



National Center on Tribal Early Childhood Development



# Fiscal On Demand

## Session 2: Justification of CCDF Expenses

# Session Objective

- ◆ Understand how to justify CCDF expenses using the following resources:
  - Tribal CCDF Plan
  - P.L. 102-477 Consolidated Plan
  - American Indian and Alaska Native CCDF: Guide to Financial Management, Grants Administration, and Program Accountability,
  - Information Memorandums
  - Program Instructions

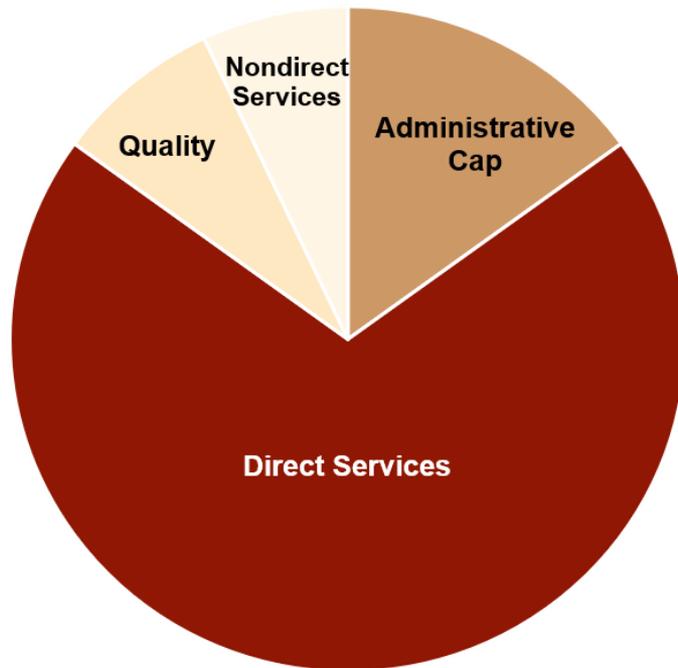
# Fiscal Year (FY) 2020-2022 CCDF Plan

- ◆ **Section 1** - Define CCDF Leadership and Coordination with Relevant Systems
- ◆ **Section 2** - Establish Standards and Monitoring Processes to Ensure the Health and Safety of Child Care Settings
- ◆ **Section 3** - Supporting Continuous Quality Improvement
- ◆ **Section 4** is for Tribes with Small Allocations only and focuses on direct services, once a Tribe with a small allocation reaches this point, their plan is complete.
- ◆ **Part Two** is just for Tribes with medium and large allocations and includes questions regarding the requirements that only apply to them:
  - **Section 5** - Provide Stable Child Care Financial Assistance to Families
  - **Section 6** - Ensure Equal Access to High Quality Child Care for Low-Income Children
  - **Section 7** - Promote Family Engagement through Outreach and Consumer Education

# Interview



# Use of CCDF Funds



## Administrative Costs (all allocations)

- Organization-wide CCDF management and administration functions
- **Maximum of 15%** of all expended funds
- Excludes base amount

## Quality Spending (all allocations)

- Allowable activities under the CCDF final rule designed to improve the quality and availability of child care
- **7%** of all FY 2019 expenditures
- **An additional 3%** infant/toddler set-aside for medium- and large- allocations starting in FY 2019
- Excludes base amount

## Direct Services (medium and large allocations)

- Child care services provided via grants or contracts, certificates (or vouchers), or tribally operated centers
- **No less than 70%** of remaining discretionary funds, after taking into account funds for quality activities and administrative costs

## Nondirect Services

- Program costs that are not direct services to families, quality expenditures, or administrative costs

# Interview



# Cost Categories

## **Administrative Costs (all allocations)**

- Organization-wide CCDF management and administration functions
- **Maximum of 15%** of all expended funds
- Excludes base amount

## **Quality Spending (all allocations)**

- Allowable activities under the CCDF final rule designed to improve the quality and availability of child care
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## **Direct Services (medium and large allocations)**

- Child care services provided via grants or contracts, certificates (or vouchers), or tribally operated centers
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## **Nondirect Services**

- Program costs that are not direct services to families, quality expenditures, or administrative costs

# Quality

- ◆ Training and professional development
- ◆ Early learning and developmental guidelines
- ◆ Tiered quality rating and improvement system
- ◆ Quality and supply of infant/toddler services
- ◆ Child care resource and referral services
- ◆ Licensing and health and safety requirements
- ◆ Quality evaluation
- ◆ Accreditation
- ◆ High-quality program standards
- ◆ Other measurable quality activities as determined by the Tribal Lead Agency, such as culturally relevant activities and consumer education for parents and providers

# Interview



# Allowable Activities

- ◆ Items like equipment, curriculum, or cultural items
- ◆ Staff time working on any of the initiatives, like developing health and safety standards, monitoring child care providers or developing consumer education materials for families and providers
- ◆ Contracted work, which include repairs and maintenance, cultural adaptations to curriculum, etc.
- ◆ Differential payment rates for providers who have met training goals or who offer language immersion within their provider setting

# Program Planning

## Program planning and design activities

*Example:* planning and designing a disaster preparedness and response plan for a Tribe's service area



# Interview



## Information Memorandums - CARES Act

- ◆ Coronavirus Aid, Relief, and Economic Security Act, often referred to as the CARES Act provided Tribal Lead Agencies with additional funds to prevent, prepare for, and respond to the Coronavirus Disease 2019 (COVID-19), and expand flexibility to provide child care assistance to families and children.

# Interview



# Tips and Tools

- ◆ Ensure you keep a copy and provide a copy, of the following documents:
  - A copy of your approved CCDF plan including the cover letter
  - A copy of your approved amended CCDF plan after each amendment
  - A copy of the American Indian and Alaska Native Child Care and Development Fund Guide to Financial Management, Grants Administration, and Program Accountability (also known as the fiscal guide)
  - A copy of all Program Instructions and Information Memorandums from the Office of Child Care as they are published

# Please Join Us

<b>Fiscal On Demand Sessions</b>	
Session 1:	Introduction to Tribal CCDF Financial Management
Session 2:	Using Your CCDF Plan and Other Tools for Justification Purposes
Session 3:	Demonstration of the Budgeting Template
Session 4:	Demonstration of the Projecting CCDF Spending for Direct Services Tool
Session 5:	Projection of Quality Expenditures and Budgeting Demonstration

# Technical Assistance Resources

- ◆ Tribal CCDF Plan:  
<https://www.acf.hhs.gov/occ/resource/ccdf-acf-pi-2019-03>
  - Attachment A- Tribal Plan Preprint:  
[https://www.acf.hhs.gov/sites/default/files/occ/fy2020\\_2022\\_ccdf\\_tribal\\_plan\\_preprint.pdf](https://www.acf.hhs.gov/sites/default/files/occ/fy2020_2022_ccdf_tribal_plan_preprint.pdf)
- ◆ American Indian and Alaska Native Child Care and Development Fund: Guide to Subsidy Administration for Medium- and Large-Allocation Grantees:  
<https://childcareta.acf.hhs.gov/resource/american-indian-and-alaska-native-child-care-and-development-fund-guide-subsidy>
- ◆ Appendix C. Sample Quality Activities from AI/AN CCDF Administrators (available upon request)

# Technical Assistance Resources, cont.

- ◆ Coronavirus Aid, Relief, and Economic Security Act or “CARES Act”:  
<https://www.acf.hhs.gov/occ/resource/summary-of-child-care-provisions-of-cares-act>
- ◆ Flexibility in Spending CCDF Funds in Response to Federal or State Declared Emergency Situations:  
<https://www.acf.hhs.gov/occ/resource/im-2017-02>
- ◆ Statewide disaster plan (or disaster plan for a tribe’s service area) for child care:  
<https://www.acf.hhs.gov/occ/resource/im-2017-01>

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