

IBGCA, Inc.  
SAMPLE FINANCIAL

Border artPROCEDURES 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

## 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.

**Accountant**

1. Prepare the bank reconciliation within 10 working days after receipt from of bank statement.
2. Submit the bank statement and the bank reconciliation report to the Finance Officer.

**Finance Officer**

1. Review the bank reconciliation and the bank statement for accuracy.
2. 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**
   1. Receives and logs all incoming checks and cash receipts and routes all checks and cash to the Fiscal Officer.
   2. Logs the date of all cash received.
   3. Records if the monies are received in the form of a check or cash.
   4. Records the check number when applicable.
   5. Enters the amount of monies received.
   6. Records that the money was received from.
2. **Bookkeeper**
   1. Receives and reviews all incoming checks and determines the purpose of each.
   2. Records the cash receipts in the Cash Receipts Journal on a daily basis.
   3. Turns the funds over to the employee authorized to make the deposits for IBGCA on a daily basis.
3. **Authorized Employee**
   1. Stamps all checks "FOR DEPOSIT ONLY".
   2. Prepares bank deposit in duplicate for monies received from Accounting.
   3. Deposits all cash receipts on a daily basis.
   4. Submits bank deposit slip to Bookkeeper immediately after deposit is made.
4. **Finance Officer**
   1. Reviews the Cash Receipts Log and Cash Receipts Journal on a monthly basis to ensure accuracy of fund deposits.

### ADDITIONAL INFORMATION

1. All cash receipts, regardless of their form (currency, check, etc.) must be retained in a secured location until deposited into an authorized bank account.
2. 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.
3. 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

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CASH RECEIPTS LOG** | | | | | | | | |
| **DATE** | **FROM** | **CHECK/MO NO.** | **AMOUNT** | **DESCRIPTION** | **ROUTED TO** | **INITIAL** | **SCANNED** | **COPY TO** |
| **MONTH** | **January 2014** |  |  |  |  |  |  |  |
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## 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
   1. Requests Purchase Order from Bookkeeper.
2. Bookkeeper
   1. Reviews the Federal, State, County, and local guidelines and grants and/or contracts to ascertain if these are approved expenditures and authorizes.
   2. Prepare a Purchase Order for goods or services.
3. Employee
   1. Submits to Program Director for approval.
4. Program Director
   1. Reviews purchase request to insure that item/service is needed for program operations.
5. Employee
   1. Submits to Administration for approval.
6. Administration
   1. Approves or disapproves Purchase Order.
7. Employee
   1. Submits approved Purchase Order to vendor.
   2. Receives and signs for all supplies.
   3. Receives and accepts all services provided.
   4. Submits receiving copy and invoices to Finance Office for processing.
8. **Bookkeeper**
   1. 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:
   1. Showing the need for the expenditure with the purchase order.
   2. Approving the purchase before it is made with the issuance of a purchase order.
   3. 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**
   1. Records time on a daily basis, by grant/contract.
   2. Completes the Request for Leave five days in advance of the date of absence.
   3. Records sick leave on time sheet. Sick leave over three consecutive days requires doctor's approval.
   4. Submits to the Department/Head Supervisor for approval.
2. **Department Head/Program Supervisor** 
   1. Approves all leave.
   2. Reviews time sheets with the employee, should discrepancies be identified.
   3. Approves the time sheets and submits the time sheets and leave slips to Accounting on the last day of the pay period.
3. **Bookkeeper**
   1. Reviews the time sheets for accuracy of time reported.
   2. Prepares the payroll schedules to include employee deductions as appropriate.
   3. Submits the payroll schedule and time sheets for preparation of the payroll checks.
   4. Reviews the checks for accuracy.
   5. Obtains the required signatures for payroll checks.
4. **Authorized Employee**
   1. Distributes the payroll checks to the employees.
   2. Records leave on the Employees Cumulative Leave Record.
   3. 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.**

**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**
   1. Secure written approval from the Board of Directors to establish petty cash fund.
   2. Identify Petty Cash Custodian.
   3. Authorize funding of petty cash.
2. **Bookkeeper**
   1. Prepare petty cash check in name of “Petty Cash Custodian”.
   2. Submit for signature from authorized check signer.
   3. Distribute to “Petty Cash Custodian”
3. **Petty Cash Custodian**
   1. Cash petty cash check.
   2. Maintain cash in locked box
   3. Receive requests for petty cash
   4. Review receipts prior to disbursement of cash.
   5. Secure signature of individual receiving cash.
   6. Maintain log of disbursements.
   7. Submit request for reimbursement of petty cash monthly to bookkeeper.
4. **Bookkeeper**
   1. Receive receipts (source documentation) for petty cash disbursements.
   2. Reconcile receipts with cash disburse.
   3. Allocate expenditures in the accounting records
   4. Prepare petty cash check in the name of “Petty Cash Custodian” for the amount of funds disbursed.
   5. Submit for signature from authorized check signer.
   6. 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:

| Date | Payee | Purpose/Program | Payee Signature | Custodian Initials |
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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**
   1. Submits outgoing mail to Clerical Staff with identification of program/cost center to charge the cost to.
2. **Clerical Staff**
   1. Attaches the amount of package necessary to each envelope and package.
   2. Records postage, date, amount, and project to charge.
   3. Recaps the expense of each department by funding source and records on a monthly basis.
   4. Submits to the Finance Officer by the third working day of each month.
3. **Bookkeeper**
   1. 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**
   1. Assign each staff person an identifier.
   2. Assign each project and/or cost center an identifier.
2. **Employee**
   1. Code in correct identifiers for each call made.
   2. Personal long-distance calls will be identified separately.
3. **Secretary**
   1. Record all incoming collect calls by program and submit to Accounting monthly.
4. **Bookkeeper**
   1. Reviews the telephone invoices received from company billing.
   2. Identify personal calls, advise the employees of the amounts due for personal long-distance calls, and prepare appropriate payroll deduction.
   3. Checks with employees on long-distance calls that are coded incorrectly.
   4. Advise the telephone company of any changes that are not applicable to IBGCA.
   5. 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**
   1. Completes an IBGCA staff Travel Authorization and Travel Plan Request form in duplicate for items listed below:
   2. Name, date, project, and point of origin.
   3. Destination
   4. Location in case of emergency
   5. Date and time of departure and return
   6. Mode of transportation and accommodations
   7. Request for Travel Advance
   8. Date requested and employee's signature and submit to supervisor for recommendation
2. **Supervisor**
   1. Reviews and approve or deny the travel authorization.
   2. Submits to Finance Officer for processing five working days prior to travel.
3. **Bookkeeper**
   1. Approves travel advance requests, assigns travel number, and submits for processing.
   2. Prepares a check for advance.
   3. Secures signature of authorized check signer.
   4. Distributes the check and approved copy of the Travel Authorization and Travel Plan to the employee.
   5. Maintains the original copy.
   6. 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**
   1. All Travel Expense claims must be completed and submitted to IBGCA Administration immediately after return from trip.
   2. Attach receipts for all expenses listed. (The only exception is meal receipts).
   3. Submit to Supervisor for approval.
5. **Traveler's Supervisor**
   1. Review and approve the Travel Expense Report.
   2. Submits approved Travel Expense Report to Accounting.
6. **Bookkeeper/Accounts Payable**
   1. Review accounting information and receipts for accuracy.
   2. Complete Accounting Distribution and Expense Recap.
   3. Have a check prepared if any monies are due to employee/traveler for IBGCA check signature.
   4. Clear advance and charge to the proper expense accounts.
   5. Submit check to employee/traveler if applicable.
   6. Receive money if owed IBGCA and follow cash receipts procedure.
   7. Secretary
   8. 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

****

## I. VOUCHER PAYMENT

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

### PROCEDURES

1. **Finance Officer**
   1. Establishes master control list of all payments to be processed through voucher payment.
   2. Reviews each expense and prepare a schedule for which programs are to be charged for the expenditure on the voucher.
2. **Bookkeeper**
   1. Prepares checks from invoice and/or voucher schedule received.
   2. Returns check, voucher, and schedule to the Fiscal Officer.
   3. Obtains the signature on all checks.
   4. Records in the proper accounts.
3. **Secretary**
   1. Mail signed checks to appropriate vendor.

## J. XEROX LOG

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

### PROCEDURES

1. **Employee**
   1. Code all personal copies made.
2. **Bookkeeper/Designee**
   1. Secure a read-out of Xerox copies by program and/or cost center.
   2. Figure cost of copies for each department or funding source and prepare general journal entry.
   3. 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**
   1. Identifies all in-kind goods and services that are being given to the Program.
   2. Reviews all in-kind goods and services forms for accuracy.
   3. Submits the in-kind goods and services form to IBGCA on the appropriate form.
2. **Volunteer**
   1. Records the following information for in-kind services:
   2. Date service provided.
   3. A description of the service provided.
   4. The time the volunteer began donating time.
   5. The time the volunteer finished donating time.
   6. The per hour value of the service provided.
   7. The total value of the donated time.
   8. Initial each day that time was donated to the program.
   9. Signs the in-kind services form.
   10. Submits the completed form to the Program Coordinator.
3. **Program Coordinator**
   1. Records the following information for in-kind goods:
   2. Date item donated to the Program.
   3. A description of the item donated.
   4. The fair market value of the item donated.
   5. Secures the signature of the individual donating the time.
   6. Submits to the Tribe on a monthly basis.
4. **IBGCA Program Director**
   1. Reviews the services and foods donations submitted by the Tribe.
   2. Submits to the IBGCA Assistant Director, on a monthly basis, the donated goods and services receipts.
   3. Tracks the dollar value of in-kind goods and services to ensure that contract requirements are met.
5. **IBGCA Assistant Director**
   1. Reviews all donated goods and services and submits to the IBGCA Accounting for processing.
6. **Bookkeeper**
   1. 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**

|  |  |  |
| --- | --- | --- |
| **DATE** | **ITEM DONATED** | **TOTAL VALUE** |
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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**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **DATE** | **ACTIVITIES** | **IN** | **OUT** | **TOTAL HOURS** | **RATE / HOUR** | **TOTAL VALUE** | **INITIALS** |
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| **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**
   1. Review IBGCA monthly cash receipts to identify revenue generated as a result of a grant/contract funded activity.
   2. Prepare a cash receipts journal entry crediting the grant/contract, which generated the income.
   3. Post to the general ledger.
2. **IBGCA Finance Officer**
   1. Review program income generated on a monthly basis.
   2. Review the requirements of the funding source to insure proper treatment of the revenue.
   3. Report program income to the funding source as required by grant/contract agreement.

### ADDITIONAL INFORMATION

1. The three methods for treatment of program income are:
   1. Additive - net or gross
   2. Deductive
   3. 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**
   1. Identifies all leveraged goods and services that are being given to the Program.
   2. Reviews all leveraged goods and services forms for accuracy.
   3. Submits the leveraged goods and services form to IBGCA on the appropriate form.
2. **Volunteer**
   1. Records the following information for volunteer services:
   2. Date service provided.
   3. A description of the service provided.
   4. The time the volunteer began donating time.
   5. The time the volunteer finished donating time.
   6. The per hour value of the service provided.
   7. The total value of the donated time.
   8. Initial each day that time was donated to the program.
   9. Signs the leveraged services form.
   10. Submits the completed form to the Program Coordinator.
3. **Program Coordinator**
   1. Records the following information for leveraged goods:
   2. Date item donated to the Program.
   3. A description of the item donated.
   4. The fair market value of the item donated.
   5. Secures the signature of the individual donating the time.
   6. Submits to the Program Director on a monthly basis.
4. **IBGCA Program Director**
   1. Reviews the services and donations submitted.
   2. Submits to the IBGCA Assistant Director, on a monthly basis, the donated goods and services receipts.
   3. Tracks the dollar value of leveraged goods and services to ensure that contract requirements are met.
5. **IBGCA Assistant Director**
   1. Reviews all donated goods and services and submits to the IBGCA Accounting for processing.
6. **Finance Officer**
   1. 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**

|  |  |  |
| --- | --- | --- |
| **DATE** | **ITEM DONATED** | **TOTAL VALUE** |
|  |  |  |
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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**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **DATE** | **ACTIVITIES** | **IN** | **OUT** | **TOTAL HOURS** | **RATE/ HOUR** | **TOTAL VALUE** | **INITIALS** |
|  |  |  |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |
| **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
   1. 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
   1. 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.
   2. 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.
   3. 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**
   1. Establish cost estimate for the purchase in the aggregate and submit to Contract Officer.
2. **Finance Officer**
   1. Select the appropriate method for the procurement.
   2. $3,500 in the aggregate and lower will follow micro purchase procedures.
   3. $3,500 to $150,000 in the aggregate will follow small purchase procedures
   4. $150,000 and over will follow large purchase procedures.
   5. Submit description and cost estimate for approval.
3. **Administration**
   1. Authorize purchases over $3,500 and Program Director will authorize purchases under $3,500.

### 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.
   1. Sealed Bids
      * Advertisement of IFB
      * Conditions
      * See regulations for etc.
      * Award must be made to lowest bidder
   2. 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:
   1. Only available from a single source.
   2. Emergency exists.
   3. 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:

1. At the Program Director's discretion, observe agency internal controls governing P.O.'s and payment of invoices.
2. Identify qualified suppliers for the items to be purchased using the micro-purchase method.
3. Distribute micro-purchases equitably among qualified suppliers..
4. 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.
5. Obtain approval of Administration designee and Finance Officer.
6. Make purchase.

**Administration**

1. Sign-off approval.

**FORM:**

1. 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 $3,000 and over in the aggregate and under $150,000:
     1. List description of item to be purchased on quote sheet.
     2. Determine whether bids should be advertised or solicited. (If there are relatively few vendors it may save time and money to solicit bids).
     3. Obtain a minimum of three telephone or written. The quotation must meet the description.
     4. Make recommendation based on price or provide justification for not accepting low cost.
     5. Obtain approval of Administration designee and Finance Officer.
     6. Make purchase.

**Administration**

* 1. Sign-off approval.

### FORM:

**1.** Cost Quotation

**ADDITIONAL INFORMATION:**

If the solicitation will be advertised follow large purchase procedures.

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**

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

**Contracts Officer**

* 1. Establish the solicitation time frame which includes:
     1. Date and time period for advertisement.
     2. Closing date for receipt of bids/proposals.
     3. Opening date of bids/proposals.

**Program Director**

* 1. Establish minimum requirements.
  2. Establish evaluation criteria, if applicable.

**Contracts Officer**

* 1. Prepare the bid package which includes:
     1. Cover sheet (closing and opening date)
     2. Statement of work specifications or materials to be purchased.
     3. Minimum requirements
     4. Evaluation criteria
     5. Work quality standards
     6. Proposal format
     7. Sample contract
     8. Date of bidder's conference
     9. Right of the agency to accept or reject all bids
     10. Period of contract

### ADDITIONAL INFORMATION

1. Minimum requirements must include:
   1. Certification regarding debarment and suspension.
   2. Lobbying
   3. Drug Free Workplace
2. Affirmative Action Steps must include:
   1. 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**
   1. Prepare the advertisement for newspaper.
   2. Prepare notice to be posted.
   3. Submit to Contracts.
2. **Contracts Officer**
   1. Submit advertisement to newspaper and post advertisement.
   2. Secure documentation of advertisement, i.e. newspaper - tear sheet, posting signed statement from the office where it was posted.
   3. Notify all individuals on the bidder’s list of solicitation, if applicable.
3. **Secretary**
   1. 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**
   1. Prepare technical information for bidder’s conference.
   2. Facilitate bidder's conference.
5. **Secretary**
   1. Provide sign-in sheet for bidder’s conference and ensure all individuals sign.
   2. 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**
   1. All sealed bids/proposals will be logged into the bid/proposal control sheet.
   2. Each bid will be stamped, dated, time of bid received, initiated by person receiving bid.
2. **Administration**
   1. Bids/proposals will be maintained in a secured location until time of opening.
   2. 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**
   1. Conduct bid opening (public or private).
   2. For public bid openings (IFB's) the bid amounts will be announced at the opening.
2. **Contracts Office**
   1. Schedule meeting of evaluation panel.
3. **Evaluation Panel**
   1. Evaluate bids/proposals for compliance with all requirements.
   2. Evaluate the responsive bids/proposals based on cost of criteria established in the bid package.
   3. Prepare summary of points/costs for all of the responsive bidders.
   4. 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**
   1. 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.
   2. Verify that the insurance meets requirements, if applicable.
   3. Secure fully executed contract.
   4. Provide written notification to unsuccessful bidders.
   5. 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):
   1. Schedule date and time of debriefing conferences with unsuccessful contractor.
   2. 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**
   1. File a written complaint using the agency specified format within ten (10) working days after notice of rejection.
2. **Contracts Officer**
   1. Notify contractor that a complaint of protest has been filed.
3. **Administration**
   1. Schedule the meeting of protest committee to review complaint.
4. **Protest Committee**
   1. Conduct meeting to evaluate protest within ten (10) working days of the filing of the receipt of protest.
   2. Record minutes of evaluation of protest committee meeting.
   3. Issue a decision to agency administration within five (5) working days of the meeting of the protest committee.
   4. Notify protester of the decision of the protest committee.

### ADDITIONAL INFORMATION

1. Protest format will contain the following:
   1. Notice of protest and specific reasons for filing the protest.
   2. Statement stating this is a protest letter.
   3. A detailed statement of the grounds for protest.
   4. 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:
     1. Cost estimate and approval to proceed with the procurement.
     2. Documentation of advertisement.
     3. Bid/proposal package.
     4. List of individuals attending the bidder’s conference (sign-in sheet).
     5. Minutes of the bidder’s conference.
     6. List of evaluation panel members.
     7. Bids received.
     8. Summary sheet and work papers.
     9. Rejection letters.
  2. Establish and maintain contractor files that include the following information:
     1. Bid/Proposal
     2. Notice to Contract
     3. Certificate of Insurance
     4. Licenses, if applicable
     5. Payment Requests
     6. Performance Evaluations
     7. Change Order, if applicable
     8. Contract
     9. Certifications
        + Suspension and Debarment
        + Lobbying
        + Drug Free Workplace

**Administration**

* 1. Protest File
     1. List of protest committee members.
     2. 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**
   1. Prepare a report for each funding source that includes planned budget, actual expenditures for the month, cumulative expenditures, and unobligated balance.
   2. Present reports to administration and appropriate Project Directors by the 15th day of each month.
2. **Administration/Project Directors**
   1. Reviews reports and requests corrections when errors are identified.
3. **Finance Officer**
   1. Research identified errors and make corrections, as appropriate.
   2. Submit final reports to Administration.
4. **Administration**
   1. Submit to Board of Directors, if requested.

**PERFORMANCE AND FINANCIAL ANALYSIS REPORT**

1. **Finance Officer**
   1. Meet with Program Director to establish indicators of performance to relate to financial data.
   2. Develop a method of allocating cost to each of the performance indicators selected.
   3. Review the method for allocating cost to each indicator with the Program Director and make appropriate adjustments if necessary.
2. **Project Director**
   1. Develop performance indicators for Finance Officer to be used to assign grant costs.
   2. Provide quantitative information for each performance indicator to the Finance Officer 10 working days after the end of each quarter.
3. **Finance Officer**
   1. Analyze the costs for each performance indicator.
   2. Prepare report, which relates the performance indicators to the financial data.
   3. Meet with the Program Director to review the report and if applicable make appropriate adjustments.
   4. Submit report to Administration and Program Director 30 days after the end of each quarter.
4. **Administration**
   1. Submit to Board of Directors, if requested.

## B. 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**
   1. Establish a cash flow projection for each grant and contract operated by IBGCA that receives advances.
   2. Submit the cash flow projection to the Assistant Director for review and approval.
2. **Assistant Director**
   1. Review the cash flow projection and make modifications as determined necessary and approve.
3. **Finance Officer**
   1. Request cash from funding sources based on the analysis and projection of cash needs.
   2. Reconcile the cash received with the actual disbursement on a monthly basis.
   3. 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** | **Amount**  **to draw** | **Previous**  **Draws** | **YTD Exp.**  **per report** | **Diff of**  **YTD & Prev** | **Remaining**  **Budget** |
|  |  |  |  |  |  | 0.00 | 0.00 |
|  |  |  |  |  |  | 0.00 | 0.00 |
|  |  |  |  |  |  | 0.00 | 0.00 |
|  |  |  |  |  |  | 0.00 | 0.00 |
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|  |  | **Total Draw:** | 0.00 |  |  |  |  |

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 |  |  |
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| Date: |  |  |
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| 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

1. **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.

1. **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.