# Tribal Child Support Budget Packet

## Annual Budget Information, Guidance and Tools

Administration for Children and Families
Office of Child Support Enforcement

Version 1.0
05.12.2016

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# Introduction

In 2016, the federal Office of Child Support Enforcement (OCSE), in collaboration with the Office of Grants Management (OGM), convened a Tribal Budget Workgroup to develop guidelines, supportive documentation and helpful tools to encourage and promote consistency and uniformity in the annual budget submission process.

The workgroup's objectives included the creation of budget "tools" for use in budget development along with general guidance. This Tribal Budget Packet includes various helpful hints and tools a tribe can elect to use to streamline the budget development process for their child support program.

This guide is not a policy document and does not replace existing federal statutes, regulations, or OCSE policy guidance documents, which take precedence.

# General Information

Tribal IV-D programs must submit an annual budget to OCSE and OGM by August 1 each year pursuant to 45 CFR 309.130(b)(2).

OGM cannot guarantee funding at the start of the fiscal year (October 1) for budgets submitted after the August 1 deadline. All budget expenditures must comply with the requirements in 45 CFR 75 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards.

**BUDGET SUBMISSION**

The preferred method for budget submission is via GrantSolutions, but OGM will accept submissions via mail courier.

**GrantSolutions**

GrantSolutions is a comprehensive grants management system provided by the Grants Center of Excellence. The Administration for Children and Families (ACF) within the U.S. Department of Health and Human Services (HHS) manages the system.

Although the use of GrantSolutions by tribal IV-D programs is not mandatory, it provides comprehensive grants management for both grantee and ACF. A list of the benefits of using GrantSolutions is located in Addendum 1.

For additional information about signing up to use the GrantSolutions system, go to https://home.grantsolutions.gov/home/.

**Hard Copy Submission**

You can submit a hard copy of your Budget Packet, via mail courier, to:

Commissioner
Office of Child Support Enforcement
ATTN: Tribal Child Support Program
330 C Street, SW
5th Floor
Washington, DC 20201

As a courtesy, please send a copy of your budget packet to your Program Specialist in your OCSE Regional Office if you submit the budget by mail.

Regardless of how you submit your budget, your annual budget submission must include the items listed in the Annual Tribal IV-D Budget Checklist on page 3.

**HELPFUL HINTS:**

- ✓ Use complete and accurate calculations.
- ✓ Gather all the necessary information you will need prior to starting your budget development (position descriptions, wage information, fringe calculations, list of supplies you intend to purchase, copies of all contracts, etc.)
- ✓ Create your initial budget. When it is time to create a new fiscal year budget, open the previous budget and "Save As" with the new budget year name. Then update the necessary cells.

## Annual Tribal Child Support Budget Checklist

**Federal Fiscal Year:** _____ **DUE ON OR BEFORE AUGUST 1**

**Tribal IV-D Agency Name:** _____

**Budget Developer Name:** _____

**Title:** _____ **Department:** _____

| FFY BUDGET CHECKLIST | Yes | No |
|---|---|---|
| **1. COVER LETTER (RECOMMENDED)** | ☐ | ☐ |
| **2. COVER SHEET (OPTIONAL)** | ☐ | ☐ |
| **3. TABLE OF CONTENTS (OPTIONAL)** | ☐ | ☐ |
| **4. STANDARD FORM (SF) 424**<br>**"APPLICATION FOR FEDERAL ASSISTANCE"** | ☐ | ☐ |
| **5. STANDARD FORM (SF) 424A**<br>**"BUDGET INFORMATION – NON-CONSTRUCTION PROGRAMS"** | ☐ | ☐ |
| **6. QUARTER-BY-QUARTER ESTIMATE OF EXPENDITURES** | ☐ | ☐ |
| **7. BUDGET JUSTIFICATION NARRATIVE** | ☐ | ☐ |
| **8. SUPPORTING DOCUMENTATION AS ATTACHMENTS:** | ☐ | ☐ |
| **Examples:** | | |
| • Current Indirect Cost Agreement | ☐ | ☐ |
| • Statement certifying that the tribe can meet non-federal share of the budget | ☐ | ☐ |
| • Contracts | ☐ | ☐ |
| • IT specifications (if applicable) | | |
| • Waiver Request (if applicable) | ☐ | ☐ |
| • Other documentation as applicable: | ☐ | ☐ |
| • (List other document names here) | ☐ | ☐ |

**Detailed information for each checklist item is located in Addendum 2.**

**Helpful Hints:**

- Use an Excel worksheet to ensure accurate mathematical calculations.
  - It might take a little time and effort to set up an initial Excel worksheet template, but it will reduce time and effort spent developing future budgets.
  - The Tribal Budget Workgroup designed an Excel worksheet template that you can use. It is located on OCSE's website under the Tribal Budget Toolbox link.
- It is recommended that you double-check all numbers in the SF-424, the SF-424A, the Excel worksheet and the justification narrative for accuracy and consistency.
  - It is easy, when making edits, to forget to update the numbers across all documents.
- The Budget Justification Narrative must identify both the federal expenditures and non-federal share (cash and in-kind[1]).

**"Federal share" refers only to the OCSE grant funds for which you are applying.**

**"Non-federal share" is all other non-federal resources, either cash or in-kind contributions.**

OCSE recommends that you format your budget in a column format as shown in the example below. The budget justification should be in a narrative format following the same order as the object class categories.

| OBJECT CLASS CATEGORIES (LINE ITEMS) | FEDERAL SHARE | NON-FEDERAL SHARE | | TOTAL BUDGET |
|---|---|---|---|---|
| | | CASH | IN-KIND | |
| PERSONNEL | | | | |
| FRINGE | | | | |
| TRAVEL | | | | |
| EQUIPMENT | | | | |
| SUPPLIES | | | | |
| CONTRACTUAL | | | | |
| OTHER | | | | |
| **TOTALS DIRECT CHARGES:** | | | | |
| INDIRECT COSTS | | | | |
| **TOTAL BUDGET** | | | | |

[1] **45 CFR Part 75.2 - Cost sharing or matching** means the portion of project costs not paid by federal funds (unless otherwise authorized by federal statute). This may include the value of allowable third-party in-kind contributions, as well as expenditures by the recipient. See also §75.306.

## Standard Form 424

You can download the fillable Standard Forms 424 and 424A from Grants.gov (Forms tab).

**If you are using GrantSolutions to submit your budget, you MUST use the online SF-424 and SF-424A forms in GrantSolutions.**

**Application for Federal Assistance SF-424**

* 1. Type of Submission:
- ☐ Preapplication
- ☐ Application
- ☐ Changed/Corrected Application

* 2. Type of Application:
- ☐ New
- ☐ Continuation
- ☐ Revision

* If Revision, s

* Other (Specify):

* 3. Date Received: Completed by Grants.gov upon submission.

4. Applicant Identifier:

5a. Federal Entity Identifier:

* 5b. Federal Award Identifier:

**State Use Only:**

6. Date Received by State:

7. State Application Identifier:

**8. APPLICANT INFORMATION:**

* a. Legal Name:

* b. Employer/Taxpayer Identification Number (EIN/TIN):

* c. Organizational DUNS:

**d. Address:**

* Street1:
Street2:
* City:
County/Parish:
* State:
Province:
* Country: USA: UNITED STATES
* Zip / Postal Code:

**e. Organizational Unit:**

Department Name:

Division Name:

**f. Name and contact information of person to be contacted on matters involving this application:**

Prefix:

* First Name:

Middle Name:

* Last Name:

Suffix:

Title:

Organizational Affiliation:

* Telephone Number:

Fax Number:

* Email:

**Application for Federal Assistance SF-424**

**9. Type of Applicant 1: Select Applicant Type:**

Type of Applicant 2: Select Applicant Type:

Type of Applicant 3: Select Applicant Type:

* Other (specify):

*** 10. Name of Federal Agency:**

**11. Catalog of Federal Domestic Assistance Number:**

CFDA Title:

*** 12. Funding Opportunity Number:**

* Title:

**13. Competition Identification Number:**

Title:

**14. Areas Affected by Project (Cities, Counties, States, etc.):**

Add Attachment | Delete Attachment | View Attachment

*** 15. Descriptive Title of Applicant's Project:**

Attach supporting documents as specified in agency instructions.

Add Attachments | Delete Attachments | View Attachments

## Application for Federal Assistance SF-424

**16. Congressional Districts Of:**

*a. Applicant *b. Program/Project

Attach an additional list of Program/Project Congressional Districts if needed.

Add Attachment | Delete Attachment | View Attachment

**17. Proposed Project:**

*a. Start Date: *b. End Date:

**18. Estimated Funding ($):**

*a. Federal
*b. Applicant
*c. State
*d. Local
*e. Other
*f. Program Income
*g. TOTAL

***19. Is Application Subject to Review By State Under Executive Order 12372 Process?**

☐ a. This application was made available to the State under the Executive Order 12372 Process for review on .

☐ b. Program is subject to E.O. 12372 but has not been selected by the State for review.

☐ c. Program is not covered by E.O. 12372.

***20. Is the Applicant Delinquent On Any Federal Debt? (If "Yes," provide explanation in attachment.)**

☐ Yes ☐ No

If "Yes", provide explanation and attach

Add Attachment | Delete Attachment | View Attachment

**21. *By signing this application, I certify (1) to the statements contained in the list of certifications** and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 218, Section 1001)**

☐ ** I AGREE

** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

**Authorized Representative:**

Prefix: *First Name:

Middle Name:

*Last Name:

Suffix:

*Title:

*Telephone Number: Fax Number:

*Email:

*Signature of Authorized Representative: Completed by Grants.gov upon submission. *Date Signed: Completed by Grants.gov upon submission.

# Standard Form 424A

**BUDGET INFORMATION - Non-Construction Programs**

OMB Number: 4040-0006
Expiration Date: 06/30/2014

**SECTION A - BUDGET SUMMARY**

| Grant Program Function or Activity (a) | Catalog of Federal Domestic Assistance Number (b) | Estimated Unobligated Funds | | New or Revised Budget | | |
|---|---|---|---|---|---|---|
| | | Federal (c) | Non-Federal (d) | Federal (e) | Non-Federal (f) | Total (g) |
| 1. | | $ | $ | $ | $ | $ |
| 2. | | | | | | |
| 3. | | | | | | |
| 4. | | | | | | |
| 5. Totals | | $ | $ | $ | $ | $ |

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## SECTION B - BUDGET CATEGORIES

| 6. Object Class Categories | GRANT PROGRAM, FUNCTION OR ACTIVITY | | | | Total |
|---|---|---|---|---|---|
| | (1) | (2) | (3) | (4) | (5) |
| a. Personnel | $ | $ | $ | $ | $ |
| b. Fringe Benefits | | | | | |
| c. Travel | | | | | |
| d. Equipment | | | | | |
| e. Supplies | | | | | |
| f. Contractual | | | | | |
| g. Construction | | | | | |
| h. Other | | | | | |
| i. Total Direct Charges (sum of 6a-6h) | | | | | $ |
| j. Indirect Charges | | | | | $ |
| k. TOTALS (sum of 6i and 6j) | $ | $ | $ | $ | $ |
| | | | | | |
| 7. Program Income | $ | $ | $ | $ | $ |

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| SECTION C - NON-FEDERAL RESOURCES | | | | |
|---|---|---|---|---|
| (a) Grant Program | (b) Applicant | (c) State | (d) Other Sources | (e)TOTALS |
| 8. | $ | $ | $ | $ |
| 9. | | | | |
| 10. | | | | |
| 11. | | | | |
| 12. TOTAL (sum of lines 8-11) | $ | $ | $ | $ |

| SECTION D - FORECASTED CASH NEEDS | | | | | |
|---|---|---|---|---|---|
| | Total for 1st Year | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter |
| 13. Federal | $ | $ | $ | $ | $ |
| 14. Non-Federal | $ | | | | |
| 15. TOTAL (sum of lines 13 and 14) | $ | $ | $ | $ | $ |

| SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT | | | | |
|---|---|---|---|---|
| (a) Grant Program | FUTURE FUNDING PERIODS (YEARS) | | | |
| | (b)First | (c) Second | (d) Third | (e) Fourth |
| 16. | $ | $ | $ | $ |
| 17. | | | | |
| 18. | | | | |
| 19. | | | | |
| 20. TOTAL (sum of lines 16 - 19) | $ | $ | $ | $ |

| SECTION F - OTHER BUDGET INFORMATION | |
|---|---|
| 21. Direct Charges: | 22. Indirect Charges: |
| 23. Remarks: | |

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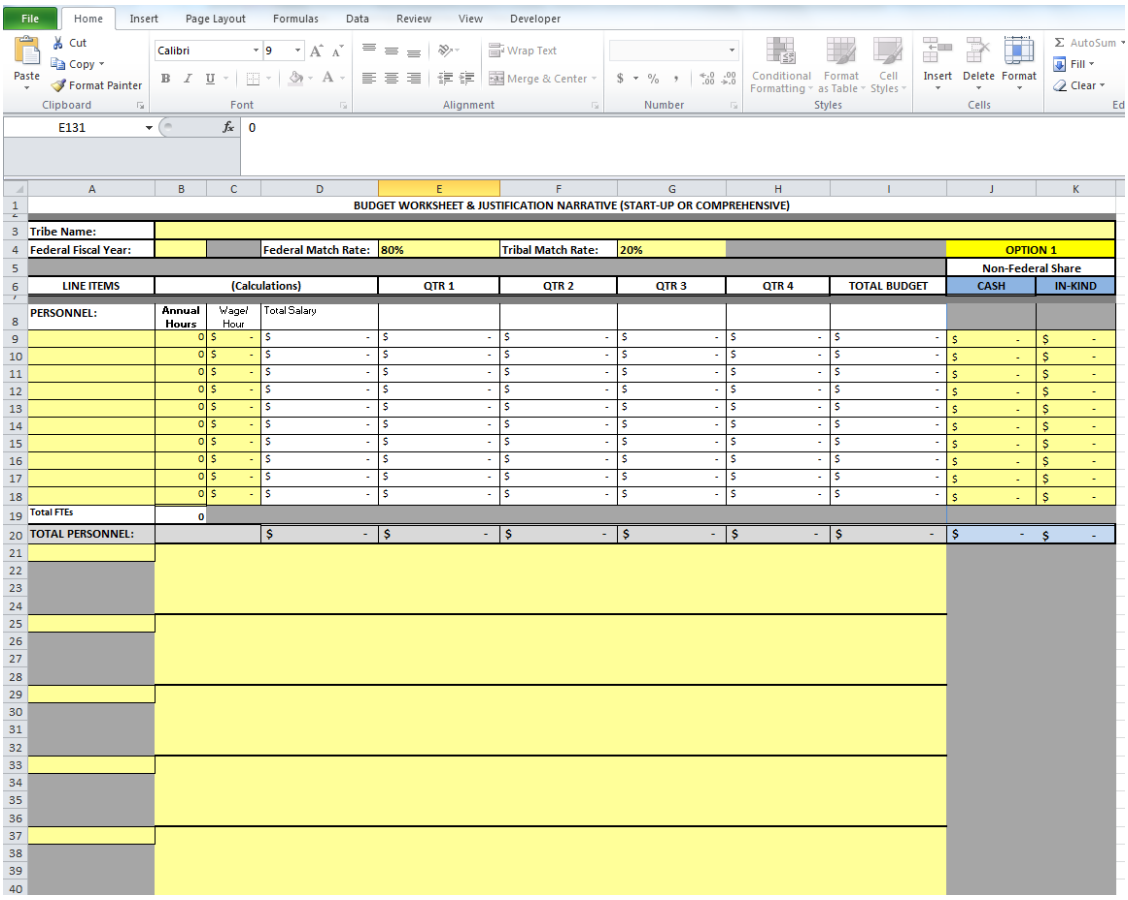
# Budget Justification Narrative (Excel)



BUDGET WORKSHEET & JUSTIFICATION NARRATIVE (START-UP OR COMPREHENSIVE)

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Tribe Name: | | | | | | | | | | |
| Federal Fiscal Year: | | | Federal Match Rate: | 80% | Tribal Match Rate: | 20% | | | OPTION 1 | |
| | | | | | | | | | Non-Federal Share | |
| LINE ITEMS | (Calculations) | | | QTR 1 | QTR 2 | QTR 3 | QTR 4 | TOTAL BUDGET | CASH | IN-KIND |
| PERSONNEL: | Annual Hours | Wage/ Hour | Total Salary | | | | | | | |
| | 0 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 0 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 0 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 0 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 0 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 0 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 0 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 0 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 0 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | 0 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Total FTEs | 0 | | | | | | | | | |
| TOTAL PERSONNEL: | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| FRINGE: | | | | | | | | | |
| FICA | 0.00% | of salary | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| SUTA | 0.00% | of salary | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Medicare | 0.00% | of salary | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Workman's Comp | 0.00% | of salary | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Retirement/401K | 0.00% | of salary | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | Amt/Yr | # of staff | | | | | | | |
| Health Insur/Single | $ - | 0 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Health Insur/Family | $ - | 0 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Life Insur | $ - | 0 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Disability | $ - | 0 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| TOTAL FRINGE: | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| TRAVEL: | | | | | | | | | |
| | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| TOTAL TRAVEL: | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 100 | EQUIPMENT: | | | | | | | | |
| 101 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 102 | | | | | | | | | |
| 103 | | | | | | | | | |
| 104 | | | | | | | | $ - | $ - |
| 105 | | | | | | | | | |
| 106 | | | | | | | | | |
| 107 | TOTAL EQUIPMENT | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 108 | | | | | | | | | |
| 109 | SUPPLIES: (Consumable Office Supplies) | | | | | | | | |
| 110 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 111 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 112 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 113 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 114 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 115 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 116 | TOTAL SUPPLIES: | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 117 | | | | | | | | | |
| 118 | CONTRACTUAL | | | | | | | | |
| 119 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 120 | | | | | | | | | |
| 121 | | | | | | | | | |
| 122 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 123 | | | | | | | | | |
| 124 | | | | | | | | | |
| 125 | TOTAL CONTRACTUAL: | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 126 | | | | | | | | | |
| 127 | OTHER: | | | | | | | | |
| 128 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 129 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 130 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 131 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 132 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 133 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 134 | | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 135 | TOTAL OTHER: | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 136 | | | | | | | | | |
| 137 | TOTAL DIRECT COSTS | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 138 | INDIRECT COSTS | of | $ - | $ - | $ - | $ - | $ - | $ - | |
| 139 | TOTALS: | | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| 140 | | | | | | | | | |
| 141 | | | | | Federal Share: | 80.00% | $ - | Non-Federal Share Identified | |
| 142 | | | | | Non-Federal Share: | 20.00% | $ - | $ - | |
| 143 | | | | | Total Budget: | | $ - | | |
| 144 | | | | | | | | | |
| 145 | OPTION 2 | | | | | | | | |
| 146 | NON-FEDERAL SHARE - JUSTIFICATION NARRATIVE | | | | | | | CASH | IN-KIND |
| 147 | | | | | | | | $ - | $ - |
| 148 | | | | | | | | $ - | $ - |
| 149 | | | | | | | | $ - | $ - |
| 150 | | | | | | | | $ - | $ - |
| 151 | | | | | | | | $ - | $ - |
| 152 | | | | | | | | $ - | $ - |
| 153 | | | | | | | | $ - | $ - |
| 154 | | | | | | | | $ - | $ - |
| 155 | | | | | | | | $ - | $ - |
| 156 | | | | | | | | $ - | $ - |
| 157 | | | | | | | | $ - | $ - |
| 158 | | | | | | | | $ - | $ - |
| 159 | | | | | | | | $ - | $ - |
| 160 | | | | | | | | $ - | $ - |
| 161 | SUB-TOTALS: | | | | | | | $ - | $ - |
| 162 | TOTAL NON-FEDERAL SHARE IDENTIFIED: | | | | | | | $ - | |
| 163 | | | | | | | | | |
| 164 | | | | | | | | | |
| 165 | | | | | | | | | |
| 166 | | | | | | | | | |
| 167 | | | | | | | | | |
| 168 | | | | | | | | | |
| 169 | | | | | | | | | |
| 170 | | | | | | | | | |
| 171 | | | | | | | | | |
| 172 | | | | | | | | | |
| 173 | | | | | | | | | |
| 174 | | | | | | | | | |
| 175 | | | | | | | | | |

TAB1_INSTRUCTIONS | TAB2_SAMPLE BUDGET WORKSHEET | TAB3_BUDGET WORKSHEET

Ready 90%

# Budget Justification Narrative - EXAMPLE (Word)

## BUDGET JUSTIFICATION NARRATIVE

| TRIBAL PROGRAM NAME: | | Tribal Nation Child Support Program | | | |
|---|---|---|---|---|---|
| FISCAL YEAR: | FFY 17 | FEDERAL SHARE RATE: | 80% | NON-FEDERAL SHARE RATE: | 20% |

### BUDGET AT-A-GLANCE:

| Object Class Categories (Line Items) | Federal Share | Non-Federal Share | | TOTAL BUDGET |
|---|---|---|---|---|
| | | Cash | In-Kind | |
| PERSONNEL | $ 76,960 | $ 26,000 | | **$102,960** |
| FRINGE | $ 1924 | $ 1,105 | | **$ 3,029** |
| TRAVEL | $ 7,260 | | | **$ 7,260** |
| EQUIPMENT | $ 7,000 | | | **$ 7,000** |
| SUPPLIES | $ 3,000 | | | **$ 3,000** |
| CONTRACTUAL | $ 600 | | | **$ 600** |
| OTHER | $ 300 | | $1,600 | **$ 1,900** |
| **TOTALS DIRECT CHARGES:** | $97,044 | $27,105 | $1,600 | **$125,749** |
| INDIRECT COSTS | $19,240 | $6,500 | | **$ 25,740** |
| **TOTAL BUDGET** | $116,284 | $35,205 | | **$151,489** |

| | | |
|---|---|---|
| **Non-Federal Share Amount Required:** | **$30,298** | **NOTE: Please adjust your budget to ensure that the amount of non-federal share identified is as close as possible to the amount required.** |
| **Non-Federal Share Amount Identified:** | **$35,205** | |

**BUDGET JUSTIFICATION NARRATIVE / 45 CFR 309.130(b)(2)(iii)**

| LINE ITEM | TOTAL LINE ITEM AMOUNT |
|---|---|
| **PERSONNEL** | **$102,960** |

**Description:** This category must include all staff employed by the child support program. Include full time employees (FTEs); part time employees; and employees from other departments that have an agreement (written or verbal) to provide services to the child support program and are paid from this budget, or whose wages are paid by the tribe and will be used toward meeting the non-federal share (e.g., program supervisors, judges, clerks of court).
**Calculations:** Insert job titles, FTEs and wage calculations in the appropriate cells.
**Justification:** For each staff position, list the position title and a brief summary of the roles and responsibilities for the position.
**Do NOT include contractors and consultants under this category.**

| | | | Federal Share | Non-Federal Share | |
|---|---|---|---|---|---|
| Job Title | FTE | Calculations for Wages:<br>Annual hours x wage per hour = | | Cash | In-Kind |
| IV-D Director: | 1.0 | 2080 hrs x $37.00/hr = | $ 76,960 | | |
| Judge | .25 | 520 hrs x $50/hr = | | $26,000 | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **TOTALS:** | **1.25** | | **$76,960** | **$26,000** | |

**Job Titles and Job Summaries:**

| LINE ITEM | TOTAL |
|---|---|
| **FRINGE** | **$ 3,029** |

**Calculations**: Enter the calculations your tribe uses to determine the cost of fringe benefits.
**Justification:** Provide a narrative describing how your tribe calculates each fringe benefit amount and health benefit costs.
**EXAMPLE: [THIS IS AN EXAMPLE ONLY – YOU WILL USE YOUR TRIBAL RATES]**
FICA[2] is calculated at the rate of 4.25% of total salaries.
SUTA[3] is calculated at the rate of 5.75% of total salaries.
Medicare[4] is calculated at the rate of 1.45% of total salaries.
Workman's Compensation[5] is calculated at 3% of total salaries.
Retirement[6] is calculated at 6% of total salaries

| Calculations and Justification Narrative | Federal Share | Non-Federal Share | |
|---|---|---|---|
| | | Cash | In-Kind |
| FICA: 4.25% of total salaries | $ 1,924 | $ 1,105 | |
| | | | |
| | | | |
| **TOTALS:** | **$ 1,924** | **$ 1,105** | |

[2] **Federal Insurance Contributions Act (FICA) tax** is a U.S. federal payroll tax imposed on both employees and employers to fund Social Security and Medicare programs.
[3] **State Unemployment Tax Authority (SUTA)** is a form of payroll tax that all states require employers to pay for their employees.
[4] **Medicare** withholding is a payroll tax used to fund Medicare, which is part of the Social Security program. Employers withhold Medicare tax money from all employee wages and send it to the Internal Revenue Service. The tax amount withheld is noted on payroll stubs and end-of-year tax documents.
[5] **Workers' Compensation Insurance** is a requirement for all employers that have more than one employee. It is a no-fault system under which injured employees receive benefits in connection with work-related injuries or occupational illness. It is paid entirely by the employer. No payroll deductions are taken out of individual employees' paychecks.
[6] **Retirement** can include pension plans, Individual Retirement Accounts (IRA), 401K or other retirement plans wherein the employee contributes to the plan and the employer contributes a specific percentage in addition to the employee.

| LINE ITEM | TOTAL |
|---|---|
| **TRAVEL** | **$ 7,260** |

**Description:** All travel must be child support related and reasonable.

**Do not include contractor or consultant travel.**

**Calculations**: For each trip, enter your calculations as demonstrated in the example below.

**Justification:** Provide a narrative justification to support the necessity of the travel, in general or individually. For each trip show the total number of travelers; travel destination; duration of trip; per diem amounts; mileage allowances, if privately owned vehicles will be used to travel out of town; and other transportation costs and subsistence allowances.

**EXAMPLE:**

| Conference/Meeting Name | Date(s) | Location | Number of Staff Traveling |
|---|---|---|---|
| NTCSA (National Tribal Child Support Assn) | June 8 – 12, 2014 | Gila River Indian Community, AZ | 6 |

**Justification:** Our staff will gain a great deal of child support information from this tribal conference that benefits them in their day-to-day job duties.

| | Federal Share | Non-Federal Share | |
|---|---|---|---|
| | | Cash | In-Kind |
| Air Fare: $300 (Round Trip) x 6 staff = | $1,800 | | |
| Lodging: $90/night x 4 nights x 6 staff = | $2,160 | | |
| Parking (Airport): $15/day x 5 days x 4 staff = | $300 | | |
| Mileage: to/from airport: $.55/mile x 50 miles (Round Trip) x 1 vehicle = | $27.50 | | |
| Ground Transportation: $45 (Round Trip) shuttle to airport/hotel x 6 staff = | $270 | | |
| Per diem: $71/day x 5 days x 6 staff = | $2,130 | | |
| **TOTALS:** | **$6,688** | | |

**RECOMMENDATION:** Consider carpooling to your local airport when travelling to promote fiscal responsibility of program funds.

Here is a list of some conferences and meetings you might want to include in your annual budget request:

- NTCSA (National Tribal Child Support Association) Annual Training Conference
- NATCSD (National Association of Tribal Child Support Directors) Bi-Annual Meetings
- NCSEA (National Child Support Enforcement Association) Leadership Symposium & Mid-Year Policy Forum
- ERICSA (Eastern Regional Interstate Child Support Association) Annual Conference – focus on states and tribes located east of the Mississippi River
- WICSEC (Western Interstate Child Support Enforcement Council) Annual Conference – focus on states and tribes located west of the Mississippi River
- State Child Support Association Annual Conferences – each state usually hosts an annual conference
- OCSE Regional Meetings
- Local visits to other tribal child support programs
- Other training/travel allocable to IV-D activities

| Local Travel | | | |
|---|---|---|---|
| **Description:** This section is for calculating all your program costs for local travel.<br>**Calculations:** Enter the estimated miles per day multiplied by the tribal mileage rate.<br>**Justification Narrative**: Provide the need or reason for local travel.<br>EXAMPLE:<br>**Calculations:** 4 miles/day x $.55/mile = $2.20 x 260 days = $572 per year.<br>**Justification Narrative:** Our agency is located 2 miles from the Tribal Administration building. We estimate travel between the two locations at least once per day. | | | |
| Daily travel to/from Tribal Administration building | $ 572 | | |
| | | | |
| | | | |
| | | | |
| **TOTALS:** | $ 572 | | |

| LINE ITEM | TOTAL |
|---|---|
| **EQUIPMENT** | **$ 7,000** |

**Description**: "Equipment" means an article of nonexpendable, tangible personal property having a useful life of more than one year per unit and an acquisition cost that equals or exceeds the lesser of: (a) the capitalization level established by the tribe for the financial statement purposes, or (b) $5,000. (Note: Acquisition cost for equipment means the net invoice unit price of an item of equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Ancillary charges, such as taxes, duty, protective in-transit insurance, freight, and installation, shall be included in or excluded from acquisition cost in accordance with the tribe's regular written accounting practices.)

**You must provide specific information for ALL IT purchases to ensure a favorable budget review process for this line item.**

**For important details regarding the purchase of IT equipment and supplies, please read Addendum 3.**

**Calculations:** Enter the estimated amount for each equipment item you intend to purchase.

**Justification:** For each type of equipment requested, the child support program must provide a description of the equipment, the cost per unit, the number of units, the total cost, and a plan for use of the equipment in the program. If you intend to use the tribe's own definition for equipment, you must provide a copy of the tribal policy as an attachment.

| | | Federal Share | Non-Federal Share | |
|---|---|---|---|---|
| **Name of Item** | **Description of Item** | | Cash | In-Kind |
| Server | | $7,000 | | |
| | | | | |
| **TOTALS:** | | **$7,000** | | |

**Justification Narrative:**

| LINE ITEM | TOTAL |
|---|---|
| **SUPPLIES** | **$ 3,000** |

**Description:** List all costs of tangible personal property other than that included under the Equipment category. This includes office supplies and other consumable supplies with a per-unit cost of less than $5,000.
**Calculations:** You are not required to provide specific calculations for this line item unless your estimated cost appears unreasonably high.
**Justification:** Specify general categories of supplies (e.g., general office supplies like printers, trash cans, fax machine; consumable supplies like pens, notepads, staples). You do not have to list each item separately for consumable supplies.

| | Federal Share | Non-Federal Share | |
|---|---|---|---|
| | | Cash | In-Kind |
| General consumable office supplies (e.g., pens, notepads, copy paper, stables, paperclips) for daily office use. | $ 3,000 | | |
| **TOTALS:** | **$3,000** | | |

| LINE ITEM | TOTAL |
|---|---|
| **CONTRACTUAL** | **$ 600** |

**Description:** Costs of all contracts[7] for services and goods except for those that belong under other categories such as equipment, supplies, etc. Include third-party evaluation contracts, if applicable, and contracts with secondary recipient organizations (with budget detail), including delegate agencies and specific project(s) and/or businesses that the child support program will finance.

- **The tribe must provide copies of all draft contracts with the budget submission. The tribe should indicate in the narrative that they will submit copies of the executed contracts after funding is awarded.**
- **All contracts must be in accordance with PIQT-13-01: Copyrights, Ownership, Procurement Requirements, and Model Tribal System Recommendations (Addendum 3)** http://www.acf.hhs.gov/programs/css/resource/copyrights-ownership-procurement
- **Do NOT include Personable Identifying Information (PII) in, or with, the contracts submitted. (PII includes Social Security Numbers, copies of driver's licenses, etc.)**
- **IT contracts require more information and specific compliances compared to a more general contract for services.**
- **For important details regarding what must be included in IT contracts and agreements, refer to Addendum 3.**

**Calculations:** Each contract should contain an itemized calculation of costs. However, only the total cost of each contract should be listed here.
**Justification:** Demonstrate that all procurement transactions will be conducted in a manner to provide, to the maximum extent practical, open and free competition if required by your tribe. The tribe may be required to make pre-award review and procurement documents, such as requests for proposals or invitations for bids, independent cost estimates, etc., available to ACF. Please provide a brief narrative, when applicable, that indicates the basis for the final procurement choice.

[7] Pursuant to 45 CFR Part 75 - Contract means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term as used in this part does not include a legal instrument, even if the non-federal entity considers it a contract, when the substance of the transaction meets the definition of a federal award or subaward. Contractor means an entity that receives a contract as defined in Contract.

| | | Federal Share | Non-Federal Share | |
|---|---|---|---|---|
| **Contractor Name** | **Description and Justification** | | Cash | In-Kind |
| ACME DNA | | $ 600 | | |
| | | | | |
| | | | | |
| **TOTALS:** | | **$ 600** | | |

| **LINE ITEM** | | | **TOTAL** | |
|---|---|---|---|---|
| **OTHER** | | | **$ 1,900** | |
| **Description:** Enter the total of all other program costs. Such costs, where applicable and appropriate, may include but are not limited to: professional services costs; space and equipment rentals; printing and publication; computer use; training costs, such as registration fees; staff development costs; and maintenance costs.<br>**Calculations:** Provide the calculation used to determine the cost of each category under this line item.<br>**Justification:** Provide a narrative description and justification for each category under this line item. | | | | |
| | | **Federal Share** | **Non-Federal Share** | |
| **Category** | **Calculation and Justification** | | Cash | In-Kind |
| Postage | | $ 300 | | |
| Maintenance | | | | $1,600 |
| MTS Maintenance | | | | |
| | | | | |
| | | | | |
| | | | | |
| **TOTALS:** | | **$ 300** | **$** | **$1,600** |

Additional items that might fit under the "Other" line item may include, but are not limited to:

- Registration Fees
- Subscription Fees
- Professional Fees
- Postage
- Service of Process Fees
- Genetic Testing
- Vital Record Fees
- Filing Fees

| TOTAL DIRECT CHARGES | | | $125,749 |
|---|---|---|---|
| | Federal Share | Non-Federal Share | |
| | | Cash | In-Kind |
| TOTALS | $97,044 | $27,105 | $1,600 |

| INDIRECT COSTS (IDC) | | | $ 25,740 |
|---|---|---|---|
| **Description:** Total amount of indirect costs based on the current rate negotiated and approved by the Bureau of Indian Affairs.<br>**Calculation:** Provide the calculations for arriving at the estimated cost for this line item.<br>**Justification:** Provide a narrative that briefly describes how indirect costs for this budget were calculated (e.g., a percentage of entire budget minus costs for contracts; a percentage of salaries only, etc.).<br>• The child support program is required to include a copy of the tribe's most current Indirect Cost Rate (IDC) agreement.<br>• If the tribe is in the process of renegotiating a rate, use the indirect cost rate based on the tribe's most recently completed fiscal year.<br>• The tribe is required to submit the new IDC agreement to OCSE as soon as it becomes available.<br>• If the tribe uses IDC to meet part of the non-federal match in the current budget year, it will cause their IDC pool to be reduced the following budget year.<br>• **A tribe must include a copy of their current Indirect Cost Rate Agreement (or a copy of their request for a new negotiated rate). If they do not, a historical rate may be applied or indirect costs may be disallowed pursuant to 45 CFR 75.411, 75.414, 75.415 and Appendix VII to Part 75.** | | | |
| | Federal Share | Non-Federal Share | |
| Calculations and Justification | | Cash | In-Kind |
| IDC rate is 25% of total salaries | $19,240 | $6,500 | |
| | | | |
| **TOTALS:** | **$19,240** | **$ 6,500** | |

| TOTAL BUDGET | | | $151,489 |
|---|---|---|---|
| | Federal Share : 80% | Non-Federal Share: 20% | |
| | | Cash | In-Kind |
| **TOTALS:** | **$116,284** | **$33,605** | **$ 1,600** |

**Pursuant to 45 CFR 309.130(b)(2)(iv) your Budget Packet must include, as an attachment, "A statement that the Tribe or Tribal organization has or will have the non-Federal share of program expenditures available, as required."**

# Addendum 1

## Benefits of Submitting Tribal Child Support Budgets via Grant Solutions

| Benefits |
| --- |
| • Makes the budget process more efficient.<br>• Eliminates mailing a large budget package to OCSE, saving postage (especially Fed Ex), paper and time.<br>• Provides immediate online notification of the budget submission and eliminates waiting for verification from OCSE via email.<br>• Displays the status of the budget request.<br>• Calculates the budget totals automatically and accurately in the online SF-424A. If the totals in Section A (Budget Summary – Federal Share and Non-Federal Share) are not equal to the totals in Section B (Budget Categories – Federal Share and Non-Federal Share), the system won't allow the tribe to submit the SF-424A.<br>• Facilitates communication between OCSE and tribes regarding budget questions or information requests by instantly sending notification of the message to recipients and providing a record of communication.<br>• Allows the tribe to submit and upload missing budget documentation and OCSE/OGM to immediately access and review these documents.<br>• Stores the Notice of Grant Award (NGA) for tribes to immediately access and download once issued.<br>• Allows tribes to request budget amendments.<br>• Provides one convenient location for all budget related requests and communication. |

# Addendum 2

## Annual Tribal Budget Checklist Detailed Information

| 1. COVER LETTER (RECOMMENDED) | Yes | No | Comments |
|---|---|---|---|
| A Budget Request may be accompanied by a standard cover letter **signed by the tribe's authorized representative**. | ☐ | ☐ | 45 CFR 309.20<br>**Note:**<br>Some tribes elect to use a mail courier to deliver the packet to OCSE, as using the U.S.P.S. may delay its arrival. |
| **2. COVER SHEET (OPTIONAL)** | **Yes** | **No** | **Comments** |
| Creating a professional-looking budget proposal can be as simple as including a cover sheet for your packet.<br>A cover sheet can include:<br>• Tribal Nation and/or Tribal Child Support Program logo<br>• Title of Document (i.e., FFY xx Annual Budget Proposal)<br>• Program Name<br>• Program Address (mailing and physical)<br>• Program Phone and Fax Numbers<br>• Program Website Address | ☐ | ☐ | |
| **TABLE OF CONTENTS (OPTIONAL)** | **Yes** | **No** | **Comments** |
| Including a Table of Contents for your Budget Packet provides the reader with a quick over-view of what is contained in your document and allows for easy reference to particular sections. | ☐ | ☐ | |
| **45 CFR 309 (MANDATORY)** | | | |
| **45 CFR 309.130(a) How will Tribal IV-D programs be funded and what forms are required?**<br>**(a)** *General mechanism*. **(1)** Tribes and Tribal organizations with approved Tribal plans under Title IV-D will receive Federal grant funds in an amount equal to the percentage specified in paragraph (c) of this section of the total amount of approved and allowable expenditures under the plan for the administration of the Tribal child support enforcement program.<br>**(2)** Tribes and Tribal organizations eligible for grants of less than $1 million per 12-month funding period will receive a single annual award. Tribes and Tribal organizations eligible for grants of $1 million of more per 12-month funding period will receive four equal quarterly awards. | | | **Note:**<br>OGM deposits grant funds into the tribe's PMS (Payment Management System) account and the tribal fiscal office can draw down funds to accommodate expenses through the end of that quarter.<br>When preparing your budget, please take into consideration whether you must meet a 10% or 20% non-federal match using cash and in-kind contributions. |

| 45 CFR 309.130(b) *Financial Form Submittal Requirements.* **Tribes and Tribal organizations receiving Federal funding under this part are required to submit the following financial forms, and such other forms as the Secretary may designate, to OCSE:** | | | |
|---|---|---|---|
| **45 CFR 309.130(b)(1)** | **Yes** | **No** | **Comments** |
| **Standard Form (SF) 424, "Application for Federal Assistance,"** to be submitted with the initial grant application for funding under §309.65(a) and (b) 60 days prior to the start of the funding period. | ☐ | ☐ | **Note:**<br>• SF-424 can be found at Grants.gov. Each box must be filled out with accurate, current information.<br>• **The SF-424 MUST be signed by the tribe's authorized leader or designee.**<br>• **If you are using GrantSolutions, you MUST complete the on-line SF424 in GrantSolutions.** |
| **45 CFR 309.130(b)(2)** | **Yes** | **No** | **Comments** |
| **Standard Form (SF) 424A, "Budget Information – Non-Construction Programs,"** to be submitted annually, no later than August 1 (60 days prior to the start of the funding period) in accordance with §309.15(a)(2) of this part. With each submission, the following information must be included: | ☐ | ☐ | **Note:**<br>• The federal fiscal year is from October 1st to September 30th each year. Therefore, annual budget proposals must be submitted no later than August 1st.<br>• SF-424A can be found at Grants.gov<br>• **If you are using GrantSolutions, you MUST complete the on-line SF-424A in GrantSolutions.**<br>• Section A – Budget Summary, Section C-Non-Federal Resources, Section D-Forecasted Cash Needs, and Section F – Other Budget Information MUST be completed. Section B-Budget Categories is optional. |
| **45 CFR 309.130(b)(2)(i) – (v)** | **Yes** | **No** | **Comments** |
| (i) A quarter-by-quarter estimate of expenditures for the funding period; and | ☐ | ☐ | **Note:**<br>At a minimum, a quarter-by-quarter estimate of expenditures **must** be entered in Boxes 13, 14 and 15 of Section D of the SF-424A form. |
| (ii) Notification of whether the Tribe or Tribal organization is requesting funds for indirect costs and an election of a method to calculate estimated indirect costs; and | ☐ | ☐ | **Note:**<br>• *Indirect Charges* should be entered in Box 22, Section F of the SF-424A.<br>• A copy of the tribe's most current *Indirect Cost Agreement* **must** be included. It can be added to the budget packet as an Attachment. |
| (iii) A narrative justification for each cost category on the form;<br>and for funding under §309.65(a) either: | ☐ | ☐ | **Note:**<br>To ensure you address each cost category as well as creating a narrative that is easy to read, the Budget Narrative Justification should be broken into the following *Object Class Categories following the order as listed on the SF-424A* (**Line Items**):<br>1. Personnel |

| | | | |
|---|---|---|---|
| | | | 2. Fringe Benefits<br>3. Travel<br>4. Equipment<br>5. Supplies<br>6. Contractual<br>7. Construction **(non-applicable)**<br>8. Other<br>9. Total Direct Charges (sum of 1 -8)<br>10. Indirect Charges<br>11. TOTALS (sum of 9 & 10)<br><br>**Please identify what amounts, as applicable, in each line item will be used to meet the non-federal match in either cash or in-kind.** |
| (iv) A statement certifying that the Tribe or Tribal organization has or will have the non-Federal share of program expenditures available, as required, or | ☐ | ☐ | **Note:**<br>This statement is **mandatory** and must be signed by the tribe's authorized representative. |
| (v) A request for a waiver of the non-Federal share in accordance with paragraph (e) of this section. | ☐ | ☐ | |
| **SUPPORTING DOCUMENTATION AS ATTACHMENTS** | **Yes** | **No** | |
| Supporting documentation should be included as attachments in the order that you reference them in the body of your document.<br>• Current Indirect Cost Agreement<br>• Statement certifying that the tribe can meet the non-federal share of the budget<br>• Contracts<br>• Other documentation as applicable<br>For easy reference, each attachment should be numbered and named (i.e., Attachment 1 – Indirect Cost Agreement) | ☐ | ☐ | **Note:**<br>**Current Indirect Cost Agreement**: You must include a copy of the current IDC agreement. If the tribe is in the process of renegotiating a rate, use the indirect cost rate based on the tribe's most recently completed fiscal year. You will be required to submit the new indirect cost agreement to OCSE as soon as it becomes available. **If you do not include a copy of the current IDC agreement (or a copy of your request for a new negotiated rate), a historical rate may be applied or indirect costs may be disallowed pursuant to 45 CFR 75.411, 75.414, 75.415 and Appendix VII to Part 75.**<br><br>**Contracts**: All contracts must comply with the requirements stated in PIQT-13-01: Copyrights, Ownership, Procurement Requirements, and Model Tribal System Recommendations.<br><br>Please submit draft copies of contracts that have not yet been executed with a narrative indicating the tribe will submit copies of the executed contracts as soon as they are available. |

**FINAL OVERVIEW**

It is helpful, but not necessary, to have a second person review your final document to check for spelling, grammatical, or mathematical errors and to verify that you have addressed each requirement and have included all your applicable supporting documentation.

# Addendum 3

## IT Contracts, Equipment and Supplies

Funding requests for IT related expenditures must meet specific criteria to ensure a favorable budget review by OCSE's Division of State and Tribal Systems (DSTS). Past approvals of IT-related contracts, equipment and supplies are not considered when approving the current fiscal year budget. Each submission is reviewed independently regardless of previous year approvals.

Requirements for computerized Tribal IV-D systems and office automation are located in 45 CFR 310. These regulations provide details on what is eligible for federal financial participation (FFP). OGM will only award funding for operations and maintenance of alternative automated systems. They will not approve funding for development, installation, training or travel costs associated with alternative automated systems.

If the tribe intends to purchase and install an automated child support system, the tribe must meet the requirements found in 45 CFR 310 and other applicable federal regulations. If a tribe intends to submit a request for funding of a system, the tribe must submit an Advanced Planning Document as defined in 45 CFR 96.605, and a separate budget proposal.

### IT Contracts and Agreements

All IT contracts and agreements must address the following:

- Terms of all contracts must be for the federal fiscal year for which the tribe is requesting the funding.
  - Funding will not be awarded for expenditures linked to expired contracts and agreements.
  - OCSE recommends Firmed Fixed Price (FFP) contracts because it allows the tribe to transfer risk(s) to the contractors.
  - Tribe must also clearly identify the Option Year (OY). For example, if it is OY 2 of 4 option years, state it clearly.
- All contracts must include a clear scope of work with a detailed description of the services the contractor will provide.
  - Tribe should not assume that a technical consultant will provide all technical services unless it is explicitly stated in the contract along with detailed descriptions.
- Include, as attachments, all documents referred to as attachments in the contract and agreement.
- The tribe must submit all sub-contractors' contracts with each contract and agreement.
  - The tribe must identify sub-contractor contracts as such by including the sub-contractor name and contact information.
  - All requirements that apply to the prime contractor apply to any sub-contractors.
- Before submitting the budget, verify that all the following provisions are included in each contract:
  - Confidentiality in accordance with 45 CFR 309.80
  - Access to System Records in accordance with 45 CFR Parts 75.329, 75.361, 75.364, 95.615, and 310.40
  - Record retention in accordance with 45 CFR 75.361
  - Copyrights in accordance with 45 CFR 75.322(b)
  - Software and Ownership rights in accordance with 45 CFR Parts 95.617 and 310.25(c)

OCSE recommends that all contracts include standard language regarding warranty, security and privacy, and waiver and governing law.

**Example Language:**

**A. WARRANTY**

Subcontractor warrants their work under this Contract to be free of defects and perform as designed and approved under this Agreement.

**B. SECURITY AND PRIVACY**

Subcontractor agrees to adhere to all personal privacy and security requirements of the Tribe, including securing and protecting personally identifiable information of individual Tribal members and IV-D program participants. Contractor will comply with the safeguarding procedures related to the Tribe's compliance with 45 CFR 309.80, including

(a) Procedures under which the use or disclosure of personal information received by or maintained by the Tribal IV-D agency is limited to purposes directly connected with the administration of the Tribal IV-D program, or titles IV-A and XIX with the administration of other programs or purposes prescribed by the Secretary in regulations.

(b) Procedures for safeguards that are applicable to all confidential information handled by the Tribal IV-D agency and that are designed to protect the privacy rights of the parties.

(c) Procedures under which sanctions must be imposed for the unauthorized use or disclosure of information covered by paragraphs (a) and (b) above.

Contractor further agrees to adhere to the security requirements imposed under Internal Revenue Service Security Guidelines as published in IRS 1075 Publication, as well in accordance with all instructions published by the Federal Office of Child Support Enforcement. In accordance with IRS Publication 1075, 45 CFR 34, 36, contractor agrees to comply with the terms and condition in the later section of this contract on Federal Tax Information Safeguarding.

**C. WAIVER AND GOVERNING LAW**

The failure of either party to require strict compliance with any of the terms of this Agreement shall not be deemed a waiver of that or any other term of the Agreement. The parties will use their best efforts to amicably resolve any dispute. Nothing contained in this Agreement shall be construed to waive the sovereign rights of the Tribe, its officers, employees, or agents. This Agreement shall be performed within the applicable guidelines, resolutions, and ordinances of the Tribe. State law shall not be applicable to this Agreement, nor shall any disputes be subject to any authority outside of the Tribe. Provided, however, that in the event that the federal government determines that any provisions of this Agreement violates the Tribe's IV-D Plan, said provision shall be null and void to the extent of such violation, but remaining provisions of this Agreement shall be in full force and effect.

- Compensation to contractors must be reasonable and on par with the current market rate for similar services.
  - Tribe should be prepared to provide OGM with the basis for the estimate of compensation.
  - For all contracts that exceed $2 million, the tribe must provide the names of all staff resources along with a resume for each, the number of projected hours of work, and indicate whether the staff is full time or part time.
  - Verify that the costs listed in the contracts and agreements match the costs listed in the budget and budget justification narrative.
- The tribe must provide copies of all executed IT contracts, agreements and service orders.
  - For contracts that the tribe cannot execute until OGM awards funding, the tribe must provide a draft copy of the contract and an assurance, in the narrative, to OCSE that they will submit a copy of the document immediately following the execution of each document.

### IT Equipment and Supplies

The specifications for all computer equipment to be procured or already procured for office automation and automated child support systems must be provided and adhere to the OCSE recommendations provided in the MTS and Office Automation Personal Computer Recommendations document.

The document can be accessed at: http://www.acf.hhs.gov/programs/css/resource/personal-computer-specification.

If your tribe has a large IT department, consider collaborating with them when purchasing IT equipment and supplies. Often times, IT departments have specific companies they order from at discounted rates.

- The tribe must provide a list all equipment (e.g., hardware, laptops, notebooks, copiers, printers, servers) purchased in the past 3 years and end of life on all equipment, if known.
  - The tribe should include this information in an appendix and should include the name of the equipment, number of items, and acquired date.
- For all IT supplies, provide an itemized list with quantity and cost of IT supplies and specifications and contracts applicable. Identify the software included in the requested total, in a detail comparable to the OCSE recommendations document.