

SITKA TRIBE OF ALASKA
GRANT PROCEDURES
Adopted April 1, 2023

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I. PURPOSE

Grant funds are utilized by the Sitka Tribe of Alaska (STA) to fund STA priorities, support ongoing programs and services, initiate new programs and services, and conduct research, among other uses. The STA Grant Procedures outlines the full grant lifecycle, including authorization to pursue a grant or other funding opportunities, review, and submission of a grant proposal, ensuring programmatic and financial compliance, awarding and managing grant subawards, and grant intake, modification, and close-out.

II. DEFINITIONS

- a. Department Director - the Director who is responsible for all matters pertaining to a specific department and all employees within that department, , or if the Department Director is absent or unavailable, his or her designee.
- b. Finance Director - the Department Director of the Finance Department who meets the qualifications required to manage the finances of the Tribe and has the responsibility and authority described in this ordinance, or if the Finance Director is absent or unavailable, his or her designee.
- c. General Manager - the individual selected by the Tribal Council to serve in that capacity, or if the General Manager is absent, the individual whom the General Manager has designated as acting General Manager.
- d. Grants Administration – the office within the Administration Department that oversees the Tribe’s centralized grants administration functions and ensures compliance with internal and external requirements.
- e. Grants Administrator – the staff member who oversees the Tribe’s centralized grants administration functions, meets the qualifications required to manage grant compliance for the Tribe, and has the responsibility and authority described in this ordinance.
- f. Grant Compliance Team – the team composed of the Department Director, relevant department staff, the Grants Administrator, and Finance Director that is responsible for implementation, compliance, and programmatic and financial reporting for individual grants.

III. INTERNAL REVIEW PROCESS PRIOR TO SUBMISSION

Grant applications are required to be reviewed by the Grants Administrator, the Finance Director, and the General Manager prior to submission. The time frames provided in this section pertaining to grant submittals are intended to represent minimum timeframes.

A completed draft proposal shall be forwarded to the Grants Administrator and Finance Director at least 5 working days prior to the deadline for submission. All required forms will be completed and included with the proposal.

A. STA Grant Information and Justification Form

All grant proposals require the General Manager's authorization to pursue, prior to any work beginning on the grant proposal. The Grant Information and Justification Form (Appendix A) should be completed by the department director, or relevant other party, and be submitted to the Grants Administrator as soon as possible, and no later than 21 days prior to the grant submission. For grants requiring Tribal Council authorization to pursue, the Grant Information and Justification form will go before the Finance Committee for review and recommendation prior to going to Tribal Council for authorization to pursue.

B. Financial Review Prior to Submission

The Finance Director is responsible for reviewing and editing the budget portion of the grant application to ensure that all information and calculations are accurate. All required financial paperwork will be submitted to the Finance Director at least 5 working days prior to submission. The Finance Director shall return any necessary corrections at least 2 working days prior to the grant submission. The department director shall ensure that necessary corrections to the proposal are completed prior to the General Manager's final approval and signature.

C. Legal Review

The STA Attorney is responsible for reviewing any legal aspects of the grant proposal such as agreements with contractors or sub-award recipients. Documents requiring legal review should be submitted to the Tribal Attorney at least 14 days prior to the grant submission. The department director shall ensure that all necessary corrections to the proposal are completed prior to the General Manager's final approval and

signature.

D. General Manager and Grants Administrator Review

A complete draft proposal shall be forwarded to the General Manager and the Grants Administrator at least 5 working days prior to the deadline for submission of the proposal. All required forms will be completed and provided with the proposal.

The General Manager and the Grants Administrator are responsible for reviewing the narrative and providing suggestions, corrections, and additional attachments to the proposal. The General Manager and the Grants Administrator shall return any suggested changes and necessary corrections to the draft proposal at least 2 working days prior to the grant submission. The department director shall ensure all necessary corrections to the proposal are completed prior to the General Manager's final approval and signature.

See Appendix B. Grant Lifecycle Checklist¹

IV. CUTOFF DATE FOR CONSIDERATION OF APPLICATION SUBMISSIONS

Regardless of potential, a grant will not be pursued by STA if the timeline for submission does not comply with the internal review process detailed in these Grant Policies and Procedures. In limited circumstances, the General Manager has the authority to waive this requirement.

V. GRANT SUBMITTALS

Grant applications will be submitted in a form mandated by the granting agency, whether that be hardcopy or electronic. Necessary signatures for hardcopy applications will be obtained from the General Manager unless otherwise stipulated that the Tribal Council Chairman must sign. Electronic submissions will be submitted by the Grants Administrator with approval from the General Manager. The Grants Administrator shall forward a copy of the application to the Department Director, Finance Director, and General Manager for the main grant file. The Grants Administrator will place a

¹ Once the eCivis grants management system is fully operational in mid- to late 2023, the Grant Lifecycle Checklist will be created as a task management checklist and workplan within the system with email and calendar notifications sent to relevant parties.

copy of all grant proposal documents in the eCivis Grants Management System (GMS).

VI. INDIRECT RATE FOR GRANTS

The Sitka Tribe of Alaska’s “indirect cost rate” are the costs incurred for a common or joint purpose, benefiting more than one department, and not readily assignable to a specific department, contract or grant (2 CFR Appendix IV to Part 200). Each year, Sitka Tribe of Alaska negotiates with the National Business Center to obtain an indirect rate for the Tribe.

A. Grant Applications that Allow the Full Indirect Rate

If the grant provides for STA’s full indirect rate, that rate shall always be used. There are no exceptions to this provision.

B. Grant Applications that Allow Less than the Full Indirect Rate

If the grant does not allow for STA’s full indirect rate, the lowest amount of indirect the Tribe will generally accept is 20%. However, if a grant announcement comes to the attention of an employee that authorizes an indirect rate of less than 20% and the grant clearly addresses a priority of the Tribe, a request to waive the full indirect rate requirement can be made to the General Manager in the STA Grant Information and Justification Form.

C. Interim Indirect Rates

When the Sitka Tribe of Alaska negotiates a new indirect rate, the existing approved indirect rate shall be used. The department director should be aware, if the proposed indirect rate is accepted by the Office of the Inspector General, a budget revision may be required to be submitted to the granting agency.

D. Exclusions to Indirect Calculations

When preparing a grant budget for review prior to submission, the department directors should work with the Finance Director to determine which expenses are not eligible for indirect.

VII. SUBAWARDS AND PASS-THROUGH FUNDING

Some grants pursued by STA will allow for or require subawards or pass-through funding. In the cases where subawards or pass-through funding are deemed to be

beneficial to the Tribe, successful implementation of the proposed grant project, and the needs of Tribal Citizens, the department director will request authorization to negotiate and administer subawards or pass-through funding. Subawards or pass-through funding in the amount of \$50,000 or less require authorization from the General Manager. Subawards or pass-through funding over \$50,000 requires Tribal Council authorization.

A. Subaward and Pass-Through Agreements

Subawards or pass-through funding require an interagency agreement between STA and the agency or entity receiving funds. This agreement should include a statement of purpose, the scope of work, reporting and reimbursement requirements for the agency or entity receiving funds, financial details, dispute resolution and termination, and other standard contract language. Interagency agreements should be negotiated prior to the grant being submitted. In limited circumstances, the General Manager may waive this requirement if it complies with the terms and conditions of the grant. All subaward and passthrough agreements require legal review prior to being executed on the grant application review timeline outlined in Section IV of this policy.

B. Subaward and Pass-Through Administrative Costs

If the Sitka Tribe of Alaska is going to be responsible for any assistance to the agency or entity receiving a subaward of pass-through funds, some of the direct grant funds will be retained by STA to account for staff time or other costs.

C. Reporting by Agencies Awarded a Subaward or Pass-Through Funding

The agency or entity receiving a grant subaward, or pass-through funds will be responsible for preparing and submitting all financial and narrative reporting outlined in the subaward or pass-through agreement. STA staff shall provide financial and narrative reporting templates to the agency or entity receiving a subaward or pass-through finding. Any additional assistance from STA will be compensated through the retention of grant funds or through payment by contract to STA from the agency or entity receiving funds.

D. Procurement Done by the Agency or Entity Receiving Funds

Any procurement done by the agency or entity receiving grant funds must comply with

the grant terms and conditions and STA's Procurement Policy.

E. Subaward and Pass-Through FFATA Reporting

The Finance Director shall report all subaward or pass-through funding requiring Federal Funding Accountability and Transparency Act (FFATA) reporting through the FFATA reporting system as outlined in the Act and Associated Guidance.

VIII. GRANT NOTIFICATION, ACCEPTANCE, AND INTAKE

The department director or other STA staff person who receives the notification of the outcome of a grant application is responsible for immediately forwarding the notice to the General Manager, Grants Administrator and Finance Director. Only the General Manager may authorize acceptance of a grant. The Grants Administrator is responsible for establishing a file for all grants awarded and saving the award notification documents and award agreement in the file. The Finance Director is responsible for establishing a new fund code for each grant awarded and entering relevant financial information in the STA accounting system.

The General Manager will be provided with a copy of the grant agreement by the appropriate staff to forward to the Attorney to review/approve prior to the General Manager accepting the award.

The Grant Administrator is responsible for requesting any available information from the granting agency about scoring for grants that are not awarded, and sharing this information with the General Manager, who will keep it on file, so it is available and accessible for future applications.

See Appendix B. Grant Lifecycle Checklist

IX. ESTABLISHMENT OF THE GRANT COMPLIANCE TEAM

Upon acceptance of the award for grant funding, the planning and coordination will begin to ensure success in all aspects of the execution and maintenance of the grant and the grant-funded activities. At minimum, the Grant Compliance Team will consist of

the department director, key department staff involved in the project, the Grants Administrator, the Finance Director, and the General Manager.

A. Initial Grant Planning and Coordination Meeting

Upon formal notification of funding and receipt of necessary financial and contract documents, the Grants Administrator will work with the appropriate department director to schedule a meeting of The Grant Compliance Team. At this first meeting, the team will establish grant roles and responsibilities and develop an internal meeting schedule that addresses the grant's reporting schedule and project implementation, and progress monitoring. The Grant Compliance Team will follow the funder's timeline to set meetings prior to the submission of narrative and financial reporting. This team will meet throughout the grant period as necessary, but no less than on a quarterly basis. A shared calendar will be created detailing the due dates for narrative and financial reports to ensure the reports are timely filed.

See Appendix B. Grant Lifecycle Checklist

B. Quarterly Grant Meetings

On a quarterly basis, the Grant Compliance Team, composed of the department director, key department staff, the Grants Administrator, and the Finance Director, will meet to review progress on the grant, grant financials, and ensure reporting is submitted in a timely manner.

X. Main Grant Files

STA will maintain a digital and a hard copy of all grant files. The Grants Administrator is responsible for maintaining digital and hard copy grant files. At minimum, these digital and hard-copy grant files will contain the Notice of Funding Opportunity (NOFO), grant application, the final awarded grant narrative and final awarded grant budget, award letter, narrative and financial reporting documents, match requirement reporting documents (if necessary), relevant correspondence, documentation of extensions and other revisions, and any other relevant grant documentation.

Digital grant files will be maintained in the eCivis Grants Management System (GMS), which is accessible to the Grants Administrator, Finance Director, the General Manager,

Department Directors, and other relevant department staff. The Department Director is responsible for ensuring digital grant files for their department are kept up to date in the GMS. A review of the digital grant files in the GMS will be conducted during the quarterly meeting of the Grant Compliance Team to ensure they are complete.

XI. FINANCIAL MANAGEMENT AND REPORTING

The Finance Director is responsible for preparing and submitting all financial grant reporting documents. A shared calendar will be created detailing the due dates for narrative and financial reports to ensure the reports are timely filed².

A. Submission of Financial Reports and Requests

For financial reports that will require The Grant Compliance Team's review and approval prior to submission, the Finance Director is responsible for preparing and providing the report during the appropriate team meetings. The Finance Director is responsible for carefully reviewing the reports to ensure the financial reports are accurate. Supporting documentation must be maintained for auditing purposes. If, after the submission of a financial report, information is received by the Finance Director that impacts the accuracy of the report, the Finance Director is responsible for working with the granting agency to make any necessary corrections to the report and for timely submission of the financial report to the project funding entity. The Finance Director is also responsible for ensuring that the Tribe receives the requested funds. The Finance Director shall report quarterly to the Finance Committee the amount of grant funds expended and confirm to the Committee all financial reports have been timely filed with the granting agency.

The Finance Director will file the financial report in the hard-copy grant file. The Finance Director will send the submitted financial report to the department director and Grants Administrator. The department director will be responsible for uploading the submitted financial report to the GMS.

² Once the eCivis grants management system is fully operational in mid- to late 2023, the Shared Financial and Programmatic Reporting Calendar will be created as a task management checklist and workplan within the system with email and calendar notifications sent to relevant parties.

B. Draws

The Finance Director is responsible for making all draws on grants in a timely manner. The Finance Director will prepare all necessary paperwork and make draws through the appropriate system. The Finance Director is responsible for working with the granting agency to make sure they have access to the necessary systems, and that any necessary corrections to draws are made.

C. Advances of Grant Funds

The Finance Director is authorized to draw down advances on Grant funds. In the absence of the Finance Director, the General Manager is authorized to draw down advances on grant funds. No other individual is authorized to request advances on grant funds. Draws must be done in compliance with grant conditions, federal regulations, and Generally Accepted Accounting Principles.

D. Matching Funds

It is a common rule that compact funds may be used as a match on grants. Other grants typically may not be used as a match. Department Directors are responsible for knowing, understanding, and following specific agency requirements. The Department Director shall discuss any matching requirements and match reporting requirements with the Grant Compliance Team at their initial meeting. All match funds on grants require the Finance Director's review and approval.

XII. PROGRAMMATIC REPORTING

The Department Director is responsible for ensuring that required programmatic reporting is prepared and submitted to the project funding entity in accordance with the grant requirements and a timeline established by The Grant Compliance Team. A shared calendar will be created detailing the due dates for programmatic reports to ensure the reports are timely filed. All submitted programmatic reports will be sent to the Grants Administrator and Finance Director. All submitted reports will be uploaded to the GMS by the Department Director.

A. Submission of Programmatic Project Narrative Reports

The Department Director is responsible for preparing and submitting narrative reports

on a timely basis as dictated by the granting agency. The Department Director is responsible for carefully reviewing the narrative reports to ensure the narrative report is accurate prior to submission. Supporting documentation must be maintained for future auditing purposes and uploaded to the GMS as an appendix to the report.

B. Internal Compliance Audit

The Grant Compliance Team will review programmatic reports and project implementation to ensure compliance with grant terms and conditions and relevant regulations. Grants Administration may conduct internal audits to ensure grant compliance, as necessary.

The Department Director may request a grant modification or extension with the approval of the General Manager. Grant modifications or extensions will be discussed at the quarterly Grant Compliance Team meeting as needed. All financial and programmatic modifications and extensions will be assessed for impact prior to being requested and submitted. The Department Director will be responsible for preparing the grant modification request in coordination with the Grants Administrator. All approved modification and extension approval documents will be filed in the grant files by the Grant Administrator.

XIII. GRANT CLOSE-OUT

Responsibility for closing out a grant lies with the Department Director, the Grants Administrator, and the Finance Director. At least two months prior to the end of a grant, during The Grant Compliance Team meeting, it will be determined whether additional meetings to close out the grant will be required. Additional coordination efforts will be executed as necessary to close out the grant in a timely and successful manner.

A. Final Narrative Report

Once a grant is completed or the granting period ends, a final programmatic report shall be completed by the Department Director. The final programmatic report shall be submitted in the timeframe dictated by the granting agency. The final submitted programmatic report shall be submitted to the Grants Administrator and Finance

Director, and uploaded to the GMS.

B. Final Financial Report, Inventory Form and Release of Claims

Upon completion of a grant-funded project, the Finance Director shall complete a final financial report, inventory form, release of claims, and any other required financial reporting. The final financial report and other required forms shall be submitted in the timeframe dictated by the granting agency. The Finance Director will send the final financial report to the department director and Grants Administrator. The department director will be responsible for uploading the final financial report to the GMS.

C. Final Request for Reimbursement or Draws

The Finance Director is responsible for ensuring a request for reimbursement or draw has been made for all allowable expenditures on a grant. This final request for reimbursement or draw shall be made in the timeframe dictated by the granting agency. If there is no timeframe specified, the Finance Director shall establish, in communication with the funding entity, the deadline for submission of the final request for reimbursement or draw so that it is made and the funds are received.