards content areas in four language learner proficiency levels (20 total) by the end of the 24th month; 2) by developing or adapting and producing receptive, productive, and interactive language learning resources, for five standards content areas in 4 language learner proficiency levels (60 total) by the end of the 36th month.

The following is a list of incomplete activities from the prior budget period that correspond with these meetings and community feedback sessions.

Incomplete Activities:

- Conduct Four Curriculum Design Team Meetings (two were not completed)
- Evaluate & Revise Curriculum Modules (No community meetings were held)

At the beginning of the 3rd quarter of project year two, the New Tribal Schools System called for an early implementation of the curriculum. This required our project staff to finalize two

months' worth of curriculum materials before the end of quarter three, and then provide support for the implementation of the curriculum during the first two months of quarter four. As a result there was a delay in curriculum activity drafting that was to be completed before the end of quarter four, and no community based Curriculum Design Team meetings were held for two quarters. Additionally we were unable to get broad based community feedback on the curriculum. It was only reviewed with project staff and the project evaluator, and presented briefly to a small segment of parents. Because we have not had a forum for community review or approval outside of the school system we recommend for six community review sessions to occur before the end of the grant project, one in each community with a school that is being served by this grant project.

Upon approval of this Carry Over Balance request, our project staff will schedule the required meetings to be held in the months of May, June, and July of this grant project year, or Quarter 4- as described in the attached Objective Work Plan.

Attached is the 424, 424a, detailed budget, budget justification and SF-425 showing the un-obligated amount. The corresponding 20% match for the Carry Over Balance, equal to $1,682.06, was met during the 2013-2014 budget period (see attached SF-425).

Your attention to this request is greatly appreciated.

Sincerely,

John Doe
Tribal Chief
New Tribe

OMB Number
Expiration Date 3

Application for Federal Assistance SF-424 Version

Type of Submission	Type of Application	If Revision select appropriate letter s
☐ Preapplication	☐ New	Other(Specity)
☒ Application	☐ Continuation	Other Specify
☐ Changed Corrected Application	☒ Revision	Budget Carry Over

Date Received	Applicant Identifier
03/16/2015	

a Federal Entity Identifier	b Federal Award Identifier
	90NL0000

State Use Only:

Date Received by State	State Application Identifier

8. APPLICANT INFORMATION:

a Legal Name: New Tribe

b Employer Taxpayer Identification Number EIN TIN	c Organizational DUNS
000000000A0	000000000

d. Address:

Street	100 Main Street
Street	
City	New City
County	
State	State
Province	
Country	UNITED STATES
Zip Postal Code	00000-0000

e. Organizational Unit:

Department Name	Division Name

f. Name and contact information of person to be contacted on matters involving this application:

Prefix	Mr.	First Name	Mike
Middle Name			
Last Name	Smith		
Suffix			

Title: Principal Investigator

Organizational Affiliation:

Telephone Number: (000) 000-0000 Fax Number:

Email: MSmith@nt-nsn.gov

Application for Federal Assistance SF-424 Version

9. Type of Applicant 1: Select Applicant Type:

Indian/Native American Tribal Government (Federally Recognized)

Type of Applicant Select Applicant Type

Type of Applicant Select Applicant Type

Other specify

*** 10. Name of Federal Agency:**

ACF-Native Americans

11. Catalog of Federal Domestic Assistance Number:

93.587

CFDA Title

Promote the Survival and Continuing Vitality of Native American Languages

*** 12. Funding Opportunity Number:**

Not Applicable

Title

Not Applicable

13. Competition Identification Number:

Not Applicable

Title

Not Applicable

14. Areas Affected by Project (Cities, Counties, States, etc.):

*** 15. Descriptive Title of Applicant's Project:**

Native Language Teaching Standards

Attach supporting documents as specified in agency instructions

Application for Federal Assistance SF-424 Version 02

16. Congressional Districts Of:

* a. Applicant: NS 003
* b. Program/Project: NS 003

Attach an additional list of Program/Project Congressional Districts if needed.

17. Proposed Project:

* a. Start Date: 08/01/2014
* b. End Date: 07/31/2017

18. Estimated Funding ($):

* a. Federal	6728.26
* b. Applicant	1682.06
* c. State	0
* d. Local	0
* e. Other	0
* f. Program Income	0
* g. TOTAL	8410.32

*** 19. Is Application Subject to Review By State Under Executive Order 12372 Process?**

☐ a. This application was made available to the State under the Executive Order 12372 Process for review on

☐ b. Program is subject to E.O. 12372 but has not been selected by the State for review.

☒ c. Program is not covered by E.O. 12372.

*** 20. Is the Applicant Delinquent On Any Federal Debt? (If "Yes", provide explanation.)**

☐ Yes ☒ No

21. *By signing this application, I certify (1) to the statements contained in the list of certifications and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)**

☒ **** I AGREE**

** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

Authorized Representative:

Prefix: Mr. * First Name: John

Middle Name: Q.

* Last Name: Doe

Suffix:

* Title: Tribal Chief

* Telephone Number: (000) 000-0000 Fax Number:

* Email: JDoe@NT-nsn.gov

* Signature of Authorized Representative: Completed on Submission * Date Signed:

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Standard Form 424 (Revised 10/2005)
Prescribed by OMB Circular A-102

*** Applicant Federal Debt Delinquency Explanation**

The following field should contain an explanation if the Applicant organization is delinquent on any Federal Debt. Maximum number of characters that can be entered is 4,000. Try and avoid extra spaces and carriage returns to maximize the availability of space.

BUDGET INFORMATION - Non-Construction Programs

Expiration Date: 06/30/2014

SECTION A - BUDGET SUMMARY

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	Total (g)
1. NL - Grant Languages Pro	93.587			$6,728.26		$6,728.25
2. NL - Grant Languages Pro	93.587				$1,682.06	$1,682.05
3. NL - Grant Languages Pro						
4. NL - Grant Languages Pro						
5. Totals				$6,728.26	$1,682.06	$8,410.32

SECTION B - BUDGET CATEGORIES

6. Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY				Total
	(1) NL - Grant Languages Prog	(2) NL - Grant Languages Prog	(3) - Grant Languages Progr	(4) - Grant Languages Progr	(5)
a. Personnel					
b. Fringe Benefits					
c. Travel					
d. Equipment					
e. Supplies					
f. Contractual					
g. Construction					
h. Other	$5,739.36	$1,434.83			$7,174.19
i. Total Direct Charges (sum of 6a-6h)	$5,739.36	$1,434.83			$7,174.19
j. Indirect Charges	$988.90	$247.23			$1,236.13
k. TOTALS (sum of 6i and 6j)	$6,728.26	$1,682.06			$8,410.32
7. Program Income					

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Standard Form 424A (Rev. 7-97)
Prescribed by OMB Circular A-102

SECTION C - NON-FEDERAL RESOURCES

(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS
8 NL - Grant Languages Program				
9. NL - Grant Languages Program	$1,682.06			$1,682.06
10. NL - Grant Languages Program				
11. NL - Grant Languages Program				
12. TOTAL (sum of lines 8-11)	$1,682.06	$		$1,682.06

SECTION D - FORECASTED CASH NEEDS

	Total for 1st Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13. Federal	$6,728.26				$6,728.25
14. Non-Federal	$1,682.06				$1,682.05
15. TOTAL (sum of lines 13 and 14)	$8,410.32				$8,410.30

SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT

(a) Grant Program	FUTURE FUNDING PERIODS (Years)			
	(b) First	(c) Second	(d) Third	(e) Fourth
16. NL - Grant Languages Program				
17. NL - Grant Languages Program				
18. NL - Grant Languages Program				
19. NL - Grant Languages Program				
20. TOTAL (sum of lines 16-19)				

SECTION F - OTHER BUDGET INFORMATION

21. Direct Charges:	22. Indirect Charges:
Federal = 5739.36, Non-Federal = 1434.83	17.23% Indirect Cost Rate Agreement

23. Remarks:

OMB Control Number 0980-0204
Expires 8/31/2012

ANA Objective Work Plan

Project: Native Language Teaching Standards

Year: Three Project Goal: To build a larger cadre of material and human resources all working in conjunction to support the increase of language learning opportunities that will increase Native language learner proficiencies in the state.

Objective One: Develop and produce curriculum, materials, and activities for teaching Native Language Content Standards in four language learner proficiency levels to be used within NT Pre-K and Elementary schools: 1) by developing and approving themed curriculum units for five standards content areas in four language learner proficiency levels (20 total) by the end of the 24th month; 2) by developing or adapting and producing receptive, productive, and interactive language learning resources, for five standards content areas in 4 language learner proficiency levels (60 total) by the end of the 36th month.

Results or Benefits Expected: 1) 20 curriculum modules distributed for trial use in Pre-K and Elementary class settings. 2) 20 language learning resources created or aligned with curriculum modules, for a combined total of 60 by the end of year three. 3) 2 partnerships formed towards 10 total new partnerships. 4) $2000 leveraged above the required 20 percent match towards a goal of $5000.

Activities	Position Responsibl	Time Period		
		Begin	End	
PC=Project Coordinator, CW=Curriculum Writer, CCE=Cultural Content Educator, MD=Materials Designer, MS=Multimedia Specialist, T=Translator, CRT=Community Resource Trainer, I=Immersion Trainer, IA=Immersion Apprentice				
1. Organize project staff	PC	08/1/14	10/31/14	
2. Conduct Six Curriculum Design Team Mtgs.	PC/CW/MS/CCE	08/01/14	07/31/15	
3. Curriculum Module & Language Learning Activity Production, Distribution, Training (20 modules/60 activities)	CW/CCE/MS/MD/ CRT	08/01/14	07/31/15	
4. Evaluate & Revise Curriculum Modules (6 community meetings)	CW/CCE/PC/MD	01/30/15	07/31/15	
5. Standards/Assessment Committee, Quarterly	PC	09/01/14	06/30/15	
6. Create or Adapt 20 Language Learning Activities	CCE/MD/MS/T	08/01/14	07/31/15	

7.	Sustainable Development plan for Curriculum Modules (all levels)	CW	04/01/15	07/31/15	
8.	Quarterly Progress Reports (Include assessment of Language Learning Activities)	PC	04/01/15	07/31/15	
9.	Evaluate Project	PC – All staff	04/01/15	07/31/15	

Criteria for Evaluating Results or Benefits Expected:
1) The number of approved curriculum modules in five content standard areas for each language learner level to total 20. 2) 3 language learning resources created or aligned with each curriculum module, totaling 60. 3) 10 project staff and 2 community elders attend training at Northwest Indigenous Language Institute. 4) The number of partnerships formed towards 10 total new partnerships. 5) The amount of resources leveraged above the required 20 percent match towards a goal of $5000.

The Paperwork Reduction Act of 1995: Public reporting burden for this collection of information is estimated to average 3 hours per response, including the time for reviewing instructions, gathering and maintaining the data needed, and reviewing the collection of information. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB number.

NT Carry Over Budget 2014-2015

Budget Categories	Current Approved Federal Budget	Federal Carry Over Budget	New Federal Budget	Non Federal Share Carry Over
Personnel				
Project Director	$40,076.00		$40,076.00	
Curriculum Writer	$28,600.00		$28,600.00	
Cultural Content Educator Trainer	$33,352.84		$33,352.84	
Multimedia Specialist	$30,060.00		$30,060.00	
Materials Designer	$26,520.00		$26,520.00	
Total Personnel	$158,608.84		$158,608.84	
Fringe				
Total Fringe	$44,410.48		$44,410.48	
Travel				
Total Travel	$4,000.00		$4,000.00	
Equipment			$0.00	
			$0.00	
Supplies				
Total Supplies	$7,248.79		$7,248.79	
Other				
Training & Meetings	$9,500.00	$4,745.76	$14,245.76	
Local Travel	$3,294.60	$993.60	$4,288.20	
Consultants	$23,480.26		$23,480.26	
Project Facilities			$0.00	$1,434.83
Total Other	$36,274.86	$5,739.36	$42,014.22	$1,434.83
TOTAL DIRECT	$250,542.97	$5,739.36	$256,282.33	$1,434.83
Indirect Costs	$43,168.55	$988.89	$44,157.44	$247.22
Totals	$293,711.52	$6,728.26	$300,439.77	$1,682.06

Budget Justification

Other $4,745.76

Meetings & Trainings
Request an average of $593.22 per meeting for a total of 8 meetings to total $4,745.76. Budget will be used to cover facilities, food, and materials as needed including copies of curriculum materials for review. Two meetings will be held for curriculum design and six meetings will be held for community feedback.

Two Curriculum Design Team retreats
These meetings will differ from the Design Team meetings scheduled in Year Three in that they will require the attendance of The NTLIC board as well as Department of Schools staff so that suggestions for revisions and final decisions on content can be confirmed. One meeting will be scheduled in May for a revision review, and one meeting will be held in July for a final approval review. The invited attendees will include five NTLIC Board Members, six Native Language Instructor candidates, six community members, two Department of Schools staff members, and four project staff members.

Six Community Feedback sessions
The community feedback sessions will be held in each of the six tribal communities where the Tribal elementary schools are located. The following community members will be invited to attend: One Native Language Instructor candidate, five project staff members, two Department of Schools staff, and fifteen community members.

Local Travel $993.60
Local travel funds, up to 12 miles, will be available for non-project staff members invited to attend the above meetings in the communities. This is estimated to be a minimum of 144 total meeting participants. 144ppl x 12 miles x $0.575/mile = $993.60.

Total Direct Charges $5,739.36

Indirect Charge $9,88.90
Total Indirect Charges are 17.23% of total Direct Charges.

Non-Federal Resources $1682.06
Non Federal Resources were met in previous project year totaling more than the $1682.06 required for the requested carry over balance (see attached SF 425 FFR for 2013-2014 annual report). A total of $83,158.93 in non-federal resources was acquired, totaling $11,232.93 above the required amount of $71,926, in project Year Two.

Total Federal Carry Over Request $6,728.26

REVISED

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted	2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)	Page	of
Administration for Native Americans	90NL0000-01-00	1	1

3. Recipient Organization (Name and complete address including Zip code)
New Tribe, 100 Main Street, New City, State 00000

4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	6. Report Type	7. Basis of Accounting
00-000-0000	00-0000000		o Quarterly o Semi-Annual o Annual X Final	o Cash XO Accrual

8. Project/Grant Period		9. Reporting Period End Date (Month, Day, Year)
From: (Month, Day, Year) 8/1/2014	To: (Month, Day, Year) 7/31/2017	7/3112015

10. Transactions	Cumulative
(Use lines a-c for single or multiple grant reporting)	
Federal Cash (To report multiple grants, also use FFR Attachment):	
a. Cash Receipts	$245,710.42
b. Cash Disbursements	$284,975.74
c. Cash on Hand (line a minus b)	($39,265.32)
(Use lines d-o for single grant reporting)	
Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	$291,704.00
e. Federal share of expenditures	$284,975.74
f. Federal share of unliquidated obligations	$0.00
g. Total Federal share (sum of lines e and f)	$284,975.74
h. Unobligated balance of Federal funds (line d minus g)	$6,728.26
Recipient Share:	
i. Total recipient share required	$71,926.00
j. Recipient share of expenditures	$83,158.93
k. Remaining recipient share to be provided (line i minus j)	(S 11,232.93)
Program Income:	
l. Total Federal program income earned	$0.00
m. Program income expended in accordance with the deduction alternative	$0.00
n. Program income expended in accordance with the addition alternative	$0.00
o. Unexpended program income (line l minus line m or line n)	$0.00

	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
11. Indirect Expense	0	17%	8/1/2014	7/31/2014	5243,091.14	541,884.60	50.00
						50.00	
				g. Totals:	$243,091.14	41,884.60	50.00

12. *Remarks: Attach any explanations deemed necessal)' or information required by Federal sponsoring agency in compliance with governing legislation:*

13. Certification: By signing this report, Icertify that it is true, complete, and accurate to the best of *my* knowledge. Iam aware that *any* false, fictitious,or fraudulent information *may* subject me to criminal, civil, or administrative penalities. (U.S. Code,Title 218, Section 1001)

a. Typed or Printed Name and Title of Authorized Certifying Official	c. Telephone (Area code, number and extension)
George Smith, Comptroller	(000)000-0000
	d. Email address gsmith@new.nsn.gov
b. Signature of Authorized Certifying Official A	e. Date Report Submitted (Month, Day, Year) 12/1512014
	14. Agency use only:

Standard Form 425
OMB Approval Number: 0348-0061
Expiration Date: 10'31'2011

Paperwork Burden Statement
According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or *any* other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0061), Washington, DC 20503.

Instructions-Change Principal Investigator/Project Director

Once you have decided to initiate an amendment request, you are now ready to begin filling out your Application Kit. Included in this kit you will find all of the forms and instructions necessary for you to complete your Change PI/PD Application. Please take a look at the table below before starting your application.

Form	Explanation
Instructions	Begin by reading over the Instructions (this page) to give you a brief overview of the contents of your application.
Change PI/PD Form	This is an online form that you should enter information into and save.
SF 424	The 424 is another online form that you should open and complete in GrantSolutions.
Cover Letter Upload	This is the section in which you should attach a letter stating clearly the purpose of your request and how it will affect the scope of services. This letter should be on company letterhead, signed by your authorizing official, scanned, and attached.
Resume Upload	You will need to attach a resume of your organization's new PI/PD, so that the Federal Project officer can review it.
Miscellaneous Information	You may use the miscellaneous information section to upload any additional information that you wish to include in your application.

Once you have completed each of the components in the application, you are ready to submit the application for review.

Note: If the new PI/PD is responsible for management of Grants Solutions and does not have a User Account the request form is located at http://www.acf.hhs.gov/programs/ana/resource/grant-solutions-grantee-user-account-request-form

The request form should be submitted with the amendment request.

You must receive a properly signed Notice of Grant Award from ACF before you can proceed with implementation of your request. If you do not hear from OGM, please do not assume that your request has been approved. Remember also that Carryover Balances are for unmet goals and objectives in the previous year. Requests that are not so justified will be disapproved.

Change Principal Investigator/Project Director

Applicant:	Indigenous Community Council
Grant Number:	90NL0000
Application Number:	NL00000000
Action:	Change PI/PID
Project Title:	Ensuring the Survival of the Indigenous Languages through Language Immersion

Current PI/PD:

Name: Smith, Mike

Address: 1000 Lake St
Generic City, State 00000-1111

Phone: 777-777-7777

Fax:

Email: MSmith@IndegenousCommunity.org

Requested New PI/PD:

Name: Jones, Tom

Address: 1000 Lake St
Generic City, State 00000-1111

Phone: 777-777-7777

Fax:

Email: TJones@IndegenousCommunity.org

Note: Grantsolutions Online Form

OMB Number
Expiration Date

Application for Federal Assistance SF-424 Version

Type of Submission	Type of Application	If Revision select appropriate letter s
☐ Preapplication	☐ New	Other(Specity)
☒ Application	☐ Continuation	Other Specify
☐ Changed Corrected Application	☒ Revision	Change in PI/PD

Date Received	Applicant Identifier
08/15/2014	

a Federal Entity Identifier	b Federal Award Identifier
	90NL0000

State Use Only:

Date Received by State	State Application Identifier

8. APPLICANT INFORMATION:

a Legal Name: Indigenous Community Council

b Employer Taxpayer Identification Number EIN TIN	c Organizational DUNS
11-1111111	000000000

d. Address:

Street	1000 Lake St
Street	
City	Generic City
County	
State	State
Province	
Country	UNITED STATES
Zip Postal Code	00000-1111

e. Organizational Unit:

Department Name	Division Name

f. Name and contact information of person to be contacted on matters involving this application:

Prefix	Mr.	First Name	Tom
Middle Name			
Last Name	Jones		
Suffix			

Title: Director

Organizational Affiliation: Indigenous Community Council

Telephone Number	Fax Number
777-777-7777	777-777-7770

Email: TJones@IndigenousCommunity.org

Application for Federal Assistance SF-424 Version

9. Type of Applicant 1: Select Applicant Type:

Nonprofit with 501C3 IRS Status (Other than Institution of Higher Education)

Type of Applicant Select Applicant Type

Indian/Native American Tribally Designated Organization

Type of Applicant Select Applicant Type

Other specify

*** 10. Name of Federal Agency:**

ACF-Native Americans

11. Catalog of Federal Domestic Assistance Number:

93.587

CFDA Title

Promote the Survival and Continuing Vitality of Native American Languages

*** 12. Funding Opportunity Number:**

Not Applicable

Title

Not Applicable

13. Competition Identification Number:

Not Applicable

Title

Not Applicable

14. Areas Affected by Project (Cities, Counties, States, etc.):

Generic City, Other City

*** 15. Descriptive Title of Applicant's Project:**

Ensuring the Survival of Indigenous Languages Through Language Immersion

Attach supporting documents as specified in agency instructions

OMB Number
Expiration Date

Application for Federal Assistance SF-424 Version

16. Congressional Districts Of:

a Applicant ST-000 b Program Project ST-000

Attach an additional list of Program Project Congressional Districts if needed

17. Proposed Project:

a Start Date 08/01/2013 b End Date 07/31/2016

18. Estimated Funding ($):

a Federal	207900
b Applicant	52044
c State	0
d Local	0
e	0
Other	0
g TOTAL	259944

*** 19. Is Application Subject to Review By State Under Executive Order 12372 Process?**

☐ a This application was made available to the State under the Executive Order Process for review on

☐ b Program is subject to E O but has not been selected by the State for review

☒ c Program is not covered by E O

*** 20. Is the Applicant Delinquent On Any Federal Debt? (If "Yes", provide explanation.)**

☐ Yes ☒ No

21. *By signing this application, I certify (1) to the statements contained in the list of certifications and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)**

☒ **** I AGREE**

The list of certifications and assurances or an internet site where you may obtain this list is contained in the announcement or agency specific instructions

Authorized Representative:

Prefix Ms. First Name Ellen

Middle Name

Last Name Shows

Suffix

Title Board Chair, Indigenous Community Council

Telephone Number 777-777-7777 Fax Number 777-777-7770

Email EShows@indigenouscommunity.org

Signature of Authorized Representative Ms. Ellen Shows Date Signed 08/15/2014

Authorized for Local Reproduction Standard Form Revised
Prescribed by OMB Circular A

Tracking Number: Funding Opportunity Number: Received Date: Time Zone: GMT-5

Application for Federal Assistance SF-424 Version 02

*** Applicant Federal Debt Delinquency Explanation**

The following field should contain an explanation if the Applicant organization is delinquent on any Federal Debt. Maximum number of characters that can be entered is 4,000. Try and avoid extra spaces and carriage returns to maximize the availability of space.

Note: GrantSolutions Online Form

August 14, 2014

Jane Deer
Grants Management Specialist
HHS/ACF Division of Discretionary Grants
Office of Grants Management
Mary E. Switzer Memorial Building
330 C Street, SW
Washington, DC 20201

Re: Grant #90NL0000

Dear Ms. Deer,

I am writing to notify you that Mike Smith, Indigenous Community Council (ICC) Language Project Director, resigned his position with ICC effective May 23, 2014. Upon receipt of his resignation, the ICC Board of Directors moved quickly to replace him with only three months remaining before the opening of our school in late August, 2014.

We were very fortunate to recruit Tim Jones to serve as ICC's New Director. Tim is a retired Native educator who worked many years with the Minneapolis Public Schools as a teacher, school principal, and most recently, as Director of Indian Education for the school district. His resume is being submitted with the letter. Tim is highly respected both within the broader education community as well as the American Indian community.

Tim's complete contact information appears below:

Tim Jones, Director
Indigenous Community Council
1000 Lake Street
Generic City, ST 000
Phone: 777-777-7777
E-mail: TJones@indigenouscommunity.org

Sincerely,

Ellen Shows

Ellen Shows
Chair, Indigenous Community Council Board of Directors

cc: Mary Stevens, Program Specialist

TIM JONES

TJ0000@gmail.com

10000 Rutaners Street
Generic City, ST 00000
777-111-1234

SUMMARY

Educator and administrator with expertise in school structures, teaching, curriculum development, and teacher relationships. Strong interpersonal and communication skills; developed a good reputation for school reform. Successfully meet daily demands of quality focused operations, high productivity, honesty, and cooperation. Self-motivated; able to meet operational deadlines and set effective priorities to achieve immediate and long-term goals. Areas of expertise include:

- Strategic Planning
- Organization Development
- Budgets/Cost-Cutting
- Staff Training & Development
- Disciplinary Systems
- Curriculum Development
- Magnet Programs
- Native American Studies
- At-Risk Schools/Student

PROFESSIONAL EXPERIENCE

Director of Education GCA High School **2013 to 2014**

Ultimately in charge of all school operations, compliance, and personnel.

Teacher Nawayee Center School **2009 to 2013**

I am teaching Social Studies courses including Tribal Economics, Beginning Ojibwe Language and Culture, American History from a Native Perspective, and Native American Music. I am a Teacher Mentor and a member of the Leadership Team at the school. I also have an independent contract with the school to assist the school in restructuring.

Independent Consultant, **2009 to Present**

I am currently working on an independent contract with Generic City Public Schools helping them to develop an Indian Education Department, working with parents and students. I recently finished a project interviewing teachers of Native American students who have demonstrated success in teaching Native students. This research was done in the "spirit" of Appreciative Inquiry and Action Research for use on the Phillips Indian Educators Web site. It is based on the assumption that dialogue among effective educators is the first, and most important, key to educational reform. Results can be found at pieducators.com under "Wisdom" then "Writings and Articles", titled "Indigenous Education: What Works with Native Youth". I am also interviewed on the site. This can be found under "Conversation with Indigenous Elders".

Interim Director of Indian Education, Generic City, ST **2008 to 2009**

Director *– Restructured Indian Education Department and worked to actualize the "Memorandum of Agreement", a document between the Generic City Public School Board and the Generic City Native American Community.*

Principal Generic City Public Schools **1992 to 2007**

Was a principal at three of the district's seven high schools, South High School, Roosevelt High School, and Henry High School. In each case I faced the task of restructuring a major program or function of the school. These varied from budgetary to disciplinary to academic restructuring. I was also asked to "fresh start" an elementary school then called "Four Winds"

now called "Anishinabe Academy". In each case I mentored an administrator to take over the principal role. In each case, the administrator became a very successful principal. All of these schools are presently operating successfully.

PROFESSIONAL DEVELOPMENT

University of St. Eve, Other City, ST

- Masters Degree plus 30 credits in Education Administration

University of State, Generic City, ST

- Bachelor of Arts, Psychology and Indian Studies
- Bachelor of Science, Secondary Education Social Studies

Other State University, Learning, DV

- Achieved 15 credits towards a Masters Degree in Counseling

AWARDS ACHIEVED

Henry High School, North Generic City, ST

- Awarded as 1 of the first 6 recipients of the **National Education Award** presented by the **Ken Family Foundation** and the **State Department of Children, Families & Learning.**

I HAVE A MORE DETAILED RESUME AVAILABLE UPON REQUEST.

Once you have decided to initiate an amendment request, you are now ready to begin filling out your Application Kit. Included in this kit you will find all of the forms and instructions necessary for you to complete your No Cost Extension Application. Please take a look at the table below before starting your application.

Form	Explanation
Instructions	Begin by reading over the Instructions (this page) to give you a brief overview of the contents of your application.
SF-425 Download	You may attach your most recent SF-425; however if you do not have a recent one, you should download and fill out the form here. Once you have completed it, attach it in the SF-425 *Upload* section.
SF 424A	Each of the 424 forms is an online form which you will open and fill out directly in GrantSolutions. You will have the ability to Save and come back to it, as well as to Validate it when you have completed it. Begin by filling out the 424A, which will pre-populate some of the data in the other 424 forms. *Note: Make sure to break out ***both*** the Federal and Non-Federal amount on section B, in separate columns.
SF 424	The 424 is another online form that you should open and complete in GrantSolutions.
Cover Letter Upload	This is the section in which you should attach a letter clearly summarizing the purpose of your request and timeframe you are requesting. This letter should be on company letterhead, signed by your authorizing official, scanned, and attached.
SF-425 Upload	You may attach your most recent SF-425 here; however, if you do not have a recent 425 you can download the form from the section above and attach it here.
Project Narrative	The Project Narrative Upload section is the place for you to attach your completed Project Narrative *as well as a timeline of completing project activities*.
Budget Narrative Upload	The Budget Narrative Upload section is the place for you to attach your completed Budget (Federal and Non-Federal) Narrative, to include a budget with line-item detail and narrative to justify the proposed costs.
Miscellaneous Information	You may use the miscellaneous information section to upload any additional information that you wish to include in your application.

Note: The example below does not include a sample project narrative, however, one must be submitted as per the instructions above. The information contained in the example cover letter can be used for the project narrative.

Once you have completed each of the components in the application, you are ready to submit the application for review.

Note: You must receive a properly signed Notice of Grant Award from ACF before you can proceed with implementation of your request. If you do not hear from OGM, please do not assume that your request has been approved. Remember also that Carryover Balances are for unmet goals and objectives in the previous year. Requests that are not so justified will be disapproved.

August 14, 2015

Division of Discretionary Grants
Attn: Bree Mann, Grants Specialist
Office of Grants Management
Mary E. Switzer Memorial Building
330 C Street, SW
Washington, DC 20201

Dear Ms. Williams,

IFE is requesting a No Cost Extension (NCE) to our project, the Native American Career Success Academy: Phase 1 and 90NA0000, until May 29, 2016. Although the contract was awarded in Sept 2013, due to the government shut down, NAFOA received late notice of the project award and had a late project start. The late project start caused hiring delays for project staff and consultants by three months. Also, a key ANA grant project staff member, the Project Coordinator went on maternity leave and then returned to work part-time before transitioning back into full time work. Additionally, the Project Director will be leaving on maternity leave just before the project is to end on September 29, 2015. The Project Director will return to part-time work in December 2015 and full-time work in January 2016. As a result of the reduced staff time dedicated to the project, there are several incomplete grant activities.

While we have made significant progress towards our grant objectives, including the launch of our new website at: www.IFE.org, there are still incomplete grant activities. First, our Education Advisory Board and students are still reviewing the curriculum. Afterwards, the curriculum will need to be updated to reflect the comments of the Advisory Board and students. Also, while IFE has made strides gathering partners and has made two partner tours, we will need to finish several partner tours to gain partners who will provide internships for students. IFE's technical consultant is currently building the Education Management System (EMS) and IFE has converted hard copy data into electronic format to be inputted into the EMS. Afterwards, IFE will need to engage in a student recruitment drive to ask alumni to update their data. IFE has completed the ads and video for its public education campaign and will be launching the campaign at our fall conference September 14-16th. There are a couple of visits associated with the campaign that will need to be completed. Please feel free to view our password protected, 2-minute video here and see our ads below:
https://vimeo.com/00000000

Below is a chart of the ANA grant deliverables along with the project status:

Deliverable	Description	Status (August 2015)
Website	Redesign the IFE website with expanded education section.	✓ Website launched at www.IFE.org. **Incomplete:** Education section
Education Management System (EMS)	Develop an EMS to track students' career and education choices.	✓ Hard copy data converted to electronic format. **Incomplete:** • On-line EMS Portal • Student alumni data update drive.
Public Education Campaign	Launch a Public Education Campaign to encourage students to pursue business careers.	✓ Video and three ads completed. ✓ Presented video at White House Tribal Youth Conference. **Incomplete:** • Campaign Launch: September 2015 • Campaign Visits
Curriculum	Write curriculum focused on: • Career Preparation • Analytical Skills • Tribal Economic Development, Policy, and Law	✓ Partnership formed with ASU to develop curriculum. ✓ First draft completed. **Incomplete:** • Education Advisory Board and students currently reviewing. • Feedback from review will need to be integrated into curriculum.

Internships	Four students pilot curriculum and secure internships.	✓ Students currently completing internships.
Partnership Development	Secure partners to continue initiative in the future.	✓ Two tribal donor tours completed. **Incomplete:** • Remaining tribal and other partner tours

We have $131,170 in unobligated funds remaining in our project to complete the unfinished activities. The SF 424 reflects the total amount of the grant which is $317,188.69.

Attached is a revised OWP indicated which activities were not completed, percent complete, and expected dates for completion. Please feel free to contact Tashina Cooper, director of education, at 000-000-0000 or via email at mina@IFE.org with any questions. Your kind consideration of this request is much appreciated.

Best,

Butch Jones
Executive Director

OMB Number: 4040-0004
Expiration Date: 8/31/2016

Application for Federal Assistance SF-424

* 1. Type of Submission:
- [ ] Preapplication
- [ ] Application
- [x] Changed/Corrected Application

* 2. Type of Application:
- [ ] New
- [x] Continuation
- [ ] Revision

* If Revision, select appropriate letter(s):

* Other (Specify): No Cost Extension

* 3. Date Received: 08/13/2015

4. Applicant Identifier:

5a. Federal Entity Identifier:

5b. Federal Award Identifier: 90NA0000

State Use Only:

6. Date Received by State:

7. State Application Identifier:

8. APPLICANT INFORMATION:

* a. Legal Name: Native American Finance Officers Association (NAFOA)

* b. Employer/Taxpayer Identification Number (EIN/TIN): 00-0000000

* c. Organizational DUNS: 0000000000

d. Address:

* Street1: 100 30th St NW Ste 3C
Street2:
* City: Citylights
County/Parish:
* State: New State
Province:
* Country: USA: UNITED STATES
* Zip / Postal Code: 00000-0000

e. Organizational Unit:

Department Name:

Division Name:

f. Name and contact information of person to be contacted on matters involving this application:

Prefix: Mrs.
* First Name: Donna
Middle Name:
* Last Name: Johnson
Suffix:

Title: Director of Eduation

Organizational Affiliation:

* Telephone Number: 000-000-0000
Fax Number:

* Email: DJohnson@IFE.org

Application for Federal Assistance SF-424

*** 9. Type of Applicant 1: Select Applicant Type:**

M: Nonprofit with 501C3 IRS Status (Other than Institution of Higher Education)

Type of Applicant 2: Select Applicant Type:

Type of Applicant 3: Select Applicant Type:

* Other (specify):

*** 10. Name of Federal Agency:**

ACF- Native Americans

11. Catalog of Federal Domestic Assistance Number:

93.612

CFDA Title:

Native American Programs

*** 12. Funding Opportunity Number:**

eGrants-N/A

* Title:

N/A

13. Competition Identification Number:

N/A

Title:

N/A

14. Areas Affected by Project (Cities, Counties, States, etc.):

Add Attachment | Delete Attachment | View Attachment

*** 15. Descriptive Title of Applicant's Project:**

Native American Career Success Academy (NACSA): Phase I

Attach supporting documents as specified in agency instructions.

Add Attachments | Delete Attachments | View Attachments

Application for Federal Assistance SF-424

16. Congressional Districts Of:

* a. Applicant: US-all
* b. Program/Project: US-all

Attach an additional list of Program/Project Congressional Districts if needed.

Add Attachment | Delete Attachment | View Attachment

17. Proposed Project:

* a. Start Date: 09/30/2013
* b. End Date: 05/29/2016

18. Estimated Funding ($):

* a. Federal	253,751.00
* b. Applicant	63,437.69
* c. State	0.00
* d. Local	0.00
* e. Other	0.00
* f. Program Income	0.00
* g. TOTAL	317,188.69

*** 19. Is Application Subject to Review By State Under Executive Order 12372 Process?**

☐ a. This application was made available to the State under the Executive Order 12372 Process for review on _____.

☐ b. Program is subject to E.O. 12372 but has not been selected by the State for review.

☒ c. Program is not covered by E.O. 12372.

*** 20. Is the Applicant Delinquent On Any Federal Debt? (If "Yes," provide explanation in attachment.)**

☐ Yes ☒ No

If "Yes", provide explanation and attach

Add Attachment | Delete Attachment | View Attachment

21. *By signing this application, I certify (1) to the statements contained in the list of certifications and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)**

☒ ** I AGREE

** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

Authorized Representative:

Prefix: Mr.
* First Name: Butch
Middle Name:
* Last Name: Jones
Suffix:

* Title: Executive Director

* Telephone Number: 000-000-0000
Fax Number:

* Email: BJones@IEF.org

* Signature of Authorized Representative: Butch Jones (electronic signature)
* Date Signed: 08/14/2015

Objective Work Plan (OWP)

Project Title: Native American Career Success Academy (NACSA)- Phase 1
Project Goal: The primary goal of Phase 1 of this project is to lay the foundation and build the infrastructure for the Native American Career Success Academy (NACSA), a program that advances the long range community goal by working to develop Native American financial leaders. This includes developing curriculum, implementing an Education Management System and website, and engaging in a Public Education Campaign to change perceptions about business among Native students.
Project Year: Year 1

Objective # 1_: During the 24 month project, IFE will develop a comprehensive curriculum for Native college students consisting of 4 modules, 10 lessons and assignments, and pre and post tests to measure student knowledge. Additionally, training materials will be developed for program mentors. Four Native American college students, serving as curriculum evaluators, will test the curriculum, while also gaining invaluable career preparation, and securing internships at the end of the program. Finally, by the end of the 24 month grant period, IFE will have secured a total of 10 tribal, government, and corporate partners who will provide internships to students after the grant cycle has completed.
Problem Statement: Native college students, who are the future leaders of Indian Country, study business and pursue financial careers at far lower rates than the general population. Native students often hold negative stereotypes about finance and do not understand its relevance for tribal communities. Students lack specialized career development systems reflecting Native American culture and values. Support systems that do exist lack robust tracking systems that can be used to analyze student demographic data trends and student education and career choices. These conditions result in a scarcity of trained Native American financial leaders who can grow, sustain, and protect tribal assets for future generations.

Results Expected: NACSA curriculum covering 4 content areas delivered in 10 lessons and assignments will be produced. Curriculum will be offered in two formats: off-line and integrated into the on-line Education Management System. Pre and post-tests as well as training materials for mentors will be completed. Four students will have produced individual career road maps. IFE will have secured 10 partners from tribal, corporate, and government entities. These partners will agree to host Native American summer interns.	**Criteria for Evaluating:** The quality of the materials will be monitored by the Education Advisory Board, a group of individuals representing partners with an interest in the career development of Native American students. Approval of the materials will indicate that the content reflects the needs of students and tribes, and that it meets industry standards of excellence. Education Advisory Board members will meet in-person 2 times and will have a minimum of 4 conference calls over the 24 month grant cycle. 4 Native American college student curriculum evaluators will complete feedback surveys at the end of each module to measure curriculum effectiveness, relevance, and to gauge the time required to complete each assignment. Additionally, student input will be sought through discussions to gather feedback and amend the curriculum accordingly. Having completed curriculum in electronic and on-line formats is also a measure of success.
Benefits Expected: Four student curriculum evaluators will enhance their professional and financial development skills and have a deeper understanding of tribal finance. Having the curriculum will be a great benefit to the program and organization because it will allow IFE, to make a significant step towards building human capital in Indian Country—an effort that when sustained can have a lasting generational impact. After the grant cycle is over, one benefit to IFE is that the organization will be able to utilize the curriculum for phase 2 of NACSA. A benefit of the partnerships is that IFE will in the future, be able to provide internships to students on a much larger scale. These initial efforts will set the stage for more advanced future programming.	**Criteria for Evaluating:** The four student curriculum evaluators' understanding of the material will be measured through pre and post- tests.

Activities	Position(s) Performing the Activity		Time Period mm/dd/year	
	Lead	**Other Support**	**Begin**	**End**
1 Finalize curriculum and send first draft to Education Advisory Board Curriculum Review Committee members. Curriculum Review Subcommittee required to submit comments and surveys by the deadline. Host a call with the Curriculum Review Committee to discuss and make amendments to curriculum. (Former Activity 16)	Curriculum Consultant	Project Director	9/01/2014 **Percent Complete: 45%**	01/30/2016
2 Integrate curriculum into the on-line Education Management System, test, and work out any bugs. (Former Activity 17)	Technical Consultant	Project Director	9/01/2014 **Percent Complete: 45%**	02/15/2015

Year 2

Activities	Position(s) Performing the Activity		Time Period mm/dd/year	
	Lead	**Other Support**	**Begin**	**End**
3 Host a call with student curriculum evaluators to learn about their experience. Integrate comments into the curriculum and format.	Project Director	Project Coordinator	06/15/2015 **Percent Complete: 0%**	10/05/2015
10 Final Year: Complete grant activities and obligate all funds. Submit final project report. (Adjust if needed, according to ANA regulations)	Project Director	Financial Administrator	09/29/2015 **Percent Complete: 0%**	05/29/2016
12 Relationship Building: Set up and participate in meetings in New York City with corporations to describe the NACSA Program and seek partners that can provide internships for Native students.	Project Director	Executive Director	01/05/2015 **Percent Complete: 10%**	02/29/2016
13 Relationship Building: Set up and participate in meetings in Washington, DC with federal agencies to describe the NACSA Program and seek partners that can provide internships for Native students.	Project Director	Executive Director	02/02/2015 **Percent Complete: 10%**	03/31/2016
14 Relationship Building: Set up and participate in meetings with tribes to describe the NAFLA Program and seek partners that can provide internships for Native students.	Project Director	1st Vice President, IFE Board of Directors	04/01/2015 **Percent Complete: 10%**	04/29/2016

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Objective Work Plan (OWP)

Project Title: Native American Career Success Academy (NACSA)- Phase 1
Project Goal: The primary goal of Phase 1 of this project is to lay the foundation and build the infrastructure for the Native American Career Success Academy (NACSA), a program that advances the long range community goal by working to develop Native American financial leaders. This includes developing curriculum, implementing an Education Management System and website, and engaging in a Public Education Campaign to change perceptions about business among Native students.
Project Year: Year 2

Unfinished Year 1 Activities:

Objective # 2_: During the 24 month project, IFE will implement an Education Management System (EMS) that will allow us to track the students that we will serve in the future and those that we have already served over time to learn about their education and career choices. Specifically, the EMS will have the following components: 1) Online Directory- to keep track of student data and manage existing and new student contacts, 2) Reporting Function- IFE will have the ability to conduct queries to learn more about the demographics of the students served to compile the information into reports, 3) Opportunities Announcements- IFE will be able to send opportunity announcements to students who create profiles in the EMS, 4) On-line Application- IFE education program applications will be available for on-line submission, 5) NACSA Curriculum- Lessons, assignments, and a common calendar will be accessed on-line. IFE will assist alumni with uploading their contact information with 80% of alumni creating profiles in the EMS. An additional 100 non-IFE students will create profiles and receive communication about education opportunities. IFE must also update its outdated website to have the ability to integrate with the EMS and to provide real-time updates to appeal to a more tech savvy demographic.

Problem Statement: Native college students, who are the future leaders of Indian Country, study business and pursue financial careers at far lower rates than the general population. Native students often hold negative stereotypes about finance and do not understand its relevance for tribal communities. Students lack specialized career development systems reflecting Native American culture and values. Support systems that do exist lack robust tracking systems that can be used to analyze student demographic data trends and student education and career choices. These conditions result in a scarcity of trained Native American financial leaders who can grow, sustain, and protect tribal assets for future generations.

Results Expected:	**Criteria for Evaluating:**
NAFOA will have a newly developed website that will integrate with the on-line Education Management System, allow for video uploads (for the Public Education Campaign—see Objective 3), provide easier navigation, have a more professional appearance, and appeal to a younger audience with real-time updates. IFE will have a fully functioning Education Management System.	The EMS will be tested for bugs and utilized by the four student curriculum evaluators to download and upload assignments. Student feedback given over nearly one year will be implemented to produce a quality product. Primary evaluation criteria is whether the EMS functions properly and is rated as easy to navigate and use. - The success of the EMS will also be measured by whether IFE student alumni upload their information. It is expected that 80% of IFE alumni will update their biographical data and information. Success will also be measured by the number of non-IFE students who elect to share their contact information to receive education opportunity newsletters. It is expected that a minimum of 100 non-IFE students will upload their contact information to the EMS. -The success of the website revisions will be measured through analytics such as the increase in page views and also approval and oversight from the Education Advisory Board.

Benefits Expected:	**Criteria for Evaluating:**
A powerful tool to capture biographical data and information about Native American student education and career choices will be created. Data is difficult to collect in Indian Country, but knowing the impact of programming is a vital component of IFE's educational mission to "build the next generation of Native American Financial Leaders." The data collected from the EMS will help IFE to better understand how to serve the unique needs of Native American students and to create future programming to adequately meet those needs. -IFE will be able to more effectively communicate with Native American students though sending newsletters and important educational opportunities. -IFE currently uses paper applications for programming, but will have on-line applications, a significant advancement for the organization that will lay the foundation for NACSA. -IFE's improved website will also facilitate better communication with students, tribes, and partners.	Report generation with trend analysis will demonstrate that IFE has achieved the expected benefits for the EMS. -Improved communication will be measured by the increase in the number of students reached through IFE's current email outreach. Currently, individuals wanting to receive IFE's quarterly education newsletter must contact IFE directly through email and these contacts are manually entered into a spreadsheet. The EMS will allow students and other contacts to directly sign up for IFE's communication.

Activities	**Position(s) Performing the Activity**		**Time Period mm/dd/year**	
	Lead	**Other Support**	**Begin**	**End**
1 Website and Education Management System Completed (Former Activity 9)	Technical Consultant	Project Director	08/30/2015 **Percent Complete: 40%**	05/15/2016
2 Test website and Education Management System for bugs and iron out issues (Former Activity 10)	Technical Consultant	Project Director	09/31/2014 **Percent Complete: 0%**	02/15/2016

Year 2 Activities with Adjusted Dates:

Activities	Position(s) Performing the Activity		Time Period mm/dd/year	
	Lead	**Other Support**	**Begin**	**End**
1 Attend a national education conference, such as UNITY, AISES or NIEA and make a presentation about the new EMS, help students to create profiles.	Project Director	Executive Director	07/10/2015 **Percent complete: 50%**	11/22/2015
3 Ongoing campaign to work with alumni and non- IFE students to upload information into the EMS.	Project Coordinator	Project Director	05/01/2015 **Percent Complete: 0%**	02/25/2016
4 Host Education Advisory Board Meeting in conjunction with IFE's Spring Finance Conference for Indian Country to showcase website, EMS and Public Education Campaign and to ask for partner commitments to provide internships.	Project Director	Project Coordinator	04/22/2015 **Percent Complete: 50%**	04/15/2016

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Objective Work Plan (OWP)

Project Title: Native American Career Success Academy (NACSA)- Phase 1
Project Goal: The primary goal of Phase 1 of this project is to lay the foundation and build the infrastructure for the Native American Career Success Academy (NACSA), a program that advances the long range community goal by working to develop Native American financial leaders. This includes developing curriculum, implementing an Education Management System and website, and engaging in a Public Education Campaign to change perceptions about business among Native students.
Project Year: Year 2

Unfinished Year 1 Activities:

Objective # 3_: During the 24 month project, IFE will conduct a Public Education Campaign primarily targeted at high school and college aged students to improve student perceptions of business and understanding of the importance of business for tribal communities. The campaign is also expected to reach educators, IFE members, and other Indian Country contacts. The campaign will include branded ads and short videos that will be shown to students during high school recruitment trips for IFE's existing programs as well as at national conferences with a larger audience. Social media will be utilized to showcase tribal leaders and Native American finance professionals sharing powerful statements how they are making a difference in their community through business. The print ads will be placed in publications reaching a national Native American audience as well as local tribal news outlets. A minimum of 1,500 individuals will view the video with a group of 100 individuals surveyed with 80% showing a positive improvement in the way they perceive business.

Problem Statement: Native college students, who are the future leaders of Indian Country, study business and pursue financial careers at far lower rates than the general population. Native students often hold negative stereotypes about finance and do not understand its relevance for tribal communities. Students lack specialized career development systems reflecting Native American culture and values. Support systems that do exist lack robust tracking systems that can be used to analyze student demographic data trends and student education and career choices. These conditions result in a scarcity of trained Native American financial leaders who can grow, sustain, and protect tribal assets for future generations.

Results Expected:
One film, 5 minutes in duration and one film, 1-2 minutes in duration will be produced highlighting the role of business and economic development in tribal communities. 5-6 ads and banners that can be used in print and social media featuring tribal leaders and Native American professionals who have made outstanding business contributions.

Criteria for Evaluating:
The impact of the public education campaign and materials produced will be monitored by the Education Advisory Board, a group of individuals representing partners with an interest in the career development of Native American students. Approval of the film and materials will indicate that the content reflects the needs of students and tribes. Education Advisory Board members will meet in-person 2 times and will have a minimum of 4 conference calls over the 24 month grant cycle.
- Completed high quality and poignant ads and videos will show that the results were met.
-Changes in perception of business as measured by surveys conducted among 100 individuals will demonstrate success.

Benefits Expected: Students will begin to consider business as a career option and educators will be more likely to encourage students to pursue business related fields. Negative stereotypes about business will be replaced by positive perceptions of the field and its role for Native people.	**Criteria for Evaluating:** The success of the Public Education Campaign will be measured by analytics such as: the number of social media shares, the number of comments on videos and ads, and the number of views. -IFE will send links to the video through an email campaign to our distribution list which contains approximately 5,000 tribal leaders, tribal employees, finance professionals, students, and educators. IFE's email service provides statistics about the open rate, number of shares and click rates. These numbers will be used to ascertain the number of individuals reached. -IFE will share its videos with non-profit partners and ask that these partners upload the videos and ads to their blogs and social media pages. The success of the campaign will also be measured by the number of partners that share these videos and the comments and shares from these efforts. -The success will also be measured by the number of publications that will share the ads pro-bono. -IFE will share the video with students and alumni and collect a minimum of 100 surveys regarding the impact of the video and effects on perception of business.			
Activities	**Position(s) Performing the Activity**		**Time Period mm/dd/year**	
	Lead	**Other Support**	**Begin**	**End**
10 Reach out to organizations with the request to share education ads pro bono. (Former Activity 9)	Project Director	Project Coordinator	06/15/2015 **Percent**	10/31/2015

			Complete: 20%	
11 Share media with non-profit partners and request them to share in their social media. Monitor shares, likes and comments. (Former Activity 15)	Project Coordinator	Project Director	06/15/2015 **Percent Complete: 0%**	10/31/2015
12 Upload media to the IFE website and monitor analytics including video and page views. (Former Activity 13)	Project Coordinator	Project Director	06/15/2015 **Percent Complete: 0%**	10/31/2015
13 Reach out to organizations with the request to share education ads pro bono. (Former Activity 10)	Project Director	Project Coordinator	07/15/2015 **Percent Complete: 25%**	11/30/2015
Unveil Public Education Campaign at IFE's Fall Finance Conference for Indian Country and conduct survey reviews. (Former Activity 12)	Project Director	Project Coordinator	09/22/2015 **Percent Complete: 0%**	09/15/2015

Year 2 Activities with Adjusted Dates:

Activities	Position(s) Performing the Activity		Time Period mm/dd/year	
	Lead	**Other Support**	**Begin**	**End**
1 Attend a national conference for Native American students, such as AISES, to unveil Public Education Campaign and conduct student survey reviews.	Project Director	Project Coordinator	07/10/2015 **Percent Complete: 50%**	11/30/2015
2 Place ads in a national publication read by Native American students and professionals.	Project Director	Project Coordinator	08/01/2015 **Percent Complete: 50%**	11/30/2015
3 Send email survey to IFE student alumni with media	Project Coordinator	Project Director	07/15/2015 **Percent Complete: 0%**	11/30/2015
4 Monitor social media analytics.	Project Coordinator	Project Director	07/15/2015 **Percent Complete: 0%**	11/30/2015
6 Send email with media materials to all IFE contacts and monitor open rate, clicks, and other analytics	Project Director	Project Coordinator	07/15/2015	11/30/2015

			Percent Complete: 0%	
7 Follow Up with student alumni on completing the survey	Project Director	Project Coordinator	07/20/2015 **Percent Complete: 0%**	12/15/2015
8 Reach out to organizations with the request to share education ads pro bono.	Project Director	Project Coordinator	08/01/2015 **Percent Complete: 25%**	12/15/2015
9 Compile results from student surveys.	Project Director	Project Coordinator	08/15/2015 **Percent Complete: 0%**	01/15/2016
11 Write success report on Public Education Campaign	Project Director	Project Coordinator	09/01/2015 **Percent Complete: 0%**	02/15/2016

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FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted Department of Health and Human Services- ANA	2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) 90NA0000	Page 1 of 1 pages

3. Recipient Organization (Name and complete address including Zip code)
Native American Finance Officer's Association (NAFOA), 1101 30th St. NW Ste 500, Washington, DC 20007-3772

4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	6. Report Type	7. Basis of Accounting
000000000000	000-000000000		☐ Quarterly ☑ Semi-Annual ☐ Annual ☐ Final	☐ Cash ☑ Accrual

8. Project/Grant Period (Month, Day, Year)		9. Reporting Period End Date (Month, Day, Year)
From: 09/30/2013	To: 09/25/2015	03/31/2015

10. **Transactions**	Cumulative
(Use lines a-c for single or multiple grant reporting)	
Federal Cash (To report multiple grants, also use FFR Attachment):	
a. Cash Receipts	$ 74,856.50
b. Cash Disbursements	$ 95,624.89
c. Cash on Hand (line a minus b)	$ (20,768.39)
(Use lines d-o for single grant reporting)	
Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	$ 253,751
e. Federal share of expenditures	$ 122581
f. Federal share of unliquidated obligations	$
g. Total Federal share (sum of lines e and f)	$ 122,581
h. Unobligated balance of Federal funds (line d minus g)	$
Recipient Share:	
i. Total recipient share required	$ 63,438
j. Recipient share of expenditures	$ 30645
k. Remaining recipient share to be provided (line i minus j)	$ 32,793
Program Income:	
l. Total Federal program income earned	$ -
m. Program income expended in accordance with the deduction alternative	$ -
n. Program income expended in accordance with the addition alternative	$ -
o. Unexpended program income (line l minus line m or line n)	$ -

11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
	N/A	N/A	N/A	N/A	N/A	N/A	N/A
				g. Totals:	0	0	0

12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:

13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)

a. Typed or Printed Name and Title of Authorized Certifying Official	c. Telephone (Area code, number, and extension)
Butch Jones, Executive Director	(000) 000-0000
	d. Email Address bjones@ife.org
b. Signature of Authorized Certifying Official	e. Date Report Submitted (Month, Day, Year) 8/15/2015
	14. Agency use only:

Standard Form 425 - Revised 6/28/2010
OMB Approval Number: 0348-0061
Expiration Date: 10/31/2011

Paperwork Burden Statement
According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0061), Washington, DC 20503.