



Sample Table of Contents: Child Care and Development Fund (CCDF) Fiscal Policies and Procedures

Fiscal policies and procedures are intended to outline how organizations implement fiscal systems. The policies and procedures also describe day-to-day processes that ensure how the organization safeguards assets, checks the accuracy and reliability of its accounting data, ensures equal access through provider payment practices, and promotes efficient operations. The following list of broad topics should be covered within an organization’s fiscal policies and procedures:

Table of Contents

Organizational Structure

- ◆ Role of Tribal Government
- ◆ Structure of Accounting Department
- ◆ Structure of Programmatic Decision-Making

Business Conduct

- ◆ Practice of Ethical Behavior
- ◆ Conflicts of Interest
- ◆ Fraud Risk Assessment and Oversight
- ◆ Internal Controls
- ◆ Security

General Ledger and Chart of Accounts

- ◆ Accounts Overview
- ◆ Fiscal Year
- ◆ Journal Entries





Revenues and Cash Receipts

- ◆ Revenue Recognition
- ◆ Cash Receipts
- ◆ Tribally-Operated Centers: Billing and Receiving
- ◆ Gift Acceptance
- ◆ Cash Management and Bank Reconciliations
- ◆ Managing Accounts Receivable

Expenditure and Disbursements

- ◆ Procurement and Purchasing
- ◆ Charging Costs to Federal Awards
- ◆ Functional Expense Allocation
- ◆ Managing Accounts Payable
- ◆ Credit Cards
- ◆ Cash Disbursement
- ◆ Payroll Leases

Budgeting

- ◆ Development and Approval
- ◆ Budget Oversight
- ◆ Modifications and Revisions

Property and Inventory Management

- ◆ Capitalization Policy
- ◆ Inventory Control
- ◆ Provider Protocol for Lending Materials



Financial and Tax Reporting

- ◆ Preparation, Distribution, and Review of Financial Statements
- ◆ Federal Tax Returns (IRS Forms 990 and 5500)
- ◆ Applicable Property, Sales, Use, and Income Taxes
- ◆ Funder Reports (SF-425, ACF-696T, or BIA Annual Report)

Annual Audit

- ◆ Selecting an Auditor
- ◆ Audit Preparation
- ◆ Audit Presentation

Insurance

- ◆ Coverage Options

Record Retention

- ◆ Policies and Exceptions

Investments

- ◆ Objectives
- ◆ Allowable Investments and Risk Tolerance
- ◆ Monitoring and Reporting

CCDF Equal Access

- ◆ Provider Payment Process
- ◆ Payment Timelines
- ◆ Provider Registration