

**DEPARTMENT OF THE INTERIOR**  
**BIA/BIE CROSS-CUTTING SECTION**

**INTRODUCTION**

This section contains compliance requirements that apply to more than one program of the Bureau of Indian Affairs (BIA) or Bureau of Indian Education (BIE) in the Department of the Interior (DOI) because of requirements set forth in (1) the Indian Self Determination and Education Assistance Act (ISDEAA), as amended, and the Tribally Controlled Schools Act, and (2) 25 USC 450e-3 regarding the investment and deposit of BIA funds advanced to tribal organizations pursuant to the provisions of the ISDEAA and Tribally Controlled Schools Act of 1988. The compliance requirements in this BIA/BIE Cross-Cutting Section reference the applicable programs in Part 4, Agency Compliance Requirements. Similarly, the applicable programs in Part 4 reference this BIA/BIE Cross-Cutting Section.

<b>CFDA No.</b>	<b>Program Name</b>
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**ISDEAA Programs**

15.021	Consolidated Tribal Government
15.022	Tribal Self-Governance
15.030	Indian Law Enforcement
15.047	Indian Education Facilities, Operations, and Maintenance

**Tribally Controlled Schools Act**

15.042	Indian School Equalization
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**I. PROGRAM OBJECTIVES**

The ISDEAA, of which the Tribal Self-Governance Act is part, was implemented to establish meaningful Indian self-determination that will permit an orderly transition from the Federal domination of programs for, and services to, Indians to effective and meaningful participation by the Indian people in the planning, conduct, and administration of those programs and services. The Tribally Controlled Schools Act provides a grant process for the operation of schools funded by the BIE.

**II. PROGRAM PROCEDURES**

The ISDEAA and the Tribally Controlled Schools Act allow tribal organizations to draw down funds in advance of need. The frequency and timing of the drawdowns are set forth in the statutes. The provision for advancing funds is to ensure sufficient capital for the delivery of program services.

The Tribal Self-Governance Act provides for advance payments to tribes and tribal consortia in the form of annual or semiannual payments at the discretion of the tribes (25 USC 458cc (g)(2)). The ISDEAA provides for payments to Indian tribes and tribal organizations on a quarterly basis, in a lump-sum payment, or as semiannual payments, or any other payment method authorized by law with such method as may be requested by the tribe or tribal organization (25 USC 450l(c)(b)(6)(B)(i)). The Tribally Controlled Schools Act provides for two payments per year: the first payment to be made not later than July 1 and the second payment not later than December 1 (25 USC 2506(a)(1)).

Prior to the expenditure of these funds for the purposes for which they were intended, these funds can be invested (25 USC 450e-3). Indian tribes and tribal organizations are not accountable to BIA/BIE for the income earned from these investments (25 USC 450j(b)).

### **III. COMPLIANCE REQUIREMENTS**

#### **B. Allowable Costs/Costs Principles**

*BIA/BIE programs in this Supplement that this section applies to are: Consolidated Tribal Government (15.021); Indian Law Enforcement (15.030); and Indian School Equalization (15.042).*

Indian tribes and tribal organizations may without the approval of the BIA/BIE expend funds provided under a self-determination contract for purposes identified in 25 USC 450j-1(k), including the following, to the extent that the expenditure of the funds is supportive of a contracted program (25 USC 450j-1(k)).

1. Building, realty, and facilities costs, including rental costs or mortgage expenses.
2. Automated data processing and similar equipment or services.
3. Costs for capital assets and repairs.
4. Costs incurred to raise funds or contributions from non-Federal sources for the purpose of furthering the goals and objectives of the self-determination contract.
5. Interest expenses paid on capital expenditures such as buildings, building renovation or acquisition or fabrication of capital equipment, and interest expenses on loans necessitated due to delays by the Secretary in providing funds under a contract.
6. Expenses of a governing body of a tribal organization that are attributable to the management or operation of programs under ISDEAA.

## H. Period of Performance

*BIA/BIE programs in this Supplement that this section applies to are: Consolidated Tribal Government (15.021); Indian Law Enforcement (15.030); and Indian Education Facilities, Operations, and Maintenance (15.047).*

Any funds appropriated under an ISDEAA contract or compact or a Tribally Controlled Schools Act grant are available until expended (25 USC 450l(c)(b)(9)).

## N. Special Tests and Provisions

### Investment and Deposit of Advance Funds

*BIA/BIE programs in this Supplement that this section applies to are: Consolidated Tribal Government (15.021); Tribal Self-Governance (15.022); Indian Law Enforcement (15.030); and Indian School Equalization (15.042).*

**Compliance Requirement** – A tribe, tribal organization, or consortia receiving advance payments under the ISDEAA or the Tribally Controlled Schools Act may invest advance payments (some recipients refer to these advance payments as “deferred revenue”), before such funds are expended for the purposes of the grant, contract, or funding agreement, so long as such funds are (1) invested only in obligations of the United States or in obligations or securities that are guaranteed or insured by the United States, or mutual (or other) funds registered with the Securities and Exchange Commission and which only invest in obligations of the United States or securities that are guaranteed or insured by the United States; or (2) deposited only in accounts that are insured by an agency or instrumentality of the United States, or are fully collateralized to ensure protection of the advance funds, even in the event of a bank failure (25 USC 450e-3).

**Audit Objective** – Determine whether Indian tribes, tribal organizations, or consortia are properly investing or depositing advanced ISDEAA or the Tribally Controlled Schools Act funds.

### Suggested Audit Procedures

- a. Obtain and review tribal policies and procedures for the investment and deposit of ISDEAA or the Tribally Controlled Schools Act funds and verify that those procedures comply with the investment and deposit requirements.
- b. Review unused/unexpended BIA/BIE advance funds and verify that all unused/unexpended funds were properly invested or deposited throughout the audit period.

## DEPARTMENT OF THE INTERIOR

### CFDA 15.021 CONSOLIDATED TRIBAL GOVERNMENT PROGRAM

#### I. PROGRAM OBJECTIVES

The objective of the Consolidated Tribal Government Program is to provide funds for certain programs of an ongoing nature to Indian tribal governments in a manner which minimizes program administrative requirements and maximizes flexibility.

#### II. PROGRAM PROCEDURES

The Bureau of Indian Affairs (BIA) makes direct payments to federally recognized Indian tribal governments to carry out a variety of activities for which appropriations are made within the Tribal Priority Allocations activity of the BIA budget. For example, Scholarships, Johnson O'Malley, Job Placement and Training, and Agricultural Extension could be combined under a single contract for education and training. This allows tribal contractors greater flexibility in planning their programs and meeting the needs of their people. The simplified contracting procedures and reduction of tribal administrative costs allow for increased services under these contracts.

#### Source of Governing Requirements

The program is authorized by the Indian Self-Determination and Education Assistance Act (ISDEAA), Title I, Pub. L. No. 93-638, as amended (25 USC 450 *et seq.*).

#### III. COMPLIANCE REQUIREMENTS

**In developing the audit procedures to test compliance with the requirements for this Federal program, the auditor must determine, from the following summary (also included in Part 2, "Matrix of Compliance Requirements"), which of the 12 types of compliance requirements apply, and then determine which of the applicable requirements is likely to have a direct and material effect on the Federal program at the auditee. For each such requirement, the auditor must use Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and this program supplement (which includes any program-specific requirements) to perform the audit.**

Compliance Requirements											
A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement/Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	N	N	Y	N	Y	Y	N	Y	N	Y

Certain compliance requirements that apply to multiple BIA and Bureau of Indian Education (BIE) programs are discussed once in the BIA/BIE Cross-Cutting Section of this Supplement (page 4-15.000-1) rather than being repeated in each individual program.

**A. Activities Allowed or Unallowed**

The ISDEAA provides for the expenditure of funds by Indian tribes and tribal organizations under self-determination contracts for programs and activities previously provided by the BIA. Funds may be used for a variety of programs and services that the Federal Government otherwise would have provided directly. The specific activities allowed will be indicated in the self-determination contract between the tribal organization and the Secretary of the Interior (25 USC 450f). While the tribe or tribal organization may propose to redesign the program or activity, such redesign must be approved by the BIA (25 USC 450j(j)).

**B. Allowable Costs/Costs Principles**

See BIA/BIE Cross-Cutting Section.

**H. Period of Performance**

See BIA/BIE Cross-Cutting Section.

**L. Reporting**

**1. Financial Reporting**

- a. SF-270, *Request for Advance or Reimbursement* – Not Applicable

- b. SF-271, *Outlay Report and Request for Reimbursement for Construction Programs* – Not Applicable
  - c. SF-425, *Federal Financial Report* – Applicable
- 2. **Performance Reporting** – Not Applicable
- 3. **Special Reporting** – Not Applicable
- N. **Special Tests and Provisions**  
See BIA/BIE Cross-Cutting Section.

## DEPARTMENT OF THE INTERIOR

### CFDA 15.022 TRIBAL SELF-GOVERNANCE

#### I. PROGRAM OBJECTIVES

The objective of the Tribal Self-Governance program is to further the goals of the Indian Self-Determination and Education Assistance Act by providing funds to Indian tribes to administer a wide range of programs with maximum administrative and programmatic flexibility.

#### II. PROGRAM PROCEDURES

The Tribal Self-Governance Act of 1994 (25 USC 5361 *et seq.*) established tribal self-governance as a permanent option for tribal governments. Under tribal self-governance, Indian tribes have greater control and flexibility in the use of funds, reduced reporting requirements, and authority to redesign or consolidate programs, services, functions, and activities and to reallocate funds (25 USC 5363(b)). Tribes are selected from an applicant pool upon meeting certain eligibility requirements (25 USC 5362).

The Office of Self-Governance makes direct payments to federally recognized Indian tribal governments and tribal consortia authorized by federally recognized Indian tribal governments. Funds may be used to support tribal programs such as law enforcement, social services, welfare assistance payments, natural resource management and enhancement, housing improvement, and road maintenance (25 USC 5363(b)).

#### Source of Governing Requirements

The program is authorized by the Indian Self-Determination and Education Assistance Act (ISDEAA), Title IV, Pub. L. No. 93-638, as amended (25 USC 5361 *et seq.*).

#### III. COMPLIANCE REQUIREMENTS

**In developing the audit procedures to test compliance with the requirements for this Federal program, the auditor must determine, from the following summary (also included in Part 2, “Matrix of Compliance Requirements”), which of the 12 types of compliance requirements apply, and then determine which of the applicable requirements is likely to have a direct and material effect on the Federal program at the auditee. For each such requirement, the auditor must use Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and this program supplement (which includes any program-specific requirements) to perform the audit.**

Compliance Requirements											
A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement/Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	N	N	Y	N	N	Y	N	Y	N	Y

Certain compliance requirements that apply to multiple Bureau of Indian Affairs (BIA) and Bureau of Indian Education (BIE) programs are discussed once in the BIA/BIE Cross-Cutting Section of this Supplement (page 4-15.000-1) rather than being repeated in each individual program.

**A. Activities Allowed or Unallowed**

The ISDEAA provides for the expenditure of funds by Indian tribes and tribal organizations under self-determination contracts or self-governance annual/multi-year funding agreements for programs and activities previously provided by the BIA. Funds may be used for a variety of programs and services that the Federal Government otherwise would have provided directly. The specific activities allowed will be indicated in the funding agreement between the tribal organization and the Secretary of the Interior (25 USC 5363(b) and (c)). Indian tribes and tribal consortia are provided latitude in redesigning programs and activities. However, such redesign is limited to programs covered by the annual/multi-year funding agreement (25 USC 5363(b)(3); 25 CFR section 1000.85).

**L. Reporting**

**1. Financial Reporting**

- a. SF-270, *Request for Advance or Reimbursement* – Not Applicable
- b. SF-271, *Outlay Report and Request for Reimbursement for Construction Programs* – Not Applicable
- c. SF-425, *Federal Financial Report* – Not Applicable

**2. Performance Reporting – Not Applicable**



**3. Special Reporting – Not Applicable**

**N. Special Tests and Provisions**

See BIA/BIE Cross-Cutting Section.

**DEPARTMENT OF THE INTERIOR  
DEPARTMENT OF LABOR  
DEPARTMENT OF HEALTH AND HUMAN SERVICES**

<b>CFDA 15.025</b>	<b>SERVICES TO INDIAN CHILDREN, ELDERLY AND FAMILIES</b>
<b>CFDA 15.026</b>	<b>INDIAN ADULT EDUCATION</b>
<b>CFDA 15.113</b>	<b>INDIAN SOCIAL SERVICES-WELFARE ASSISTANCE</b>
<b>CFDA 15.114</b>	<b>INDIAN EDUCATION-HIGHER EDUCATION GRANT (</b>
<b>CFDA 15.130</b>	<b>INDIAN EDUCATION-ASSISTANCE TO SCHOOLS (Johnson-O'Malley)</b>
<b>CFDA 17.265</b>	<b>NATIVE AMERICAN EMPLOYMENT AND TRAINING</b>
<b>CFDA 93.558</b>	<b>TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)</b>
<b>CFDA 93.569</b>	<b>COMMUNITY SERVICES BLOCK GRANT (CSBG)</b>
<b>CFDA 93.575</b>	<b>CHILD CARE AND DEVELOPMENT BLOCK GRANT</b>
<b>CFDA 93.594</b>	<b>TRIBAL WORK GRANTS – NATIVE EMPLOYMENT WORKS (NEW)</b>
<b>CFDA 93.596</b>	<b>CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND</b>

**Note:** In February 2015 OMB approved a new reporting system for Pub. L. No. 102-477 Demonstration Projects (477). The reporting system maintained the prior reporting, referred to as “Version 1,” which Indian tribal governments with an approved 477 Plan may continue to use through report periods ending in 2017. Effective for annual report periods ending after 2017, Indian tribal governments with an approved 477 Plan are required to use the new reporting forms referred to as “Version 2” (September 26, 2014, *Federal Register* (75 FR 57970)). The 477 program supplement for this cluster is applicable only to tribes who have started reporting under Version 2. If the Indian tribal government with an approved 477 Plan reports under Version 1 forms, then the auditor would use other applicable sections in the Supplement in the same manner as used in auditing under the 2016 Supplement, i.e., using Part 4 for programs/clusters included in that Part or using Part 7 if not included in Part 4.

## **I. PROGRAM OBJECTIVES**

Based upon a 477 Plan approved by the Secretary of the Interior, an Indian tribal government (tribal government) is authorized to coordinate its federally funded employment, training, and related services grant programs in a manner that integrates the program services involved into a single, coordinated, comprehensive program with a single, integrated budget and a single reporting system (25 USC 3401, 3403, and 3405).

The purposes of Pub. L. No. 102-477 are to demonstrate how Indian tribal governments can integrate the employment, training, and related services they provide in order to improve the effectiveness of those services, reduce joblessness in Indian communities, foster economic development on Indian lands, and serve tribally determined goals consistent with the policies of self-determination and self-governance (25 USC 3401).

## II. PROGRAM PROCEDURES

Participation by a tribal government in a 477 Plan is completely voluntary. The lead Federal agency is the Department of the Interior (DOI) and the coordinating Federal partner agencies are the Departments of Labor (DOL) and Health and Human Services (HHS).

Each 477 Plan is for up to a 3-year period and is required to identify the Federal grant programs to be integrated. There is no separate funding associated with Pub. L. No. 102-477. All the funds included in the 477 Plan are those which the tribal government would otherwise receive under the authority of the individual programs that are included in the 477 Plan.

While this 477 cluster lists all of the possible programs which a tribal government may integrate into its 477 Plan, a particular tribe may decide not to include all of the listed programs in its 477 plan. The 477 cluster for a particular tribal government will only include the programs listed in the 477 cluster that are included in the tribal government's 477 Plan (25 USC 3405).

### *Administration of Funds*

The tribal government is not required to report expenditures under its 477 Plan by Catalog of Federal Assistance (CFDA) number.

In general, program funds under a 477 Plan must be administered in such a manner as to allow for a determination that funds from specific programs (or an amount equal to the amount transferred from each program) are spent on allowable activities authorized under such program. Pub. L. No. 102-477 does not require a tribal government to maintain separate records tracing any services or activities conducted under its 477 Plan to the individual programs under which funds were authorized, nor must a tribe be required to allocate expenditures among such individual programs (25 USC 3413(a)).

Administrative costs of programs under a 477 Plan may be commingled and participating tribal governments are entitled to the full amount of such costs under each applicable Federal program, and no overage shall be counted for Federal audit purposes, provided that the overage is used for the purposes approved in the 477 Plan (25 USC 3413(b)).

A single report format is used for the programs included in the 477 Plan such that, together with records maintained on the consolidated program at the tribal level, the report contains sufficient information to allow a determination that the tribal government has complied with the requirements incorporated in its 477 Plan and will provide assurances that the tribal government has complied with all directly applicable statutory requirements and with those directly applicable regulatory requirements which have not been waived (35 USC 3410(b)).

### **Source of Governing Requirements**

The combining of these programs is authorized under Pub. L. No. 102-477, the Indian Employment, Training, and Related Services Demonstration Act of 1992, as amended by Pub. L. No. 106-568, the Omnibus Indian Advancement Act of 2000 (25 USC 3401-3417).

**Availability of Other Program Information**

The revised Pub. L. No. 102-477 reporting forms, including the Functional Cost Categories reported on the Annual Financial Expenditure Report, are available at <http://www.bia.gov/WhoWeAre/AS-IA/ORM/477Forms/index.htm>.

**III. COMPLIANCE REQUIREMENTS**

**In developing the audit procedures to test compliance with the requirements for this Federal program, the auditor must determine, from the following summary (also included in Part 2, “Matrix of Compliance Requirements”), which of the 12 types of compliance requirements apply, and then determine which of the applicable requirements is likely to have a direct and material effect on the Federal program at the auditee. For each such requirement, the auditor must use Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and this program supplement (which includes any program-specific requirements) to perform the audit.**

Compliance Requirements											
A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement/Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	N	Y	Y	N	N	Y	N	Y	Y	Y

**A. Activities Allowed or Unallowed**

The expenditures included under each Functional Cost Category (Category), as listed on the Annual Financial Expenditure Report in lines 8.b through 8.f, must be properly classified in the Category and must be for activities allowable under the tribal government’s 477 Plan.

**B. Allowable Costs/Cost Principles**

As discussed in Appendix I to this Supplement, “Programs Excluded from A-102 Common Rule/Portions of 2 CFR part 200,” the CCDF cluster funds (CFDAs 93.575 and 93.596) are excluded from Subpart E of 2 CFR part 200 at both the recipient and subrecipient levels. Similarly, CSBG (CFDA 93.569) funds are excluded from Subpart E since tribal governments participating in 477 receive CSBG funds directly as a recipient. When funds are excluded from Subpart E, the tribal government must expend and account for CCDF and CSBG funds in accordance with the laws and procedures they use for expending and accounting for other non-Federal funds of the tribal government.

**E. Eligibility****1. Eligibility for Individuals**

The expenditures included under each Category, as listed on the Annual Financial Expenditure report in lines 8.b through 8.d, must be properly classified in that Category and must be paid to the correct individual for the correct amount under the requirements of the tribal government’s 477 Plan.

**2. Eligibility for Group of Individuals or Area of Service Delivery – Not Applicable****3. Eligibility for Subrecipients – Not Applicable****L. Reporting****1. Financial Reporting**

- a. SF-270, *Request for Advance or Reimbursement* – Not Applicable
- b. SF-271, *Outlay Report and Request from Reimbursement for Construction Programs* – Not Applicable
- c. SF-425, *Federal Financial Report* – Not Applicable
- d. *Public Law 102-477 Annual Financial Expenditure Report (Version 2) (OMB Control No. 1076-0135)* – This annual report must be submitted for each Plan Period until all of the funds available for the Plan Period have been fully expended and reported. For example, if there are Total Unexpended Funds at the end of the Plan Period from 10/01/2017 to 9/30/2020, for the Annual Report Period from 10/01/2020 to 9/30/2021 there would be two reports. One report is required for the 10/01/2017 to 9/30/2020 Plan Period and another report would be required for the 10/01/2020 to 9/30/2023 Plan Period.

**2. Performance Reporting – Not Applicable**

- 3. Special Reporting - Public Law 102-477 Statistical Report (Version 2)**  
(OMB Control No. 1076-0135) – This annual report provides statistical summary data of participants receiving any of the services available under the initiative. The data includes current participants and those terminated from the program.

*Key Line Items* – The following line items contain critical information:

Line I - Participants Served

Line A - Total Participants

Line B – Total Terminees

Line C – Total Current Participants

Line II – Terminee Outcomes

Line A – Total with Employment Objective

Line B – Total with Educational/Training Objective

Line C – Misc. Objective Received

Line D – Other (Non-Positive)

Line V – Child Care and Development Activities

Line A – Families Receiving Child Care

Line B – Children Receiving Child Care

Line C – Care Received – Type of Provider

Line 1 – Center Based

Line 2 – Family Child Care Home

Line 3 – Group Home

Line 4 – Child’s Home

Line VI – Jobs Creation/Economic Development

Line A - Number

## N. Special Tests and Provisions

### 1. Accountability, Deposit, and Investment of Lump-Sum Drawdowns

**Compliance Requirement** –Tribal governments participating in a Pub. L. No. 102-477 demonstration project may draw down the full amount of available Pub. L. No. 102-477 funding under a 477 Plan in accordance with guidance provided by DOI.

Lump-sum drawdown/payments must be retained in clearly identifiable cash or investment accounts to be used only in accordance with the tribal government’s 477 Plan, must be readily accessible for payment of allowable expenditures in accordance with the 477 Plan from which it was derived in compliance with applicable requirements, and to the extent practical, earn interest. This does not require a tribal government to open a separate account with a financial institution or an investment manager. Investments of lump-sum payments must comply with 25 USC 450e-3, “Investment of Advance Payments: Restrictions.” All interest earned must be used on allowable expenditures in accordance with the 477 Plan from which it was derived and in compliance with applicable requirements. (Tri-Agency 477 Tribal Leader Letter 9-30-11, Tri-Agency Letter to Committee on Appropriations 10-7-11, and Frequently Asked Questions Regarding P.L. 102-477 (Questions 2 through 4) can be found at <http://www.indianaffairs.gov/WhoWeAre/AS-IA/IEED/DWD/index.htm>)

Tribal governments receiving lump-sum drawdown/payments under a 477 Plan may invest these payments (some tribal governments refer to these advance payments as “deferred revenue”) before they are expended in accordance with the 477 Plan, as long as such funds are: (1) invested only in obligations of the United States or in obligations or securities that are guaranteed or insured by the United States, or mutual (or other) funds registered with the Securities and Exchange Commission and which only invest in obligations of the United States or securities that are guaranteed or insured by the United States; or (2) deposited only in accounts that are insured by an agency or instrumentality of the United States, or are fully collateralized to ensure protection of the advance funds, even in the event of a bank failure (25 USC 450e-3).

**Audit Objectives** - Determine whether the tribal government has properly accounted for, deposited, and invested lump-sum drawdowns/payments received under its 477 Plan and drawdown but unexpended funds are identifiable and readily accessible for use to carry out its 477 Plan.

#### **Suggested Audit Procedures**

- a. Obtain and review the tribal government’s policies and procedures and verify that those procedures comply with the requirements for lump-sum drawdowns/payments under a Pub. L. No. 102-477 demonstration project.
- b. Test lump-sum drawdowns/payments and ascertain if they were properly accounted for, deposited, and invested throughout the audit period.

- c. Review unused/unexpended lump-sum drawdowns/payments at year-end, and verify that they are properly invested/deposited and are identifiable and readily accessible to carry out the work outlined in the 477 Plan.
- d. For each Plan Period with unexpended funds, compare the line 8.h, Total Unexpended Funds, of the Annual Financial Expenditure report to the sum of the unexpended drawdowns plus available funds not drawn down to ascertain if total unexpended funds are properly accounted for including cash balances for unexpended lump sum drawdowns.

#### **IV. OTHER INFORMATION**

##### *Reporting on the Schedule of Expenditures of Federal Awards (SEFA)*

The total expenditures for the 477 cluster for the fiscal year must be shown on the SEFA as one line for each Plan Period covered with no identification of the individual CFDA numbers included in the 477 cluster. For example, for a tribal government with a fiscal year end and annual report end of 9/30/2017, and a 3-year plan period of 10/01/2017 to 9/30/2020, the amount reported on the Annual Financial Expenditure Report (Version 2) in line 8.g (Total Federal Expenditures), “Column II: This Annual Report Period,” would be the same amount reported on the FY 2017 SEFA for the 477 cluster. If the tribal government’s fiscal year end date and reporting year end differed, the amounts reported would be based upon general ledger amounts adjusted accordingly for the applicable reporting period.

If the tribal government had transactions or balances from multiple Plan Periods in a fiscal year, and, therefore, was required to file multiple Annual Financial Expenditure Reports, the SEFA must show a separate line for each Plan Period and identify the applicable Plan Period.

##### *Notes to the SEFA*

The notes to the SEFA should list the CFDA number and name of each contributing Federal program that is a source of funding in the tribal government’s 477 Plan. This disclosure in the notes should not include dollar amounts either by CFDA number or otherwise.

##### *Reporting to the Federal Audit Clearinghouse (FAC) on the Data Collection Form (SF-SAC)*

The 477 Cluster is reported to the FAC on the SF-SAC in a manner consistent with the display on the SEFA. For example, on the SF-SAC in Part II, Item 1(a), Federal Awarding Agency, would be “15;” Part II, Item 1(b), CFDA Three Digit Extension, would be “U” for unknown followed by two digit number assigned per FAC instructions, e.g., “U01”; Part II, Item 1(c), Additional Award Identification, would be “Plan Period Ending 9/30/2020” (example of Plan Period end date);” Part II, Item 1(d) Name of Federal Award would be “Public Law 102-477 Programs;” and the other columns would correspond to normal SF-SAC reporting. If multiple Plan Periods, a separate line on the SF-SAC would be used for each Plan Period consistent with the SEFA with a different CFDA Three Digit Extension for each Plan Period, e.g., “U01” for Plan Period ending 9/30/2020 and “U02” for Plan Period ending 9/30/2023.



## DEPARTMENT OF THE INTERIOR

### CFDA 15.030 INDIAN LAW ENFORCEMENT

#### I. PROGRAM OBJECTIVES

The objective of the Indian Law Enforcement program is to provide funds to Indian tribal governments to operate police departments and detention facilities.

#### II. PROGRAM PROCEDURES

The Bureau of Indian Affairs (BIA) makes direct payments to federally recognized Indian tribal governments exercising Federal criminal law enforcement authority over crime under the Major Crimes Act (18 USC 1153) on their reservations. Funds may be used for salaries and related expenses of criminal investigators, uniformed officers, detention officers, radio dispatchers, and administrative support.

##### Source of Governing Requirements

The program is authorized by the Indian Self-Determination and Education Assistance Act (ISDEAA), Pub. L. No. 93-638, as amended (25 USC 450 *et seq.*) and the Indian Law Enforcement Reform Act, Pub. L. No. 101-379 (25 USC 2801 *et seq.*).

##### Availability of Other Program Information

Part 40 of the Indian Affairs Manual provides information applicable to all law enforcement programs operated by an Indian tribe or tribal organization under a Self-Determination contract. Part 40 does not apply to Indian tribes which have negotiated Self-Governance compacts. The website at which this manual has been available is not currently operational.

#### III. COMPLIANCE REQUIREMENTS

**In developing the audit procedures to test compliance with the requirements for this Federal program, the auditor must determine, from the following summary (also included in Part 2, “Matrix of Compliance Requirements”), which of the 12 types of compliance requirements apply, and then determine which of the applicable requirements is likely to have a direct and material effect on the Federal program at the auditee. For each such requirement, the auditor must use Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and this program supplement (which includes any program-specific requirements) to perform the audit.**

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Y	Y	N	N	Y	N	Y	Y	N	Y	N	Y

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**A. Activities Allowed or Unallowed**

The ISDEAA provides for the expenditure of funds by Indian tribes and tribal organizations under self-determination contracts for programs and activities previously provided by the BIA. Funds may be used for a variety of programs and services that the Federal Government otherwise would have provided directly. The specific activities allowed will be indicated in the self-determination contract between the tribal organization and the Secretary of the Interior (25 USC 450f). While the tribe or tribal organization may propose to redesign the program or activity, such redesign must be approved by the BIA (25 USC 450j(j)).

**B. Allowable Costs/Costs Principles**

See BIA/BIE Cross-Cutting Section.

**H. Period of Performance**

See BIA/BIE Cross-Cutting Section.

**L. Reporting**

**1. Financial Reporting**

- a. SF-270, *Request for Advance or Reimbursement* – Not Applicable

b. SF-271, *Outlay Report and Request for Reimbursement for Construction Programs* – Not Applicable

c. SF-425, *Federal Financial Report* – Applicable

**2. Performance Reporting** – Not Applicable

**3. Special Reporting** – Not Applicable

**N. Special Tests and Provisions**

See BIA/BIE Cross-Cutting Section.

## DEPARTMENT OF THE INTERIOR

### CFDA 15.042 INDIAN SCHOOL EQUALIZATION

#### I. PROGRAM OBJECTIVES

The objective of the Indian School Equalization program is to provide funding for elementary and secondary education.

#### II. PROGRAM PROCEDURES

The Bureau of Indian Education (BIE) Programs makes direct payments to federally recognized Indian tribal governments or tribal organizations currently operating a BIE-funded school. Funds may be used for the education of Indian children in BIE-funded schools. Funds may not be used for construction.

#### Source of Governing Requirements

The program is authorized by the Indian Self-Determination and Education Assistance Act (ISDEAA), Pub. L. No. 93-638, as amended (25 USC 450 *et seq.*), Indian Education Amendments of 1978, Pub. L. No. 95-561 (25 USC 2001 *et seq.*), and Tribally Controlled Schools Act (25 USC 2501 *et seq.*).

#### III. COMPLIANCE REQUIREMENTS

**In developing the audit procedures to test compliance with the requirements for this Federal program, the auditor must determine, from the following summary (also included in Part 2, “Matrix of Compliance Requirements”), which of the 12 types of compliance requirements apply, and then determine which of the applicable requirements is likely to have a direct and material effect on the Federal program at the auditee. For each such requirement, the auditor must use Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and this program supplement (which includes any program-specific requirements) to perform the audit.**

Compliance Requirements											
A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement/Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	N	N	Y	N	N	Y	N	Y	N	Y

Certain compliance requirements that apply to multiple BIA and BIE programs are discussed once in the BIA/BIE Cross-Cutting Section of this Supplement (page 4-15.000-1) rather than being repeated in each individual program.

**A. Activities Allowed or Unallowed**

The expenditure of funds is restricted to those Federal programs covered by the grant. The Tribally Controlled Schools Act provides for the expenditure of funds by Indian tribes and tribal organizations under grants for education-related programs and activities, including school operations, academic, educational, residential, guidance and counseling, and administrative purposes, and support services for the school, including transportation and maintenance and repair costs (25 USC 2502).

**B. Allowable Costs/Cost Principles**

See BIA/BIE Cross-Cutting Section.

**L. Reporting**

**1. Financial Reporting**

- a. SF-270, *Request for Advance or Reimbursement* – Not Applicable
- b. SF-271, *Outlay Report and Request for Reimbursement for Construction Programs* – Not Applicable
- c. SF-425, *Federal Financial Report* – Applicable only if specifically required in the grant agreement assurance statement.

**2. Performance Reporting – Not Applicable**

### 3. Special Reporting – Not Applicable

#### N. Special Tests and Provisions

Also see BIA/BIE Cross-Cutting Section.

#### Character Investigations by Indian Tribes and Tribal Organizations

**Compliance Requirement** – The Indian Child Protection and Family Violence Prevention Act (25 USC 3201 *et seq.*) requires Indian tribes and tribal organizations that receive funds under the ISDEAA or the Tribally Controlled Schools Act to conduct an investigation of the character of each individual who is employed or is being considered for employment by such Indian tribe or tribal organization in a position that involves regular contact with, or control over, Indian children. The Act further states that the Indian tribe or tribal organization may employ individuals in those positions only if the individuals meet standards of character, no less stringent than those prescribed under subpart B – Minimum Standards of Character and Suitability for Employment (25 CFR part 63), as the Indian tribe or tribal organization establishes.

**Audit Objective** – Determine whether Indian tribes and tribal organizations are performing the required background character investigations of school employees.

#### Suggested Audit Procedures

- a. Obtain and review policies and procedures for the performance of background investigations.
- b. Perform tests of selected security and personnel files of employees occupying positions that have regular contact with or control over Indian children to verify:
  - (1) A suitability determination was conducted by an appropriate adjudicating official who themselves were the subject of a favorable background investigation (25 CFR section 63.17(c)).
  - (2) The background investigation covered the past 5 years of the individual's employment, education, etc. (25 CFR section 63.16(b)).
  - (3) A security investigation was obtained and compared to the employment application (25 CFR section 63.17(e)(1)).
  - (4) Written record searches were obtained from local law enforcement agencies, former employers, former supervisors, employment references, and schools (25 CFR section 63.17(e)(2)).
  - (5) Fingerprint charts were compared to information maintained by the Federal Bureau of Investigation or other law enforcement information maintained by other agencies (25 CFR section 63.17(e)(3)).

## DEPARTMENT OF THE INTERIOR

### CFDA 15.047 INDIAN EDUCATION FACILITIES, OPERATIONS, AND MAINTENANCE

#### I. PROGRAM OBJECTIVES

The objective of this program is to provide funds to Bureau of Indian Education (BIE) funded elementary or secondary schools or peripheral dormitories for facilities, operations, and maintenance.

#### II. PROGRAM PROCEDURES

The Indian Self-Determination and Education Assistance Act (ISDEAA) was implemented to establish meaningful Indian self-determination that will permit an orderly transition from the Federal domination of programs for, and services to, Indians to effective and meaningful participation by the Indian people in the planning, conduct, and administration of those programs and services. The Tribally Controlled Schools Act provides a grant process for the operation of schools funded by the BIE.

#### Source of Governing Requirements

ISDEAA, Pub. L. No. 93-638, as amended, 25 USC 450, et seq.; Indian Education Amendments of 1978, Pub. L. No. 95-561, 25 USC 2001 to 2021; and Tribally Controlled Schools Act, 25 USC 2501 to 2511. Regulations for ISDEAA are in 25 CFR part 900.

#### III. COMPLIANCE REQUIREMENTS

**In developing the audit procedures to test compliance with the requirements for this Federal program, the auditor must determine, from the following summary (also included in Part 2, “Matrix of Compliance Requirements”), which of the 12 types of compliance requirements apply, and then determine which of the applicable requirements is likely to have a direct and material effect on the Federal program at the auditee. For each such requirement, the auditor must use Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and this program supplement (which includes any program-specific requirements) to perform the audit.**

Compliance Requirements											
A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement/Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	N	N	Y	Y	Y	Y	N	Y	N	N

Certain compliance requirements that apply to multiple Bureau of Indian Affairs (BIA) and BIE programs are discussed once in the BIA/BIE Cross-Cutting Section of this Supplement (page 4-15.000-1) rather than being repeated in each individual program.

**A. Activities Allowed or Unallowed**

Funds can be used for education related activities, including:

1. School operations, academic, educational, residential, guidance and counseling, and administrative purposes; and
2. Support services for the school, including transportation (25 USC 2502(a)(3)).

**G. Matching, Level of Effort, Earmarking**

**1. Matching**

This program has no statutory matching requirements. However, a recipient may commit to providing matching share in the grant agreement.

**2. Level of Effort – Not Applicable**

**3. Earmarking – Not Applicable**

**H. Period of Performance**

See BIA/BIE Cross-Cutting Section.



**L. Reporting****1. Financial Reporting**

- a. SF-270, *Request for Advance or Reimbursement* – Not Applicable
- b. SF-271, *Outlay Report and Request for Reimbursement for Construction Programs* – Not Applicable
- c. SF-425, *Federal Financial Report* – Applicable only if specifically required in the grant agreement assurance statement.

**2. Performance Reporting – Not Applicable****3. Special Reporting – Not Applicable**

## DEPARTMENT OF THE INTERIOR

### CFDA 15.225 RECREATION RESOURCE MANAGEMENT

#### I. PROGRAM OBJECTIVES

The objectives of the Recreation Resource Management program are to provide financial resources and assistance to manage recreational resource values on the public lands administered by the Bureau of Land Management (BLM) and increase public awareness and appreciation of these values.

#### II. PROGRAM PROCEDURES

BLM provides funds and assistance to a wide variety of entities, including the general public, through grants and cooperative agreements. All public land users benefit through the projects conducted under these programs. Although there is no matching requirement for this program, if an applicant intends to match Federal funds (monetary or in-kind), it must be clearly stated in the application.

All projects funded under the Recreation Resource Management program are restricted to lands administered by the BLM. Most of these lands are located in the Western United States and Alaska. Assistance can be used for helping the BLM manage and/or upgrade recreational resources and related facilities, and in providing related public contact/educational opportunities.

##### Source of Governing Requirements

Federal Land Policy and Management Act of 1976 (FLPMA), as amended, Pub. L. No. 94-579 (43 USC 1737(b)); National Trails System Act (16 USC 1246(e) and (h)); and the Wild and Scenic Rivers Act (16 USC 1281).

##### Availability of Other Program Information

Other program information is available on the BLM Recreation and Visitor Services website at <http://www.blm.gov/wo/st/en/prog/Recreation.html>.

#### III. COMPLIANCE REQUIREMENTS

**In developing the audit procedures to test compliance with the requirements for this Federal program, the auditor must determine, from the following summary (also included in Part 2, “Matrix of Compliance Requirements”), which of the 12 types of compliance requirements apply, and then determine which of the applicable requirements is likely to have a direct and material effect on the Federal program at the auditee. For each such requirement, the auditor must use Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and this program supplement (which includes any program-specific requirements) to perform the audit.**

Compliance Requirements											
A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement/Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	Y	N	Y	N	Y	Y	Y	Y	Y	N

**A. Activities Allowed or Unallowed**

Specific allowable activities are specified in the grant agreements. Allowable activities shall have as their purpose:

1. Manage, develop, or protect recreation resources on public lands managed by the BLM and provide related public contact/educational opportunities (43 USC 1737(b)).
2. Develop, operate, or maintain any portion of a national, scenic or historic trail (16 USC 1246(e) and (h)).

**L. Reporting**

**1. Financial Reporting**

- a. SF-270, *Request for Advance or Reimbursement* – Not Applicable
- b. SF-271, *Outlay Report and Request for Reimbursement for Construction Programs* – Not Applicable
- c. SF-425, *Federal Financial Report* – Applicable

**2. Performance Reporting** – Not Applicable

**3. Special Reporting** – Not Applicable

## DEPARTMENT OF THE INTERIOR

### CFDA 15.231 FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE MANAGEMENT

#### I. PROGRAM OBJECTIVES

The objective of the Fish, Wildlife and Plant Conservation Resource Management program is to provide financial resources and assistance to manage, restore, and protect fish, wildlife and plant conservation habitat on the public lands administered by the Bureau of Land Management (BLM) in the Department of the Interior (DOI). These programs restore and protect lands containing resource values for regionally or nationally significant species of management concern or wetland and riparian areas; restore and protect crucial habitat through vegetation treatments, installation of wildlife-friendly fences, and creation of fish passages or barriers to protect aquatic species.

#### II. PROGRAM PROCEDURES

BLM provides funds to the general public through grants and cooperative agreements. All public land users benefit through the projects conducted under these programs. Although there is no matching requirement for this program, if an applicant intends to match Federal funds (monetary or in-kind), it must be clearly stated in the application.

Projects funded under the Fish, Wildlife and Plant Conservation Resource Management program are primarily conducted on lands administered by the BLM, but may also be conducted on other public or private lands. Most of these lands are located in the Western United States and Alaska. Assistance can be used to help protect, restore, and enhance fish, wildlife, and plant conservation resources and to provide related public contact/education opportunities.

#### Source of Governing Requirements

Federal Land Policy and Management Act of 1976 (FLPMA), as amended, Pub. L. No. 94-579 (43 USC 1737(b)); Endangered Species Act, as amended, Pub. L. No. 97-304 (16 USC 1535); Sikes Act, Pub. L. No. 86-797 (16 USC 670h and 670j); and Fish and Wildlife Conservation and Water Resources Developments Coordination Act, as amended, Pub. L. No. 85-624 (16 USC 661).

#### III. COMPLIANCE REQUIREMENTS

**In developing the audit procedures to test compliance with the requirements for this Federal program, the auditor must determine, from the following summary (also included in Part 2, “Matrix of Compliance Requirements”), which of the 12 types of compliance requirements apply, and then determine which of the applicable requirements is likely to have a direct and material effect on the Federal program at the auditee. For each such requirement, the auditor must use Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and this program supplement (which includes any program-specific requirements) to perform the audit.**

Compliance Requirements											
A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement/Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	Y	N	Y	N	Y	Y	Y	Y	Y	N

**A. Activities Allowed or Unallowed**

Specific allowable activities are specified in the grant agreements. Allowable activities shall have as their purpose assistance used to help protect, restore, and enhance fish, wildlife, and plant conservation resources and to provide related public contact/education opportunities.

**L. Reporting**

**1. Financial Reporting**

- a. SF-270, *Request for Advance or Reimbursement* – Not Applicable
- b. SF-271, *Outlay Report and Request for Reimbursement for Construction Programs* – Not Applicable
- c. SF-425, *Federal Financial Report* – Applicable

**2. Performance Reporting** – Not Applicable

**3. Special Reporting** – Not Applicable

## DEPARTMENT OF THE INTERIOR

### CFDA 15.236 ENVIRONMENTAL QUALITY AND PROTECTION RESOURCE MANAGEMENT

#### I. PROGRAM OBJECTIVES

The objectives of the Environmental Quality and Protection Resource Management program are to provide financial assistance and resources to reduce or remove pollutants in the environment for the protection of human health, water, and air resources; restore damaged or degraded watersheds; and respond to changing climate.

#### II. PROGRAM PROCEDURES

Objectives are implemented through core programs such as the Abandoned Mine Land program, which addresses physical safety hazards and water quality through restoration of abandoned hardrock mines; the Hazard Management and Resource Restoration program, also known as Hazmat program, which remediates sites impacted by hazardous materials and illegal activities, and coordinates emergency response actions; and the Soil, Water, and Air program, which develops guidance for land use plans and plan implementation. The Soil, Water, and Air program also ensures that fundamental resources are inventoried and assessed, managed, and monitored to support appropriate management response to public land conditions.

The Bureau of Land Management (BLM) provides funds and assistance to a wide variety of entities through grants and cooperative agreements. All public land users' benefit through the projects and the associated activities performed under these programs. Although there is no matching requirement for this program, except as stated below (see III.G.1.b, "Matching, Level of Effort, Earmarking - Matching") many recipients contribute resources to accomplish program objectives which must be clearly stated in the application.

All projects funded under the Environmental Quality and Protection Resource Management program are restricted to lands administered by the BLM unless other specific legislative authority exists. Most of these lands are located in the Western United States and Alaska. Assistance can be used for helping or coordinating projects with the BLM for the Hazard Management and Resource Restoration program, the Abandoned Mine Lands program, and the Soil, Water and Air program.

#### Source of Governing Requirements

Federal Land Policy and Management Act of 1976 (FLPMA), as amended, Pub. L. No. 94-579 (43 USC 1737(b)); Department of the Interior, Environment, and Related Agencies Appropriations Act, 2010, Pub. L. No. 111-88, Title I, Sec. 112; and Watershed Restoration and Enhancement Agreements, as amended, Pub. L. No. 104-208 (16 USC 1011(a)).

### III. COMPLIANCE REQUIREMENTS

In developing the audit procedures to test compliance with the requirements for this Federal program, the auditor must determine, from the following summary (also included in Part 2, “Matrix of Compliance Requirements”), which of the 12 types of compliance requirements apply, and then determine which of the applicable requirements is likely to have a direct and material effect on the Federal program at the auditee. For each such requirement, the auditor must use Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and this program supplement (which includes any program-specific requirements) to perform the audit.

Compliance Requirements											
A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement/Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	N

#### A. Activities Allowed or Unallowed

Specific allowable activities are specified in the grant agreements. Allowable activities shall have as their purpose assistance used to protect human health, water and air resources, restore damaged or degraded watersheds, mitigate physical safety and water quality through restoration of abandoned hardrock mines, and remediate sites impacted by hazardous materials and illegal activities.

#### G. Matching, Level of Effort, Earmarking

##### 1. Matching

- a. Except as noted in paragraph G.1.b, below, this program has no statutory matching requirements. However, a recipient can commit to providing matching share as shown in the grant agreement.

- b. Cooperative agreements awarded using the authority in the Department of the Interior, Environment, and Related Agencies Appropriations Act of 2010, Pub. L. No. 111-88, require all parties to contribute resources to the accomplishment of the objectives (Pub. L. No. 111-88, Title I, Section 112).

**2 Level of Effort** – Not Applicable

**3 Earmarking** – Not Applicable

**L. Reporting**

**1. Financial Reporting**

a. SF-270, *Request for Advance or Reimbursement* – Not Applicable

b. SF-271, *Outlay Report and Request for Reimbursement for Construction Programs* – Not Applicable

c. SF-425, *Federal Financial Report* – Applicable

**2. Performance Reporting** – Not Applicable

**3. Special Reporting** – Not Applicable



## DEPARTMENT OF THE INTERIOR

### CFDA 15.504 TITLE XVI WATER RECLAMATION AND REUSE PROGRAM

#### I. PROGRAM OBJECTIVES

The objectives of the Water Reclamation and Reuse Program are to: investigate and identify opportunities for reclamation and reuse of municipal, industrial, domestic, and agricultural wastewater, and naturally impaired ground and surface waters, for the design and construction of demonstration and permanent facilities to reclaim and reuse wastewater; and to conduct research, including desalting, for the reclamation of wastewater and naturally impaired ground and surface waters.

#### II. PROGRAM PROCEDURES

The Bureau of Reclamation in the Department of the Interior (DOI) has the discretionary authority to fund financial assistance awards for appraisal investigations, feasibility studies, research, and demonstration projects under Sections 1602 through 1605 of the Reclamation Wastewater and Groundwater Study and Facilities Act of 1992, Pub. L. No. 102-575 (43 USC 390h *et seq.*). Funding for construction is limited to projects specifically authorized by statute through Title XVI of Pub. L. No. 102-575, as amended (43 USC 390h *et seq.*).

#### Source of Governing Requirements

Title XVI of Pub. L. No. 102-575 (43 USC 390h *et seq.*).

#### III. COMPLIANCE REQUIREMENTS

**In developing the audit procedures to test compliance with the requirements for this Federal program, the auditor must determine, from the following summary (also included in Part 2, “Matrix of Compliance Requirements”), which of the 12 types of compliance requirements apply, and then determine which of the applicable requirements is likely to have a direct and material effect on the Federal program at the auditee. For each such requirement, the auditor must use Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and this program supplement (which includes any program-specific requirements) to perform the audit.**

Compliance Requirements											
A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement/Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	Y	N	Y	Y	Y	Y	N	Y	Y	N

**A. Activities Allowed or Unallowed**

Operation and maintenance costs are only allowable for demonstration water reclamation and reuse projects constructed under this program (43 USC 390h-3).

**G. Matching, Level of Effort, Earmarking**

**1. Matching**

- a. The Federal share of appraisal investigations can be up to 100 percent (43 USC 390h-1).
- b. The Federal share of feasibility studies shall not exceed 50 percent of the total costs unless the Secretary of the Interior determines, based upon a demonstration of financial hardship on the part of the non-Federal participant, that the non-Federal participant is unable to contribute at least 50 percent of the study costs (43 USC 390h-2).
- c. The Federal share of the total costs to construct, operate, and maintain cooperative research and demonstration projects shall not exceed 25 percent unless DOI determines that the project is not feasible without a greater than 25 percent Federal contribution (43 USC 390h-3).
- d. The Federal share of planning, design, and construction of permanent water reclamation and reuse projects shall not exceed 25 percent of the total project costs (43 USC 390h *et seq.*).

**2. Level of Effort – Not Applicable**

**3. Earmarking – Not Applicable**

**L. Reporting****1. Financial Reporting**

- a. SF-270, *Request for Advance or Reimbursement* – Applicable
- b. SF-271, *Outlay Report and Request for Reimbursement for Construction Programs* – Not Applicable
- c. SF-425, *Federal Financial Report* – Applicable

**2. Performance Reporting** – Not Applicable**3. Special Reporting** – Not Applicable

## DEPARTMENT OF THE INTERIOR

### CFDA 15.507 WaterSMART (Sustain and Manage America's Resources for Tomorrow)

#### I. PROGRAM OBJECTIVES

The objectives of the WaterSMART Program are to make funding available for eligible applicants to leverage their money and other resources by cost sharing with the Department of the Interior (DOI) on projects that save water, improve energy efficiency, address endangered species and other environmental issues, and facilitate transfers to new uses. The WaterSMART Program works to establish a framework to provide Federal leadership and assistance on the efficient use of water; integrate water and energy policies to support the sustainable use of all natural resources; and coordinate water conservation activities of various Federal agencies and DOI bureaus and offices. Through the WaterSMART Program, the DOI is working to achieve a sustainable water management strategy to meet the Nation's water needs.

#### II. PROGRAM PROCEDURES

The Bureau of Reclamation, DOI, has the discretionary authority to award projects funded through grants and cooperative agreements to recipients who are selected through a competitive process.

##### Source of Governing Requirements

Governing requirements are specified in Section 9504 of Pub. L. No. 111-11 (42 USC 10364).

##### Availability of Other Program Information

For additional information on the WaterSMART Program, see <http://www.usbr.gov/WaterSMART/>.

#### III. COMPLIANCE REQUIREMENTS

**In developing the audit procedures to test compliance with the requirements for this Federal program, the auditor must determine, from the following summary (also included in Part 2, "Matrix of Compliance Requirements"), which of the 12 types of compliance requirements apply, and then determine which of the applicable requirements is likely to have a direct and material effect on the Federal program at the auditee. For each such requirement, the auditor must use Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and this program supplement (which includes any program-specific requirements) to perform the audit.**

Compliance Requirements											
A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement/Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	Y	N	Y	Y	Y	Y	N	Y	Y	N

**A. Activities Allowed or Unallowed**

1. *Activities Allowed*

a. Planning, designing, and constructing improvements that:

- (1) Conserve water;
- (2) Increase water use efficiency;
- (3) Facilitate water markets;
- (4) Enhance water management, including increasing the use of renewable energy in the management and delivery of water; or
- (5) Accelerate the adoption and use of advanced water treatment technologies; or to benefit threatened and endangered species (42 USC 10364(a)(1)).

b. Research activities designed to:

- (1) Conserve water resources;
- (2) Increase the efficiency of the use of water resources; or
- (3) Enhance the management of water resources, including increasing the use of renewable energy in the management and delivery of water (42 USC 10364(b)(1)).

2. *Activities Unallowed*

Operation and maintenance costs (42 USC 10364(a)(3)(E)(iv)).

**G. Matching, Level of Effort, Earmarking**

**1. Matching**

- a. The Federal share of costs for planning, design, and construction activities shall not exceed 50 percent (42 USC 10364(a)(3)(E)(i)).
- b. The Federal share of costs for research activities can be up to 100 percent. Specific cost-share requirements are identified within each award agreement (42 USC 10364(b)).

**2. Level of Effort – Not Applicable**

**3. Earmarking – Not Applicable**

**L. Reporting**

**1. Financial Reporting**

- a. SF-270, *Request for Advance or Reimbursement* – Not Applicable
- b. SF-271, *Outlay Report and Request for Reimbursement for Construction Programs* – Not Applicable
- c. SF-425, *Federal Financial Report* – Applicable

**2. Performance Reporting – Not Applicable**

**3. Special Reporting – Not Applicable**

## DEPARTMENT OF THE INTERIOR

### CFDA 15.605 SPORT FISH RESTORATION PROGRAM

### CFDA 15.611 WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION

#### I. PROGRAM OBJECTIVES

The objective of the Sport Fish Restoration Program is to restore, conserve, and enhance sport fish populations and to provide for public use and enjoyment of these fishery resources.

The objective of the Wildlife Restoration and Basic Hunter Education Program (Wildlife Restoration Program) is to restore, conserve, and enhance wildlife populations, provide for public use and enjoyment of these resources, and to provide training to hunters and archers in skills, knowledge, and attitudes necessary to be responsible hunters or archers.

#### II. PROGRAM PROCEDURES

The U.S. Fish and Wildlife Service (FWS) makes program and project grants to the fish and wildlife agencies of the 50 States, District of Columbia (not eligible to receive Wildlife Restoration Program funding), Commonwealths of Puerto Rico and the Northern Mariana Islands, and Territories of Guam, U.S. Virgin Islands, and American Samoa (collectively referred as “State” or “States”) with funds apportioned to each State through a statutory formula. States may submit either a comprehensive plan or project proposal to FWS. When either is approved, any of the 50 States generally can be paid up to 75 percent of the cost of the work performed. The District of Columbia, Commonwealths, and Territories may receive up to 100 percent with Regional Director approval.

The Sport Fish Restoration Program has three subprograms: the Sport Fish Restoration—Recreational Boating Access subprogram; the Sport Fish Restoration—Aquatic Resources Education subprogram; and the Sport Fish Restoration—Outreach and Communication subprogram. Definitions of terms applicable to this program are listed in 50 CFR section 80.2, including the definition of “sport fish.”

The Wildlife Restoration Program has two subprograms: the Wildlife Restoration—Basic Hunter Education and Safety subprogram; and the Enhanced Hunter Education and Safety program. Definitions of terms applicable to this program are listed in 50 CFR section 80.2, including the definition of “wildlife.”

#### Source of Governing Requirements

The Sport Fish Restoration Program is authorized by the Sport Fish Restoration (Dingell-Johnson) Act (16 USC 777 through 777n, except 777e-1 and 777g-1). The Wildlife Restoration Program is authorized by the Wildlife Restoration (Pittman-Robertson) Act (16 USC 669 through 669k). Program regulations are at 50 CFR part 80. Program guidance is available in the FWS Manual chapters pertaining to Federal Financial Assistance and Wildlife and Sport Fish Restoration grants—Chapters 516 FW through 523 FW.

**Availability of Other Program Information**

Other program information is available on the FWS Grant Information site at <http://wsfrprograms.fws.gov/Subpages/GrantPrograms/GrantProgramsIndex.htm>, and at <http://fawiki.fws.gov/display/WTK/Toolkit+Homepage>. The FWS Manual is available on at <http://www.fws.gov/policy/manuals/>.

**III. COMPLIANCE REQUIREMENTS**

**In developing the audit procedures to test compliance with the requirements for this Federal program, the auditor must determine, from the following summary (also included in Part 2, “Matrix of Compliance Requirements”), which of the 12 types of compliance requirements apply, and then determine which of the applicable requirements is likely to have a direct and material effect on the Federal program at the auditee. For each such requirement, the auditor must use Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and this program supplement (which includes any program-specific requirements) to perform the audit.**

Compliance Requirements											
A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement/Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y

**A. Activities Allowed or Unallowed**

1. *Wildlife Restoration – Allowable Activities*

a. Activities eligible for funding under the Wildlife Restoration program include:

- (1) Restoring and managing wildlife, including research and obtaining data needed to administer wildlife resources, for the benefit of the public;
- (2) Acquiring real property for wildlife habitat or public access;



- (3) Restoring, rehabilitating, improving, or managing wildlife habitat; and
    - (4) Supporting activities such as building structures, operation and maintenance, and coordination (50 CFR section 80.50(a)).
  - b. Activities eligible for funding under the Wildlife Restoration—Basic Hunter Education and Safety subprogram include developing responsible hunters and public firearm and archery ranges (50 CFR section 80.50(b)).
  - c. Activities eligible for funding under the Enhanced Hunter Education and Safety program include introduction and recruitment into hunting and shooting sports, interstate coordination, and enhanced construction and safety of firearm and archery ranges (50 CFR section 80.50(c)).
2. *Sport Fish Restoration – Allowable Activities*
  - a. Activities eligible for funding under the Sport Fish Restoration program include:
    - (1) Restoring and managing sport fish, including research and obtaining data needed to administer wildlife resources, for the benefit of the public;
    - (2) Plans and activities for stocking and restocking;
    - (3) Acquiring real property for sport fish habitat or public access;
    - (4) Restoring, rehabilitating, improving, or managing sport fish habitat;
    - (5) Constructing, operating, and maintaining pumpout and dump stations; and
    - (6) Supporting activities such as building structures, operation and maintenance, and coordination (50 CFR section 80.51(a)).
  - b. Activities eligible for funding under the Sport Fish Restoration—Recreational Boating Access subprogram include acquiring land and building recreational boating access facilities and conducting surveys (50 CFR section 80.51(b)).
  - c. Activities eligible for funding under the Sport Fish Restoration—Aquatic Resources Education subprogram include enhancing public understanding of aquatic resources (50 CFR section 80.51(c)).

- d. Activities eligible for funding under the Sport Fish Restoration—Outreach and Communication subprogram include improving communication with the recreational boating and fishing communities, increase participation and promote responsibility (50 CFR section 80.51(d)).
3. *Unallowable Activities* – The following activities are unallowable except when necessary to carry out project purposes approved by the FWS Regional Director:
    - a. Law enforcement activities (50 CFR section 80.54(a)).
    - b. Public relations activities to promote the State fish and wildlife agency or any other State entity (50 CFR section 80.54(b)).
    - c. Activities primarily for producing income (50 CFR section 80.54(c)).
    - d. Activities that oppose regulated fishing, hunting or trapping (50 CFR section 80.54(d)).

## **F. Equipment and Real Property Management**

Real property acquired or constructed with Wildlife Restoration Program or Sport Fish Restoration Program funds shall continue to serve the purpose for which it was acquired or constructed. Where grant funds are used for a capital improvement, a State fish and wildlife agency must have control adequate for the protection, maintenance, and use of the capital improvement for its authorized purpose during its useful life even if the agency did not acquire the land with grant funds. When property passes from management control of the State fish and wildlife agency or the State fish and wildlife agency allows use of real property that interferes with its authorized purpose, the control shall be fully restored to the State fish and wildlife agency or the real property shall be replaced using non-Federal funds. If the State fish and wildlife agency and the Regional Director jointly decide grant-funded real property is not needed for its original purpose, the real property must be used for another eligible purpose or the State fish and wildlife agency must dispose of the property (50 CFR part 80, subpart J).

## **G. Matching, Level of Effort, Earmarking**

### **1. Matching**

- a. The Federal share is at least 10 percent and up to 75 percent of allowable costs of the grant-funded project for the 50 States. The specific amount will be in the approved grant award. The Federal cost sharing for the Commonwealths of Puerto Rico and the Northern Mariana Islands, the District of Columbia (not eligible to receive Wildlife Restoration Program funding), and the Territories of Guam, the U.S. Virgin Islands, and American Samoa may be from 75 to 100 percent of the allowable costs of a grant-funded project as decided by the Regional Director (50 CFR section 80.83).

- b. The State fish and wildlife agency must not draw down Federal funds in a greater proportion to the use of match than total Federal funds bear to total match unless:
- (1) The drawdown is to pay for construction, including land acquisition;
  - (2) An in-kind contribution is not yet available for delivery to the grantee or subgrantee; or
  - (3) The project is not at the point where it can accommodate an in-kind contribution.

The conditions above require the Regional Director's prior approval and the State must satisfy the match requirement before it submits the final Federal Financial Report (50 CFR section 80.96(a)).

**2. Level of Effort – Not Applicable**

**3. Earmarking**

- a. *Indirect Costs Limitation* – The amount of overhead or indirect costs charged to the projects under these programs for State central services provided from outside the State fish and game agency in one year may not exceed three percent of the annual apportionment to the State (50 CFR section 80.53).
- b. *Aquatic Resource Education and Outreach and Communication* – Each State's fish and wildlife agency may not spend more than 15 percent of the annual amount apportioned to the State from the Sport Fish Restoration and Boating Trust Fund for activities in both subprograms. The 15-percent maximum applies to both subprograms as if they were one. The Commonwealths of Puerto Rico and the Northern Mariana Islands, the District of Columbia, and the Territories of Guam, the U.S. Virgin Islands, and American Samoa are not limited to the 15-percent cap imposed on the 50 States. Each of these entities may spend more for these purposes with the approval of the Regional Director (50 CFR section 80.62).
- c. *Recreational Boating Access* – A State fish and wildlife agency must allocate 15 percent of its annual allocation for the Recreational Boating Access subprogram. Allocations of more or less than 15 percent require the approval of the Regional Director (50 CFR section 80.61).

## H. Period of Performance

*Multi-year Financing Exception* – States may finance high-cost projects, such as the acquisition of land and the construction of facilities, using funding from more than one annual apportionment through financing the entire cost and obtaining reimbursement from future grants or installment purchases (50 CFR sections 80.67 and 80.68).

## J. Program Income

The State must treat income it earns after the grant period as license revenue or additional funding for grant purposes. The State must indicate how it will treat program income in the grant application or the default is to treat it as license revenue. States must treat income earned by a subgrantee after the grant period as license revenue, additional funding for grant purposes, or income subject to terms of a subgrantee agreement or contract. The State must indicate its choice in the project statement for the subgrant. If the State does not, the subgrantee does not have to account for any income it earns after the grant period unless required by an agreement or contract (50 CFR sections 80.125 and 80.126).

## L. Reporting

### 1. Financial Reporting

- a. SF-270, *Request for Advance or Reimbursement* – Applicable
- b. SF-271, *Outlay Report and Request for Reimbursement for Construction Programs* – Not Applicable
- c. SF-425, *Federal Financial Report* – Applicable

### 2. Performance Reporting – Not Applicable

### 3. Special Reporting

*Form 3-154A and 3-154B, Paid Hunting and Fishing License Certification (OMB No. 1018-0007)* – The Director of each State fish and wildlife agency must certify annually the number of paid hunting and fishing license holders in the State. States count licenses over a period of 12 consecutive months, according to the State's fiscal year, or other license year, but the period must be consistent from year to year. The certification period must end at least 1 year and no more than 2 years before the beginning of the Federal fiscal year in which the apportioned funds first became available. The data are used by FWS in statutory formulas to apportion funds to States. The State must (a) count only those people who have a license issued and for which the State can document at least \$1 of net revenue; (b) eliminate multiple counting of the same individual in the certified figures; and (c) may be required to demonstrate methods used to determine data. Sampling and other statistical techniques may be used as long as they are done every 5 years

or coordinated with any changes in the State system (50 CFR sections 80.31 and 80.32).

For purposes of reporting, the State counts a person who possesses a paid license issued in the licensee's name or other unique identifier by following the table in 50 CFR section 80.33 to determine the type of license holder that may be counted and how often they may be counted. The license certification must not include:

- a. Trapping licenses or commercial licenses (50 CFR section 80.33(b)(8)).
- b. Licenses issued by another State (50 CFR section 80.31).
- c. Multiyear licenses that do not produce net revenue in close approximation to the net revenue received for a single-year license providing similar privileges. The State may collect the revenue at the time of sale or annually (50 CFR section 80.35).
- d. However, if a State fish and wildlife agency receives funds from the State to cover fees for some license holders, the agency may count those license holders in the annual certification only under the following conditions:
  - (1) The State funds to cover license fees must come from a source other than hunting- and fishing-license revenue;
  - (2) The State must identify funds to cover license fees separately from other funds provided to the agency;
  - (3) The agency must receive at least the average amount of State-provided discretionary funds that it received for the administration of the State's fish and wildlife agency during the State's 5 previous fiscal years;
  - (4) The agency must receive State funds that are at least equal to the fees charged for the single-year license providing similar privileges;
  - (5) If the State does not have a single-year license providing similar privileges, the Director must approve the fee paid by the State for those license holders; and
  - (6) The agency must issue licenses in the license holder's name or by using a unique identifier that is traceable to the license holder, who must be verifiable in State records (50 CFR section 80.36).

## N. Special Tests and Provisions

### Assent Legislation and Diversion of License Revenue

**Compliance Requirement** – A State may participate in the benefits of the Sport Fish Restoration and Wildlife Restoration Programs only if it has passed and maintains legislation that assents to the provisions of the Acts; ensures the conservation of fish and wildlife; and prohibits the diversion of license revenue paid by hunters and sport fishermen to purposes other than for the administration of the fish and wildlife agency (50 CFR sections 80.10 and 80.11).

License revenue includes proceeds from State-issued general or special hunting and fishing licenses, permits, stamps, tags, access and use fees, and other State charges to hunt or fish for recreational purposes. Also included in license revenue are real or personal property acquired with license revenue; income from the sale, lease or rental of, granting rights to, or a fee for access to, real or personal property acquired or constructed with license revenue; interest or dividends earned on license revenue; reimbursements for expenditures originally paid for with license revenue; and payments received for services funded by license revenue (50 CFR section 80.20).

Administration of the State fish and wildlife agency includes only the functions required to manage the agency and the fish- and wildlife-related resources for which the agency has authority under State law (50 CFR section 80.10(c)(2)).

**Audit Objective** – Determine whether license revenue paid by sport hunters and anglers are used only for the administration of the State fish and wildlife agency.

### Suggested Audit Procedures

1. Ascertain if there are legislative prohibitions in place to prevent diversion of license revenues.
2. Perform tests to ascertain if hunting and sport fishing license revenue was properly accounted for and restricted to use for the administration of the State fish and wildlife agency.
3. Test expenditures from the license revenue paid by hunters and sport fisherman to ascertain if they were used for the administration of the State fish and wildlife agency.
4. Perform procedures to ascertain if there were any transfers from the State fish and wildlife agency that divert license revenue paid by hunters and sport fisherman from the administration of the State fish and wildlife agency.

## DEPARTMENT OF THE INTERIOR

### CFDA 15.614 COASTAL WETLANDS PLANNING, PROTECTION AND RESTORATION PROGRAM (National Coastal Wetlands Conservation Grants)

#### I. PROGRAM OBJECTIVES

The objective of the National Coastal Wetlands Conservation Grants Program is to provide funds to coastal States (except Louisiana) for coastal wetlands conservation projects. The primary goal of the National Coastal Wetlands Conservation Grant Program is the long-term conservation of coastal wetland ecosystems. It accomplishes this goal by helping States in their efforts to protect, restore, and enhance their coastal habitats. The program's accomplishments are primarily on-the-ground and measured in acres.

#### II. PROGRAM PROCEDURES

The National Coastal Wetlands Conservation Grants Program provides funds on a competitive basis for acquisition of interests in coastal lands or waters, and for restoration, enhancement or management of coastal wetlands ecosystems. All coastal States except Louisiana are eligible to apply. Proposed projects must provide for long-term conservation of coastal wetlands or waters and the hydrology, water quality, and fish and wildlife dependent thereon (16 USC 3954; 50 CFR section 84.11). Use of property acquired with grant funds that is inconsistent with program requirements and that is not corrected can be grounds for denying a State future grants under this program (50 CFR section 84.48(a)(6)).

#### Source of Governing Requirements

The National Coastal Wetlands Conservation Grants Program is authorized by Section 305, Title III, Pub. L. No. 101-646, 16 USC 3951-3956. The National Coastal Wetlands Conservation Grant Program regulations are at 50 CFR part 84.

#### Availability of Other Program Information

Other program information for the Coastal Wetlands Planning, Protection and Restoration Program is found at <http://www.fws.gov/coastal/CoastalGrants/>.

#### III. COMPLIANCE REQUIREMENTS

**In developing the audit procedures to test compliance with the requirements for this Federal program, the auditor must determine, from the following summary (also included in Part 2, "Matrix of Compliance Requirements"), which of the 12 types of compliance requirements apply, and then determine which of the applicable requirements is likely to have a direct and material effect on the Federal program at the auditee. For each such requirement, the auditor must use Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and this program supplement (which includes any program-specific requirements) to perform the audit.**

Compliance Requirements											
A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement/Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y

**A. Activities Allowed or Unallowed**

1. *Activities Allowed*

- a. Acquisition of a real property interest in coastal lands or waters from willing sellers or partners (coastal wetlands ecosystems), under terms and conditions that will ensure the real property will be administered for long-term conservation (50 CFR section 84.20(a)(1)).
- b. The restoration, enhancement, or management of coastal wetlands ecosystems (50 CFR section 84.20(a)(2)).
- c. Planning as a minimal component of project plan development (50 CFR section 84.20(b)(6)) (see III.A.2.f. for unallowable planning activities).

2. *Activities Unallowed*

- a. Projects that primarily benefit navigation, irrigation, flood control, or mariculture (50 CFR section 84.20(b)(1)).
- b. Acquisition, restoration, enhancement, or management of lands to mitigate recent or pending habitat losses resulting from the actions of agencies, organizations, companies, or individuals (50 CFR section 84.20(b)(2)).
- c. Creation of wetlands by humans where wetlands did not previously exist (50 CFR section 84.20(b)(3)).
- d. Enforcement of fish and wildlife laws and regulations, except when necessary for the accomplishment of approved project purposes (50 CFR section 84.20(b)(4)).



- e. Research (50 CFR section 84.20(b)(5)).
- f. Planning as a primary project focus (50 CFR section 84.20(b)(6)).
- g. Operations and maintenance (50 CFR section 84.20(b)(7)).
- h. Acquiring and/or restoring upper portions of watersheds where benefits to the coastal wetlands ecosystem are not significant and direct (50 CFR section 84.20(b)(8)).
- i. Projects providing less than 20 years of conservation benefits (50 CFR section 84.20(b)(9)).

## **F. Equipment and Real Property Management**

States must submit documentation (e.g., appraisals and appraisal reviews) to the Fish and Wildlife Service (FWS) Regional Director who must approve it before the State becomes legally obligated for the purchase. States must provide title vesting evidence and summary of land costs upon completion of the acquisition to the FWS Regional Director. Any deed to third parties (e.g., conservation easement or other lien on a third-party property) must include appropriate language to ensure that the lands and/or interests would revert back to the State or Federal Government if the conditions of the grant are no longer being implemented (50 CFR section 84.48(a)(1)).

## **G. Matching, Level of Effort, Earmarking**

### **1. Matching**

- a. Except for those insular areas specified in paragraph G.1.b, below, the Federal share will not exceed 50 percent of approved costs incurred. However, the Federal share may be increased to 75 percent for coastal States that have established and are using a fund as defined in 50 CFR section 84.11. The FWS Service Regional Directors must certify the eligibility of the fund in order for the State to qualify for the 75 percent matching share (50 CFR section 84.46(a)).
- b. The following insular areas: American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands, have been exempted from the matching share, as provided in Pub. L. 95–134, as amended by Pub. L. 95–348, Pub. L. 96–205, Pub. L. 98–213, and Pub. L. 98–454 (48 USC 1469a). Puerto Rico is not exempt from the match requirements of this program (50 CFR section 84.46(b)).
- c. Total Federal contributions (including all Federal sources outside of the program) may not exceed the maximum eligible Federal share under the Program. This includes monies provided to the State by other Federal programs. If the amount of Federal money available to the project is more

than the maximum allowed, FWS will reduce the program contribution by the amount in excess (50 CFR section 84.46(h)).

- d. Natural Resource Damage Assessment funds that are managed by a non-Federal trustee are considered to be non-Federal, even if these monies were once deposited in the Department of the Interior's Natural Resource Damage Assessment and Restoration Fund, provided the following criteria are met:
- (1) The monies were deposited pursuant to a joint and indivisible recovery by the Department of the Interior and non-Federal trustees under the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) or the Oil Pollution Act (OPA);
  - (2) The non-Federal trustee has joint and binding control over the funds;
  - (3) The co-trustees agree that monies from the fund should be available to the non-Federal trustee and can be used as a non-Federal match to support a project consistent with the settlement agreement, CERCLA, and OPA; and
  - (4) The monies have been transferred to the non-Federal trustee (50 CFR section 84.46(i)).

**2. Level of Effort** – Not Applicable

**3. Earmarking** – Not Applicable

**J. Program Income**

If rights or interests obtained with the acquisition of coastal wetlands generate revenue during the grant agreement period, the State will treat the revenue as program income and use it to manage the acquired properties (50 CFR section 84.48(a)(5)).

**L. Reporting**

**1. Financial Reporting**

- a. SF-270, *Request for Advance or Reimbursement* – Not Applicable
- b. SF-271, *Outlay Report and Request for Reimbursement for Construction Programs* – Not Applicable.
- c. SF-425, *Federal Financial Report* – Applicable

**2. Performance Reporting** – Not Applicable

### 3. **Special Reporting** – Not Applicable

## N. **Special Tests and Provisions**

### 1. **Trust Fund**

**Compliance Requirement** – The Federal share may be increased to 75 percent for coastal States that have established and are using a “fund” as defined in 50 CFR section 84.11. The fund can be a trust fund from which the principal is not spent, or a fund derived from a dedicated recurring source of monies (50 CFR section 84.46).

**Audit Objectives** – For States that have established and are using a trust fund, determine whether principal and interest are properly accounted for. For States with a dedicated recurring source of monies, examine collection and restrictions to determine if all funds are properly accounted for.

#### **Suggested Audit Procedures**

- a. Perform tests to ascertain if restricted funds were properly collected (retained) and accounted for.
- b. Test expenditures to ascertain if trust funds or dedicated funds were used by the State according to the reported purpose.

### 2. **Operation and Maintenance of Facilities**

**Compliance Requirement** – The coastal States must operate and maintain facilities, structures, or related assets to ensure their use for the stated project purpose and must adequately protect them. If acquired property is used for reasons inconsistent with the purpose(s) for which acquired, such activities must cease and any adverse effects on the property must be corrected by the State or subgrantee with non-Federal monies in accordance with 50 CFR section 80.14 (50 CFR sections 84.48(a)(3) and (b)(3)).

**Audit Objective** – Determine whether coastal State operation and maintenance procedures ensure that program assets are identified, adequately maintained, protected, and used for stated project purposes.

#### **Suggested Audit Procedures**

- a. Review property management procedures, and assess their adequacy for identifying and protecting program assets. This includes policies and procedures for addressing the operations and maintenance of the asset.
- b. Determine if property inventories or lists of program assets reconcile with grant agreements and stated project purposes.

## DEPARTMENT OF THE INTERIOR

### CFDA 15.615 COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND

#### I. PROGRAM OBJECTIVES

The objective of the Cooperative Endangered Species Conservation Fund program is to provide Federal financial assistance to a State or Territory, through its appropriate State or territorial agency, to assist in the development of programs for the conservation of federally listed endangered and threatened species.

#### II. PROGRAM PROCEDURES

Grants for States and Territories, offered through the Cooperative Endangered Species Conservation Fund, provide funding for a wide array of voluntary conservation projects for candidate, and listed, threatened and endangered species. Grants awarded are in the categories of: Conservation Grants for the implementation of conservation projects; Recovery Land Acquisition for the acquisition of habitat in support of approved species recovery goals or objectives; Habitat Conservation Planning Assistance to support development of Habitat Conservation Plans (HCPs); and HCP Land Acquisition for the acquisition of land associated with approved HCPs. These funds may in turn be subawarded by States and Territories in support of conservation projects.

#### Source of Governing Requirements

The Cooperative Endangered Species Conservation Fund is authorized by the Endangered Species Act of 1973, as amended, 16 USC 1531 to 1543; and the Land and Water Conservation Fund Act of 1965, 16 U.S.C. 4601, as amended. Program regulations are at 50 CFR part 81. Program guidance is available in the Fish and Wildlife Service (FWS) Manual chapters pertaining to Cooperative Endangered Species Conservation Fund grants—Chapters 521 FW and 523 FW.

#### Availability of Other Program Information

Program information for endangered species grants to States and Territories is available on the FWS website at <http://www.fws.gov/endangered/grants/index.html>. The FWS Manual is available at <http://fawiki.fws.gov/display/WTK/Toolkit+Homepage>.

#### III. COMPLIANCE REQUIREMENTS

**In developing the audit procedures to test compliance with the requirements for this Federal program, the auditor must determine, from the following summary (also included in Part 2, “Matrix of Compliance Requirements”), which of the 12 types of compliance requirements apply, and then determine which of the applicable requirements is likely to have a direct and material effect on the Federal program at the auditee. For each such requirement, the auditor must use Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and this program supplement (which includes any program-specific requirements) to perform the audit.**

Compliance Requirements											
A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement/Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	N

**A. Activities Allowed or Unallowed**

All methods and procedures which are necessary to bring any endangered species or threatened species to the point at which the measures provided pursuant to the Endangered Species Act of 1973 are no longer necessary are allowable. Such methods and procedures include, but are not limited to, habitat restoration, species status surveys, public education and outreach, captive propagation and reintroduction, nesting surveys, genetic studies, habitat acquisition and maintenance, and development of management plans (50 CFR section 81.1(b)).

**G. Matching, Level of Effort, Earmarking**

**1. Matching**

- a. Except as noted in paragraphs G.1.b and c, below, the Federal share of such program costs shall not exceed 75 percent of the program costs (16 USC 1535(d)(2); 50 CFR section 81.8).
- b. The Federal share may be increased to 90 percent whenever two or more States having a common interest in one or more endangered or threatened species, the conservation of which may be enhanced by cooperation of such States, enter jointly into an agreement with the Secretary of the Interior (16 USC 1535(d)(2); 50 CFR section 81.8).
- c. Per the FWS Director’s Memorandum, of May 9, 2003, the following insular areas are exempt from the matching requirement up to \$200,000: American Samoa, Guam, the Government of the Northern Mariana Islands, the Trust Territory of the Pacific Islands, and the U.S. Virgin Islands (48 USC 1469a).

**2. Level of Effort – Not Applicable**

**3. Earmarking – Not Applicable**

**L. Reporting**

**1. Financial Reporting**

a. SF-270, *Request for Advance or Reimbursement* – Applicable

b. SF-271, *Outlay Report and Request for Reimbursement for Construction Programs*– Not Applicable

c. SF-425, *Federal Financial Report* – Applicable

**2. Performance Reporting – Not Applicable**

**3. Special Reporting – Not Applicable**

## DEPARTMENT OF THE INTERIOR

### CFDA 15.623 NORTH AMERICAN WETLANDS CONSERVATION FUND

#### I. PROGRAM OBJECTIVES

The objective of North American Wetlands Conservation Fund program is to encourage public-private partnerships to protect, enhance, restore, and manage wetland ecosystems and habitats to benefit wetland-associated migratory bird populations.

#### II. PROGRAM PROCEDURES

The U.S. Fish and Wildlife Service (FWS), within the Department of the Interior, makes grants on a competitive basis to organizations or individuals to acquire, restore, enhance, or create wetland and associated upland habitat. Applicants must submit a comprehensive proposal outlining activities to be completed with project funds and describing the participation of all partner organizations involved in the project. A partner in a project is a group, agency, organization, or individual that participates in the project as a recipient, subrecipient, or match provider. Funds provided directly to a Federal entity by FWS are governed by a separate agreement between FWS and the recipient Federal entity.

#### Source of Governing Requirements

The North American Wetlands Conservation Program is authorized by the North American Wetlands Conservation Act (NAWCA), 16 USC 4401.

#### Availability of Other Program Information

Other program information is available on the FWS Grant Information site at <http://www.fws.gov/grants/>.

#### III. COMPLIANCE REQUIREMENTS

**In developing the audit procedures to test compliance with the requirements for this Federal program, the auditor must determine, from the following summary (also included in Part 2, “Matrix of Compliance Requirements”), which of the 12 types of compliance requirements apply, and then determine which of the applicable requirements is likely to have a direct and material effect on the Federal program at the auditee. For each such requirement, the auditor must use Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and this program supplement (which includes any program-specific requirements) to perform the audit.**

Compliance Requirements											
A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement/Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	Y	N	Y	Y	Y	Y	N	Y	Y	N

**A. Activities Allowed or Unallowed**

1. *Activities Allowed*

Allowable activities include acquisition, management, restoration (rehabilitating a degraded or non-functioning wetland ecosystem), enhancement (modifying a functioning wetland ecosystem to provide additional long-term wetlands conservation benefits), and establishment or reestablishment of wetland habitat and wetland-associated upland habitat (16 USC 4401(b)).

2. *Activities Unallowed*

Federally required mitigation activity for compliance with the Fish and Wildlife Coordination Act of 1934 or the Water Resources Development Act of 1986 are unallowable, including, but not limited to, the following:

- a. Actions that will put credits into wetlands mitigation banks; and
- b. Mitigation activity required by Federal, State, or local wetland regulations (16 USC 4411(b)).

**F. Equipment and Real Property Management**

Any real property acquired under a grant that is not included in the National Wildlife System and is conveyed to another public agency or other entity is subject to terms and conditions that will ensure that the interest will be administered for the long-term conservation and management of the wetland ecosystem and the fish and wildlife dependent thereon. All interests in real property shall contain provisions that revert interest to the Federal Government if the entity fails to manage the property in accordance with the objectives of NAWCA (16 USC 4405(a)(3)).



**G. Matching, Level of Effort, Earmarking****1. Matching**

The required matching share varies on a grant-by-grant basis and is set forth in the grant award, but must be at least 50 percent of project costs, except that project activities located on Federal lands and waters can be funded with 100 percent Federal funding (16 USC 4407(b)).

**2. Level of Effort – Not Applicable****3. Earmarking – Not Applicable****L. Reporting****1. Financial Reporting**

a. SF-270, *Request for Advance or Reimbursement* – Not Applicable

b. SF-271, *Outlay Report and Request for Reimbursement for Construction Programs* – Not Applicable

c. SF-425, *Federal Financial Report* – Applicable

**2. Performance Reporting – Not Applicable****3. Special Reporting – Not Applicable**

## DEPARTMENT OF THE INTERIOR

### CFDA 15.635 NEOTROPICAL MIGRATORY BIRD CONSERVATION

#### I. PROGRAM OBJECTIVES

The objectives of the Neotropical Migratory Bird Conservation Program are to provide financial resources and foster international cooperation to (1) perpetuate healthy populations of neotropical migratory birds; and (2) assist in the conservation of neotropical migratory birds by supporting conservation initiatives in the United States, Canada, Latin America, and the Caribbean.

#### II. PROGRAM PROCEDURES

The U.S. Fish and Wildlife Service (FWS), a component of the Department of the Interior, makes grants on a competitive basis to organizations or individuals to protect and manage neotropical migratory bird populations; maintain, manage, protect, and restore neotropical migratory bird habitat; conduct research and monitoring; support law enforcement; and provide for community outreach and education contributing to neotropical migratory bird conservation. Applicants must submit a proposal outlining activities to be completed with grant and required matching funds. A partner in a project is a group, agency, organization, or individual which participates in the project as a recipient, subrecipient, or match provider. Funds provided to a Federal entity are governed through a separate agreement between FWS and the recipient Federal entity.

##### Source of Governing Requirements

The Neotropical Migratory Bird Conservation Program is authorized by the Neotropical Migratory Bird Conservation Act, 16 USC 6101 *et seq.*

##### Availability of Other Program Information

Other program information is available on the FWS Grant Information site at <http://www.fws.gov/grants/>.

#### III. COMPLIANCE REQUIREMENTS

**In developing the audit procedures to test compliance with the requirements for this Federal program, the auditor must determine, from the following summary (also included in Part 2, “Matrix of Compliance Requirements”), which of the 12 types of compliance requirements apply, and then determine which of the applicable requirements is likely to have a direct and material effect on the Federal program at the auditee. For each such requirement, the auditor must use Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and this program supplement (which includes any program-specific requirements) to perform the audit.**

Compliance Requirements											
A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement/Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	Y	N	N	Y	Y	N	N	Y	Y	N

**A. Activities Allowed or Unallowed**

Allowable activities include protection and management of neotropical migratory bird populations; maintenance, management, protection, and restoration of neotropical migratory bird habitat; research and monitoring; law enforcement; and community outreach and education (16 USC 6103(3)).

**G. Matching, Level of Effort, Earmarking**

**1. Matching**

A recipient carrying out grant activities in the U.S. or Canada is required to provide a non-Federal matching share in cash. A recipient carrying out grant activities in geographic areas outside of the U.S. or Canada, including Puerto Rico and the U.S. Virgin Islands, is required to provide a non-Federal matching share, which may be in the form of cash or in-kind contributions. The required matching share varies on a grant-by-grant basis and is set forth in the award document, but is at least 75 percent of the project costs (16 USC 6103(2) and 6104(e)).

**2. Level of Effort – Not Applicable**

**3. Earmarking – Not Applicable**

**L. Reporting**

**1. Financial Reporting**

a. SF-270, *Request for Advance or Reimbursement* – Not Applicable

- b. SF-271, *Outlay Report and Request for Reimbursement for Construction Programs* – Not Applicable
  - c. SF-425, *Federal Financial Report* – Applicable
2. **Performance Reporting** – Not Applicable
  3. **Special Reporting** – Not Applicable

## DEPARTMENT OF THE INTERIOR

### CFDA 15.668 COASTAL IMPACT ASSISTANCE PROGRAM

#### I. PROGRAM OBJECTIVES

The objective of the Coastal Impact Assistance Program (CIAP) program is the conservation, protection, and preservation of coastal areas, including wetlands.

#### II. PROGRAM PROCEDURES

The U.S. Department of the Interior (DOI), Fish and Wildlife Service (FWS), Wildlife and Sport Fish Restoration Program (WSFR) administers the CIAP program through individual non-competitive grants awarded directly to States and those coastal political subdivisions (CPS) specifically identified in the Act.

Grants are administered by a CIAP Branch Chief and a CIAP Grants Team located at FWS-WSFR Headquarters in Arlington, Virginia. Other program officials are in located in Spanish Fort, Alabama; Anchorage, Alaska; Baton Rouge, Louisiana; Biloxi, Mississippi; and Austin, Texas; and provide technical assistance and program guidance for projects in their respective States.

Funds are distributed to OCS oil- and gas-producing States (which include Alabama, Mississippi, Louisiana, Texas, California, and Alaska), and CPSs (which include specific coastal counties, boroughs, and parishes) within those States. The CIAP funding allocations are made using the formulas mandated by Section 31 of the Outer Continental Shelf Lands Act (43 USC 1356a). Funds were allocated to each recipient using qualified OCS revenues received during a specified fiscal year. The Act requires a minimum annual allocation of 1 percent to each State, and provides that 35 percent of each State's share be allocated directly to its CPSs. A State or CPS may not receive less than its allocation unless FWS finds that the proposed uses of funds are inconsistent with the Act, or if a State or CPS chooses to relinquish some or all of its allotted funds.

#### Source of Governing Requirements

The program is authorized by Section 31 of the Outer Continental Shelf Lands Act (43 USC 1356a).

#### Availability of Other Program Information

Other program information is available on the CIAP website at <http://wsfrprograms.fws.gov/Subpages/GrantPrograms/CIAP/CIAP.htm>.

### III. COMPLIANCE REQUIREMENTS

In developing the audit procedures to test compliance with the requirements for this Federal program, the auditor must determine, from the following summary (also included in Part 2, “Matrix of Compliance Requirements”), which of the 12 types of compliance requirements apply, and then determine which of the applicable requirements is likely to have a direct and material effect on the Federal program at the auditee. For each such requirement, the auditor must use Part 3 (which includes generic details about each compliance requirement other than Special Tests and Provisions) and this program supplement (which includes any program-specific requirements) to perform the audit.

Compliance Requirements											
A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement/Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	Y	N	Y	Y	Y	Y	N	Y	Y	N

#### A. Activities Allowed or Unallowed

1. A State or CPS must use CIAP funds only for one or more of the following activities:
  - a. Conservation, protection, or restoration of coastal areas, including wetlands;
  - b. Mitigation of damage to fish, wildlife, or natural resources;
  - c. Planning and the administrative costs of complying with CIAP (see III.G.3, “Matching, Level of Effort, Earmarking – Earmarking,” for limitation on amounts that may be expended for this purpose);
  - d. Implementation of a federally approved marine, coastal, or comprehensive conservation management plan; and

- e. Mitigation of the impact of OCS activities through funding of onshore infrastructure projects and public service needs (see III.G.3, “Matching, Level of Effort, Earmarking – Earmarking,” for limitation on amounts that may be expended for this purpose).
2. The above activities are designed to benefit the coastal zone; however CIAP projects do not need to be undertaken solely within a State’s coastal zone (43 USC 1356a(d)(1)).

**G. Matching, Level of Effort, Earmarking**

1. **Matching** – Not Applicable
2. **Level of Effort** – Not Applicable
3. **Earmarking**

Not more than 23 percent of the amounts received by a State or CPS can be used for:

- a. Planning assistance and the administrative costs of complying with CIAP; and
- b. Mitigation of the impact of OCS activities through funding of onshore infrastructure projects and public service needs (43 USC 1356a(d)(3)).

**L. Reporting**

1. **Financial Reporting**
  - a. SF-270, *Request for Advance or Reimbursement* – Not Applicable
  - b. SF-271, *Outlay Report and Request for Reimbursement for Construction Programs* – Not Applicable
  - c. SF-425, *Federal Financial Report* – Applicable
2. **Performance Reporting** – Not Applicable
3. **Special Reporting** – Not Applicable