

Session 1: Introduction to Fiscal Management

Introductions

Dee: Hi, my name is Delores Fragua (Dee), and I am a Technical Assistance Specialist with the National Center on Tribal Early Childhood Development and a former Child Care and Development Fund Administrator for a Tribe with a large allocation size. I am joined by my colleague, Melody; I am going to pass it off to her to introduce herself.

Melody: Thank you, Dee. My name is Melody Redbird-Post, and I am the Director of the National Center on Tribal Early Childhood Development. I am also a former Child Care and Development Fund Administrator for a Tribe with a medium allocation.

I will now turn it back to Dee to begin our presentation.

Session Objectives

Dee: During this session, we want to share an introduction to Child Care and Development Fund fiscal management. For the remainder of this session, we will refer to the Child Care and Development Fund as CCDF. Our objectives for this session are to

- ◆ enhance participants' understanding of CCDF financial management definitions and practices and
- ◆ increase participants' awareness of CCDF fiscal requirements and timelines.

Now let's get started.

CCDF Final Rule Background

Dee: The Child Care and Development Block Grant (CCDBG) Act of 2014 provided flexibility for Tribal Lead Agencies in developing their CCDF program to fit the unique needs of their Tribal community. The following final rule, published in 2016, balances CCDF's dual goals of promoting families' financial stability and fostering healthy child development while providing that flexibility. The requirements in this final rule focus on four major provisions, which include protecting the health and safety of children, helping parents make informed decisions, enhancing the quality of child care, and providing equal access to stable child care. Tribal Lead Agencies define how they are meeting these requirements within their Tribal CCDF Plan.

Application for CCDF Funds

Dee: To receive CCDF funds, the Tribal CCDF Plan must be submitted and approved. The Tribal CCDF Plan serves as the Tribe's application for CCDF funds by describing its child care program and services that are available to eligible families. The Plan provides information about the overall management of CCDF services, including information regarding income eligibility, provider payment rates, service priorities, parental rights and responsibilities, program integrity and accountability, and quality improvement activities.

The Tribal Lead Agency has considerable flexibility in administering and implementing child care services, determining the essential use of the funds, and identifying spending priorities based on the unique and specific needs of the children and families in the Tribal community.

Once the Tribal CCDF Plan is approved by your Tribal leadership and the Office of Child Care, the activities and services described are considered allowable CCDF expenses.

[Presenter pauses for question]

- ◆ **Melody's question:** Dee, how often does the Tribal CCDF Plan get submitted to the Office of Child Care?

[Presenter answers question]

- ◆ **Dee's answer:** CCDF Tribal Plans are submitted triennially, which means every 3 years. The current approved Tribal CCDF Plan expires on September 30, 2022. Tribes who consolidate CCDF into an approved P.L. 102-477 Plan are also valid for 3 years, and approval is based on a rolling submission cycle. This is one of the flexibilities under P.L. 102-477.

[Presenters continue with presentation]

Tribal Child Count

Melody: Thanks, Dee. Now let's talk about Tribal Child Count. The Administration for Children and Families (ACF) will calculate grant awards based on a self-certified Child Count Declaration for the number of children under age 13 (in other words, up through age 12) who reside on, or near, the reservation or service area. For more information on conducting a child count, please visit our website.

[Presenter pauses for question]

- ◆ **Dee's question:** Melody, does the child count declaration need to be done annually?

[Presenter answers question]

- ◆ **Melody's answer:** No. The self-certified child count declarations are submitted every 3 years. CCDF grantees submit their child count the same year as their triennial CCDF Plans are due.

[Presenters continue with presentation]

Tiered Approach to Tribal Lead Agency Requirements

Melody: We are going to move into the tiered approach to Tribal Lead Agency requirements. ACF's Office of Child Care provides additional flexibility by taking a tiered approach to the CCDF requirements. Tribes are subject to different CCDF requirements depending on their CCDF allocations.

There are three categories of Tribal CCDF grants based on allocation size:

- ◆ Tribes with small allocation sizes receive grants under \$250,000.

- ◆ Tribes with medium allocation sizes receive grants between \$250,000 and \$1 million.
- ◆ Tribes with large allocation sizes receive grants over \$1 million.

[Presenter pauses for question]

- ◆ **Dee's question:** Where can I find my allocation size? Is there a resource on the Office of Child Care (OCC) website?

[Presenter answers question]

- ◆ **Melody's answer:** Yes, you can find the current CCDF funding allocations for states, territories, and Tribes by visiting the OCC website. Click on the Data and Funding tab. There, you'll see the funding allocations for each grant year (<https://www.acf.hhs.gov/occ/resource/ccdf-Tribal-funding-allocations>). The current Tribal CCDF allocation sizes are based on fiscal year (FY) 2016 CCDF allocations. The first annual allocation amount awarded determines a new grantee's allocation size.

[Presenters continue with presentation]

CCDF Funding Sources

Melody: CCDF funds are subject to the availability of federal budget appropriations. Once appropriated, these funds are made available through the Office of Management and Budget.

CCDF is comprised of two funding sources—discretionary funds and mandatory funds:

- ◆ Discretionary funds are provided under the CCDBG Act, as amended. The discretionary funds will include a base amount of \$30,000, plus a per-child amount for each Tribe. Tribal consortia receive \$30,000 per consortia member, or a prorated amount for a member with fewer than 50 children, plus the per-child amount.
- ◆ Mandatory funds are provided to eligible Tribes and Tribal organizations under Section 418 of the Social Security Act. Mandatory funds are calculated solely on a per-child basis and do not include a base amount.

Although Tribes receive CCDF federal funds from two different sources, both mandatory and discretionary funds can be expended for the same purposes, including direct services, administrative costs, non-direct services, quality activities, and construction and major renovation (if approved).

[Presenter pauses for question]

- ◆ **Dee's question:** What can the discretionary base amount be used for?

[Presenter answers question]

- ◆ **Melody's answer:** The base amount provides an important source of funds that can be used for any costs that are consistent with the purposes and requirements of CCDF. For more details, check out the *American Indian and Alaska Native Guide: Financial Management, Grants Administration, and Program Accountability* (the Fiscal Guide) on our website.

[Presenters continue with presentation]

CCDF Funding Award

Dee: Thank you, Melody. Now let's take a look at the Notice of Award. For CCDF funding to be awarded, an approved Plan will need to be in place. So how will you know if your Plan is approved and how much money you have been awarded? Within this Plan cycle, you will receive a letter of approval from OCC once your Plan is approved—or approved with conditions.

For funding amounts, ACF'S Office of Grants Management will send a Notice of Award letter to the Tribal leader listed in your Plan. The CCDF funds are available to grantees each year soon after October 1st, which is the beginning of the federal fiscal year. Sometimes funds are awarded under a continuing resolution by Congress. In that case, grantees will be funded a portion of their mandatory funds.

Notice of Award letters include the annual allocation of discretionary and mandatory funds. You may receive an updated Notice of Award letter over the course of the year if funding allotments change. Make sure you keep a copy of each award letter as they come in, and always operate under the most current notice.

By accepting the Notice of Award, the Tribal Lead Agency agrees to comply with the program terms and conditions.

[Presenter pauses for question]

◆ **Melody's question:** Dee, where would I find the program terms and conditions?

[Presenter answers question]

◆ **Dee's answer:** The program terms and conditions can be found on the website for ACF's Office of Grants Management and on our NCTECD website in the CCDF Administrator's Resource Notebook.

[Presenters continue with presentation]

Dee: The new standard Notice of Award format consists of two pages, the first of which shows you the following:

- ◆ Recipient information, such as the grantee name and the federal statutory authority for the funds
- ◆ The unique Federal Award Identification Number—each grantee will have a unique number
- ◆ The box in the middle contains a summary of your award; more detailed information is located on the second page of the Notice of Award letter

On the second page, you will find the following:

- ◆ Common Accounting Number, or CAN, which identifies where the funds are located at the federal level
- ◆ Amount of the award detailed within that letter
- ◆ Cumulative grant award for that fiscal year to date
 - A document number

- The funding type, whether it be discretionary or mandatory

Note: Tribal Lead Agencies operating their CCDF programs under an approved P.L. 102-477 consolidation plan receive their funding through the U.S. Department of the Interior (DOI) and therefore will not receive a Notice of Award letter from the Office of Grants Management.

[Presenter pauses for question]

- ◆ **Melody's question:** Does the award letter identify the “base amount”?

[Presenter answers question]

- ◆ **Dee's answer:** Notice of Award letters are usually issued several times within the year, and the base amount is not indicated in the letter. Instead, this information is located in the allocation table.

[Presenters continue with presentation]

CCDF Expenditure Requirements

Dee: Ok, let's take a look at CCDF expenditure requirements. All Tribal Lead Agencies are required to spend their CCDF funds according to the CCDBG Act of 2014, the 2016 CCDF final rule, and their approved Tribal CCDF Plan. CCDF funds should be used for direct services, administrative costs, non-direct services, and quality activities.

[Presenter pauses for question]

- ◆ **Melody's question:** What types of expenditures are considered administrative cost?

[Presenter answers question]

- ◆ **Dee's answer:** Well, no more than 15 percent of the aggregate CCDF funds expended from each fiscal year's allotment may be used for administrative costs. Examples of administrative activities include the following: planning, developing, and designing the CCDF Program; providing the public with information about the program, including the conduct of public hearings, and preparing the application and Plan; and developing agreements with administering agencies to carry out program activities.

[Presenter pauses for question]

- ◆ **Melody's question:** Can an indirect cost rate be charged to administrative cost?

[Presenter answers question]

- ◆ **Dee's answer:** Many federal programs permit Tribes and Tribal organizations to apply an indirect cost rate to account for administrative costs that cannot be easily charged to a specific program (for example, accounting and personnel services). An indirect cost rate is arrived at through negotiation between a Tribe or Tribal organization and the appropriate federal agency. Indirect costs, as determined by an indirect cost agreement, are an allowable expense for Tribal Lead Agencies under CCDF and, if expended, should be reported.

P.L.102-477 grantees could charge 100 percent approved indirect cost rate to CCDF if the grantee chooses. However, regardless of a Tribe's negotiated indirect cost rate, CCDF administrative costs cannot exceed the 15 percent administrative cost limit.

[Presenters continue with presentation]

Dee: Let's continue our discussion on expenditure requirements, starting with non-direct services. So, non-direct services are not the same as indirect costs. Indirect costs are administrative costs. Any expenditures of CCDF funds for non-direct services needs to be tracked and reported. Non-direct services are child care services provided that are not direct services to families and are not considered administrative costs.

[Presenter pauses for question]

- ◆ **Melody's question:** I am a bit confused about non-direct expenditures; can you provide me with some more examples?

[Presenter answers question]

- ◆ **Dee's answer:** Some examples of non-direct expenditures include
 - establishing and operating a certificate program;
 - eligibility determination and redetermination;
 - the establishment and maintenance of computerized child care information systems;
 - preparation and participation in judicial hearings;
 - child care placement;
 - recruitment, licensing, inspection, reviews, and supervision of child care placements;
 - rate setting; and
 - training of child care staff.
- ◆ I hope that was helpful.
- ◆ **Melody:** Thank you.

[Presenters continue with presentation]

Dee: Tribal Lead Agencies with medium and large allocation sizes are required to spend a percentage of their discretionary funds on direct services. After taking into account funds that are reserved for quality activities and administrative costs, Tribes with medium and large allocation sizes must use no less than 70 percent of the remaining discretionary funds to fund direct services.

Note: The base amount of any Tribal grant is not subject to the direct services requirement.

To calculate the minimum discretionary funds for direct services (which applies to Tribes with medium and large allocation sizes), first start with the discretionary per-child amount and subtract any discretionary funds spent for administrative costs, if applicable. Then, from that total amount, subtract the discretionary funds' minimum for quality activities (8 percent), and then subtract the discretionary funds' minimum for infant/toddler quality activities

(3 percent). That will give you the remaining discretionary funds. Multiply that amount by the minimum percentage of remaining discretionary funds that must be spent on direct services, and that will give you the total minimum discretionary funds to be spent on direct services. For a handout on this, see the *2019 Tribal Management Institute Concurrent Session 5 Ensuring Effective CCDF Financial Management Systems Budgeting and Internal Controls* (<https://prod2.ecttas.icfcloud.com/resource/2019-Tribal-management-institute-concurrent-session-5-ensuring-effective-ccdf-financial>).

The majority of CCDF funds shall be used to provide child care services directly to eligible children by eligible child care providers. For more information about eligible children and child care providers, please see the *Subsidy Eligibility and Equal Access Resource Page* on our website for more information (<https://prod2.ecttas.icfcloud.com/subsidy-eligibility-and-equal-access-resource-page>).

A link for these two resources is available in the resources landing page.

All Tribal Lead Agencies are required to spend a percentage of their total CCDF expenditures on quality improvement activities. Quality expenditures are cumulative over the 3-year liquidation period of each fiscal year's grant. The minimum spending requirements for quality activities apply to total expenditures (mandatory and discretionary funds, excluding the discretionary base amount), rather than total funds allocated.

Tribes must spend quality funds on at least 1 of the 10 allowable quality activities. There is flexibility in each of the areas to improve the quality of care provided.

[Presenter pauses for question]

- ◆ **Melody's question:** Do my quality activities need to be tracked and documented for year-end financial reporting?

[Presenter answers question]

- ◆ **Dee's answer:** Yes. Tribal Lead Agencies need to ensure that all expenditures for quality activities identified in the Plan are tracked and documented regularly, according to your Tribe's financial management system. The actual percentage of CCDF funds that the Tribal Lead Agencies spend on quality is determined by total quality expenditures at the end of the fiscal year in your financial reporting on the ACF-696T report.

[Presenters continue with presentation]

Obligation and Liquidation Timeframes

Melody: Let's take a look at obligation and liquidation timeframes. In general, obligating funds is to commit CCDF funds to an expense; for example, obligations are created through the issuance of a voucher or certificate to a family, a purchase order for supplies or classroom materials, or a contract or subgrant to purchase services. Some obligation examples follow: the remaining amount of child care payments listed on an existing voucher or certificate issued to a parent for child care services, purchase orders to an educational supply company for new classroom shelving and toys, a contract with someone to complete minor renovations, a contract with a training provider to provide the child care workforce training, or a conference registration submitted for child care workers. If you have been approved to use CCDF funds for construction and major renovation projects, those construction and major renovation funds awarded do not have obligation periods.

Liquidations, or expenditures, are charges made to the project or program, which are the actual cash amounts disbursed for direct charges for goods and services. Liquidation would be the individual amounts for spending within each line item you find on your monthly expenditure reports. Basically, the checks were written, and the

funds were spent. If you have approved construction and major renovation funds, you have up to 3 years to liquidate those funds.

For more information on obligation and liquidation, be sure to check out our *Tribal CCDF Guide to Financial Management, Grants Administration, and Program Accountability*, available on our website.

[Presenter pauses for question]

- ◆ **Dee's question:** What are the timeframes for obligation and liquidation?

[Presenter answers question]

- ◆ **Melody's answer:** Tribal Lead Agencies have 2 years to obligate mandatory and discretionary funds, as well as an additional year to liquidate. For example, Tribes have until September 30, 2021, to obligate both mandatory and discretionary funds awarded in grant year (GY) 2020. Those funds must be liquidated by September 30, 2022. Another example is the Coronavirus Aid, Relief, and Economic Security (CARES) Act funds, which will need to be obligated by September 30, 2022, and liquidated by September 30, 2023.

[Presenters continue with presentation]

Obligation and Liquidation Periods

Melody: On the screen, you will see a table with obligation and liquidation periods listed. In the first column, you will see the FY 2018, FY 2019, and GY 2020 CCDF funds, with the date by which the funding must be obligated and liquidated across the top.

This table offers a reminder about the deadlines for grantees to obligate the funds and when to liquidate the funds.

Restricted Use of CCDF Funds

Melody: The CCDF final rule clarifies that CCDF funds must be spent in a manner that is consistent with the CCDBG Act of 2014; the CCDF final rule; Section 418 of the Social Security Act; and applicable state, Tribal, and local laws. It also specifies certain activities that are restricted and cannot be paid for using CCDF funds.

[Presenter pauses for question]

- ◆ **Dee's question:** I have a family that wants to send their school-aged child to a private school. Can my Tribal CCDF program cover the cost of tuition?

[Presenter answers question]

- ◆ **Melody's answer:** For students enrolled in grades 1 through 12, CCDF funds may not be used for school tuition, any service provided during the regular school day, any service resulting in academic credit toward graduation, or instructional service that supplants or duplicates the academic program of any public or private school. For additional examples of restricted use of funds, please refer to our *American Indian and Alaska Native CCDF Guide: Financial Management, Grants Administration, and Program Accountability*.

[Presenters continue with presentation]

Construction and Major Renovation

Dee: Tribal Lead Agencies, including Tribes operating under an approved P.L. 102-477 plan, who are considering using CCDF funds for construction or major renovation costs of child care facilities must first request and receive approval from ACF before using CCDF funds for construction or major renovation. OCC has published specific application procedures in an OCC program instruction on *Tribal Construction or Major Renovation* that provides details on applying for construction or major renovation funds as well reporting requirements, which can be found on the OCC website (<https://www.acf.hhs.gov/occ/resource/ccdf-acf-pi-2020-02>).

It is important that a Tribal Lead Agency involve their OCC regional office early in the process of considering the merits of construction or renovation and discuss with their regional office any proposed projects prior to submitting a written request and application.

Construction refers to building a child care facility that does not currently exist. Major renovation involves structural changes to the foundation, roof, floor, exterior, or load-bearing walls of a facility, or the extension of a facility to increase its floor area. Major renovation also includes any extensive alteration of a facility, such as to significantly change its function and purpose, even if such renovation does not include any structural change.

A Tribal Lead Agency does not need to request approval to spend CCDF funds on minor renovation. Minor renovation includes all renovation other than major renovation or construction, as defined above.

There are different obligation and liquidation requirements for funds in the grant award for construction and renovation—3 years to liquidate, with no separate obligation requirement. The liquidation timeframe for construction or renovation begins with the date that funds are originally awarded—not the date that funds are transferred to the separate grant award for construction and renovation. For example, funds awarded and then transferred to construction and renovation in FY 2019 must be liquidated by September 30, 2021. (Funds cannot be moved to construction or renovation after the end of the fiscal year in which they were awarded.)

[Presenter pauses for question]

- ◆ **Melody's question:** When can I apply for construction and major renovation?

[Presenter answers question]

- ◆ **Dee's answer:** An application for construction and major renovation can be submitted to OCC at any time during the year. In order for OCC to ensure time for funds to be awarded for approved construction and major renovation applications, partial applications for construction and major renovation are due July 1st of each fiscal year. A completed application for construction and major renovation submitted to OCC is necessary for the Tribal Lead Agency to begin actual work on the construction project.

[Presenters continue with presentation]

Other Funds

Melody: Thank you, Dee, for the information about construction and major renovation. Let's review other funding that may become available. OCC may have funding opportunities that become available and may require an

application. Reviewing program instructions (PIs), information memorandums (IMs), and guidance helps with determining eligibility and knowing what to expect during the acceptance of the grant. An example of other grants that have become available to Tribal CCDF programs are Supplemental Disaster and CARES Act funding.

Program Budget and Effective Financial Management

Melody: Having a comprehensive budget in place can be a key factor in successful program operations because a realistic budget acts as the road map that guides the program throughout the year.

The connection between the budget and program activities requires an intentional effort between the program and fiscal departments to work collaboratively to ensure that program activities are carried out within the framework of available financial resources.

Successfully putting a budget in motion requires that programs develop and follow processes for informing and educating staff on resource allocations and cost constraints, routinely reviewing spending and sharing budget issues and concerns with accounting staff, and engaging staff in budget monitoring and cost containment efforts.

The CCDF final rule requires the Lead Agency and any subgrantees to keep on file cost allocation plans or indirect cost agreements that have been amended to include costs allocated to CCDF. Tribal Lead Agencies are not required to have these plans and agreements approved, but they are subject to review under the CCDF final rule. Costs can be allocated in one of three ways: as a direct cost, a proportionately allocated cost, or an indirect cost. Cost allocation for CCDF funds can also be conducted according to the Tribal Lead Agency's overall financial management system.

Effective and efficient financial management systems are an essential part of successful CCDF program operations. The CCDF program is a part of the greater Tribal fiscal system and must follow the Tribe's fiscal policies. A financial management system is both a set of accounting records and the policies and procedures used to maintain those records accurately and in a timely fashion.

[Presenter pauses for question]

◆ **Dee's question:** What are some general financial principles for administering federally funded Tribal programs?

[Presenter answers question]

◆ **Melody's answer:** Some of the general financial principles include the following:

- Contract and compliance requirements are fulfilled.
- Grant and contract funds are expended appropriately according to the intent of applicable statutes.
- Tribal laws and procedures are followed.
- Accounting records are maintained.
- Assets are safeguarded.
- Internal policies and procedures are developed and implemented and include a cost allocation plan.
- Internal control systems are adequate.
- Annual audit is conducted.

- ◆ Ensure a strong fiscal management system through frequent and effective communication between the CCDF Administrator and the Tribe's finance department. Strategies of communication could include monthly finance meetings where expense reports are reviewed, budget development meetings to ensure cost categories are identified before the beginning of the fiscal year, consultation in the development of the Tribal CCDF Plan, and coordination in completing fiscal reports.

[Presenters continue with presentation]

Fiscal Requirements

Dee: Thank you, Melody. Now I'm going to share information with you about fiscal requirements. Fiscal requirements require that Tribes have in place fiscal controls and accountability procedures that permit the tracing of funds to a level of expenditure that is adequate to establish that such funds have not been used in violation of the CCDF rules.

- ◆ Tribes shall expend and account for CCDF funds in accordance with their own laws and procedures for expending and accounting for their own funds as part of their overall financial management system.
- ◆ Contracts that entail the expenditure of CCDF funds shall comply with the laws and procedures.
- ◆ Fiscal controls and accounting procedures shall be sufficient to permit
 - preparation of reports required and
 - tracing of funds to a level of expenditure that is adequate to establish that funds have not been used in violation of the provisions of the final rule.

Any expenditures not made in accordance with the CCDBG Act, the implementation regulations, or the approved CCDF Plan will be subject to disallowance. Tribal Lead Agencies shall describe in their CCDF Plan the internal controls that are in place to ensure integrity and accountability and meet audit and reporting requirements. It is important that the fiscal department is provided with a copy of the approved CCDF Plan and an additional copy any time the Plan is amended to ensure compliance.

Financial Reporting

Dee: All Tribal Lead Agencies are required to complete and submit the ACF-696T report on an annual basis. Tribal CCDF programs must submit financial reporting within 90 days after the end of the fiscal year. The ACF-696T report is submitted annually. Tribal CCDF programs may be responsible for submitting as many as three separate financial reports yearly.

- ◆ Annual financial reporting is required for all Tribal Lead Agencies, except those receiving CCDF funds through a P.L. 102-477 consolidated plan.
- ◆ Financial reporting is completed via the ACF-696T, a financial reporting form for CCDF Tribal Lead Agencies.
- ◆ Tribal Lead Agencies are required to use the ACF-696T to report expenditures for the mandatory, discretionary, construction, and major renovation funds, Supplemental Disaster Relief funds, and the CARES Act funds issued under CCDF.
- ◆ This report must be signed by an official representative of the Tribal Lead Agency. The individual who signs this report is certifying that the information provided on all parts of the report and all accompanying documents are accurate and correct.

- ◆ Tribes who operate under an approved P.L. 102-477 consolidated plan operate under a single plan with a single budget and a single reporting system. As a result of this reporting consolidation, P.L. 102-477 grantees are not required to submit the ACF-700 or the ACF-696T. They are instead required to submit the consolidated P.L. 102-477 report, which includes a narrative report, a financial report, and a statistical report. These are submitted to the U.S. Department of the Interior. For support with these reports, contact the Bureau of Indian Affairs representative for the Tribe. You can also refer to the OCC program instruction for P.L. 102-477 CCDF grantees for more information.

[Presenter pauses for question]

Melody's question: I currently have three fiscal year awards: FY 2018, FY 2019, and GY 2020. Will I be reporting all three on December 29th?

[Presenter answers question]

Dee's answer: Tribal Lead Agencies must submit separate annual reports for each fiscal year in which CCDF funds were awarded. Therefore, a Tribe may be submitting as many as three separate ACF-696T reports this year—one for funds awarded in FY 2018; one for funds awarded in FY 2019; and one for funds awarded in GY 2020. The ACF-696T report will be submitted electronically within 90 days after the end of the federal fiscal year.

[Presenters continue with presentation]

Dee: Tribal Lead Agencies with real property in which the federal government retains an interest, which means real property that was constructed or renovated in whole or in part with CCDF dollars, must prepare and submit the Real Property Standard Form (SF)-429 with Attachment A and other attachments, as applicable. Tribal Lead Agencies are required to submit this report annually at the same time as their annual ACF-696T Financial Report.

Please Join Us

This concludes our on-demand session 3 an Introduction to Fiscal Management, this session is 1 of a 5-part fiscal series. Our other sessions include:

- ◆ Session 2: Justification of Child Care Development Fund (CCDF) expenses
- ◆ Session 3: Demonstration of the Budgeting Template
- ◆ Session 4: Demonstration of the Projecting CCDF Spending for Direct Services Tools
- ◆ Session 5: Projection of the Quality Expenditures and Budgeting Demonstration

You can complete the series by visiting our website

Technical Assistance Resources

Melody: We have shared a lot of information with you during this session. The following resources are available to Tribal Lead Agencies and Tribal fiscal department staff for reference. You can get these links by visiting the resources section for the session, which includes the following:

- ◆ Office of Child Care website, where you can find the following resources (<https://www.acf.hhs.gov/occ>):

- Tribal funding allocation amounts
 - Program instructions
 - Information memoranda
 - Reporting requirements
 - Policy interpretation guidance
 - Guidance for navigating the COVID-19 pandemic
- ◆ *American Indian and Alaska Native Child Care and Development Fund: Guide to Financial Management, Grants Administration, and Program Accountability:*
https://childcareta.acf.hhs.gov/sites/default/files/public/american_indian_alaska_native_ccdf_fiscal_guide_0.pdf
 - ◆ Coronavirus Aid, Relief, and Economic Security (CARES) Act:
<https://www.acf.hhs.gov/occ/resource/summary-of-child-care-provisions-of-cares-act>
 - ◆ “Appendix C. Sample Quality Activities from AI/AN CCDF Administrators” from *American Indian and Alaska Native Child Care and Development Fund: A Guide for New Administrators:*
https://childcareta.acf.hhs.gov/sites/default/files/public/aian_new_administrators_guide_0.pdf

Thank you for joining this session! If you would like to request technical assistance, please reach out to your Office of Child Care Regional Office, and your Program Specialist will be happy to assist you. If you are a P.L. 102-477 grantee and would like to request technical assistance, please reach to your Office of Child Care Regional Office and copy your BIA representative. Thank you for joining this session! We are so glad you took the time to listen to this information. Feel free to reach out with any questions.

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