



Blackfeet Tribe Plan of Operations Chapter 6 Finance and Procurement Policies and Procedures

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1 INTRODUCTION

1.1 Overview

The Financial Policies Manual of the Blackfeet Indian Tribe is the official document of the Tribe, authorized by the Tribal Council, for the conduct of Tribal business and the accounting and administration for grants and contracts with federal and state governments and other funding sources.

1.2 Purpose

This manual constitutes all current fiscal policies and standards that have been developed by the Blackfeet Indian Tribe, unless otherwise noted, through the time of issuance. This manual guides employees of the Tribe in the application of various federal and state laws and regulations with financial assistance awarded by other governments and entities.

Ownership of the manual rests with the Finance Director/Accountant, who is responsible for maintaining policies, coordinating their timely review and update, ensuring the dissemination of policy revisions to the Tribe and its employees, and reporting compliance with Tribal requirements. The Finance Director/Accountant is responsible for informing the Treasurer of all changes, and the Finance Director/Accountant and Treasurer will bring all changes to the Tribal Council annually for review. Nothing in this policy shall be interpreted to prevent the lawful enforcement of other Tribal laws.

1.3 Definition of Terms

Unless otherwise defined within policies, when reference is made to terms herein, the terms are defined in the federal guidance. This guidance includes Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards (2 CFR Chapter I, Chapter II, Part 200, et al.) as well as OMB Circulars A-21, A-87, A-89, A-102, A-110, A-122, and A-133. Where conflicts exist, definitions within the Uniform Administrative Requirements prevail.

1.4 Amendment of Financial/Procurement Policies

This manual contains the essential fiscal and financial management policies of the Blackfeet Indian Tribe. It is imperative that these policies are reviewed annually and updated as needed. As additional matters require promulgation or changes to this manual are appropriate, amendments will be proposed and made with the approval of the Blackfeet Tribal Council.

2 GENERAL POLICIES

2.1 Fiscal Management Roles

The Council has the following authorities:

1. Approval of overall fiscal management policy in the form of the Plan of Operations, ordinances, and resolutions.
2. Adoption of financial plans, strategies, and priorities for use of available financial resources.
3. Adoption of Tribal budgets and appropriation of funds for investment, expenditure, and other uses of the Tribe.
4. Appointment of the Tribal Treasurer and establishment of the qualifications for the office.
5. Adoption of official Tribal positions with respect to federal funds and programs available to serve the Tribe.
6. Approval of contracts with attorneys, independent auditors, other professionals having ongoing relationships with the Council, and other procurement agreements exceeding the amount of \$100,000.
7. Approval of grants and other government-to-government agreements between the Tribe and federal, state, and local governments,
8. Approval of borrowing and financing agreements as defined in this policy.
9. Certification of the official budget of the Tribe and amendments.

The Tribal Council Chair has following authorities:

1. Represents the Tribe by name, title, and signature.
2. Executes all agreements with federal, state, and other governments and entities as authorized by the Tribal Council.
3. Speaks for the Tribe on issues related to financial resources and programs available to serve the Tribe from federal and other governments.
4. Consults with and advises management officials on financial matters.

The Tribal Vice-Chair has the following authorities:

1. Represents the Tribe by name, title, and signature when the Chair is away. Also supports the Chairman in the completion of various assigned projects.

The following authorities are reserved to the Tribal Secretary:

1. Certifies all actions of the Council.
2. Advises the Tribal Organization regarding budget actions.
3. Oversees the Program Directors.

The Treasurer is the primary custodian of Tribal funds. In addition to the qualifications specified in the Tribe's Corporate Charter, the Treasurer is expected to have general knowledge, background, and experience in financial management, business, and investment. The Treasurer is expected to avail themselves of training and education in subject matters of importance to the office, and to establish the Finance Director's/Accountant's position and other positions required to efficiently and effectively carry out the duties of the office. The Treasurer has the following responsibilities and authorities:

1. Participates in the development of recommended policies, financial plans, strategies, and budgets.
2. Establishes accounts with banks, trust companies, institutional brokerages and the Bureau of Indian Affairs, as authorized by the Council.
3. Prepares and collates the official budget of the Tribe and amendments.
4. Signs all checks, and other forms of disbursement and fund transfers authorized pursuant to Tribal policies and budget, and recommends other officers/employees that may sign on behalf of the Tribe to the Council for approval.
5. Oversees the official receipt of all funds available to the Tribe and ensures timely deposit to appropriate accounts.
6. Oversees the investment of funds in accordance with Tribal policies and in cooperation with the Investment Committee.
7. Selects and supervises the Finance Director/Accountant.
8. With the assistance of the Finance Director/Accountant, recommends the selection of independent auditors to audit Tribal Financial systems and records.
9. Conducts special audits or reviews as considered necessary to ensure protection of Tribal financial resources.

10. Makes reports to the Council, Tribe, and others regarding Tribal finances as necessary.
11. Authorizes the release of financial information to outside entities as necessary for Tribal business.
12. Establishes fiscal management standards and provides advice and technical assistance to the Tribe in their development of fiscal management capacity and finance-related issues.
13. Establishes fiscal management standards and provides oversight of Tribal departments' fiscal management operations. Outside components such as the Grocery Store and the Casino have individual management agreements.
14. Maintains the official budget of the Tribe and a record of all actions and prepares, for certification by the Treasurer, such budget actions as are authorized by the Council and budget policy.
15. Oversees the preparation and release of payments for all Tribal obligations, pursuant to budget and Tribal policies.
16. Participates as signature authority for executive council in the event that executive council is not present and available.

The Finance Director/Accountant is primarily responsible for the operation of Tribal accounting, budgeting, and other fiscal management systems. The Finance Director/Accountant is expected to be fully qualified in all aspects of financial management. The Finance Director/Accountant is hired in accordance with Tribal Personnel Policies by the Treasurer, in consultation with the Tribal Council and other management officials. The Finance Director/Accountant has the following responsibilities and authorities:

1. Provides for the implementation and maintenance of accounting systems and processes to account for all Blackfeet Tribal financial matters.
2. Establishes and maintains support systems for budgeting and financial planning.
3. Participates in the development and recommendations of financial policy, plans, strategies, and budgets.
4. Establishes written procedures for all assigned functions.
5. Publishes written instructions as needed for use by the Tribal organization in the implementation of budgets and the conduct of Tribal business.
6. Provides technical assistance to the Tribe in the development and maintenance of fiscal management capacity and certifies the adequacy of fiscal management policies and systems implemented by the Tribe for the administration of Tribal funds.

The Procurement Director is responsible for procurement and property management, and has the following responsibilities and authorities:

1. Participates in the development and recommendations of procurement policy, plans, strategies, and budgets.
2. Provides for the implementation of procurement and property management systems and processes.
3. Establishes written procedures for all assigned functions.
4. Provides technical assistance to the Tribe throughout the procurement and contract management lifecycle.

Considerations for Subordinate Organizations:

1. In general, the Council remains accountable to the Blackfeet people for the actions of subordinate organizations, which are established by the Council. Accordingly, the provisions of the ordinance shall apply to subordinate organizations of the Tribe. To the extent that the organizing documents provide specific direction regarding fiscal management, the provision of those documents shall apply.
2. The fiscal management policies and systems of subordinate organizations shall comply with standards established by the Treasurer in consultation with such organizations.
3. The review responsibility of the Council over the fiscal management of subordinate organizations shall be carried out by the Treasurer and through an annual independent audit as prescribed in this ordinance.
4. The financial records of subordinate organizations shall be available to the Treasurer and Finance Director/Accountant of the Tribe at all times.

2.2 Code of Ethics

The purpose of this Code of Ethics is to establish ethical standards for the Blackfeet Indian Tribe, its Tribal Council, its Committees, its employees, and its government (hereafter, “officials and employees”). All those acting on behalf of the Blackfeet Indian Tribe are imbued with a trust to act in the highest ethical manner, carrying out their duties in such a manner that upholds the best interest of the Tribe and its members. All elected, appointed, or employed individuals shall not place their personal interest above that of the Tribe. Each Director, Manager, and Supervisor is responsible for ensuring the ethical behavior of his or her subordinates.

The following represents standards of conduct important to the maintenance of trust and ethical behavior:

1. Tribal officials and employees shall treat service to the Tribe as a sacred public trust with fiduciary responsibility requiring that they place loyalty to the Tribe and its constitution, laws, and ordinances above personal and private gain.
2. Tribal officials and employees shall not hold financial interests that conflict with the conscientious performance of their obligations to the Tribe.
3. Tribal officials and employees shall protect and conserve Tribal property and only use it for authorized purposes.
4. Tribal officials and employees shall disclose instances when they believe there is fraud, waste, abuse, and corruption to the appropriate authorities.
5. Tribal officials and employees shall make every effort to adhere to the laws, customs, and traditions of the Tribe.
6. No Tribal official or employee may use his or her position or office to obtain personal gain of substantial value for the personal benefit of him/herself or for his/her immediate family. For the purpose of this section, substantial value is defined as items exceeding \$25 in value. Immediate family is defined as father, mother, son, daughter, husband, wife, partner, brother, sister, granddaughter, grandson, legal dependent, or any other person in a similar relationship living in the home of an official or employee.
7. Tribal officials and employees shall not threaten, intimidate, or discipline any employee in reprisal for the employee acting within the scope of the employee's official duties.
8. Tribal officials and employees shall not solicit or accept, directly or indirectly, anything of value if the gift could reasonably be expected to influence his/her vote, official actions, or judgment, or if it could reasonably be considered a reward for any official action or inaction.
9. Tribal officials and employees shall not make public policy statements on behalf of the Tribe without obtaining approval from the appropriate Tribal authority.
10. Tribal officials and employees shall not disclose information/materials pertaining to those items discussed in executive or closed meetings except by a consensus of the Tribal Council.
11. No individual Tribal official or employee shall take any official action or participate in a decision with respect to a matter if it will have a direct and predictable effect on the financial interest of the official or employee or his or her immediate family members. Any official or employee in such situation shall disqualify himself or herself from participating in a discussion and/or vote on the matter.

The Blackfeet Indian Tribe will not tolerate any activity, including by willful violation, disregard, or circumvention that violates any applicable laws, rules, regulations, or policies during the course of employment or office. The Tribe will not tolerate any activity, including disregard or circumvention, by an employee that violates Blackfeet Indian Tribe policies. Violations, including disregard or circumvention, will be subject to penalties and actions stated in the Blackfeet Tribe Personnel Policy Manual.

2.3 Conflicts of Interest

The Blackfeet Indian Tribe has adopted a conflict of interest policy to ensure that its Tribal Council, Committees, employees, and government (hereafter, “officials and employees”) avoid transactions that create actual or perceived conflicts of interest. This policy will be reviewed annually and revised as necessary. Because it is not possible to define all the various circumstances and relationships that may result in a conflict of interest, the Tribe reserves the right to determine when a conflict of interest exists and the right to take, in the Tribe’s sole discretion, appropriate corrective action.

The Tribe recognizes that in some cases, conflicts of interest are unavoidable. If a conflict arises during the year, the employee will immediately notify the Treasurer and Human Resources, who together will determine the appropriate resolution.

2.4 Prohibited Conflicts of Interest

The following is not an exhaustive list of conflicts prohibited by this policy:

1. Employees may not have or enter into an immediate familial, dating, or similar personal relationship with their immediate supervisor or subordinate. In the event such a relationship arises, they must immediately report the situation and one or both of the employees must move to another available position within 90 days, or their employment may be terminated. It is the employee’s responsibility to find and successfully compete for another position. The Tribe does not guarantee that another suitable position will be available, nor does the Tribe guarantee that the salary level of an available position will be comparable to the employee’s previous position. The Tribe reserves the right to terminate the employment of either employee.
2. Employees may not make any decisions on behalf of the Tribe in which they or their immediate family members or affiliated parties have a direct personal or financial interest.
3. Employees may not conduct, enter into, or participate in any business ventures, contracts, or other arrangements on behalf of the Tribe, with any company, contractor, or other business in which the employee owns a significant financial interest (more than 5%), holds a position of influence, or otherwise benefits directly or indirectly from the company’s relationship with the Tribe, without full disclosure to, and written approval from the Treasurer and Finance Director/Accountant.

4. The giving and receipt of gifts are an important part of Blackfeet culture. Generally, employees may not accept or solicit personal favors, gifts, or other forms of compensation from individuals or organizations doing business or seeking to do business with the Tribe. However, an employee may accept such items if there is no likelihood of improper influence or the perception of improper influence and/or the item is one of the following:
 - a. Civic, charitable, educational, cultural, or religious organization awards for recognition of service or accomplishment, or invitations to events.
 - b. Trips, meals, guest accommodations, or other travel expenses that involve formal representation of the Tribe or conduct of Tribal business.

2.4.1 Employee Obligations/Restrictions

The Tribal Council, managers, and employees shall inform the Tribe's Human Resources Department of all reportable employment or vendor conflicts on an annual basis. A list of all vendors with whom the Tribe has transacted business at any time during the preceding year is available through the Finance Department upon request.

Should any employee accept employment from, or perform services for, a customer, a potential customer, vendor, or a competitor of the Tribe while employed by the Tribe the employee must seek an advisory consultation with the Human Resources manager or his/her designee and immediate supervisor/manager to determine if such outside employment might conflict with their employment with the Tribe in any way. Employees are not permitted to engage in any outside employment or services for a customer, a potential customer, vendor, or a competitor of the Tribe that may interfere with or disrupt the performance of his/her duties to their immediate supervisor/manager.

The Tribe encourages outside involvement in community, industry, and charitable activities as long as they do not cause conflicts of interest or create demands that interfere with the employee's job.

Employees are prohibited from soliciting or accepting anything of value from anyone in return for any business, service, or confidential Tribal information. Employees are also prohibited from using their position with the Tribe to obtain any items or benefits for others for whom the item or benefits are not available. Examples include, but are not limited to, receiving personal discounts or free products from a supplier of the Tribe.

Any gift, service, or favor received beyond what is authorized is to be reported to the Personnel Department, who will provide instructions to the recipient as to the appropriate action to resolve the matter.

2.4.2 Resolution of Conflicts of Interest

All real or apparent conflicts of interests shall be resolved as follows:

1. The Treasurer and Human Resource Director shall be responsible for making all decisions concerning resolutions of conflicts involving employees and non-senior managers, subject to the approval of the Council.
2. The Council shall be responsible for making all decisions concerning resolutions of conflicts involving the Directors and Officers.

2.5 Financial Misconduct

The Blackfeet Indian Tribe prohibits financial misconduct by its Tribal Council, Committees, government, employees, volunteers, and others responsible for carrying out the Tribe's activities. Financial misconduct includes, but is not limited to, the following:

1. Actions that violate the Tribe's Code of Ethics, and any underlying policies, or any of the accounting and financial policies included in this manual.
2. Abuse of power, such as using one's position to coerce, threaten, intimidate, or improperly influence a Tribal member or Tribal employee to provide personal, financial, or political benefit to oneself, immediate family, or someone they have business or financial ties to, or for any other purpose, including conducting personal business.
3. Unauthorized participation or involvement in administration and operations, including, but not limited to, business, program, law enforcement, employment, and personnel decisions.
4. Unauthorized participation or involvement in any Tribe-owned or operated enterprise operations, including, but not limited to, business, employment, and personnel decisions.
5. Misappropriation or misuse of Tribal funds or property.
6. Impropriety in the handling or reporting of money in financial transactions.
7. Unauthorized disclosure, concealing, removing, mutilating, or destroying Tribal records, or copying Tribal records for improper purposes.
8. Committing perjury, fraud, or forgery.
9. Violating the Tribe's laws, ordinances, resolutions, rules, regulations, or policies.
10. Any other acts prohibited by Tribal, federal, or state law.

11. Failure to report known instance of misconduct in accordance with the reporting responsibilities described herein (including tolerance by supervisory employees of misconduct of subordinates).
12. Failure to comply and intentional violations of Finance and Procurement policies will result in disciplinary action to be determined by the Personnel Department, up to and including termination and criminal prosecution.

2.6 Political Activity

The Hatch Act and the Intergovernmental Personnel Act of 1970 precludes federal funds from being used for partisan political purposes by any person involved in the administration of federally assisted programs.

Employees of the Tribe and employees of any entity, corporation, or enterprise that is financed in whole or in part by federal funds, including funds granted or loaned to the Tribe, shall not participate in any of the following activities during working hours, for any political campaign for Tribal, local, state, or federal political office.

1. Serve for or on any political campaign committee.
2. Organize a political party or political club.
3. Directly or indirectly solicit, receive, collect, handle, disburse, or account for contributions on behalf of candidates.
4. Take an active part in managing the political campaign of a candidate.
5. Endorse or oppose a candidate for elective office in a political advertisement, broadcast, campaign literature, or similar material or media.
6. Address or attend a political rally, political meeting, or similar gathering in support of or in opposition to a candidate.
7. Write for publication or publish any letter signed or unsigned in favor of or against any candidates or faction.
8. Use any Tribal materials, facilities, electronic equipment, vehicles, etc., for political activities, except as endorsed by Blackfeet Tribal Council directive or resolution.
9. Circulate or sign a nominating petition on behalf of one or more candidates to any Tribal, local, state, or federal election during working hours.
10. Use his or her position to interfere with a Tribal election or to interfere with its results.

2.7 Prohibition on Committee Chair and Administrative Assistant Use of Tribal Funds¹

The Blackfeet Tribal Business Council prohibits any Committee Chairperson or his/her duly authorized representative including Council administrative assistants, from administering tribal funds and grants, including the: signing off on any financial accounts, including but not limited to, payment vouchers, checking accounts, and credit/debit cards, without Council action by resolution.

Violations of these provisions shall subject the employee to disciplinary action.

¹ Resolution No. 166-2019, "Establishing Internal Controls over the Administration of Tribal Finances", April 17, 2019

3 FINANCIAL MANAGEMENT

3.1 Purpose and Scope

This section establishes uniform standards and policies for financial accounting and reporting for the Tribe based on generally accepted accounting principles (GAAP) and industry standards. These policies are intended to provide guidance to ensure that the Tribal government maintains financial management practices in keeping with the highest fiduciary standards.

3.2 Basis of Accounting

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. The Tribe considers all revenue to be available if the revenue is collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from long-term debt and acquisitions under capital leases are reported as other financing sources.

Proprietary funds, non-expendable trust funds, expendable trust funds, and pension trust funds are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenue is recorded when earned and expenses are recorded when liabilities are incurred, regardless of when the related cash flow takes place.

Intergovernmental revenues from federal, state, and county grants and contracts are considered measurable when all eligibility requirements are met. Accordingly, revenues are recognized based upon expenses recorded.

3.3 Financial Management

The Blackfeet Indian Tribe will maintain records and make reports in such form and containing such information as may be required by its funding sources. The Tribe will maintain such accounts and documents that will serve to permit expeditious determination of the status of funds and the levels of services, including the disposition of all monies received from its funding sources and the nature and amount of all charges claimed against such funds.

The Blackfeet Indian Tribe will maintain accurate accounting records and provide current and complete disclosure in financial reporting in accordance with the reporting requirements of each award. Title 45 Code of Federal Regulations Subpart 74.21(b) and the administrative rules of other federal agencies require that grantees or sub-grantees have records that adequately identify the source and application of funds for grant or sub-grant supported activities. At a minimum, these records will contain information pertaining to grant or sub-grant awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and liabilities.

In accordance with administrative rules, including Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards (2 CFR Chapter I, Chapter II, Part 200, et al.) as well as OMB Circulars A-21, A-87, A-89, A-102, A-110, A-122, and A-133, the Blackfeet Indian Tribe Finance Department systems will, at a minimum, carry out the following standards:

1. Effective control over and accountability for all funds, property, and other assets. The Blackfeet Indian Tribe shall adequately safeguard all such assets and ensure they are used solely for authorized purposes. (The Blackfeet Indian Tribe Procurement Department works in tandem with The Blackfeet Indian Tribe Finance Department regarding the accountability and safeguard of fixed assets and inventory.)
2. Comparison of outlays with budget amounts for each award. Whenever possible, financial information shall be related to performance and unit cost data.
3. Written procedures to minimize the time elapsing between the transfer of funds to the Blackfeet Indian Tribe from the U.S. Treasury/other funding sources and the issuance or redemption of checks, warrants, or payments by other means for program purposes by the recipient.
4. Written procedures for determining the reasonableness, allocability, and allowability of costs in accordance with the provisions of the applicable federal cost principles and the terms and conditions of the award.
5. Accounting records, including cost accounting records that are supported by source documentation.

3.4 Cash Management

According to Treasury Circular 1075 (31 CFR 205.11), the time elapsed between the transfer of funds from the U.S. Treasury and disbursement by the Blackfeet Indian Tribe should be minimized and should be limited to the actual, immediate cash requirements of the Blackfeet Indian Tribe.

For federal and state funded programs, cash will be requested as needed. When possible, funds will be transferred electronically or by the appropriate funding requirement form.

3.5 Budgets

A budget is used to provide detailed financial information to the Tribal Council and its committees so that sound decisions can be made as to the proper allocation of Blackfeet Tribal financial and human resources. Except as limited policy decisions of the relevant Director, the overall responsibility of the program budgets and operations rests upon the Program Managers.

At the time of submission of an annual plan, each program will provide completed Budget Allocation Forms, which are available from the Finance Department. All budgets will provide detailed justification for each line item in the budget.

The Program Manager shall ensure that no budget recommendation shall exceed estimated revenues.

Grant and Program Managers should ensure that the projected activities of the program are within the scope of work of the contract/grant document. Newly proposed grants and contract applications shall be reviewed by Finance and the relevant Director. No new proposals shall be presented before the Tribal Council prior to this review. The submitted budget should use the appropriate fringe and indirect cost rates to determine final budget amounts. In no case will the submitted budget be in excess of the awarded grant/contract amount.

Tribal Program Directors shall submit the budget for the subsequent fiscal year to the Treasurer no later than August 1 with revisions submitted no later than August 15. Recommended budgets shall be submitted to the Council no later than September 1.

The Tribe's Finance Department shall prepare and submit the Indirect Cost Proposal to the National Business Center by March 31 for the rate proposed for the following fiscal year. The Tribe will maintain a budget of its indirect costs and its bases of allocation. The approved indirect cost rate is used when determining the overhead applied to each federal award.

It is anticipated that any indirect cost shortfall experienced by the various departments will be taken directly from other Tribal dollars. The Tribe is responsible for any shortfall not covered by other program dollars. Due to the fact that several federal and state programs do not fully fund their share of the indirect cost pool, other funding sources should always be sought first prior to seeking general funds.

Once the fiscal year budget is adopted, the authority of the Tribal Council will be budget oversight. This will not prevent the Tribal Council from taking corrective action, when necessary, to ensure compliance with the mandates set during the annual budget review.

Each grant and contract will also have a budget recorded in the accounting system.

Compliance Monitors will be responsible for reviewing and reconciling monthly financial statements for their respective programs and projects. All Directors are required to identify and report to the Compliance Monitors, in writing, any matter that may prevent compliance with the program's adopted budget as well as provide written explanations for budget variances of 5% or more or \$1,000 or more.

The Treasurer is responsible for ensuring that the budget is properly implemented and that any unauthorized expenditure is prohibited. The Treasurer will report any deviations from the budget

to the relevant Director if it cannot be resolved on the program basis. The Treasurer will be responsible for reviewing monthly reports to ensure budget compliance.

3.5.1 Budget Modifications

In-house budget modifications shall be forwarded through the Compliance Monitor for review and brought to the attention of the Treasurer for any non-routine modifications up to 25% of the total budget.

The Tribal Treasurer will approve any Tribal program budget modifications that are in excess of 25% of total budget. Each grant is subject to the provisions required in the grant document and select grants may require additional budget modification approval from the granting agency. Grant budget modifications will follow the requirements of 2 CFR 200.308.

3.5.1.1 Uniform Budget Systems for Governmental Operations

There shall be an automated uniform budget planning system used for all governmental operations. The system shall include uniform budget categories and account codes to ensure that informative reporting and analysis can occur at various reporting levels with efficiency and reliability. Directors shall account for items at least in the following detail:

1. Personnel costs: Each personnel position shall be budgeted individually within budget information for internal use but shall not be for published information. Costs shall include payroll taxes, workers' compensation, insurance, and employee fringe benefits, in aggregate for the cost center.
2. Operating and other expenditures at the level described within Section 4 of this policy manual.
3. Revenue by source and purpose.

3.6 Fund Establishment

Funds are established as necessary for tracking grants and other Tribal activity. The Tribal Council Chair signs the grant agreement and it is forwarded to the Finance Department. To establish a fund, the grant agreement or Tribal activity support must, at a minimum, include:

1. The name and purpose of the fund
2. Tribal Council Chair's signature (or authorized signature)
3. Award amount
4. CFDA number
5. Other information as applicable, which may include:
 - a. Description of the fund, including background/history.

- b. A description of the source of contributions or revenues to the fund, including a statement regarding the disposition of earnings on the fund.
- c. Custody of the fund: a statement regarding the authorized depositories for the purpose of holding the funds on behalf of the Tribe.
- d. Authorized uses of the fund, including the types of expenditures that may be made from the fund and any restrictions on spending.
- e. Any match requirements (must be approved by resolution).
- f. Target and minimum fund balance.

3.7 Records Retention and Disposal

All financial records, supporting documents, statistical records, and other required or pertinent records will be retained for seven years, or as specified by the agency from the day it submits its final expenditure report, or as specified by grant terms if applicable. For grants involving continued support or that are renewed annually, the retention period starts on the day the Tribe submits its expenditure report for that period.

If any litigation, claim, negotiation, audit, or other action involving the records has been started before the expiration of the seven-year period, the records must be retained until completion of the action and resolution of all issues that arise from it, or until the end of the regular seven-year period, whichever is later.

In accordance with the "Guide to Record Retention Requirements," National Archives and Records Administration, U.S. Department of Commerce, for the Internal Revenue Service, the following records will be retained for the indicated minimum periods:

1. For six years after the close of the year: accounts payable and accounts receivable ledger, payroll register, inventory ledger, bad debt write-off supporting details, cash book, petty cash book, check register and checks, invoices (funding sources and vendors), and insurance safety reports.
2. Permanently: Audit reports, chart of accounts, financial statements, general ledger, fixed asset records, journal vouchers, profit and loss statements, tax returns, annual Tribal reports, charters, by-laws, and minutes, grants and agreements, tax and legal correspondence, incorporation records, labor grants, insurance claims and policies, accident reports, and retirement and pension records.

The disposal date determined under this policy will be the end of the fiscal year of the anniversary date of the required number of years from the act specified or, where not specified, from completion of a grant, date of final payment of a grant or year in which an entry is made charging or allocating a cost to a government grant, as the case may be.

All records not supporting government grants or otherwise covered by rules of the Internal Revenue Service will be retained for seven years from the end of the fiscal year in which the records were originally prepared.

3.8 Account Reconciliation and Journal Vouchers

3.8.1 Bank and Investment Account Reconciliation

The majority of the Tribe's investment accounts are held by the Department of Interior Office of the Special Trustee for American Indians.

On a monthly basis, the Finance Director/Accountant shall prepare and/or review the account reconciliations, check registers, and resulting journal vouchers and have oversight to ensure that reconciliations are completed in an accurate, timely, and thorough manner. Preparers and reviewer shall initial and date reconciliations.

3.8.2 Journal Vouchers

All journal voucher requests must be accompanied by the JV Review Form and have sufficient documentation attached to them. The forms should be comprehensive enough so that any accounting office employee and/or auditor can determine what each number represents.

Accountants are designated approvers of journal entries. Approvers must review all supporting documentation before approving. The approvers must initial and date the supporting documentation cover page to indicate their approval. Approved journal entries are submitted to Key Punch for posting.

Journal vouchers are reviewed at year-end close.

3.9 Financial Reporting

Financial reporting is the summarizing of activities that have taken place in the financial accounts during a given period of time. The Tribe is required to develop other statements that are submitted as reports to the federal and state organizations from which funding is received. Normally, these reports are adaptations of information contained in the balance sheet and/or the statement of revenues and expenditures. The organization is able to use the information on these statements in preparing the various federal and state reports.

The requirements for federal reporting are standardized in the Office of Management and Budget Circular, Code of Federal Regulations, Public Law, and the funding agency regulations. The Program Director and Compliance Specialist are responsible for maintaining a report listing each program, fiscal year, forms to be used, number of copies, date due by month, quarter, or year, and date submitted. Reports need to be prepared and submitted in a timely manner. Copies of retained reports will have support attached such that the amounts reported

on each financial report reconciles to the general ledger for that time period, and initialed by the preparer and the authorized person who reviews prior to submission.

The Finance Department will maintain supporting records in sufficient detail to prepare the Tribe's financial reports, including:

1. Annually: Completed within 180 days following the fiscal year end, or by March 31
 - a. Financial statements and schedules for audit.
 - b. Annual budget(s).
 - c. Indirect cost submission to the National Business Center.
2. Monthly: Completed by the first Thursday of each month, or as requested by Council
 - a. Comparisons of actual year-to-date revenues and expenses with year-to-date budgeted amounts by program.

3.9.1 Audited Financial Statements

Annual audits shall be conducted and Audited Financial Statements shall be published in accordance with Section 3.12 of this policy. Upon completion of work by Independent Auditors, the Finance Director shall concur or make any necessary adjustments to the final financial statements. Any unresolved audit issues that may impact the auditor's opinion or the timely release of audited financial statements shall be handled in accordance with Section 3.12 of this policy.

After audited financial statements are completed, the Treasurer shall provide copies of the audit to Tribal members upon request.

3.10 Grant Monitoring

The Compliance Monitor will reconcile grant activity monthly, or more frequently as necessary, to the general ledger. Tribal and in-kind contributions will be identified separately. Draw-downs will be approved by the Treasurer or designee in accordance with the grantor's practice, according to the approved budget. Reimbursable grant drawdowns will have support that agrees with the detail general ledger for that program for the indicated time period.

3.11 Grants Close-Out

Upon completion of project or term expiration of the grant, the Program Director and Compliance Specialist shall ensure that the following occurs:

1. All funds must be disbursed or returned to the grantor or carried forward in accordance with the grant.
2. The purchase order is closed, and the file documented.

3. Program Managers or Directors have provided the Finance Department with a summary of the program outcome and necessary supporting documentation, including the close-out report.

Files shall be retained in accordance with section 3.7 above. Auditing of project files receiving federal funds must be made readily available.

If the Blackfeet Indian Tribe is acting as a grantor, fiscal agent, or administrator of a grant to a sub-recipient and there was an issue of malfeasance or non-feasance during the contract, the Compliance Specialist shall work in conjunction with relevant Program Managers or Directors in determining whether or not debarment proceedings against the grant recipient should be initiated.

3.12 Audits

3.12.1 Annual Audits

The Tribe will have a single audit and organization-wide financial statement audit conducted annually by a qualified independent public accountant.

The audit will be conducted in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards (2 CFR Chapter I, Chapter II, Part 200, et al.), which supersedes OMB Circular A-133. Moreover, independent public accountants conducting such audits will abide by Generally Accepted Governmental Auditing Standards (GAGAS).

3.12.2 Scope of Audit Reports

During a Single Audit, the auditor determines whether:

1. The financial statements and the accompanying schedules of the Tribe fairly present its financial position and the results of its financial operations in accordance with GAAP.
2. The Tribe has internal accounting and other control systems to provide reasonable assurance that it is managing federal financial assistance programs in compliance with applicable laws and regulations.
3. The Tribe has complied with laws and regulations that may have a material effect on its financial statements and on each major federal assistance program.

The organization-wide financial statement audit enables the Tribe to:

1. Assess the finances of the Tribe in its entirety, including the year's operating results.
2. Determine whether the Tribe's overall financial position improved or deteriorated.

3. Evaluate whether the Tribe's current-year revenues were sufficient to pay for current-year services.
4. See the cost of providing services to members.
5. See how the Tribe finances its programs.
6. Understand the extent to which the Tribe has invested in capital assets, including roads, bridges, and other infrastructure assets.

3.12.3 Procuring Audit Services

In soliciting and retaining auditors to conduct the annual audit, the Treasurer must make specific reference in its request for proposal and any resulting contract that the auditor will be required to conform its audit to the contract requirements in current federal requirements. This relates to the scope of the audit, standardized audit report, reportable events, monitoring by the granting agency, quality assurance reviews, access to audit work papers, plan for corrective action, and resolution of audit findings.

The audit solicitation and any resulting contract for audit services will make specific reference that "if it is determined that the contractor's audit work was unacceptable as determined by the granting agency or a federal supervisory agency, either before or after a reasonable time after a draft or final report was issued because it did not meet the granting agency's standards, the AICPA Standards or those promulgated by the Comptroller General of the United States, the contractor may, at the written request of the Blackfeet Indian Tribe, be required to re-audit at its own expense and resubmit a revised audit report that is acceptable."

The Blackfeet Indian Tribe may award multi-year audit contracts of no longer than a five-year duration. At the end of such a multi-year period, the Finance Director/Accountant, Treasurer, and Tribal Council will observe competitive procedures in procuring audit services. The audit firm selection must be completed a minimum of 90 days in advance of end of the year.

3.12.4 Due Date for Audit Report Submissions

The final audit report will be submitted to the Tribe within 120 to 150 days, or by the last business day in June.

3.12.5 Audit Quality Assurance Reviews

Qualified Tribal personnel should:

1. Review the complete audit report and note any deviations in the report format from that prescribed in the audit grant scope of work.

2. Prove the clerical accuracy of all footings, extensions, etc., of all statistical data in the report.
3. Verify that all exhibits, schedules, and supporting statements in the report are in agreement and reconcilable, where appropriate.
4. Review and evaluate the propriety of all questioned costs presented in the report and/or other management and internal control weaknesses.

3.12.6 Audit Resolution

The Treasurer will systematically ensure the timely and appropriate resolution of audit findings and recommendations.

The Treasurer will ensure that appropriate corrective action, including settlement and payment of any unacceptable costs, is taken within six months after receipt of an acceptable audit report for a sub-grantee in instances of non-compliance with federal laws and regulations.

4 INTERNAL CONTROL POLICIES

4.1 Purpose and Scope

This section establishes appropriate internal controls for Tribal operations. These policies are intended to provide guidance to ensure that the Tribal government maintains internal controls in keeping with required standards.

4.2 Record Keeping

To provide an accurate and auditable record of all financial transactions, books, records, and accounts must be maintained in conformity with GAAP. Each employee is responsible for safeguarding the organization's assets under their control and for maintaining an auditable record of financial transactions.

Further, the Tribe specifically requires that:

1. No funds or accounts may be established or maintained for purposes that are not fully and accurately described on the books and records of the organization.
2. Receipts and disbursements must be fully and accurately described on the books and records of the Tribe.
3. No false entries may be made on the books or records and no false or misleading reports issued.
4. Payments may be made only to the granting party or a valid assigned designee and only for the actual services rendered or products delivered. Each payment must have adequate supporting documentation.

If you have reason to believe that the organization's books and records are not in accord with the foregoing requirements, report the matter to the Treasurer, Finance Director/Accountant, relevant Director, or Tribal Council.

4.3 Signature Authorities

The following table specifies the signatures required for authorization:

Type of Expenditure or Transaction	Authority by Position
Expenditures and Transactions	
Major Investments (capital and financial investments)	Tribal Council Chair, as authorized by Tribal Council
Leases and Rental Transactions/Non-Gaming	Treasurer
Program Purchases	Director and Compliance Monitor, over \$10,000.00 needs Council approval.

Type of Expenditure or Transaction	Authority by Position
Consultants	Director and Compliance Monitor, over \$25,000.00 needs council approval.
Council Committee Budgets ²	Council Executive Committee: Chairperson, Vice-Chairperson, and Secretary
Business Commitments and Authorizations	
Grant Proposals/Applications	Tribal Council Chair, as authorized by Tribal Council, and Program Director
Funding Contracts/Grants*	Tribal Council Chair, as authorized by Tribal Council
Procurements	Varies, see procurement policy
Personnel Matters	
New Hires	Director, Human Resources, Compliance Specialist
Transfers or Funding Source Changes	Director, Human Resources, Compliance Specialist
Salary Action, Promotion, Termination	Director, Human Resources, Compliance Specialist
Leave of Absence	Director, Human Resources, Compliance Specialist
Overtime Approval (Pre-approved, unless emergency-based program)	Immediate Supervisor, Program Director, Compliance Specialist, Council must pre-approve
Other Actions	
Time Card Approvals	Immediate Supervisor
Director Time Card Approvals	Tribal Secretary
Employee Travel Authorization	Director and Compliance Monitor, 1 Executive and 2 Council.
Council Travel	Treasurer or Council Chair, Travel Committee
Goods Transfer, Disposal, or Lost/Stolen	Director

* Legal Counsel for the Tribe should review all contracts particularly as it relates to dispute resolution and when to waive sovereign immunity.

4.4 Endorsement Requirements

4.4.1 Checks

To process checks for all Tribal bank accounts, the Blackfeet Indian Tribe has identified the following positions as having endorsement authority for checks issued from the Tribe:

- Treasurer

² Resolution No. 166-2019, "Establishing Internal Controls over the Administration of Tribal Finances" April 17, 2019

- Chairman; or, Acting Chairman
- Vice Chairman; or, Acting Vice Chairman
- Secretary; or, Acting Secretary,

when such endorsement authority is unavailable due to resignation, sickness, AWOL or death (See Blackfeet Plan of Operations, Chapter 3, Duties and Responsibilities of Tribal Employees and Key Employees, E.)³

All checks issued by the Blackfeet Indian Tribe will have the signature(s) required by the check amount.

The Compliance Specialist will examine all original supporting documentation to ensure that each item has been properly verified. The AP Key punch will review documentation as required for due diligence prior to signing a check.

Checks should not be signed if supporting documentation appears to be missing or there are any questions about a disbursement.

Pre-signed blank checks are prohibited.

Accounting staff involved in the check disbursement process will not have physical control of the equipment used to sign checks (plates, stamps, CD, etc.).

Keys to this equipment will be kept in a locked location and access shall be restricted to the Treasurer.

Signed checks not being mailed shall be held in the Accounting Department. Security is also authorized to hold checks when requested by Accounting.

4.4.2 Transfers

All inter-fund wire transfers will require the original signature of the Treasurer.

4.5 Write-Off Authorization

All available means of collecting accounts receivable will be exhausted before write-off procedures are initiated. Write-offs are initiated by the department associated with the amount to be written off, in conjunction with the Accounting Department.

If an accounts receivable related to a Tribal member is deemed uncollectible, such as a loan or utility, the following approval is required before the write-off is processed:

³ Resolution No. 237-2022, "Amending the Blackfeet Plan of Operations and Finance Policies (2018) Providing Executive Signatory/Endorsement Authority for all Financial Institutions and Banks holding Tribal Funds" February 8, 2022

Amount	Authorized in writing by
Under \$1,000	Treasurer
\$1,000 and over	Tribal Council

If an accounts receivable is deemed uncollectible but is not related to a Tribal member, or if a write-off is needed for other reasons, such as an unallowable cost, Tribal Council approval is required before the write-off is processed.

Proper support noting the customer, amount of write off and initials of authorized person shall be retained in accordance with record retention policies noted in section 3.7.

Once a write-off has been processed, appropriate individuals in the originating department will be advised so that further credit is not granted and to update the master list of bad accounts. Customers listed as poor credit risks will be extended future credit only if the back debt is paid and the customer is no longer deemed a collection problem.

If write-off procedures have been initiated, the following accounting treatment applies:

1. Current year invoices that are written off will either be charged against an appropriate revenue or revenue adjustment account, or against the original account credited.
2. Invoices written off that are dated prior to the current year will be written off against an appropriate revenue account.

4.6 Control of Cost Transfers/JV between Programs/Funds

For all transfers of costs from one program to another, and from a direct cost to an indirect cost or vice versa, the Tribe will:

1. Have available in its accounting records an appropriate written justification statement from the director of the program/fund for any cost transfers/JV.
2. If the amount exceeds \$10,000, obtain the written approval of the Director of the receiving cost center/fund.

4.7 Internal Control Safeguards over Cash Receipts

All Tribal programs that collect funds must issue a pre-numbered receipt, which is identifiable by program, either labeled or by number, and is in triplicate. Receipts will be given to payee, accounting, and a copy will be retained by the program. All funds must be collected by the Finance Department unless otherwise authorized by the Council.

A copy of the receipt along with the reconciled funds collected will be brought to the Finance Department on a weekly basis, with the exception of Tribal enterprises and special events, which are reconciled daily.

Records maintained by Tribal programs are subject to internal and external audits.

Any and all money raised to benefit/supplement Tribal programs is considered to be Tribal funds and must be deposited to the Finance Department pursuant to this policy.

Finance staff will verify deposits and issue a receipt to the fund.

Upon issuance of the receipt, Finance staff will maintain the money in a secure location until a bank deposit is prepared. (Tribal enterprises may be an exception to this policy. Refer to the specific cash handling policy for each enterprise.)

In the event of a discrepancy, the actual amount of deposit will be determined by the staff involved in the transaction and a receipt will be issued for the actual amount. Any discrepancy will be investigated, and the cause determined within two days, and the discrepancy will be reported to the Finance Director/Accountant.

Bank deposits will be prepared daily, and the batch session will be given to the Cash Receipts Clerk or designated authority for approval. The Cash Receipts Clerk will verify the deposit and the deposit will be placed in a sealed bank bag. Security takes the sealed bank bag to the bank and returns the bank deposit slip in the sealed bank bag to the Cash Receipts Clerk

If any money is brought over after the weekly bank deposit is done, the money will be either maintained in a secure location or put into night deposit.

Accommodations will be made to make daily banking deposits from the Tribe. In the event a deposit cannot get to the bank, the deposit will be locked in a secure location.

In the event money is missing from any Tribal program, it must immediately be reported in writing to the relevant Director and Finance Director/Accountant regardless of the amount missing. It will be the responsibility of the relevant Director to determine a course of action.

Failure to comply and intentional violations of Finance and Procurement policies will result in disciplinary action to be determined by the Personnel Department, up to and including termination and criminal prosecution.

4.8 Access to Financial Data

The Blackfeet Indian Tribe utilizes passwords to restrict access to accounting software and data. Accounting software users are assigned by the Finance Director/Accountant as needed for their duties, and access is revoked when duties change, or employment is terminated.

The Tribe's automated accounting system requires a user I.D., as well as a password to preclude unauthorized access to data.

Access to any computer-based financial data will be granted on a need-to-know basis and users will only be able to access the software and data files necessary for their required duties.

All users must keep their passwords secret and change their passwords regularly, no less than every 120 days. Access will be restricted by a series of passwords to be revised, system-wide, at least annually.

The system's accounting data will be backed up to a secure offsite location daily.

4.9 Review Process of Data Entered

Before any entries are posted, the un-posted entries will be approved as follows:

1. Journal Vouchers: Each JV Review Form is approved by the assigned Compliance Monitor and Finance Director/Accountant.
2. Disbursement and A/P Checks: Compliance Specialist, Program Director and Council, if over \$25,000.00, approves invoices selected for payment.
3. Revenue Receipts: Cash receipts are reviewed as received by the Compliance Monitor. Directors must provide backup for all non-grant cash receipts received by the Tribe for their program.

4.10 Use of Pre-Numbered Forms

All checks and purchase orders will be issued in numerical order.

4.11 Support for all Journal Vouchers

All journal voucher request forms must have sufficient documentation attached to them. Each form should be comprehensive enough so that any accounting office employee and/or auditor can determine what each number represents.

4.12 Chart of Accounts

The Finance Director/Accountant monitors and controls the chart of accounts, including all account maintenance. Any additions or deletions of accounts must be made by the Finance Director, who ensures that the chart of accounts is consistent with the structure of the Blackfeet Indian Tribe and meets the needs of each division and department.

The accounting coding structure is designed to work compatibly with the Fund Accounting System, MIP, and is built on a table-driven segment structure. The following presents the typical account segments:

Fund	Department	Function	General Ledger Code
4-digit number	2-digit number	3-digit number	Up to 4-digit number

5 COST ACCOUNTING POLICIES

5.1 Purpose and Scope

This section establishes uniform policies for the allocation of costs within the governmental operations of the Tribe to ensure uniformity of budgeting, accumulation, accounting, and reporting of costs in an efficient manner that will result in an accurate assessment of the costs of programs and operations. The policy sets forth the categories and functional components into which costs are to be allocated for all governmental operations and provides for the appropriate allocations of the cost of services provided by governmental operations to non-governmental organizations operated by the Tribe.

5.2 Cost Accounting Period

The fiscal year of the Blackfeet Indian Tribe will be October 1 to September 30.

5.3 Unallowable Costs

Costs expressly unallowable, or mutually agreed to be unallowable, will be identified in separate accounts and excluded from a billing, claim, or grant. These costs may include bad debts, contingencies, contributions, entertainment, fines and penalties, general governing expenses, capital assets, interest, legislative expenses, under recovery of costs under grant agreements, and any other costs stated as unallowable in grant agreements. These costs, if paid by the Tribe, will be from the Tribal General Fund.

5.4 Administration (Indirect) Costs

All costs for the overall operation of the Blackfeet Indian Tribe that are used for administering federal and state funded grants and contracts will be considered administrative. In general, the following list of costs that are considered necessary for the overall administration of the Tribe will be included in this category:

1. The personnel expenses of the relevant Director and administrative staff, and fiscal and planning staff to the extent they are involved in activities of a general nature related to the overall operation of the Tribe. Such activities include personnel management or supervision by administrative staff that is not traceable to any specific service.
2. Staff time spent researching and acquiring other resources to be used for the development and expansion of services.
3. Staff travel expenses for personnel activities charged to the indirect cost pool.
4. General Tribal personnel management and record keeping related to employee benefits, as well as developing and implementing personnel policies and such activities as staff orientation and training of a general nature.

5. Financial management of Tribal program operation such as maintaining necessary journals, ledgers, and accounts, making requisite bank deposits and withdrawals, invoicing and payment processing, payroll administration, and preparing periodic financial reports that encompass the overall agency financial status. The cost of project accounting for grant/contract activities may be treated as an allocable cost.
6. Costs of office furniture, supplies, and equipment designated specifically for the administrative staff.
7. The annual audit for federal and state funded programs (all funds).
8. The costs of general liability insurance, fidelity bonds, etc.

5.5 Direct and Indirect Costs

Costs incurred specifically for a final cost objective (e.g., a grant, contract, etc.) will be treated as direct cost.

The Blackfeet Indian Tribe maintains one composite indirect cost pool combining all indirect costs. The base of allocation for the indirect cost pool is determined annually and subject to change.

Each of the individual cost elements will be treated consistently.

5.6 Allocation of Outside Service Fees

Outside service fees, such as legal fees, incurred specifically in connection with a final cost objective will be allocated as a direct cost.

5.7 Contributed Services and Materials

Contributed services in the form of volunteer services will be recognized if all of the following conditions exist:

1. The services performed are significant and form an integral part of the efforts of the Tribal program. The Tribe controls the duties of the service donors.
2. The Tribe has a clearly reasonable basis for the amount to be recorded.
3. Materials received as support will be recorded based on their estimated fair market value. When a reasonable fair market value cannot be determined, no support should be recognized.

5.8 In-Kind Costs

The Tribal Council will approve any in-kind costs associated with a grant at the time of grant approval. It is the policy of the Tribe to minimize in-kind costs where possible.

To satisfy a matching or cost-sharing requirement on a grant or contract, in accordance with GASB, the Tribe will account for the following allowable in-kind costs:

1. Charges incurred by the Tribe as project costs, including non-cash items such as depreciation or use charges.
2. Project costs financed with cash contributed or donated to the Tribe by non-federal third parties, or in the case of federal funds, other federal funds specifically authorized by law for matching.

Indirect costs will not be used as the Tribe's program match requirement without prior approval from the grantor agency.

Several items are not normally counted as in-kind:

1. Goods and services normally available free in the community and that would be available whether the project was operated or not, e.g., CPR training, space in a community center, etc.
2. Contributed time of elected officials or Advisory Councils.
3. Value of space donated for meetings and other purposes in the homes of individuals, especially staff members.
4. Outdoor space such as playgrounds, park space, and undeveloped lots.

Valuation of third-party, in-kind contributions:

1. Volunteer services: unpaid services valued at rates paid by other activities of the organization should be consistent with those paid for similar work in the same labor market. Rates of employees of other agencies should be priced at the base compensation rate exclusive of fringe benefits and overhead costs.
2. Donated real or tangible personal property:
 - a. Tangible personal property and donated real property (land and buildings): purchase price or fair market value at the time of transfer.
 - b. Donated use of property: valued as if the grantee has rented the property and has paid the property's fair rental value.
 - c. Grantees may be required to establish the value of real property through the use of an appraiser.
3. Other charges: adequately supported and permissible. Charges must be reasonable and properly justified.

5.8.1 Accounting for In-kind Costs

The Finance Director/Accountant shall verify with relevant Program Managers or Human Resources that matching or in-kind contributions are appropriate and/or allowable, how in-kind valuations were determined, whether funds are available for hard matches, and from what source.

The Blackfeet Indian Tribe will obtain the same kind of documentation, to be retained for the same period of time, as required for incurred costs. To the extent feasible and practical, the organization will obtain independently generated documentation for in-kind costs: time sheets or log-in sheets for donated labor, written verification of the value of donated equipment or space, etc., from the Program Director by the 5th of each month.

5.9 Accounting for Leases

Leases that meet the accounting criteria for capital leases in accordance with Governmental Accounting Standards Board (GASB) No. 62 are recorded as property, plant, and equipment, and the related capital lease obligations (the aggregate present value of minimum future lease payments, excluding executory costs such as taxes, maintenance and insurance) are included in long-term debt for financial reporting purposes. Depreciation and interest are charged to expense, and rent payments are treated as payments of long-term debt, accrued interest, and executory costs. All other leases are accounted for as operating leases, and rent payments are charged to expense as incurred.

The Tribe will observe rules regarding an operating lease vs. a capital lease, contained in GASB No. 62. If, according to GASB 62, it is determined that a capital lease exists, a share of such lease payment will be capitalized and amortized over the life of the lease or the useful life of the asset, whichever is longer.

In the case of long-term leases, the allowability of costs charged against grants will be based on current applicable laws and regulations.

The maximum amount of cost recovery on a lease with an affiliated division or subsidiary under common control will be the amount allowed by the Blackfeet Indian Tribe-retained title. Thus, only the costs of depreciation, taxes, operations, and maintenance, excluding interest, are allowable.

For leases with an escalating rental payment schedule, the Blackfeet Indian Tribe will amortize the total lease payments over the term of the lease on a straight-line basis, to be in conformance with Statement of Financial Accounting Standard No. 13, as amended.

The Tribe acknowledges that a new standard for the treatment of leases under GASB 87 Leases will become effective for accounting periods beginning after December 31, 2019. This section will be updated accordingly for implementation of GASB 87.

6 RECEIPTS, BANKING, AND DISBURSING

6.1 Purpose and Scope

This section establishes uniform policies to ensure that the funds of the Tribe are appropriately safeguarded and that all efforts are made to maximize the earnings on such assets. This section sets forth direction regarding the collection and receipt of funds, accounting of revenues, disbursements of funds, selection of depositories, and limitations on borrowing.

6.2 Bank Accounts

Bank accounts are authorized by resolution of the Tribal Council of the Blackfeet Indian Tribe at Federal Deposit Insurance Corporation (FDIC)-insured banks and in accordance with federal funding agency requirements.

To the maximum extent practical, funds will be maintained in interest-bearing accounts.

In addition to maintaining its accounts in FDIC-insured banks, the Treasurer has taken the following additional precautions to ensure the security of its funds: (1) negotiating with the bank to provide collateralization for deposits beyond \$250,000 and/or (2) periodically obtaining and reviewing the credit rating of each financial institution.

All bank accounts will be reconciled on a monthly basis by an employee independent of cash receipts cycles, and in a timely manner. Supporting documentation must be initialed and dated by the reviewing employee.

No accounts may be opened with any bank or financial institution in the name of the Tribe or any of its subordinate organizations or enterprises without the approval of the Council by resolution. Only the Treasurer can open accounts.

6.3 Online Banking Access

The Blackfeet Indian Tribe grants online banking access with transfer authorization to only a limited number of key individuals: The Treasurer and the Finance Director/Accountant. The Treasurer and the Finance Director/Accountant are granted online banking access with upload and stop payment authorization.

Online bank transfers can be performed by the Treasurer or the Finance Director/Accountant when the Treasurer is unavailable.

The individual requesting the transfer should receive written confirmation of the transaction and file this with the Transfer Request Form.

As an additional safeguard, the written confirmation for all transfers will be forwarded to the Finance Director/Accountant.

6.4 Returned Checks

For any check included in a bank deposit that is returned to the Tribe because of non-sufficient funds, there will be a \$30 fee charged to the issuer of the check in addition to the fee charged by the bank.

6.5 Revenue Recognition

All revenues of the Tribe shall be receipted by official Tribal receipt and shall be deposited in the depository account authorized by Council. The Treasurer shall make provisions to ensure that all funds are deposited in a timely manner.

Revenue under cost reimbursement-type grants/contracts is recorded as costs are incurred on a biweekly/monthly basis.

Program revenue (other than grant revenue) is identified by its purpose and then coded to the appropriate miscellaneous revenue General Ledger code that is attributable to a specific program.

Non-exchange revenues, sales taxes, and occupancy taxes, are accrued in the period earned rather than paid.

All grant/contract revenues are properly classified in an appropriate fund because of their restrictive nature.

Any general fund equity that has restrictions is disclosed in the financial statements.

The Tribe follows the modified accrual method of accounting. Refer to the specific revenue policy for Tribal enterprises.

Revenues are recorded when earned and in the correct period to follow the matching principle in GAAP.

6.6 Program Income

Program income is gross income generated directly by a grant-supported activity or earned only as a result of the grant agreement during the grant period.

If authorized by federal regulation or the grant agreement, costs incidental to the generation of program income may be deducted from gross income to determine program income.

Depending on the method provided for in the grant agreement, program income will be deducted from outlays, added to the funds committed to the grant agreement, or used to meet the cost sharing or matching requirements of the grant agreement.

6.7 Interest Earned on Advances

Interest earned on advances of funds will go to that specific program as interest revenue. The Blackfeet Indian Tribe is exempt under the Indian Self-Determination Act from being required to return interest on advances to the federal government.

6.8 Segregation of Revenues

The Blackfeet Indian Tribe will utilize unique fund codes to separately identify the source of funds provided for federally funded activities.

6.9 Accounts Receivable

The Revenue Director shall make provisions for the timely collections of all sums owed to the Tribe and shall maintain accurate and up-to-date records of all accounts receivable. The Revenue Director shall recommend and shall initiate collection actions as necessary to provide for the timely collection of all amounts due to the Tribe.

6.10 Accounts Payable

Accounts Payable will be recorded as a liability and an expense when the A/P clerk has all of the following:

1. Matched the vendor invoice with a purchase order.
2. Receiving report for goods, i.e., packing slip (when available)
3. Verified the clerical accuracy of the invoice.

Comparison of invoice to purchase order: All non-recurring invoices must be compared to the purchase order with regard to date of acquisition, quantity, type of goods or service, unit cost, and total cost. If the goods were delivered on reservation, there should not be charges for sales tax, unless ownership has been transferred prior to delivery.

Entering the expenditure into the accounting system: Once the invoice has been reconciled with the purchase requisition, it can be entered into the accounting system. Accounts payable must be careful to enter the proper period and date, fund function, activity code, and Tribal ID as applicable. The invoice number and date should also be entered, as well as the due date and any available discounts.

Check issuance: Checks are to be produced daily, or as necessary for emergencies, based on due dates, allowing for discounts. After review for propriety, checks will be produced. The checks will be signed only by the Treasurer. Accounting may then separate the checks, deliver to the program files. The Compliance Specialists attach the backup data to the file copies and file the documents.

6.11 Advance Payments and Deferred Revenue

6.11.1 Advance Payments

The Tribe receives payment on some grants/contracts in advance. These revenues are deferred (liability) and recognized as income in the period in which the related products or services are delivered.

Revenue will be recognized on a monthly basis, in the amount of expenditures incurred during the period. At this time, deferred revenue will be reduced.

6.12 Fund Balance

In accordance with GASB No. 54, fund balances will be classified in the following manner: non-spendable, restricted, committed, assigned, and unassigned. Adjustments to fund balances will be made only to reflect an adjustment to a prior fiscal year. In this case, a “Prior Year Adjustment” classification will be used.

6.13 Financing Agreements and Debt Covenants

6.13.1 Debt Covenants

The Blackfeet Indian Tribe will ensure compliance with debt covenants through regular reporting and monitoring.

The Tribe’s Finance Director/Accountant will oversee the monitoring of all debt covenants on a quarterly basis. In the event that the Tribe incurs long-term debt, the Finance Department will prepare a quarterly debt forecast report.

The Treasurer will report on debt covenants to the Tribal Council and/or its Audit Committee annually. The Treasurer will notify the Council and/or Committee immediately if any situation arises that would jeopardize the Tribe’s ability to comply with the debt covenants.

6.13.2 Financing Agreements

The Blackfeet Tribal Council must base all financing decisions on accurate and complete information. The financing team, including staff and professionals involved, is responsible for ensuring that the terms of a proposed loan are adequately explained to the Tribal Council so that the Council can make an informed business decision. Ultimately, the Tribal Council is responsible for making sound decisions, considering business and legal issues, on behalf of the Blackfeet Indian Tribe.

Leases and rental agreements exceeding terms of \$10,000 shall require Council approval. The Treasurer may approve leasing and rental agreements not exceeding \$10,000 provided that such approvals are reported routinely to Council. The Treasurer shall provide a comprehensive record of all debts and finance agreements and establish provisions to ensure the Tribe meets agreement obligations.

Collateral for finance agreements shall be limited to the assets acquired or leased unless specifically authorized by the Council. Grant- and contract-funded programs must provide written permission from the funding agency to utilize property as collateral.

6.14 Travel Costs

For general welfare benefit requests that include travel costs, the Tribe will provide all costs in advance. Travel must be accomplished in the most efficient and economical manner possible; mileage costs must be compared with lowest cost airfare. Trip reports and receipts are due within five business days of return.

6.14.1 Per Diem

When calculating per diem, the General Services Administration (GSA) annual rates for the metropolitan area will apply. Rates are provided at the GSA website (<https://www.gsa.gov/perdiem>).

6.14.2 Lodging

A reservation in the applicant's name must be provided to receive advance payment for lodging. Maximum lodging rates as established by the GSA will apply (<https://www.gsa.gov/lodging>).

6.14.3 Mileage⁴

1. Federal Travel Regulations (FTR) as set forth in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The maximum mileage reimbursement when utilizing a personal vehicle for travel that can be charged to a federal grant cannot exceed the lowest possible airfare, which in most circumstances is a non-refundable economy class airfare. The difference between the lowest economy class ticket and mileage costs would have to be reimbursed from non-Federal programs when such reimbursement falls within the following guidelines.
2. The allowable GSA per diem reimbursements allowed to be charged to a Federal grant are determined by the air travel itinerary. This is typically 1 day prior to, and 1 day after the travel event (i.e., conference, training, etc.). A person desiring to leave several days prior to the travel event or return several days after would not be allowed to claim lodging or meal reimbursements for the additional travel time that is deemed unnecessary to attend the travel event based on the air travel itinerary.
3. Mileage cost reimbursement in excess of the lowest economy fare **is permitted** when travel by airline would:

⁴ Resolution No. 130-2024, "Amending the Plan of Operations Chapter 6 Finance and Procurement Policies (2018) Updating Travel Policies Regarding Mileage and Airline Costs" November 2, 2023

- a. Require circuitous routing,
 - b. Require travel during unreasonable hours,
 - c. Excessively prolong travel,
 - d. Result in additional costs that would offset the transportation savings, or
 - e. Offer accommodations not adequate for the traveler's medical needs.
4. Travelers shall document the reason for requesting an exception to the general rule (i.e., lowest cost airfare) based on those situations cited above in #3 **AND** requesting permission from the funding agency, in advance of the Travel Request or the Trip Report-reimbursement request.
 5. Approved advanced travel for a personal vehicle shall include the mileage to the airline and costs in parking the vehicle while on travel.
 6. Travelers utilizing a tribal fleet car shall not be entitled to mileage reimbursement and shall be provided with costs to cover gas only.
 7. Reimbursement. The total amount of reimbursement pursuant to this section will be subject to the exact amount displayed upon the receipt(s) of the allowable expenditure. (example of non-allowable: Ball game receipts to cover fuel)

Mileage will be reimbursed at the current year IRS standard rate (<https://www.irs.gov/tax-professionals/standard-mileage-rates>). Members must provide beginning and ending odometer mileage and starting and ending addresses to the Accounting Department within 30 days of the event to receive reimbursement.

6.14.4 Airfare

Coach class airfare will be reimbursed within 30 days of purchase with a receipt in the applicant's name.

7 PROCUREMENT

7.1 Purpose and Scope

Procurement involves the process of selecting vendors, establishing payment terms, strategic vetting, selection, the negotiation of contracts and actual purchasing of goods and services. Procurement is concerned with acquiring (procuring) all of the goods, services, and work that is vital to the Tribe. The term procurement as used in this policy includes both contracts and modifications, including change orders.

This section establishes uniform policies and standards for the acquisition of goods and services by all Tribal programs. Purchasing authority is designated to the Procurement Department for all goods and services in addition to contracts and the bid/vendor process, and compliance is the responsibility of the Finance Department for budgets, allowable costs, and general cost principles.

All goods and services are purchased by Program Directors within departments, with oversight from the Blackfeet Indian Tribe's Finance Compliance Specialists. Designated buyer must be approved by their direct supervisor or Director.

It is the policy of the Blackfeet Indian Tribe to:

1. Ensure that all purchase or contract actions are justifiable. All purchases must support legitimate Tribal or Tribal Program objectives. The Tribe will only buy items or services that meet its actual, minimum requirements. Unnecessary or duplicative buying will be avoided.
2. Ensure that purchasing and contracting actions will be based on competition whenever feasible and practical. Obtaining adequate competition among suppliers is the best way of ensuring that the prices the Tribe pays are reasonable.
3. Ensure that all purchasing and contracting actions are accurately documented in writing. Documentation enables the Tribe to meet the accountability requirements of the federal agencies from whom it obtains funds. It also provides a historical record that will help the Tribe make efficient and economical purchases in the future.
4. Ensure that Tribal purchasing and contracting efforts reflect a preference for Indian-owned and operated businesses whenever possible.
5. Ensure that federal government sources of supply will be considered when feasible. Such sources may be used whenever they offer the Tribe the best available price and the ability to meet the Tribe's technical and delivery requirements.

7.1.1 Non-compliance Statement

This Procurement policy must be adhered to, completely, at all times. Failure to comply and intentional violations of Finance and Procurement policies will result in disciplinary action to be determined by the Personnel Department, up to and including termination and criminal prosecution.

7.1.2 Amending the Procurement Policy

This policy contains the essential procurement policies of the Blackfeet Indian Tribe. As additional matters require promulgation or changes to this policy are appropriate, amendments may be made with the approval of the Tribal Council.

7.2 Procurement Ethics

This policy serves to supplement existing policies relating to Code of Ethics (See Fiscal Policy 2.2), Conflict of Interest (See Fiscal Policy 2.3), and Financial Misconduct (Fiscal Policy 2.4). This policy and the Fiscal Policy Code of Ethics, Conflict of Interest and Financial Misconduct satisfy the requirement of 2 CFR 200.318 (c)(1).

Maintaining the integrity of the Blackfeet Indian Tribe's procurement process is of paramount importance; therefore, any person disseminating procurement information to persons who do not have a bona fide need to know, within or outside of the Tribe, are in violation of this trust and subject to dismissal or disciplinary action to be determined by the Personnel Department.

Association with supplier representatives at luncheon, dinner, or business organization meetings is helpful in establishing better business understanding and is neither questionable nor unethical provided the Tribe keeps free of obligation. If a Tribal representative is unsure of the ethics of an interaction, he or she should inform their direct supervisor.

Tribal Council, Program Directors, and staff must ensure conformity to this policy by insisting on compliance by their subordinates.

Designated buyers shall do the following:

1. Apply sound business principles and procedures to all procurement actions and ensure that their business methods are above reproach and the hint of suspicion.
2. Avoid any action or circumstances, such as a gratuity (a payment or gift to obtain favorable treatment or influence an award), family relationship, or financial interest, that might conflict with the proper performance of their duties or compromise the organization's acquisition process, and ensure that their conduct at all times is in a manner that maintains trust and confidence in the integrity of the procurement process.
3. Conduct business ethically and in a manner above reproach and, except as authorized by statute or regulation, with total impartiality and preferential treatment for none. As a

government grantee, all transactions relating to the expenditure of public funds require the highest degree of public trust, confidence, and impeccable standards of conduct.

4. Refer questions to their direct supervisor.
5. Sign a statement to the effect that they recognize, understand, and accept the aforementioned code.

7.3 Designated Buyer

This section establishes the Procurement requirements in regard to the designated buyer and their authority.

1. All Program Directors are designated buyers for the Procurement Program, including but not limited to the purchase order process as well as the warehouse purchasing.
2. All Program Directors must establish alternative designated buyers within their program. There must be two (2) alternative designated buyers for each program providing there is adequate staff. A designated buyer form can be completed at procurement and must have the signatures of the program director and the designated buyers before any purchase can be completed.
3. For all procurement processes, with the exception of warehouse, a designated buyer must have a memo stating the program director is not available and the signature authority has been assigned to the designated buyer during the time of absence.

7.4 Requisition

This section establishes the uniform process for all Tribal programs to use a purchase order and a purchasing requisition for special purchases from the vendors including but not limited to: Sam's Club, All Nations, and Staples. When purchasing from these vendors the designated buyer will fill out a requisition and a purchase order with the Director and Compliance Monitor signature authorizing purchase. The purchasing requisition will be brought to the Procurement Department with a cover sheet attached showing the designated buyer and when the purchase will occur. The cover sheet will also be signed by the Warehouse Manager or designated signatory authority. The credit cards for these vendors are managed by the Procurement Department.

1. The purchase order form and the purchase requisition form are designed to contain all the necessary information and signatures for processing purchases.
2. All purchase requisitions for special purchases will be processed on a Purchase Order by the Warehouse Manager only after invoice/receipt are received by the Procurement Department and as soon as possible to avoid any late charges or holds from the vendors. Purchase Orders will be processed for payment through MIP/Abila in Finance.

After the check is processed, the Warehouse Manager will mail the check to the vendor.

All purchase orders must be submitted at least 15 calendar days before fiscal year-end or at least 15 calendar days before the end of the grant year of the funding source, if different than September 30. Purchase orders submitted less than 15 days before year-end are intended for emergencies and must be approved by Director and the Treasurer. This policy ensures that all requisitions are processed, and goods/services are procured in the current year and expedites the year-end closing process.

7.4.1 Simplified Purchases⁵

Simplified purchasing procedures are procedures not requiring formal bidding procedures or formal proposals and may be used for procurements under \$250,000 as follows:

1. Procurements of up to \$10,000 may be awarded on the basis of verbal quotations without competition. Verbal quotations must be documented by the purchaser.
2. Procurements of \$10,001 to \$25,000 may be awarded on the basis of competitive quotations provided verbally to the awarding official. Verbal quotations must be documented by the purchaser.
3. Procurements of \$25,001 to \$250,000 may be awarded on the basis of competitive quotations provided in writing to the awarding official.

Lowest price is not required to be the deciding factor in selecting the awardee for simplified procurements. Any other factors that are reasonable and prudent under the circumstances may be considered, including but not limited to preference, ability to warranty work, and past performance. Support for these factors should be documented.

The Tribe operates under the guidelines of 2 CFR 200. Updates by the federal government to the amounts listed above occur at various times and may result in outdated amounts in this policy. The guidelines in 2 CFR 200 should be consulted and questions should be directed to the Procurement Department or Compliance Specialist. Amendments to this policy will be made as required and approved by the Tribal Council.

7.5 Requesting Bids and Quotations

Competitive bidding is employed to ensure responsive, reasonable, and firm proposals. Generally, three or more qualified suppliers will be solicited. Exceptions are made only in the event such bidding process would result in no apparent benefit to the Blackfeet Indian Tribe and when approved by the Finance Director/Accountant and relevant Director, or the Tribal Council.

⁵ Resolution No. 253-2023 "Amending the Plan of Operations Chapter 6 Finance and Procurement Policies (2018) Updating Simplified Purchases Threshold" February 2, 2023

The designated buyer is responsible for obtaining quotations from vendors for both estimating purposes and purchasing. A requestor may obtain quotations for estimating purposes as long as the query does not commit the Tribe to the purchase. Cost estimates will be appropriately safeguarded and will not be disclosed to any bidder. Only the department or program requesting the bid should use the cost estimate to conduct a cost analysis of the responses received for the procurement.

This procedure outlines the process of securing written quotations prior to selection of a source.

Requests for written quotations will be communicated to qualified vendors verbally or in writing. Complete information should be provided to vendors including but not limited to: quantity, description, delivery requirements, special conditions, drawings, specifications, freight costs, payment terms, etc.

For procurements in excess of \$25,001, public notice of the invitation for bids is given at least once a week for two consecutive weeks not less than 7 days before 21 days prior to bid opening date for preparation and submission of bids and proposals: and notice of contract award is made available.

The designated buyer must be thorough and attempt to eliminate all known variables to assist the vendor in accurate quotations.

The designated buyer, when purchasing materials and/or services requiring written requests for quotation, will solicit prices from three or more vendors. In the case of some proprietary/sole source items, more than one price is occasionally not possible and should be noted on the purchasing file documentation in the Justification section of the Purchase Requisition. Sole source purchases must be approved by the Procurement Director, Compliance Monitor, and relevant Director, or the Tribal Council.

Quotations will only be solicited from vendors that the designated buyer knows are qualified to meet all the requirements.

The requester should provide answers to technical questions arising during the quotation period. The designated buyer should coordinate the reply and ensure all potential suppliers are provided the same information.

After all quotations have been received and examined for completeness, copies of bids will be attached to the purchase order. On most occasions, determination of the most qualified bidder and award of the order will be made by the designated buyer only after all aspects, including the preference of the requester, have been considered. The Tribe, whenever reasonable, will select the lowest bidder. Exceptions must be documented by the Program Director and

approved by the Compliance Monitor. The information gathered will be kept with the purchase order as backup documentation.

The designated buyer will not reveal to a vendor at any time the specific prices quoted by another vendor.

⁶For construction or facility improvement contracts or sub contracts exceeding the Federal Simplified Acquisition Threshold, the Federal awarding agency or pass-through entity may accept the bonding policy and requirements of the non-Federal entity provided that the Federal awarding agency or pass-through entity has made a determination that the Federal interest is adequately protected. If such a determination has not been made, the minimum requirements must be as follows:

(a) A bid guarantee from each bidder equivalent to five percent of the bid price. The “bid guarantee” must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.

(b) A performance bond on the part of the contractor for 100 percent of the contract price. A “performance bond” is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under such contract.

(c) A payment bond on the part of the contractor for 100 percent of the contract price. A “payment bond” is one executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.

For purposes of this part, the Simplified Acquisition Threshold is \$150,000. This amount may also be adjusted by the Federal Government according to inflation rates from time to time. Blackfeet Tribal Procurement shall post federal adjusted rates when such adjustment occurs.

7.6 Competition

Open competition has long been recognized as one of the best protectors of a healthy and equitable purchasing system. It is the aim of the Blackfeet Indian Tribe to use competition whenever possible to secure sound value and to guard against favoritism and profiteering at the Tribe's expense.

The Blackfeet Indian Tribe purchasing and procurement policies require, wherever practical, the solicitation of at least three responses when the dollar value per requisition or request totals \$10,001 or more.

⁶ Resolution No. 95-2020, “Updating the 2018 Blackfeet Finance and Procurement Policies (2018) to Clarify Bonding Requirements” January 16, 2020

7.6.1 General Competitive Sourcing

The established criteria require that competition shall be used to the maximum practical extent. This rule is soundly based on the premise that competition is the known and most reliable method of achieving fair and reasonable prices on items with the same quality. Therefore, the designated buyer should, at every opportunity, strive to introduce competition in the procurement process, making a serious endeavor to compete all items whenever feasible. The Finance Compliance Monitor should carefully review contemplated single/sole source procurement to ensure the validity of proposed justification, and to recommend development of alternate sources of supply whenever circumstances permit.

7.6.2 Non-competitive Procurement

It is the policy of the Blackfeet Indian Tribe that procurement shall be conducted competitively to the maximum extent possible. Procurement by sole source may be used only when the award of a contract is not feasible using competitive proposals, and at least one of the following circumstances applies:

- Only one source of supply is available, as certified in writing by the relevant Director or Program Director
- After solicitation of a number of sources, competition is determined inadequate, as certified in writing by the relevant Director or Program Director
- An emergency exists that seriously threatens the public health, welfare, or safety of the Tribe, or endangers Tribal property, or would otherwise cause serious injury to the Tribe. Emergencies could arise by reason of flood, fire, earthquake, epidemic, major equipment failure, etc. In such cases, there must be an immediate and serious need for supplies or services such that the need cannot be met through standard procurement methods. The emergency procurement shall be limited to those supplies or services necessary to meet the emergency.
- The Tribal Council has approved an ongoing contractual relationship, such as with established legal counsel. Ongoing contracts for supplies or services shall be evaluated by the relevant Director on an annual basis for adequacy of services rendered, and competitive solicitations shall be issued at least every three years.

When a third party's funds are used, authorization of the third party is required for using sole source.

Copy of sole source justification and any required outside approvals will be attached to the approved contract.

7.6.2.1 Sole Source Award Policy

- A. Sole source awards are awards issued without competition, through solicitation of a proposal from only one source, or after solicitation of a number of sources, competition is determined inappropriate for the procurement action. The use of sole source awards is authorized when:
 - 1. The item is only available from a single source;
 - 2. The public exigency or emergency for the required goods or services will not permit a delay resulting from competitive solicitation;
 - 3. The awarding agency authorizes noncompetitive proposals;
 - 4. The Council has approved an ongoing relationship, such as with established Legal Counsel, having important knowledge and history regarding the Tribal businesses where use of federal funds is not a factor; or
 - 5. After solicitation of a number of sources, competition is considered inadequate.
- B. When issuing sole source, proposed costs and rates shall be specified in advance and analysis to ensure that costs and rates are fair and reasonable is required.
- C. When a third party's funds are used, authorization of the third party is required for using sole source.
- D. The Procurement Director shall have the authority to approve sole source awards up to \$100,000 when the circumstances dictate, with concurrence of the Treasurer, and it is in the best economic interest of the Tribe to do so, except when applicable laws or regulations dictate a lower level. Other awarding officials may award up to \$5,000 sole source without approval of the Procurement Director, provided that such limit is within written procurement delegation.

SOLE SOURCE RESOLUTIONS ATTACHMENTS MUST INCLUDE:

- 1. SCOPE OF WORK WITH THE FOLLOWING:
 - a. Justification that competition is determined inappropriate as per A above.
 - b. Eligibility of the proposed sole source meets (one of) 1-5 of A above.
 - c. The proposed sole source's proposed costs and rates as fair and reasonable per B above.
 - d. Signed approval from Procurement Director and Treasurer (usually the professional services contract issued from Procurement)
- 2. If the funding is from a third party, approval from that third-party authority-or indication of approval upon BTBC resolution. Example is 638 funds-the approval authority would come from the 638 AOTR. For state or federal grant programs-the grant manager.
- 3. If funded by a third party-include contract.

KEEP IN MIND:

*Third party funding sources have specific requirements, please consult with Procurement or Legal Departments if there are any questions.

*Procurement establishes tribal preference in projects when bidding is used and not sole source.

*Further, in the Procurement policies if a serious situation arises affecting the best interests of the Tribe, the BTBC may waive the Procurement policies upon appropriate justification. This is in rare events.

*Since sole source contracting is an alternative authority to personnel policies of the Tribe, sole source contracts are monitored by the funding authority in accordance with this policy which requires resolution by the BTBC and third-party approvals.

*Independent contractors are responsible for providing:

1. Business license with the Tribe
2. Appropriate Certifications
3. Appropriate Insurance
4. Workman's Comp
5. In federal contracts, Davis-Bacon wages
6. Any other assurances by the contractor, that the sole source objectives will be met.

7.7 Vendor Selection

The selection of vendors is generally the responsibility of the designated buyer and requires consideration of several factors. Whenever possible, identification of brand names, item/mfg. numbers, and sufficient detail should be provided to ensure that the request could be correctly completed in an efficient manner.

The designated buyer should endeavor to place orders with regard to the quality, cost, and service record of the vendor. Preference should be given to the following types of vendors, providing this involves no sacrifice in quality, service, or price:

1. Blackfeet Indian Tribe member-owned suppliers are given preference up to 5% above the cost of other vendors.
2. Native-owned suppliers are given preference up to 3% above the cost of other vendors.
3. Suppliers who are developing new and improved products or equipment or designing a special product for the Blackfeet Indian Tribe.
4. Suppliers with adequate financial strength who also have a reputation for adhering to specifications and deliveries.
5. Locally owned and operated suppliers.

Vendors for some routinely purchased goods or services, such as office supplies or plumbing services, may be identified through an annual pre-qualification process. The designated buyer

shall invite vendors to participate through an RFP process and develop a pre-qualified vendor list utilizing the Tribe's vendor selection criteria.

The Blackfeet Indian Tribe is committed to a policy of full and open competition. In circumstances other than non-competitive procurements, the designated buyer will obtain at least the following number of bidders/offers:

1. Procurements of up to \$10,000 may be awarded on the basis of verbal quotations without competition.
2. Procurements of \$10,001 to \$25,000 may be awarded on the basis of competitive quotations provided verbally to the awarding official.
3. Procurements of \$25,001 to \$250,000 may be awarded on the basis of competitive quotations provided in writing to the awarding official.

Formal advertising for over \$250,000.00, excluding single item vehicle purchases (i.e., dump trucks, construction equipment, etc.). All formal advertisements, bid package preparations, bid receipts, bid selection, awards, and all other associated activities for purchases over \$250,000 will be handled exclusively by the Finance Department.

The amounts in this section follow the same rules as noted under Simplified Purchases above in regard to the requirements of 2 CFR 200.

The sole exception to this policy is purchases made by the Tribal Council utilizing non-grant funding.

7.7.1 Tribal Preference

In the acquisition of goods and services, preference shall be afforded to businesses owned by Tribal Members who have the ability to perform services and/or deliver goods at the level of quality and quantity required and within required timeframes.

Bidding preference shall be afforded businesses owned and operated by enrolled members of the Tribe, or by non-enrolled Indian businesses that are resident on the Blackfeet Reservation, when the goods and services to be acquired can be specified in sufficient detail to make price the deciding factor in selection. In this event, all prospective bidders shall be put on notice in the bidding process of the preference policy, and bid preference shall be administered as follows:

1. Preference shall be given first to 100% Blackfeet owned businesses, second to 51% or more Blackfeet owned businesses, and third to other Indian businesses resident on the reservation.

2. Contracts shall be awarded under preference to a qualified business when its bid is responsive to all other conditions and does not exceed the lowest bid by the following percentages, when the lowest bid is:
 - a. Between \$0 and \$10,000: 15%
 - b. Between \$10,001 and \$50,000: 10%
 - c. Between \$50,001 and \$100,000: 5%
 - d. \$100,001 or more: 2%

7.7.1.1 For procurements involving construction projects:

For single item vehicle purchases, i.e. dump trucks, construction equipment, in any amount, written solicitations will be sent out to a number of pre-qualified vendors along with a scope of work or itemization of project to be completed.

For procurements involving construction services with an overall total, including materials and/or goods, in an amount of \$250,000 or greater, solicitations will be performed in coordination with the Finance Department.

Construction projects over \$2,000 will abide by the Davis Bacon Act. Contracts with contractors will include prevailing wage clauses. The Program Director will insure that all certified payrolls are obtained and maintained and that any week in which no wages are paid, a signed statement to that effect will be obtained. In addition, any subcontractors will also abide by the requirements set out by the construction contract and will be required to submit to management their weekly certified payrolls.

7.7.1.2 For procurements utilizing General Services Administration (GSA) providers for goods and services:

All ordering for purchases or leases must be submitted at least 90 calendar days before year-end or at least 90 calendar days before the end of the fiscal year of the funding source, if different than September 30.

7.8 Vendor Information

7.8.1 New Vendors

The Finance Department shall maintain vendor file information in the AP system for all new vendors, noting any related parties.

The Procurement Director shall collect completed W-9 forms or equivalent forms from new vendors. All new vendors and the vendor file information must be approved by the Procurement Director prior to any purchasing commitment.

7.8.2 Vendor List

On an ongoing basis, the Procurement Department shall maintain an Approved Vendor List with vendors who meet all requirements. Vendors will be checked in compliance with the Uniform Guidance regulations for suspension and debarment at least annually and documented by the personnel doing the search and dated. The Procurement Department shall also maintain a consolidated master vendor list to include both active and inactive vendors. The list will be regularly updated (i.e., new vendors added and old vendors—who have gone out of business, been debarred, changed commodities, or deemed not responsible—deleted).

7.9 Purchase Orders

This section establishes the uniform process for all Tribal programs in the use of a purchase order.

This procedure defines the requirement for purchase orders to be approved through the Purchase Module and/or in writing (when applicable), PRIOR to the establishment of a firm order or contract. The designated buyer is responsible for ensuring that the appropriate approval for each purchase has been obtained. All relevant approvals must be obtained prior to placing orders. Any employee who commits Tribal resources without the appropriate procurement approvals will be in violation of this policy and commitments/invoices/orders will become the responsibility of the employee and will not be reimbursed or otherwise paid.

7.9.1 Purchase Order Preparation

A system of authorization and approval is an important element of internal control. The Purchase Order Form must be complete prior to forwarding to the Procurement and Finance Department.

Each purchase order form is designed to contain all necessary information and signatures needed to process the purchase for the Blackfeet Indian Tribe. The purchase order form is submitted by the designated buyer to the Finance Compliance Monitor to review for proper approval, determine if funds are available, and determine compliance with regulatory requirements before signing and readying for the next step. All purchases over \$10,000 require signatures of Tribal Council Chair and Tribal Council Secretary.

Each purchase order must be reviewed by the Procurement Data Processor for completeness. The requisition is then processed by the Procurement Data Processor, who assigns a purchase order Number and informs the designated buyer that they may order the items. Purchase order numbers will be assigned in numerical sequence and will be carefully controlled to avoid misuse.

Receipt of original invoices signal the purchase order processing step. The original purchase order form will be filed in the Procurement Department along with any pertinent supporting

documentation, including original invoices, as noted in section 7.11. Statements or quotes are not acceptable documents to process a purchase order.

7.9.2 Purchase Terms and Conditions

The Blackfeet Indian Tribe's Standard Terms and Conditions provide the basic terms and conditions for all purchases of goods and services. Additional mandatory clauses shall be added to terms and conditions as required by purchase type.

7.10 Outstanding Purchase Orders

In order to prevent overpayment of contracts and the inability to adhere to grant limits, the Procurement Department shall monitor outstanding purchase orders. As part of monthly reporting, the Procurement Data Processor will prepare reports listing outstanding purchase orders. Purchase orders found to be submitted with inadequate authorizations or supporting documentation will be returned to the applicable Compliance Monitor or Program Director for correction.

The Directors and Compliance Monitors must review these reports on a monthly basis to ensure adherence to grant limits. The Program Director and Compliance Monitor will work to close out open purchase orders by the end of the close-out period.

7.11 Procurement Records

All purchasing records are maintained by the Procurement Department. Every procurement file should contain, at a minimum, key documents reflecting compliance with the existing policies and procedures. It should also contain documents showing deviations and justifications for such deviations.

Exceptions to this file plan shall be noted and documented as necessary but should only apply to the specific sections of this plan. In no event shall the file plan be supplemented by another version unless so mandated by the Procurement Director or Treasurer. In cases where a file plan requirement is not applicable to a particular procurement, it should be noted. In cases where a requirement is valid and the document or appropriate response cannot be obtained, a memo or other written notation should be entered in the file.

Any desired variations to the plan must be approved by the Procurement Director and Treasurer prior to implementation.

Periodic reviews (audits) shall be conducted of procurement files and where necessary shall provide for action to adhere to the approved file plan.

7.12 Payment

Payments for goods will only be made after all required documentation and approvals have been obtained as well as any required quotes or price checks. All documentation will be

provided and attached to the check presented for signature. All documentation and approvals will be retained with the paid invoice as set out in the retention policy.

Payment for goods and services should be made only when funds are available for use. All purchases will be in compliance with the procurement policies defined in Section 7.

All federal funds expended shall be in compliance with the following: Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards (2 CFR Chapter I, Chapter II, Part 200, et al.) as well as OMB Circulars A-21, A-87, A-89, A-102, A-110, A-122, and A-133.

7.13 Receipt of Goods

Delivered goods should be immediately compared with the packing slip and purchase requisition and/or purchase order and initialed by personnel who physically receive the goods. If there are any discrepancies regarding the delivery, it should be noted on the packing slip. The discrepancy should then be pointed out to the Director/Manager, and the adjusted packing slip sent to Tribal Procurement.

Payment will be made only for goods ordered and received. The designated buyer will place the packing slip in a pending file until the invoice is received. Upon receipt of the invoice, it will be compared to the adjusted packing slip for propriety. Notice will be given to the Accounting Manager and the vendor of any discrepancy between the invoice and adjusted packing slip.

7.14 Contractual Agreements

Contracts may be used for the provision of goods, services, and professional services. Professional services are those that require specialized intellectual, educational, or creative expertise. Professional services for auditing, architectural design, legal services and construction project management require a contract at any dollar amount. Construction professional services are those that require architecture/engineering (A & E) services, construction consulting, construction and material testing, or construction expertise. When contracts are necessary between the Tribe and outside companies or persons, the following procedures must be followed:

1. Procurement policies and procedures will be followed in compliance with the Tribe's Procurement policy and Uniform Guidance guidelines to find the most cost-effective contractor or consultant and to comply with the regulations as set out in the Uniform Guidance.
2. Technical requirements must be specifically identified.
3. The Legal Department will be consulted for contract review.

All contracts and modifications are in writing and clearly specify the desired supplies, services, or construction to be received. Care shall be taken in developing appropriate specifications for procurements, to ensure that the Tribe receives what it pays for, and that what it receives is consistent with what is needed.

All contracts and modifications must state the length of the contract, the Terms of payment, and remedy for non-performance.

The contract should be recommended to the Tribal Council by the designated Director if over \$10,001.

The contract must be approved with signature by the Tribal Council if it is over \$10,001; the Tribal Chairperson or relevant Director will sign the contract if approved.

Copies of the contract should be provided to the respective department Director/Manager, and to the Finance Department, with the original to be filed in the Procurement Department.

The designated buyer should request a certificate of insurance, if necessary, from the contractor/consultant, which should be forwarded to the Procurement Department for filing with the contract.

Progress payments or invoices must be approved by the designated buyer and Compliance Monitor and then forwarded to the Finance Department, which will follow procurement/purchasing procedures for payment of billings.

Contracts shall not be awarded to, nor purchase orders entered into, with debarred, suspended, or ineligible vendors.

Procurement using federal funds requires that vendors be checked at the Excluded Parties List System website (<https://www.epls.gov/>)

7.14.1 Approval Requirements

Once quotes are received and a Quotation Analysis Form has been completed to show the total cost involved, the requisition will be forwarded to designated approval signatories for their agreement to the acquisition.

The Council reserves the right to approve the following items, adhering to standard procurement protocol:

1. Selection and engagement of Legal counsel.
2. Selection and engagement of independent auditors.
3. Selection and engagement of other professional advisors to the Council for which an ongoing relationship is anticipated.

7.14.2 Routing Procedures for Related Parties

The Finance Department will provide a special routing procedure for any request that must be approved by related parties. Related parties are excluded from authorizing purchases regardless of approval level. Any Tribal employee that fails to declare a relationship and approves a procurement request will be subject to disciplinary action. For the purposes of this policy, a relative is defined as:

Mother	Father	Sister
Brother	Child	Spouse
In-Law	Grandparent	Member of the same household

7.15 Suspension and Debarment

Vendors may be suspended, debarred, or determined ineligible by the Tribe when necessary to protect the Tribe in its business dealings. The Tribe may suspend or debar a vendor under applicable law. To ensure potential vendors were not suspended or debarred, as required under 2 CFR 180, the Blackfeet Indian Tribe will require all vendors with accumulated contract values over \$25,000 to include a suspension and debarment certification.

7.16 Additional Prohibitions

7.16.1 Personal Tools and Equipment

It is the policy of the Blackfeet Indian Tribe to purchase or lease the equipment and materials necessary for an employee to perform assigned job responsibilities. The use of personal or non-Tribal property or equipment to perform any task(s) is prohibited. Such equipment uses and any associated labor costs may not be charged to the Tribe. Supervisors shall not authorize the use of personal equipment to perform job-related tasks under any circumstances.

7.16.2 Contracts with Employees Prohibited

The Blackfeet Indian Tribe will not enter into any contract with an employee-owned business or partnership for the performance of work under any circumstances. For this purpose, an employee-owned business or partnership is defined as any venture where the employee holds an ownership share or a financial interest that could pose a potential conflict of interest.

Any work that must be performed for the benefit of the Tribe that falls outside the normal scope of work performed by Tribal employees shall be contracted out following the approved contracting procedures. Any work performed in violation of this policy shall not be charged to the Tribe and will not be reimbursed or otherwise paid.

7.17 Use of Tribal Assets

No employee may use any property, vehicles, equipment, material, or supplies for personal use. No loans of any kind will be made to any employee, including loans of cash on hand.

7.18 Use of Tribal Credit and Fuel Cards

Corporate credit cards may be assigned to employees with a demonstrated need. All credit cards must be approved by the Finance Director/Accountant and Treasurer before issuance. In general, cards shall be limited to employees in the following job classifications:

1. Director
2. Officer

Corporate fuel cards are assigned to specific programs, vehicles, and equipment.

Upon card issuance, cardholders will be required to sign a statement agreeing to acceptable use for Tribal business purposes only. Cardholders shall report the loss or theft of a corporate credit or fuel card immediately to the credit card company and the Finance Director/Accountant.

Purchases for personal and unauthorized Tribal use are strictly prohibited. Violations will result in a 50% processing fee on the items charged in addition to the cost of the items charged and must be paid in full within 5 days of receipt of the credit card monthly invoice, or the amount will be deducted from the employee's next payroll check. A second violation will result in the Tribal credit card being terminated. All travel for Tribal purposes must adhere to the Tribe's travel policy.

All receipts and proper support for purchases will be turned into the accounting department for reconciliation to the credit cards statement at least monthly.

If an employee uses a Tribal vehicle for travel and the funding program allows for the use of the Tribal fuel card, mileage will not be issued. If a fuel card is not allowable, full mileage for the trip will be reimbursed. Fuel receipts must be provided to the Purchasing Department, and the cost differential between the standard IRS mileage reimbursement rate and fuel purchases will be reimbursed to the program budget.

8 PROPERTY MANAGEMENT

8.1 Purpose and Scope

This section establishes standardized policies and procedures for the utilization, accountability, control, and disposal of all Tribally owned, rented, and leased personal property. For the purpose of this policy, personal property includes all capital equipment and small equipment (i.e., cameras and electronics) considered sensitive and susceptible to misappropriation or loss. The provisions of 2 CFR 200.311 as it pertains to property management, are hereby incorporated within this policy by reference.

8.2 Acquisition of Property

All purchased equipment and personal property shall be acquired through a written purchase order and shall be added to a property inventory at the time of acquisition by the Asset Manager or his/her designee.

The Asset Manager shall oversee the acquisition of federal excess and surplus property that may be available and of the value of its use by the Tribe. Such property shall be treated as Tribal property and subject to this policy upon receipt. Excess and surplus property shall be assigned to the department or program considered most appropriate by the Asset Manager in consultation with the Procurement Director. Likewise, some property is purchased for the specific use of donation to program clients. Such property shall be recorded and tagged consistent with Section 8.5 prior to assignment.

The management and safeguarding of property shall be the responsibility of the relevant Property Custodian. In general, the Property Custodian shall be the supervisor or director of the using department or may be an individual employee with respect to assigned property, as assigned by a Director.

8.2.1 Grantee-Acquired Property Equipment

The Tribe will maintain detailed records of all government-furnished property and grantee-acquired equipment on government grants, segregate such property and equipment, ensure its maintenance and disposal, not use it on any commercial activities, and exclude it from its insurance coverage.

8.3 Title of Lien-Interest to Acquired Property with Federal Funds

A lien-interest in all equipment with a unit acquisition cost of \$5,000 and material or property acquired as a direct cost with funds granted by the awarding agency will vest with the awarding agency during the duration of the grant. Upon termination of such a grant, the grantee (Tribe) may arrange for acquisition of such equipment or property at a fair and reasonable price, seek temporary custody of such equipment or property if service will be continued with other funding, or make arrangements for a duly authorized representative of the granting agency to obtain custody.

8.4 Donated Property or Equipment

Donated assets that, at the time of receipt, meet the Tribe's criteria for capitalization will be capitalized at their fair or appraised value.

8.5 Property Identification, Records, and Inventory

Upon receipt, the Blackfeet Indian Tribe will tag all equipment and will record assigned numbers on all applicable documents pertaining to the property control system. Grantee-acquired property will be identified as such on the tag and recorded with the appropriate notation in the fixed asset subledger.

Property records will be maintained that include:

1. A description of the property
2. A serial number or other identification number
3. The acquisition date
4. The cost of the property
5. Estimated value
6. Percent of federal participation in the cost of the property
7. The location
8. Use and condition of the property
9. Title holder, if leased or rented
10. Any ultimate disposition date, including the date of disposal and sale price of the property.

8.5.1 Sensitive Items

Sensitive items include all items, regardless of value, which require special control and accountability due to unusual rates of loss, theft or misuse, or due to national security or export control considerations. Such property includes weapons, ammunition, explosives, information technology equipment with memory capability, cameras, and communications equipment.

The following provides an example list of sensitive items:

Category	Minimum Acquisition Threshold	Example assets
Multi-functional Office Equipment	\$200.00	Computer and video projectors, fax machines, copiers, scanners, etc.
Computers	No minimum acquisition cost	PCs, servers, laptops, and micro-mini laptops
Personal digital assistance with PC Connectivity	No minimum acquisition cost	Palm pilot, Blackberry
Portable hard drives	No minimum acquisition cost	Does not include smart cards, USB memory sticks, or other devices classified as “media”
Power tools	\$200.00	Portable compressors, generators, table saws
Video recorders/players	\$200.00	Video (VCR), tape, dictation machines, CD, DVD, and audio tape
Portable instrumentation	\$200.00	Voltmeters, o-scopes, watt meters
Hazardous materials	No minimum acquisition cost	Radioactive, chemical, nuclear materials and reagents listed in 40 CFR part 261
Cameras	\$200.00	Digital, laparoscopic, x-ray, video cameras not including surveillance equipment
Weapons	No minimum acquisition cost	Firearms, knives, etc.
Precious metals (or equipment made of same)	No minimum acquisition cost	Gold, silver, platinum. Does not include items that contain small or trace amounts of precious metals such as circuit boards.

The Tribe will conduct a physical inventory of all government and Tribal-owned property valued over \$200 in its possession or control, on at least an annual basis. Personnel performing the physical inventory will not be the same individuals who maintain the property records or have custody of the property unless other staff are unavailable to perform the inventory count. Each program’s Property Custodian will perform an annual physical inventory and maintain property records. The property records will be shared with the Fixed Asset Manager and Technician.

Any property not located shall be reported missing as provided in Section 8.11.

8.6 Leases

Leases that meet the accounting criteria for capital leases in accordance with Governmental Accounting Standards Board (GASB) No. 62 are recorded as property and equipment, and the related capital lease obligations (the total present value of minimum future lease payments,

excluding executory costs such as taxes, maintenance and insurance) are included in long-term debt for financial reporting purposes. Depreciation and interest are charged to expense, and rent payments are treated as payments of long-term debt, accrued interest, and executory costs. All other leases are accounted for as operating leases, and rent payments are charged to expense as incurred.

This section will be updated for GASB 87 Leases which is effective for accounting periods beginning after December 15, 2019.

8.7 Separate Fixed Asset Account Group

Fixed assets will be recorded in a self-balancing group of accounts separate and distinct from the regular General Ledger accounts.

To be classified as a fixed asset, a specific piece of property must possess two attributes: (1) a useful life of more than one year, and (2) a value of \$5,000 or more.

All fixed assets acquired either by purchase from a granting agency, local funding, or donated to the Tribe, will be immediately recorded in the Fixed Assets Account Group. Purchased fixed assets are valued at cost. Donated fixed assets are recorded at their estimated fair value at the time received by the Tribe. All fixed assets owned by the Tribe should be substantiated with adequate records.

The Fixed Assets Account Group will be organized as follows:

1. Land
2. Buildings & Improvements
3. Vehicles
4. Furniture & Fixtures
5. Equipment
6. Infrastructure

8.8 Capitalization of Equipment

All personal property with a useful life of more than one year and a unit acquisition cost of \$5,000 or more will be capitalized and depreciated over its useful life using the straight-line method of depreciation. The Blackfeet Indian Tribe will expense the full acquisition cost of personal property below these thresholds in the year of purchase.

A physical inventory of assets shall be conducted annually and reconciled to the general ledger.

The basis of accounting for depreciable fixed assets is acquisition cost, and all normal expenditures, including installation costs, architect-engineer fees, etc., of readying an asset for use will be capitalized. However, unnecessary expenditures that do not add to the utility of the asset will be charged to the period incurred.

The following will be used for "useful life:"

Government Funds Asset Category	Capitalization Threshold	Years
Land Improvements	\$5,000	N/A
Buildings	\$5,000	20-40
Building Improvements	\$5,000	7-20
Leasehold Improvements	\$5,000	15
Building Equipment	\$5,000	15
Office Equipment	\$5,000	5
Vehicles	\$5,000	5

8.9 Capital Asset Disposals

The disposition of Tribal capital assets must be managed in a fair and equitable manner. The interests of the Tribe shall take precedence when the method of disposal is chosen. All transfers or disposals of capital assets must utilize the Fixed Asset Transfer or Disposal Form and be approved by the Program Director and the Asset Manager. Authorization from the funding agency must accompany the Disposal Form.

Capital assets may be disposed using one of the following methods:

1. Scrap: Capital assets may be disposed as scrap when the asset is considered unsafe, damaged beyond repair, or obsolete (has no remaining physical, technological, commercial, or legal life). Scrap must be disposed of in an environmentally responsible manner.
2. Donation: Capital assets may be disposed by donation to a charitable organization when the need for the asset has been identified.
3. Reassigning for parts: Capital assets may be disposed by reassigning for parts if it is determined by the relevant Director that it is cost effective to take apart that asset and utilize the parts to repair other assets. Remaining scrap must be disposed of in an environmentally responsible manner.

4. Trade: Capital assets may be disposed of by trade-in when the Tribe is purchasing a new asset, and a discount or better value can be achieved as the result of a trade-in transaction.
5. Auction: Capital assets may be disposed of by auction when the asset has a remaining useful life, is a specialized or valuable asset, and the expected proceeds will exceed \$5,000. Auctions must be coordinated through the Finance Department.
6. Transfer: Capital assets may be transferred between programs with the express permission of the awarding agency. Transfers must be completed through a fixed asset transfer request form.
7. Sale: Capital assets may be sold for tender when the expected proceeds are less than \$5,000. Assets will be offered first to Tribal members and employees, followed by the general public. Sales must be coordinated through the Finance Department.

Net proceeds of the sale of Tribal property are accounted for in the relevant program fund. All payments shall be made to the Finance Department.

Capital assets originally acquired by donation or grant may have contractual restrictions regarding the method of disposal, including eligibility as a surplus item. Tribal employees are responsible for compliance with contractual restrictions.

Real property, including land, land improvements, buildings, and infrastructure shall be disposed of only by Tribal Council approval.

Lack of compliance with this policy constitutes misuse of Tribal property and responsible employees will be subject to disciplinary action, up to and including termination of employment.

8.10 Use of Tribal Property

Any property owned, leased, or rented by the Tribe shall be used only for its intended purpose and in the performance of Tribal activities. Property owned, leased, or rented by the Tribe may not be used by any individuals, organizations, or employees for personal use except with prior written permission by the Property Manager. Elected officials, representatives, or employees of the Tribe shall not loan any personal property owned by the Tribe to any other person either gratuitously or for consideration without the consent of the Property Manager.

In the event of a public emergency such as fire, flood, earthquake, or other public disaster, the assigned Property Custodian or Program Director may act for the Property Manager and may permit property to be used for appropriate purposes. Such authorization shall be reported promptly to the Property Asset Manager.

8.10.1 Custodian of Property

The management and safeguarding of property shall be the responsibility of the custodian. In general, the custodian of property shall be the Supervisor or Director of the department using the property or maybe an individual employee with respect to assigned property. A Director or Supervisor may assign an individual employee as custodian for the department.

8.10.2 Tribal Vehicle Use Requirements

The purpose of this policy is to establish a system of internal controls and standardized procedures for the use and disposition of vehicles owned, leased, or rented by the Blackfeet Tribe. For the purpose of this policy vehicles shall include all motorized and non-motorized units used to transport people, livestock, equipment and goods, i.e. automobiles, trucks, vans, SUVs, trailers, watercraft, all-terrain vehicles (ATVs).

Tribal employees and officials are expected to take personal responsibility for the care and safekeeping of Tribal vehicles under their control and use. To the extent that loss, damage, or destruction of a vehicle is determined to be due to the neglect of an employee or official, such employee or official may be determined liable up to the value of the vehicle or may be otherwise disciplined by the Personnel Department in accordance with Tribal policies.

Vehicles owned, leased, rented, or otherwise controlled by the Blackfeet Tribe must be used exclusively for the official business of the Blackfeet Tribe. Official Tribal business is defined as business conducted by a Tribal government office or a program, activity, or event sponsored and approved by the Blackfeet Tribe. When not in use, vehicles will be parked at the work place in a designated, secure location with the keys and credit card removed, locked, and with windows rolled up. Exceptions must be approved by the Procurement Director.

Elected officials, representatives, or employees of the Tribe shall not loan any Tribal vehicle to any person or organization for personal use either gratuitously or for consideration.

Blackfeet Tribal vehicles must be operated at all times in accordance with the laws of the Blackfeet Tribe and any other pertinent jurisdiction. Operators must have a valid Montana State Driver's License and be a Tribal employee or member of the Blackfeet Tribal Business Council.

Alcoholic beverages or drugs are prohibited in all Tribal vehicles.

Operation of a Tribal vehicle under the influence of alcohol and/or drugs is strictly prohibited and will be punished by dismissal as well as appropriate legal sanctions.

The use of any form of tobacco products including smokeless tobacco is prohibited in Tribal vehicles.

Seatbelts must be worn by all vehicle occupants at all times.

Vehicles will be maintained in accordance with the schedule in the vehicle manual.

Blackfeet Nation decals will be prominently displayed on each front door.

Accidents involving Tribal vehicles must be reported to the respective department Director and the Procurement Officer immediately but not later than the next working day. The Procurement Officer will forward the report to the Tribal security for investigation. Investigative reports will be maintained in the Procurement Office, if applicable.

A list of all operators and their driving record and recent driving violations should be on file in the Procurement Insurance Office. Mechanical problems must be reported to the Procurement Officer and the Department Director. If the problem could result in damage to the vehicle's mechanical operation or poses a risk for an accident, the vehicle may not be used until such problem(s) is corrected.

Minimum usage for vehicles. The purpose of establishing minimum mileage is to dispose of vehicles that have a monthly mileage usage of less than 500 miles per month. Vehicles consistently falling below that minimum will be disposed of in accordance with the disposition of vehicle policy. There will be exceptions such as trailers, cargo vans, trucks, etc. Those exceptions will be identified. A monthly vehicle report which includes the monthly mileage will be required.

Tribal vehicles will be assigned to designated Tribal programs, any and all expenses related to the vehicle including lease, rent or purchase and maintenance will be the responsibility of such program. Tribal Procurement will maintain a small fleet of vehicles for common use. These vehicles will be available for daily check-out. Procedures for checking out the vehicles will be established and maintained in the procurement office.

Tribal owned vehicles will be depreciated using a five-year straight-line method with a Zero (-0-) value at the end of the five year depreciation period.

Vehicles will be disposed of by auction, consignment, direct sales, or other means meeting legal requirements.

8.10.3 Wireless Phone Use Policy

The Blackfeet Tribal Business Council recognizes that communication is an integral part of operating Tribal Government. To promote the efficiency of the operation of Tribal Government, this policy sets forth the use and acquisition of cellular phones and establishes a standard for cell phone features. The terms wireless phones, cellular phones and cell phones are used interchangeably in this policy.

Tribal department employees who are required to be in the field or whose work is not conducted in an office setting may be issued a cell phone. Employees whose primary duty station is in an office setting do not have a need for a cell phone and will not be issued one. Departments whose employees may have occasional work in the field may have a common use cell phone(s) in their office for use by employees when they are in the field or on travel status.

Cell phones acquired by the Tribe shall be used for conducting Tribal business only. Personal use of Tribal cell phones is strictly prohibited. Misuse of Tribal cell phones may result in disciplinary action and/or the loss of cell phone privileges.

Department managers/supervisors are responsible for cell phones assigned to their department. Overages in the allotted minutes must be justified in writing to the program's finance monitor.

Only the basic features and basic cell phones are allowed.

Enforcement of this policy shall be in collaboration between the finance monitor and the procurement director. Abuse and misuse will be reported to the Tribal Council with recommendations for appropriate action.

8.11 Disposal of Property

When original or replacement property or equipment acquired under a grant is no longer needed for the original project or program or for other activities currently or previously supported by a federal agency, disposition of the property or equipment will be made as follows:

1. The Tribe will request disposition instructions from the awarding agency.
2. Disposition of the equipment will be made as follows:
 - a. Items with a current per-unit fair market value of less than \$5,000 (from 2 CFR 200.313(e)(1)) may be retained, sold, or otherwise disposed of with no further obligation to the awarding agency.
 - b. In accordance with 2 CFR 200.313(e)(2), items of equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold. The awarding agency will have a right to an amount calculated by multiplying the current market value or proceeds from the sale by the awarding agency's share of the equipment.

The Disposal, Sale, or Exchange of Property form must be signed by the Program Director.

8.11.1 Selling Property

If the Tribe no longer has use for property valued at \$200 and above, the Finance Director/Accountant and relevant Director shall approve the sale. If applicable, federal approval will be received to sell grantee-acquired property. Property shall be sold through advertisement, at public auction, sealed bid, negotiated sale, trade, exchange, or other means in the best interests of the Tribe. Property to be offered for sale shall be offered first to members of the Tribe for a reasonable period of time. If the property is not purchased by a member of the Tribe, then the property shall be offered to the general public.

Property having a value of less than \$200 shall be disposed of by the most expedient method considering the cost of handling and sale. Such property may be gifted to local organizations or individuals.

8.11.1.1 Disposition of "Excess" Property

Any property acquired as "excess" may be used in support of a federal program. After it is no longer needed, disposition instructions from the awarding agency are required. Any property considered excess property may not be transferred to another organization or resold for private gain or profit.

8.11.1.2 Disposition of "Surplus" Property

Property acquired by the Tribe as "surplus" need not be used only for a federal program. It may be used for any official Tribal business or may be sold. If surplus property is sold, the same process will be followed as disposing federal property – see *Disposition of "Excess" Property*. Any proceeds from such sales will be deposited into the Tribal General Fund.

8.12 Lost or Stolen Property

Loss or theft of Tribal property shall be reported in writing immediately to the custodian of the property and to the Asset Manager and Compliance Monitor. The relevant program director shall report thefts to the appropriate police officials and insurance carrier as applicable.

The Loss or Theft of Property Form will be used to document removal of inventory and will be accompanied by a police report and filed with the Asset Manager.

9 INSURANCE AND RISK MANAGEMENT

9.1 Purpose and Scope

This section directs insuring the Tribe against risk of loss and provides for ongoing risk management activities. This policy provides overall guidance and responsibility for insurance and risk management for all Tribal operations and all tribal programs authorized by the Council. The Procurement Director shall be responsible for and provide oversight and direction to the implementation of this section.

9.2 Insurance Policies and Risk Management

The Procurement Officer shall establish procedures for the selection of insurance policies considered necessary to protect the interests of the Tribe, in compliance with OMB guidance for federal funds. Such policies shall include:

1. A policy of liability insurance, which shall insure the Council and other directors of the Tribe for errors and omissions in carrying out Tribal business.
2. Property and casualty policies providing for the replacement of assets lost due to fire, theft, or other casualty.
3. Such liability policies as are considered appropriate to Tribal businesses.

Independent risk management assessment to be conducted at 3-year intervals by professionals knowledgeable of such matters.

9.3 Insured Assets

Program directors will work directly with the Procurement Officer on Property and GL/Vehicle Insurance. The relevant directors will be responsible for providing information to have their buildings, content, vehicles, and equipment insured. Program directors will work with the Personnel Director on EPLI claims.

9.3.1 Vehicles

The Vehicle Change Request Form will be completed by the Program Director to add or delete a vehicle to or from insurance coverage. Vehicles can be added, deleted, or changes in coverage can be completed using this form throughout the policy period.

A copy of the following information is required for each insurance vehicle file:

1. Purchase documents
2. Title
3. Current registration
4. Insurance card

5. Transfer documents
6. Disposal documents

Original titles will be held on file by the Procurement Department. This information will be shared with the Asset Manager and Warehouse/Asset inventory technicians.

9.3.2 Adding or Transferring Property

Program directors will complete the Property Change Request Form or Commercial Property Addition Form to add or delete a building/structure to or from insurance coverage. Property can be added, changed, or deleted throughout the policy period using this form.

9.4 Insurance Policy Renewal

Four to five months prior to vehicle and general liability policy renewal, an inventory will be completed on the files to ensure that all current documentation is provided. Program directors will review the list of insured vehicles and confirm whether or not the list is correct, completing vehicle change request forms as necessary. The vehicle schedule will be revised and sent to the insurance company at least 90 days before renewal.

An information application form will be completed to provide information on the general liability aspect of the policy. Each related program will provide information on their area of business.

Four to five months prior to the renewal of the Property Policy a review of the schedule of equipment, property list and information application will be completed by the Procurement Director and sent to the insurance company.

Vehicle insurance cards will be sorted and issued to each corresponding program vehicle as well as certificate of liability insurance to each corresponding program.

9.5 Insurance Claims

9.5.1 Vehicle Claims

It is the responsibility of the program personnel to complete an incident report with up to 2 estimates and a police report, if applicable. Incident Claim Report, shall be submitted to the Procurement Officer in a timely manner. The Procurement Officer will submit all documents to the insurance agent. If the incident is covered and a vendor is selected, the insurance check is issued to Blackfeet Tribe. The Procurement Officer will coordinate processing of the payment received from the insurance company and the program will process their payment for the deductible.

9.5.2 Property Claims

In the event of property damage or loss, the program director will file an incident report with the Procurement Officer who will then forward all information to the insurance company. The Procurement Officer will work with the program associated with the claim to get the deductible paid to the insurance company if applicable.

9.5.3 EPLI claims

In the event of an EPLI incident, the Personnel Director will work with the Procurement Officer to file the pertinent documents for an EPLI claim. The Procurement Officer will work with the program associated with the claim to get the retention fee paid to the insurance company if applicable.

10 PAYROLL

10.1 Purpose and Scope

This section establishes standardized policies and procedures for payroll actions.

10.2 Administration

The Payroll Department, under the direction of the Finance Director/Accountant, is responsible for developing, maintaining, and consistently implementing procedures to establish strong internal controls over the Tribe's payroll function to prevent and deter fraud, abuse, and error.

The Blackfeet Tribe offers employees the option of direct deposit, which provides a safe, reliable method for ensuring employees receive compensation in a timely manner. New employees must provide the Direct Deposit Form, complete with a voided check, to establish the service. Direct Deposit will cease upon termination of employment or a break in service. New authorizations are required for employees that return to Tribal employment.

All steps of the payroll review process and subsequent resolutions, including review by the Accounting Clerk, Accounting Manager, Human Resources, and the Finance Director/Accountant, shall be well-documented with date and signature.

All changes to the employee master file should be reviewed and approved by a supervisory-level employee in Human Resources prior to being recorded in the system. No one employee should be able to record modifications to the employee master file. The modifications should be initiated by one employee and reviewed and authorized in the system by a separate employee.

Employees responsible for modifying the employee master file should not have access to the payroll system, be involved in the payroll process, distribute payroll checks, or make hiring or termination decisions.

Payroll shall be processed and paid bi-weekly on the Wednesday following the end of each pay period.

10.3 Activity Reporting

The Blackfeet Indian Tribe, in accordance with federal guidelines and the requirements of specific grants, follows the principle that documentation must support employees' time and the wages charged to grant funds.

All employees are required to track their work according to projects or grant activities and charge their actual time worked to the appropriate funding sources (grants/contracts, indirect fund, general fund). Questions concerning employees' time allocation to a grant, contract, or indirect cost pool will be resolved by the Department Manager or escalated to the relevant Director.

Salaries and wages charged to federal grants will be supported as follows:

1. Charges will be based on documented payrolls approved and monitored by responsible officials of the Tribe.
2. Salaries and wages of employees used in meeting cost sharing or matching (in-kind) are supported in the same manner as salaries and wages charged to federal awards.

Every employee whose compensation is charged, in whole or in part, directly or indirectly, to federal awards will complete a report that accounts for the total activity for which the employee is compensated.

The reports will reflect an after-the-fact determination of the actual activity of each employee. Budget estimates will not be used as support for charges to awards.

Department Managers are responsible for staff time that they approve to any grant or contract. The Finance Director/Accountant and Grants Financial Manager have oversight over payroll expenditures charged to grants/contracts.

The Finance Director/Accountant, Compliance Specialist, Department Managers, and Program Directors shall review the grant award agreements and ensure that actual expenditures fall within the period of availability, meet specific grant conditions, and are allowable.

Charges for non-exempt employees will also be supported by records required by the Fair Labor Standards Act.

10.4 Liability for Compensated Absences

Compensated absences arise from employees' absences from employment due to vacation and accrued comp time. The Tribe will account for this liability in accordance with GASB No. 16. When the Blackfeet Indian Tribe expects to pay an employee for such compensated absences, a liability for the estimated probable future payments must be accrued if all the following conditions are met:

1. The employee's right to receive compensation for future absences is attributable to services already performed by the employee (comp time).
2. The employee's right to receive the compensation for future absences is vested or accumulated (vacation).
3. It is probable that the compensation will be paid.
4. The amount of compensation is reasonably able to be estimated.

The liability for future compensated absences will be recorded monthly and adjusted annually. The liability for the compensation is recorded in the Long-Term Debt Fund. Expenses as they

occur are charged to relevant funds. If, because of budgetary constraints, a program in the special revenue fund cannot record the expense, the portion that cannot be recorded in the special revenue fund will be recorded in the General Fund.

10.5 Audit of Payroll Data

To determine the integrity of the Tribe's payroll records, the Blackfeet Indian Tribe will conduct an internal audit of its payroll function no less than once per year. This internal audit shall be performed by the Finance Director/Accountant or designee. The audit shall include, but not be limited to, the following procedures:

1. Tracing a sample of salaries, withholdings, deductions, and direct deposit information to supporting documentation in each selected employee's payroll and/or personnel file.
2. Tracing a sample of new hires and departures to personnel files, including verification of first and last pay dates.
3. Cross-checking the payroll master files for employees with identical addresses, social security numbers, or direct deposit bank account information.

Any unexplained deviations found as a result of these internal audit procedures shall be reported to the Treasurer.

11 GRANT COMPLIANCE⁷

11.1 General

The Grant Compliance Policies and Procedures Manual of the Blackfeet Indian Tribe is an official document of the Tribe, authorized by the Tribal Council, for the conduct of Tribal business and the accounting and administration for grants and contracts with federal and state governments and other funding sources.

This document should be used in conjunction with the Blackfeet Indian Tribe Financial Policies Manual and other Manuals as referenced herein.

11.1.1 Purpose

The purpose and scope of this manual is to assist in achieving the following goals and objectives:

1. To provide sufficient guidance to all programs in order to assist those programs in providing maximum services to program participants and recipients;
2. To permit maximum use of the Nation's limited resources;
3. To centralize all financial management support within the operational control of the Nation's administration in order to standardize compliance policies for all programs;
4. To assure that expenditures of all funds received are made according to all applicable requirements for said funds;
5. To provide meaningful and accurate financial data to programs and external agencies in a timely manner as required or needed; and
6. To provide consistent policies for all programs within the federal funding process.

11.1.2 Subsequent Chapters

Subsequent chapters of this manual detail employee duties applicable to finance, material federal rules and regulations, and specific internal controls to meet the needs of the Nation.

11.1.3 Training

Training on the contents of this manual will be administered when adopted and a refresher course given every subsequent year, as necessary. This training will be mandatory for Compliance Monitors and Program Directors.

⁷ Sections 11 through 19 Pertain to: Resolution No. 414-2019, "Adopting the Grant Compliance Policies and Procedures Manual" September 24, 2019; and, Resolution No. 54-2020, "Adopting the Updated Grant Compliance Policies and Procedures Manual" November 20, 2019

11.1.4 Changes to Federal Regulations

Federal regulations and granting agency requirements should be monitored for changes. Federal regulations and granting agency specific requirements supersede this document.

11.2 Cost Principles and Allowability

11.2.1 General Guidelines

It is the responsibility of Compliance Monitors and Program Directors to ensure that all costs charged to a program are permitted under the terms of the grant or contract agreement. One of the most important factors which governs the eligibility of the expenditure is the grant or contract agreement. Many agreements restrict the type or amount of certain expenditures.

The applicable granting agency is the expert on allowable federal expenditures and should be consulted when questions arise about expenditures to be charged to federal programs and other restricted awards. In this instance, grant agency approval should be sought in writing prior to expending funds.

When the grant agreement and the granting agency cannot provide guidance on the allowability of expenditures, OMB Uniform Guidance at 2 CFR 200, Subpart E, should be the overarching document of reference.

11.2.2 OMB Uniform Guidance

11.2.2.1 Cost Principles, Audit and Administrative Requirements for Federal Awards

Program Directors operating under a 638 contract with the Bureau of Indian Affairs should refer to OMB Uniform Guidance as a general guide in the allowability of costs charged to the contract even though the Indian Self-Determination and Education Assistance Act prevails. The additional types or examples of expenditures in OMB Uniform Guidance, Subpart E, will provide information on costs typically associated with federally funded programs.

Program Directors operating under any federally funded program other than a 638 contract with the Bureau of Indian Affairs are restricted to, and must use, OMB Uniform Guidance as the final authority in the allowability of costs charged to the program.

Highlights of that document follow and copies of the document may be obtained from <https://ecfr.io/Title-02/sp2.1.200.e> for reference.

Examples of allowable and unallowable costs follow. Please note this list is not exhaustive.

11.2.3 Allowable Expenditures with Reference to Unallowable Costs

Expenditure	Allowable	Not Allowable
Advertising and Public Relations This generally means advertising media and related administrative costs; recruitment of	X	

personnel, bidding for contracts and services from federal awards, and communications for the public are allowable.		
Advisory Councils Restricted to inclusion in the federal award or as an indirect cost.		
Alcoholic Beverages		X
Alumni Activities		X
Audit Services	X	
Bad Debts		X
Bonding Costs	X	
Collection of Improper Payment	X	
Commencement and Convocations Costs (Except as a student activity Costs)		X
Compensation – Fringe Benefits	X	
Contingency Generally if included in a federal award, the contingency can be transferred to a specific identifying line item and used. It cannot be charged to a general contingency line-item.		
Contributions and Donations		X
Defense and Prosecution of Criminal and Civil Proceedings, Claims, Appeals, and Patent Infringements Generally, not allowable. Check with the Tribal Treasurer before incurring any costs for this category.		
Depreciation Allowable with detailed guidance in the federal rule.	X	
Employee Morale, Health, and Welfare Costs	X	
Entertainment Costs		X
Equipment and Other Capital Expenditures Allowable with restrictions. See Compliance Monitor for guidance. Equipment costs are unallowable in the indirect cost fund.		
Fines, Penalties, Damages and Other Settlements		X
Fund Raising Costs Fund raising is not allowable, except with prior written approval from the federal awarding agency.		
Goods or Services for Personal Use Not allowable unless given express written approval from the federal awarding agency.		
Idle Facilities and Idle Capacity Generally, not allowable.		X
Insurance and Indemnification	X	
Intellectual Property Allowable with strict restrictions. See Compliance Monitor for guidance.		
Interest Not Allowable. Financing costs (including interest) to acquire, construct, or replace capital assets are allowable subject to restrictions.		
Lobbying		X
Losses on Other Federal Awards or Contracts		X
Maintenance and Repair Costs	X	
Material and Supply Costs, Including Costs of Computing Devices	X	

Memberships, Subscriptions and Professional Activity Costs Generally allowable with restrictions.	X	
Organization Costs This is related to the establishment of a new entity. Not Allowable, except with prior written approval of the awarding agency.		
Participant Support Costs Allowable with prior written approval from the federal awarding agency.	X	
Plant and Homeland Security Costs	X	
Pre-Award Costs Allowable only with the written approval of the awarding agency.	X	
Professional Service Costs Allowable with restrictions.	X	
Publication and Printing Costs	X	
Recruiting Costs	X	
Relocation Costs of Employees Allowable, subject to limitations.	X	
Rental Costs of Real Property and Equipment	X	
Scholarships and Student Aid Costs Allowable when applicable to the purpose of the award, and the cost is approved by the federal awarding agency.	X	
Selling and Marketing Costs. Not allowable, unless with prior approval of the awarding agency.		X
Specialized Service Facilities	X	
Student Activity Costs. Not Allowable, unless specifically included in the federal award.		X
Taxes Allowable, except (as a general rule) self-assessed taxes.	X	
Training and Education Costs	X	
Transportation Costs	X	
Travel Costs	X	

Note: Please consult your Compliance Monitor if there are any questions. You may also consult 2 CFR 200.420 through 2 CFR 200.475, the grant document, granting agency manual, or the granting agency.

11.3 Contract/Grant Management

11.3.1 General Guidelines

Each grant will be accounted for separately in its own fund in accordance with federal policy. All grant documentation must be retained in accordance with the Tribal record retention policy (see Section 3.7 of the Blackfeet Indian Tribe Financial Policies Manual enacted December 19, 2018).

11.3.2 Grant Proposals and Submissions Process

Departmental proposals for contract/grant-funded programs and projects will be prepared with the knowledge and participation of staff involved in the administration of the proposed program or whose time has been committed as match to the project.

In order to apply for funds that wherein the Blackfeet Tribe is eligible as a Tribal Government, applicants must follow the Clearinghouse Process⁸, through the Blackfeet Planning Department, through the following procedures:

1. All entities and Tribal Programs seeking to solicit funds on behalf of the Blackfeet Tribe are required to acquire approval from the Blackfeet Tribal Planning Department for any solicitation that obligates the Blackfeet Tribe in any manner in the solicitation, with the exception of funding solicitation that may require further approval by tribal resolution. Additionally, the Blackfeet Planning Department shall also approve the entity to administer awards.⁹
2. The Clearing House Policy and Registration with instructions and form is developed by the Planning Department.
3. Upon award of a funding solicitation, all administrators or directors in charge of administering the award shall ensure the following:
 - a. That a copy of the award including any future award modifications are provided immediately to the Blackfeet Planning Department and the Blackfeet Finance Department to the respective compliance monitor; and,
 - b. That all log-in access credentials of current and future awards are provided to the Blackfeet Planning Department and respective compliance monitor.
4. The Blackfeet Planning Department shall regularly update the Blackfeet Tribal Business Council of the status of all awards applied through the Clearing House process.
5. The Director or Administrator of the award shall be required to submit the award information to the Blackfeet Finance Department prior to the assignment of a budget or fund number through the Blackfeet Tribe.

Prior to incurring any costs against an award, all budgetary information will be submitted to the Compliance Monitor for approval and entry into the accounting system. No expenditures will be coded to any line item that has not been appropriated. There will be no exceptions.

⁸ Resolution No. 210-2019 *“Adopting Blackfeet Planning Clearing House Process for all Tribal Funding Solicitations and Award Administration on Behalf of the Blackfeet Tribe and Rescinding Resolution Nos. 118-2009 and 195-2007”* May 3, 2019

⁹ Resolution No. 210-2019A *“Amending Blackfeet Planning Clearing House Process for all Tribal Solicitations and Award Administration on Behalf of the Blackfeet Tribe”* (Amending #2 which is now 11.3.2 (1)) June 19, 2019

All grant credentials are owned by the Blackfeet Tribe and shall be administered by the Blackfeet Planning Department in collaboration with the Tribal program or entity that has received permission by the Blackfeet Tribe to apply or administer grants for the Blackfeet Tribe.¹⁰

11.3.3 Grant Management and Oversight

Grant compliance, management, and oversight are the ultimate responsibility of the Program Director.

Compliance Monitors must read, understand, and comply with the award document, including specific terms and conditions such as, but not limited to, match requirements, supplanting policies, allowability, reporting requirements, and reporting due dates. The Program Director, program staff, and Compliance Monitor must also obtain, read, understand, and retain a copy of any related grant manuals available from the awarding agency, if applicable. Please contact your granting agency to determine if they have a grant-specific policy manual.

The grant award document is required to be provided prior to a new fund being assigned and prior to the approval of expenditures for the grant.

Program compliance will be monitored by the Compliance Monitors. No expenditure shall be permitted that:

1. Exceeds the amount approved under its specific budget line item or causes that line item to exceed the budgeted amount.
2. Is unallowable per the terms of the grant agreement or per 2 CRF 200, Uniform Guidance, Subpart E.
3. Is unreasonable, although it may be considered an allowable cost. For example, excessive hotel rates – while lodging is allowable under travel costs, booking a suite at \$500/night would be an unreasonable expense.
4. Cannot be allocated to the grant or program in question (i.e. an expense that is not wholly or in part associated with the grant or program to which it is charged).
5. Is not necessary for the administration of the award per the award budget.

11.3.4 Monitoring of Match Requirements

It is the responsibility of the Program Director and Compliance Monitor to understand the match requirements for the award, if applicable, and to ensure these are adequately recorded.

¹⁰ Resolution No. 166-2019, “Establishing Internal Controls over the Administration of Tribal Finances” April 17, 2019

The source of the matching funds may come from general (non-grant) Tribal revenue or from other grants. Please consult your award documentation and your granting agency for allowable sources of matching funds.

Hard cash matches are written into the Tribal budget in September prior to the beginning of the applicable fiscal year. Any other matches not known of at the time of budget preparation must be submitted in writing to and approved by the Treasurer. Full match requirements must be recorded prior to closing the fund out at fiscal year-end.

11.3.5 Reporting Requirements

It is the responsibility of the Compliance Monitor to understand the reporting requirements for the award, if applicable, and to ensure these reports are submitted on time.

Generally, periodic SF-425 Federal Financial Reports (FFRs) will be submitted by the Compliance Monitor through the appropriate electronic grants management system. Please consult the Finance Director immediately for guidance if you are not certain how or when these reports should be submitted.

Award narrative and program progress reporting may also be required under the terms of the grant. Please consult your award document and awarding agency to determine if you have this reporting requirement, as well as the nature, timing, and submission procedures of such reporting, if applicable. The Program Director is responsible for composing the progress and narrative reports based on their direct knowledge of the program's performance. Completed reports should be submitted with all supporting documentation to the Compliance Monitor for review at least seven (7) days prior to the due date. After review and approval by the Compliance Monitor, the Program Director will ensure the report is submitted through the appropriate channels to the awarding agency. A copy of the final submission should be provided to the Compliance Monitor for inclusion in the grant file.

Final reports must be submitted on time to the awarding agency prior to the end of the award. Closing of the award's fund will not be permitted unless all necessary reporting has been submitted to the awarding agency.

11.3.6 Program Performance

Each grant has its own objectives and goals that must be met prior to the end of the award period. It is the direct responsibility of the Program Director to ensure that the program meets these goals as and when agreed. Performance should be communicated to the awarding agency through narrative and progress reporting, where applicable.

It is the responsibility of the Program Director to immediately communicate any difficulties in or obstacles to achieving these goals to the Compliance Monitor. The Program Director is also responsible for consulting the grant agency, if needed. The Compliance Monitor may

consult the Finance Director or Comptroller for assistance in resolving these issues, if needed.

11.3.7 Performance Measures

Performance measures may need to be monitored and tracked as a part of the program's progress reporting. The Program Director is responsible for contacting the awarding agency at the program's start to determine if it is necessary to do so, and which performance measures should be tracked.

A performance measure is a numeric description of a program's work and the results of that work. Performance measures are based on data and tell a story about whether a program or activity is achieving its objectives and if progress is being made toward attaining program goals. In technical terms, a performance measure is an expression of the amount, cost, or result of activities that indicate how much, how well, and at what level, services are provided to program users during a given time period.

Examples of performance measures:

1. Average number of program users or clients served per month.
2. Number of days to complete a certain program goal.
3. Percentage of expenditure variance from the established budget.

Performance measures, including those specified in the program solicitation and in the program award documentation, should be documented and retained at the program level (by the Program Director) and in the program's grant file, which is held by the Compliance Monitor. These performance measures should be read and understood by both the Program Director and the Compliance Monitors to ensure that periodic progress reports are relevant, accurate, and supported.

11.3.8 Fiscal Year-End/Grant Period End Closing

At the end of each Tribal fiscal year (9/30/20XX), each fund's operating statement must be closed to the balance sheet in the form of a deferred revenue or a grants receivable adjustment. Please note that no fund may be closed until (a) all indirect costs have been charged to the fund for the year and (b) the payroll accrued entry has been booked by the Finance Director.

Each fund should be closed prior to January 31st of the following year. The Compliance Monitors will prepare these journal vouchers and submit to the Comptroller or Finance Director for review. The Comptroller and Finance Director will be available to assist the Compliance Monitors with closing, if required.

It is the responsibility of the Compliance Monitor to ensure that there is a legitimate grant receivable owed to the program prior to preparing a grants receivable adjustment to close the fund.

In limited circumstances, a Tribal transfer of general funds may be requested by the Compliance Monitor from the Treasurer to cover unforeseen overspending in a grant. Please note it is the responsibility of the Program Director to adequately manage their budget and the Compliance Monitor to monitor the budget so neither underspending or overspending occurs. In the event there is overspend in a fund, the Compliance Monitor should first determine if it is possible to adjust expenditures up to the amount of overspend to other grant funds. This may require permission from the destination granting agency. Requesting a Tribal transfer should be the last resort when no other option is available.

Before closing a fund at the end of the grant award period, the Compliance Monitor must ensure the following:

1. All grant goals and objectives have been achieved per the grant agreement and grant application,
2. All expenditures have been incurred, and
3. All required periodic and final reporting, both financial and progress/narrative reporting, has been submitted to the granting agency.

The process for closing a fund at the end of the grant award period is similar to the fiscal year end closing, although there should not be any deferred revenue at the end of the granting period. There may be receivables and payables on the balance sheet that will be offset by cash receipts or disbursements after closing, but there should not be any further activity on the operating statement after closing.

11.3.9 Maintenance of Grant Files and Grant Voucher Files

Compliance Monitors are responsible for the maintenance of grant files and grant voucher files for each of the grants under their remit.

Grant files should contain, at a minimum: (1) the original grant agreement and any subsequent budget modifications, (2) copies of all drawdowns (as well as deposit slips and other drawdown support), (3) personnel action forms (PAFs) for all employees working under the grant, (4) any correspondence with the granting agency, and (5) copies of all SF-425 reports and any other required reporting.

Grant voucher folders should contain: (1) a copy of all vouchers issued under the grant, (2) any supporting documentation for the voucher, and (3) a copy of the check issued to the vendor in question. Compliance Monitors may maintain a separate travel voucher folder for travel reimbursements paid to grant employees.

11.4 Budgeting

11.4.1 General Guidelines

The Nation has adopted the policy that a good budget addresses issues related to service levels, identification of priorities, program or departmental performance, expected costs, funds to meet the expected costs, and the long-term impact of current budget decisions. This means that the budget is both a service plan and a financial plan which can become the vehicle for informed policy making for local services and effective monitoring, control, and evaluation of the Nation's performance.

Please reference Section 3.5 of the Blackfeet Indian Tribe Financial Policies Manual for guidance on the budget preparation and submission procedure and the process for budget modification.

11.4.2 Budget Preparation

All budgets will be prepared in accordance with statutory or regulated requirements of the funding source. The Program Director is responsible for the submission of the budget documentation final form in accordance with Section 3.5 of the Blackfeet Indian Tribe Financial Policies Manual.

Each Program Director should receive a copy of the final approved budget through the Statement of Revenues and Expenditures once it is input in the system. Monthly statements should also be provided by the Compliance Monitor to the Program Directors to monitor budget compliance.

11.4.3 Budget Management

It is the express responsibility of the Compliance Monitor to ensure an award does not go over budget in any of their agreed budget areas. In the event this overage is unavoidable, the Compliance Monitor may lodge a request in writing with the granting agency to move contract/grant funds from one budget line item to another. Approval from the granting agency should be obtained in writing and will result in a modification of the original budget.

The Compliance Monitor must not only ensure that a proposed expenditure is within budget, but also that it is allowable under the grant's approved budget. For example, under an approved budget that allows only salaries and fringe expenses, minor equipment and supplies expenses will not be allowable. If there is any doubt as to the allowability of an expenditure, the Compliance Monitor should provide detailed, precise information of the nature of the expenditure to the granting agency – the granting agency's express, written approval must be sought prior to expending funds. A copy of this written approval should be retained in the appropriate year's grant file.

11.5 Time and Effort Reporting

11.5.1 General Guidelines

Per OMB Uniform Guidance, expenses must be wholly or partially allocable to the grant in which the expenses are to be charged. Tribal employees who work under more than one grant must allocate their time proportionately to each grant in which they are involved. This should be accurately reported on the employee's timesheet.

11.5.2 Employee Time and Effort Reporting

The Program Director is responsible for reviewing and signing time sheets for payroll and verifying the accuracy of their employees' actual hours worked. This includes the hours directly charged to a project, types of leave taken, holidays, etc. The employees' time sheets will then be submitted to the Payroll Specialist for processing.

If an employee works in more than one grant, they must allocate their hours between applicable funds in writing on the face of their timesheet. This should also include an allocation of any annual leave, sick leave, overtime, holiday pay, etc. The Program Director is responsible for ensuring proper time and effort reporting, as well as accurate reporting of employee annual and sick leave. The Program Director for each of the grants must review their employee's timesheet and verify the number of hours worked in their grant. A signature will be required from each Program Director as authorization.

The employee's personnel action form (PAF) will reflect the percentage of the employee's time that must be allocated to each applicable fund. It is the responsibility of the Program Director to ensure that each of their employees' PAFs correctly reflects the percentage of their time attributable to each fund, and that any changes are processed within seven (7) days of the change.

Please reference 2 CFR 200.430(i) for guidance on the standards of documentation for proper time and effort reporting. Also, please see following an example of proper time and effort reporting as seen on an employee timesheet.

11.6 Asset Management

11.6.1 General Guidelines

Purchases of fixed assets will be made from funds designated for that purpose where allowable under budget.

Disposal of grant-funded fixed assets requires the approval and guidance of the funding agency that paid for the asset.

A record shall be maintained by the Procurement Department for each fixed asset costing \$5,000 or more. The record shall include the following:

1. Description of the property, new or used
2. Date of acquisition
3. Location of the property/associated program
4. Serial Number, Vehicle Identification Number, or other identifying number, if applicable
5. Acquisition cost or assigned value
6. General condition of the property

The total amount shown on this record shall agree with the amount shown in the Equipment Accounts.

It is the responsibility of the Program Director to report any purchases or disposals of assets to the Procurement Department no more than one (1) month from purchase or disposal. Procurement will be responsible for ensuring new assets are physically tagged as Tribal property and that disposed assets have their tag number retired.

11.6.2 Fixed Asset Inventory Management

A physical inventory of all Tribal fixed assets shall be taken by the Procurement Department and reconciled with the subsidiary ledger at least once every two years in accordance with 2 CFR 200.313(d)(2). Documentation of the physical inventory must be retained in accordance with Tribal record retention policies (see Section 3.7 of the Financial Policies Manual enacted December 19, 2018). This documentation should include:

The most current full listing of fixed assets – this will be used as part of inventory procedures. Each asset on this listing should be located and its identifying number(s) agreed to the list. Items located should be checked off on the list as found. A brief statement of the condition of each asset should be noted on the list. Any new or additional assets that were previously unrecorded should be added to the listing.

A list of Procurement employees taking part in inventory procedures. The list should include the task (i.e. fixed asset inventory), the date(s) of inventory, the employee names (printed), employee signatures, and a contact number or extension for each employee.

The Procurement Department, with assistance from the Finance Department, shall be responsible for maintaining the fixed asset list. They will record acquisitions, disposals, and transfers.

The Finance Department will be responsible for preparing fixed asset financial reports, such as:

1. Schedule of General Fixed Assets.

2. Schedule of Changes in General Fixed Assets.
3. Proprietary fund schedules of property and equipment.

11.6.3 Fixed Asset Disposal

Disposal of depreciable assets will need approval of the Finance Director prior to disposal.

11.6.4 Review for Potential New Fixed Asset Acquisitions

The Procurement Department, with assistance from the Finance Department, shall be responsible for reviewing the general ledger detail on a monthly basis to determine if there may be fixed asset additions which were miscoded to an incorrect GL Code within the accounting system. The Procurement Department will review general ledger detail and identify those entries that may be indicative of a fixed asset expense. Purchases under the \$5,000 fixed asset threshold in total are not considered. Procurement shall then request the supporting documentation for these items on a monthly basis from the applicable Compliance Monitor. When received, the Procurement and Finance Departments can review the documentation and determine if the expense meets the criteria for fixed asset capitalization.

Compliance Monitors are responsible for providing the documentation for any and all fixed asset purchases over \$5,000 to the Procurement Department as and when received.

11.7 Indirect Costs

11.7.1 General Guidelines

Indirect Cost (IDC) Rates represent the agreed rate by which Tribal programs can allocate general administrative costs to applicable grants. This rate is part of an annual agreement between the Department of the Interior and the Blackfeet Tribe.

It is mandatory for every program to request IDC for their grants – there are no exceptions.

11.7.2 Indirect Cost Proposals

An Indirect Cost Proposal will be prepared and submitted by the Tribal Treasurer to the Department of the Interior on an annual basis. The Indirect Cost Proposal will be prepared in accordance with federal guidelines including OMB Uniform Guidance.

11.7.3 Indirect Cost Reporting and Monitoring

It is the responsibility of the Compliance Monitor to ensure that the correct IDC rate is applied and recorded against their applicable grants on a monthly basis. The agreed IDC rate from the Department of the Interior is typically used, but lower rates may be mandated by the granting agency as a part of the grant agreement. Please reference the award document to ensure the correct IDC rate is applied against the grant in question.

The Compliance Monitor must enter the following journal voucher into MIP on a monthly basis for each applicable grant:

Fund Code	Dept. Code	Function Code	GL Code	Debit	Credit
1020			1010	\$	
1020	00	000	4720		\$
xxxx			1010		\$
xxxx	xx	xxx	7900	\$	

Where “\$” is calculated as follows:

Base rate*** for the period in question \times applicable IDC rate = Allowable IDC expense for the period

Allowable IDC expense for the period $-$ IDC already charged to the grant for the period = \$

***The base rate includes the agreed expenses on which the applicable IDC rate can be applied to arrive at allowable IDC expense. For example, the base rate for the Blackfeet Tribe includes “salaries and fringe only.” The IDC agreement for the year in question will outline what expenses are to be included in the base rate. A copy of this agreement can be obtained from the Tribal Treasurer.

It is the responsibility of the Compliance Monitor to review and recalculate on an annual basis the amount of IDC expense charged to each applicable grant. If Indirect Cost has been over or under-charged, perhaps due to changing IDC rates during the fiscal year, the Compliance Monitor must adjust their grant’s IDC expense account against Fund Code 1020, GL Code 4720 (Indirect Cost Revenue) as in the above example.

A copy of the IDC negotiated rate agreement can be obtained from the Treasurer’s office.

11.8 Cash Management and Drawdowns

11.8.1 General Guidelines

General policies regarding requests for funds from the federal government for a grant are as follows:

1. The Compliance Monitor is responsible for monitoring cash flow, anticipating funding needs and initiating the internal (accounting) mechanism to make a formal request for funds from the federal government.

2. Program Directors will assist the Compliance Monitor, when requested, in preparing cash flow estimates and forecasting amounts, so that the request for payment sufficiently covers anticipated expenses.
3. The Compliance Monitor will be responsible for keeping current on general federal or specific grantor requirements and forms (including financial status reports) that pertain to requests for payment.
4. Reimbursement requests will be made on a bi-weekly or monthly basis (if allowed by the grantor agency). P.L. 93-638 contracts may receive lump sum payments at the beginning of the fiscal year, which may be invested. Investments should be made according to the terms and conditions of the applicable grant/contract document.
5. The Blackfeet Tribe will use the BIA P-638 system, the IHS PMS system, the ASAP system, or any other automated electronic payment system for requesting payment.

11.8.2 Drawdowns

Drawdowns will be done according to grant guidelines provided by the funding agency. While some grants may be drawn down in advance, many will be drawn down on a reimbursement basis. Compliance Monitors are responsible for preparing and processing drawdown requests with their appropriate granting agency. A designated Compliance Monitor shall separately process P.L. 93-638 drawdowns. Drawdown forms for P.L. 93-638 drawdowns should be provided to the designated Compliance Monitor for processing.

A copy of all drawdown forms should be retained in the grant file with a copy of the deposit slip, obtained when funds are received.

11.9 Travel Advances and After-the-Fact Travel Policy

11.9.1 General Guidelines

1. Employee travel expenses, such as per diem, mileage, and lodging will generally be paid to the employee in advance so as not to create a financial hardship to the employee for necessary work travel.
2. Travel advances will be paid to the employee no earlier than the day before the first date of travel.
3. Travel rates for per diem, mileage, and lodging must follow General Services Administration (GSA) rates and guidelines. Employees must reference the GSA website at www.gsa.gov for rates and guidelines applicable to their travel. These rates change regularly, and it is the responsibility of the travelling employee and the Program Director to ensure the correct rates are reported on the travel request form prior to submitting it to the Compliance Monitor for approval.

4. Please reference Section 6.14 of the Blackfeet Indian Tribe Financial Policies Manual for further guidance.

11.9.2 After-the-Fact Travel Policy

Travel expenses generally will need to be authorized prior to the date of travel to be eligible for reimbursement. The employee travelling will need to complete a travel request and claim for all reasonably foreseen applicable expenses (e.g. airline baggage fees, car rental, etc.) prior to their date of departure. Unforeseen expenses (e.g. tolls, excess baggage fees, cab fares, etc.) may be considered for reimbursement after-the-fact provided the expenses:

1. are reasonable, necessary, and allowable under the program's budget and grant award;
2. are submitted to the Compliance Monitor with all receipts, a brief explanation of the expense, and a justification of why it should be approved after-the-fact; and,
3. are submitted to the Compliance Monitor with receipts, explanation, and justification within five (5) business days after travel ends.

Expenses that (1) are unreasonable, unnecessary, or unallowable, (2) have no receipts or supporting documentation, or (3) are received by the Compliance Monitor after five (5) business days after the last date of travel will not be reimbursed. There will be no exceptions.

12 Footnotes of Amendments

Date	Resolution	Footnote	Pages
November 2, 2023	Resolution No. 130-2024, “ <i>Amending the Plan of Operations Chapter 6 Finance and Procurement Policies (2018) Updating Travel Policies Regarding Mileage and Airline Costs</i> ”	4	44
February 2, 2023	Resolution No. 253-2023 “ <i>Amending the Plan of Operations Chapter 6 Finance and Procurement Policies (2018) Updating Simplified Purchases Threshold</i> ”	5	49
February 8, 2022	Resolution No. 237-2022, “ <i>Amending the Blackfeet Plan of Operations and Finance Policies (2018) Providing Executive Signatory/Endorsement Authority for all Financial Institutions and Banks holding Tribal Funds</i> ”	3	31
January 16, 2020	Resolution No. 95-2020, “ <i>Updating the 2018 Blackfeet Finance and Procurement Policies (2018) to Clarify Bonding Requirements</i> ”	6	51
June 19, 2019	Resolution No. 210-2019A “ <i>Amending Blackfeet Planning Clearing House Process for all Tribal Solicitations and Award Administration on Behalf of the Blackfeet Tribe</i> ” (Amending #2 which is now 11.3.2 (1))	9	83
May 3, 2019	Resolution No. 210-2019 “ <i>Adopting Blackfeet Planning Clearing House Process for all Tribal Funding Solicitations and Award Administration on Behalf of the Blackfeet Tribe and Rescinding Resolution Nos. 118-2009 and 195-2007</i> ”	8	83
April 17, 2019	Resolution No. 166-2019, “ <i>Establishing Internal Controls over the Administration of Tribal Finances</i> ”	1, 2, 10	18, 30, 84

Issue Dates:

Resolution No. 108-2019, “Repealing the Blackfeet Finance and Procurement Policies of 2005 and Adopting the New 2018 Blackfeet Finance and Procurement Policies (2018)” December 19, 2018

Resolution No. 236-2024, “Approving Issue of the Blackfeet Finance and Procurement Policies and Procedures Manual (2024), as amended” January 31, 2024