DEPARTMENT OF THE INTERIOR

ASSISTANCE LISTING 15.000 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.

Important: Due to program priorities, for 2019 each program may not have included all the cross-cutting section requirements within their “pick 6.” Past Compliance Supplements did not have a restriction for a maximum number of requirements; therefore, the cross-cutting section could apply to all impacted programs without consideration of the number of requirements. Agencies need to reconsider which requirements will remain in the cross-cutting section for future years; this will be addressed in the 2020 Compliance Supplement. For 2019, auditors are advised to use the program selections as the final guidance and not the cross-cutting section for the purposes of the 2019 audit.

Program	Assistance Listing No.	Program Name
ISDEAA Programs	15.021	Consolidated Tribal Government
ISDEAA Programs	15.022	Tribal Self-Governance
ISDEAA Programs	15.030	Indian Law Enforcement
ISDEAA Programs	15.047	Indian Education Facilities, Operations, and Maintenance
Tribally Controlled Schools Act	15.042	Indian School Equalization

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 nonfederal 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 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 Requirements 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 Objectives 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

ASSISTANCE LISTING 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 have been identified as subject to the audit (noted with a "Y" in the summary matrix below), and then determine which of the compliance requirements that are subject to the audit are likely to have a direct and material effect on the federal program at the auditee. For each such compliance requirement subject to the audit, 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. When a compliance requirement is shown in the summary below as "N," it has been identified as not being subject to the audit. Auditors are not expected to test requirements that have been noted with an "N." See the Safe Harbor Status discussion in Part 1 for additional information.

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

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 Part 4, 15.000 BIA/BIE Cross-Cutting Section.

H. Period of Performance

See Part 4, 15.000 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

4. Special Reporting for Federal Funding Accountability and Transparency Act

See Part 3.L for audit guidance.

N. Special Tests and Provisions

See Part 4, 15.000 BIA/BIE Cross-Cutting Section.

DEPARTMENT OF THE INTERIOR

ASSISTANCE LISTING 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 have been identified as subject to the audit (noted with a “Y” in the summary matrix below), and then determine which of the compliance requirements that are subject to the audit are likely to have a direct and material effect on the federal program at the auditee. For each such compliance requirement subject to the audit, 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. When a compliance requirement is shown in the summary below as “N,” it has been identified as not being subject to the audit. Auditors are not expected to test requirements that have been noted with an “N.” See the Safe Harbor Status discussion in Part 1 for additional information.

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

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 Bureau of Indian Affairs (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

4. Special Reporting for Federal Funding Accountability and Transparency Act

See Part 3.L for audit guidance.

N. Special Tests and Provisions

See Part 4, 15.000 BIA/BIE Cross-Cutting Section.

IV. OTHER INFORMATION

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

DEPARTMENT OF THE INTERIOR

DEPARTMENT OF LABOR

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ASSISTANCE LISTING 15.025 SERVICES TO INDIAN CHILDREN, ELDERLY AND FAMILIES
ASSISTANCE LISTING 15.026 INDIAN ADULT EDUCATION
ASSISTANCE LISTING 15.113 INDIAN SOCIAL SERVICES-WELFARE ASSISTANCE
ASSISTANCE LISTING 15.114 INDIAN EDUCATION-HIGHER EDUCATION GRANT
ASSISTANCE LISTING 15.130 INDIAN EDUCATION-ASSISTANCE TO SCHOOLS
ASSISTANCE LISTING 17.265 NATIVE AMERICAN EMPLOYMENT AND TRAINING
ASSISTANCE LISTING 93.558 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)
ASSISTANCE LISTING 93.569 COMMUNITY SERVICES BLOCK GRANT
ASSISTANCE LISTING 93.575 CHILD CARE AND DEVELOPMENT BLOCK GRANT
ASSISTANCE LISTING 93.594 TRIBAL WORK GRANTS
ASSISTANCE LISTING 93.596 CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND

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,” in 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

A. Overview

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 Department of Labor (DOL) and Health and Human Services (HHS).

Each 477 Plan is for up to a three-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 the 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).

B. Administration of Funds

The tribal government is not required to report expenditures under its 477 Plan by Assistance Listing 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).

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 have been identified as subject to the audit (noted with a "Y" in the summary matrix below), and then determine which of the compliance requirements that are subject to the audit are likely to have a direct and material effect on the federal program at the auditee. For each such compliance requirement subject to the audit, 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. When a compliance requirement is shown in the summary below as "N," it has been identified as not being subject to the audit. Auditors are not expected to test requirements that have been noted with an "N." See the Safe Harbor Status discussion in Part 1 for additional information.

A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment and Real Property Management	Matching, Level of Effort, Earmarking	Period Of Performance	Procurement and Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	N	Y	N	N	N	N	N	Y	N	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 (Assistance Listings 93.575 and 93.596) are excluded from Subpart E of 2 CFR Part 200 at both the recipient and subrecipient levels. Similarly, CSBG (Assistance Listing 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 nonfederal 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 the10/01/2017 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:

1. Line I – *Participants Served*
    - Line A – Total Participants
    - Line B – Total Terminees
    - Line C –Total Current Participants

2. 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)

3. 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

4. Line VI – *Jobs Creation/Economic Development*
    - Line A – Number

4. Special Reporting for Federal Funding Accountability and Transparency Act

See Part 3.L for audit guidance.

N. Special Tests and Provisions

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

Compliance Requirements 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.

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 Assistance Listing 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 three-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 fiscal year (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 Assistance Listing 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 Assistance Listing 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), Assistance Listing 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 Assistance Listing 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

ASSISTANCE LISTING 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 that 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 have been identified as subject to the audit (noted with a "Y" in the summary matrix below), and then determine which of the compliance requirements that are subject to the audit are likely to have a direct and material effect on the federal program at the auditee. For each such compliance requirement subject to the audit, 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. When a compliance requirement is shown in the summary below as "N," it has been identified as not being subject to the audit. Auditors are not expected to test requirements that have been noted with an "N." See the Safe Harbor Status discussion in Part 1 for additional information.

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

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 Part 4, 15.000 BIA/BIE Cross-Cutting Section.

H. Period of Performance

See Part 4, 15.000 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

4. Special Reporting for Federal Funding Accountability and Transparency Act

See Part 3.L for audit guidance.

N. Special Tests and Provisions

See Part 4, 15.000 BIA/BIE Cross-Cutting Section.

DEPARTMENT OF THE INTERIOR

ASSISTANCE LISTING 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 make 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 have been identified as subject to the audit (noted with a "Y" in the summary matrix below), and then determine which of the compliance requirements that are subject to the audit are likely to have a direct and material effect on the federal program at the auditee. For each such compliance requirement subject to the audit, 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. When a compliance requirement is shown in the summary below as "N," it has been identified as not being subject to the audit. Auditors are not expected to test requirements that have been noted with an "N." See the Safe Harbor Status discussion in Part 1 for additional information.

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

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 Part 4, 15.000 BIA/BIE Cross-Cutting Section.

H. Period of Performance

See Part 4, 15.000 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

4. Special Reporting for Federal Funding Accountability and Transparency Act

See Part 3.L for audit guidance.

N. Special Tests and Provisions

Also see Part 4, 15.000 BIA/BIE Cross-Cutting Section.

1. Character Investigations by Indian Tribes and Tribal Organizations

Compliance Requirements 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 Objectives 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 herself/himself was the subject of a favorable background investigation (25 CFR section 63.17(c)).

   (2) The background investigation covered the past five 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

ASSISTANCE LISTING 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 have been identified as subject to the audit (noted with a “Y” in the summary matrix below), and then determine which of the compliance requirements that are subject to the audit are likely to have a direct and material effect on the federal program at the auditee. For each such compliance requirement subject to the audit, 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. When a compliance requirement is shown in the summary below as “N,” it has been identified as not being subject to the audit. Auditors are not expected to test requirements that have been noted with an “N.” See the Safe Harbor Status Discussion in Part 1 for additional information.

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

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 Part 4, 15.000 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

4. Special Reporting for Federal Funding Accountability and Transparency Act

See Part 3.L for audit guidance.

N. Special Tests and Provisions

See Part 4, 15.000 BIA/BIE Cross-Cutting Section.

DEPARTMENT OF THE INTERIOR

ASSISTANCE LISTING 15.252 ABANDONED MINE LAND RECLAMATION (AMLR) GRANTS

I. PROGRAM OBJECTIVES

This program is considered a “higher risk” program for 2023, pursuant to 2 CFR section 200.519(c)(2). Refer to the “Programs with Higher Risk Designation,” Appendix IV, Internal Reference Tables, for a discussion of the impact of the “higher risk” designation on the major program determination process.

The main objective of the Office of Surface Mining Reclamation and Enforcement (OSMRE) Abandoned Mine Land (AML) Reclamation program is to address the hazards and environmental degradation posed by legacy coal mines. The main objectives of the Bipartisan Infrastructure Law (BIL) investment in the AML Reclamation program are to improve federal stewardship of critical infrastructure and to significantly increase OSMRE efforts to support its partners, stakeholders, Tribal nations, and communities. The BIL appropriated $11.293 billion for deposit into the Abandoned Mine Reclamation Fund administered by OSMRE. Of the $11.293 billion appropriated, OSMRE will distribute approximately $10.873 billion in BIL AML grants to eligible States and Tribes on an equal annual basis—approximately $725 million a year—over a 15-year period. BIL AML funds will expand the AML Reclamation Program to meet the priorities described in the BIL and the Surface Mining Control and Reclamation Act of 1977 (SMCRA), as amended, which include addressing coal AML related problems described in sections 403(a), 403(b), and 410 of SMCRA, reduction of methane emissions, and providing employment for current and former employees of the coal industry.

II. PROGRAM PROCEDURES

Annual BIL AML grant amounts are calculated using a congressionally mandated formula based on the number of tons of coal historically produced in the States or from applicable Indian lands before August 3, 1977. Adjustments will be made to ensure the total amount of the distributions to any individual State or Tribe is not less than $20 million over the life of the program to the extent that amount is needed for eligible projects and to reconcile the amount of the BIL AML funding with the total unfunded cost of coal problems at the end of the preceding fiscal year, as reflected in the enhanced Abandoned Mine Land Inventory System (e-AMLIS). BIL AML grants will be awarded to eligible State and Tribal AML programs on an annual basis and adjustments will be made to these distributions as required and needed to achieve the objectives of the program. The period of performance for BIL grants will be five-years, with an option for a one-time no-cost extension of up to one year, subject to OSMRE’s review and approval.

Source of Governing Requirements

The OSMRE AML Reclamation fund is authorized by Section 401, Title IV, Pub. L. No. 95-87, 30 USC 1231. The AML grant program regulations are at 30 CFR Part 870—887. The Infrastructure Investment and Jobs Act, also known as the Bipartisan Infrastructure Law, Division D, Title VII - ABANDONED MINE LAND RECLAMATION; SEC. 40701. ABANDONED MINE RECLAMATION FUND AUTHORIZATION OF APPROPRIATIONS.

Availability of Other Program Information

Other program information for the BIL AML reclamation program is found at http://www.osmre.gov/bil.

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 have been identified as subject to the audit (noted with a "Y" in the summary matrix below), and then determine which of the compliance requirements that are subject to the audit are likely to have a direct and material effect on the federal program at the auditee. For each such compliance requirement subject to the audit, 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. When a compliance requirement is shown in the summary below as "N," it has been identified as not being subject to the audit. Auditors are not expected to test requirements that have been noted with an "N." See the Safe Harbor Status Discussion in Part 1 for additional information.

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

A. Activities Allowed or Unallowed

1. Activities Allowed

a. Reclaim coal AML sites with hazards resulting from legacy coal mining that pose a threat to public health, safety, and the environment within their jurisdictions

Examples: Projects covering dangerous highwalls, waste piles, subsidence, open portals, features that may be routes for the release of harmful gases, acid mine drainage, etc.).

b. Water supply restoration (infrastructure).

Examples: Protection, repair, replacement, construction, or enhancement of facilities relating to water supply, including water distribution facilities and treatment plants, to replace water supplies adversely affected by coal mining practices.

c. Coal AML emergencies - a sudden danger or impairment related to coal mining that presents a high probability of substantial physical harm to the health, safety, or general welfare of people before the danger can be abated under normal AML program operation procedures.

Examples: Addressing problems including subsidence, shaft failures, gas leaks, and landslides.

d. In accordance with the STREAM Act, BIL grant recipients can set-aside not more than 30 percent of the total amount of grant made annually into a long-term abandoned mine land reclamation fund established under State law, from which amounts (together with all interest earned on the amounts) are expended by the State or Indian Tribe for the abatement of the causes and the treatment of the effects of acid mine drainage resulting from coal mining practices, including for the costs of building, operating, maintaining, and rehabilitating acid mine drainage treatment systems; the prevention, abatement, and control of subsidence; or the prevention, abatement, and control of coal mine fires.

2. Activities Unallowed

a. Reclamation projects for hazards resulting from legacy non-coal sites that pose a threat to public health, safety, and the environment within their jurisdictions.

Examples: Projects resulting from non-coal mining, covering dangerous highwalls, waste piles, subsidence, open portals, features that may be routes for the release of harmful gases, acid mine drainage, etc.).

b. Ineligible abandoned coal mine reclamation projects (not eligible per the requirements in Section 404 of SMCRA).
Examples: Coal mining sites abandoned after SMCRA enactment; coal sites regulated under Title V of SMCRA

3. Use of BIL funding differences from the traditional fee-based AML funding

a. Stand-alone projects classified as Priority 3 under SMCRA Title IV are eligible for BIL funding, whether or not the project is in conjunction with other projects classified as Priority 1 and Priority 2 projects under SMCRA Title IV;

b. Acid mine drainage (AMD) treatment projects that are not part of a qualified hydrologic unit are eligible for BIL funding.

c. Eligible states and tribes are not authorized under the BIL to place BIL AML grant funds into existing state AMD set-aside accounts. See 1d above regarding STREAM Act.

H. Period of Performance

The period of performance for BIL grants will be five-years, with an option for a one-time no-cost extension of up to one year, subject to OSMRE's review and approval.

L. Reporting

For BIL AML grants, information should be reported to OSMRE as part of the State or Tribe's regular AML reporting processes (2 CFR 200; 30 CFR 885.20; 30 CFR 886.21).

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 and 425A, Federal Financial Report - Applicable

2. Performance Reporting

Not Applicable

3. Special Reporting

Not Applicable

4. Special Reporting for Federal Funding Accountability and Transparency Act

See Part 3.L for audit guidance.

DEPARTMENT OF THE INTERIOR

ASSISTANCE LISTING 15.504 WATER RECYCLING AND DESALINATION CONSTRUCTION PROGRAMS

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 have been identified as subject to the audit (noted with a “Y” in the summary matrix below), and then determine which of the compliance requirements that are subject to the audit are likely to have a direct and material effect on the federal program at the auditee. For each such compliance requirement subject to the audit, the auditor muse 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. When a compliance requirement is shown in the summary below as “N,” it has been identified as not being subject to the audit. Auditors are not expected to test requirements that have been noted with an “N.” See the Safe Harbor Status discussion in Part 1 for additional information.

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

4. Special Reporting for Federal Funding Accountability and Transparency Act

See Part 3.L for audit guidance.

DEPARTMENT OF THE INTERIOR

ASSISTANCE LISTING 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 https://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 have been identified as subject to the audit (noted with a "Y" in the summary matrix below), and then determine which of the compliance requirements that are subject to the audit are likely to have a direct and material effect on the federal program at the auditee. For each such compliance requirement subject to the audit, 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. When a compliance requirement is shown in the summary below as "N," it has been identified as not being subject to the audit. Auditors are not expected to test requirements that have been noted with an “N.” See the Safe Harbor Status discussion in Part 1 for additional information.

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

4. Special Reporting for Federal Funding Accountability and Transparency Act

See Part 3.L for audit guidance.

DEPARTMENT OF THE INTERIOR

ASSISTANCE LISTING 15.605 SPORT FISH RESTORATION PROGRAM
ASSISTANCE LISTING 15.611 WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION AND SAFETY
ASSISTANCE LISTING 15.626 ENHANCED HUNTER EDUCATION AND SAFETY PROGRAM

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 program is to restore, rehabilitate, and improve wild birds and mammals and their habitats; conduct wildlife management research; conduct wildlife population surveys and inventories; acquire land; coordinate, develop, operate, and maintain facilities, acquire land for expanding, or constructing, public target ranges (up to 10 percent); and provide for public use of wildlife resources.

The objective of Basic Hunter Education (Hunter Education and Safety program) is to provide training in the safe handling and use of firearms and archery equipment; hunter responsibilities and ethics; construction, operation, and maintenance of public target ranges (used for hunter education or recreational shooting); recruiting, retaining, and reactivating hunters and recreational shooters; basic wildlife management and identification; and public outreach and communications activities as covered under the definition of *hunter recruitment and recreational-shooter recruitment* at 16 U.S.C. 669(a)(3).

The objective of the Enhanced Hunter Education and Safety program is to provide funds for enhancing hunter education programs; recruitment, and safety; increase interstate coordination of hunter education programs; enhance programs for bow hunters and archers; enhance construction and development of firearm and archery ranges; update safety features of firearm and archery ranges; enhance activities for hunter and recreational shooter recruitment, retention, and reactivation; and public outreach and communications activities as covered under the definition of *hunter recruitment and recreational-shooter recruitment* at 16 U.S.C. 669(a)(3).

II. PROGRAM PROCEDURES

A. Overview

The U.S. Fish and Wildlife Service (FWS) Wildlife and Sport Fish Restoration Program provides funds to the fish and wildlife agencies of the 50 States, District of Columbia (not eligible to receive Wildlife Restoration, Basic Hunter Education and Safety or Enhanced Hunter Education and Safety 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 can be paid up to 75 percent of the cost of the work performed. The District of Columbia and Puerto Rico may receive up to 100 percent with Regional Director approval. The insular areas of American Samoa, Guam, the Northern Mariana Islands, and the U.S. Virgin Islands are waived from match requirements.

B. Subprograms/Program Elements

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 these programs are listed in 50 CFR 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 these programs are listed in 50 CFR 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 *777m*, except *777e-1* and *777g-1*). The Wildlife Restoration Program is authorized by the Wildlife Restoration (Pittman-Robertson) Act (16 U.S.C. 669 et seq., except for provisions inserted for WCRP by Public Law 106-553). Program regulations are at 50 CFR Part 80.

Availability of Other Program Information

Program policies for FWS staff are available in the FWS Manual chapters pertaining to Federal Financial Assistance and Wildlife and Sport Fish Restoration grants—Parts 516 through 522 at http://www.fws.gov/policy/manuals/.
Other program information is available at Toolkit Homepage - WSFR Toolkit - FA Wiki (fws.gov).

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 have been identified as subject to the audit (noted with a "Y" in the summary matrix below), and then determine which of the compliance requirements that are subject to the audit are likely to have a direct and material effect on the federal program and the auditee. For each such compliance requirement subject to the audit, 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. When a compliance requirement is shown in the summary below as "N," it has been identified as not being subject to the audit. Auditors are not expected to test requirements that have been noted with an "N." See the Safe Harbor Status discussion in Part 1 for additional information.

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Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment and Real Property Management	Matching, Level of Effort, Earmarking	Period Of Performance	Procurement and Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	N	N	Y	Y	N	N	Y	N	Y	N

A. Activities Allowed or Unallowed

1. *Activities Allowed*

   a. *Wildlife Restoration*

      (1) Activities eligible for funding under the Wildlife Restoration program per 16 USC 669 et seq., as amended, and 50 CFR 80.50 include:

         (a) Restore and manage wildlife for the benefit of the public.

         (b) Conduct research on the problems of managing wildlife and its habitat if necessary to administer wildlife resources efficiently.

         (c) Obtain data to guide and direct the regulation of hunting.

         (d) Acquire real property suitable or capable of being made suitable for wildlife habitat or public access for hunting or other wildlife-oriented recreation.

         (e) Restore, rehabilitate, improve, or manage areas of lands or waters as wildlife habitat.

         (f) Build structures or acquire equipment, goods, and services to: restore, rehabilitate, or improve lands and waters as wildlife habitat; or provide public access for hunting or other wildlife-oriented recreation.

         (g) Operate or maintain: projects that the State fish and wildlife agency completed under the Pittman-Robertson Wildlife

Restoration Act; or facilities that the agency acquired or constructed with funds other than those authorized under the Pittman-Robertson Wildlife Restoration Act if these facilities are necessary to carry out activities authorized by the Pittman-Robertson Wildlife Restoration Act.

(h) Coordinate grants in the Wildlife Restoration program and related programs and subprograms.

(i) Provide technical assistance.

(j) Make payments in lieu of taxes on real property under the control of the State fish and wildlife agency when the payment is: Required by State or local law; and Required for all State lands including those acquired with Federal funds and those acquired with non-Federal funds.

(k) Acquiring land for expanding, or constructing, public target ranges (up to 10 percent) (16 U.S.C. 669g(b)(2)).

(2) Activities eligible for funding under the Wildlife Restoration–Basic Hunter Education and Safety subprogram per 16 U.S.C. 669 et seq., as amended, and 50 CFR 80.50 include:

(a) Teach the skills, knowledge, and attitudes necessary to be a responsible hunter.

(b) Acquire real property suitable or capable of being made suitable for firearm and archery ranges for public use.

(c) Construct, operate, or maintain firearm and archery ranges for public use.

(d) Recruiting, retaining, and reactivating hunters and recreational shooters (16 U.S.C. 669c(c)(4)).

(e) Public relations activities as eligible under the definition of *hunter recruitment and recreational-shooter recruitment* and defined at 16 U.S.C. 669(a)(3).

(3) Activities eligible for funding under the Enhanced Hunter Education and Safety program per 16 U.S.C. 669 et seq., as amended, and 50 CFR 80.50 include:

(a) Enhance programs for hunter education, hunter development, and firearm and archery safety. Hunter-development programs introduce individuals to and recruit them to take part in hunting, bow hunting, target shooting, or archery.

(b) Enhance interstate coordination of hunter education, and firearm and archery range programs.

(c) Enhance programs for education, safety, or development of bow hunters, archers, and shooters.

(d) Enhance construction and development of firearm and archery ranges.

(e) Update safety features of firearm and archery ranges.

(f) Acquire real property suitable or capable of being made suitable for firearm and archery ranges for public use.

(g) Enhance activities for hunter and recreational shooter recruitment, retention, and reactivation 16 U.S.C. 669h-1(a)(1)(A)(v).

(h) Public relations activities as eligible under the definition of *hunter recruitment and recreational-shooter recruitment* and defined at 16 U.S.C. 669(a)(3).

b. *Sport Fish Restoration*

(1) Activities eligible for funding under the Sport Fish Restoration program per 50 CFR 80.51 include:

(a) Restore and manage sport fish for the benefit of the public.

(b) Conduct research on the problems of managing fish and their habitat and the problems of fish culture if necessary to administer sport fish resources efficiently.

(c) Obtain data to guide and direct the regulation of fishing. These data may be on: size and geographic range of sport fish populations; changes in sport fish populations due to fishing, other human activities, or natural causes; and effects of any measures or regulations applied.

(d) Develop and adopt plans to restock sport fish and forage fish in the natural areas or districts covered by the plans; and obtain data to develop, carry out, and test the effectiveness of the plans.

(e) Stock fish for recreational purposes.

(f) Acquire real property suitable or capable of being made suitable for: sport fish habitat or as a buffer to protect that habitat; or public access for sport fishing. Closures to sport fishing must be based on the recommendations of the State fish and wildlife agency for fish and wildlife management purposes.

(g) Restore, rehabilitate, improve, or manage: aquatic areas adaptable for sport fish habitat; or land adaptable as a buffer to protect sport fish habitat.

(h) Build structures or acquire equipment, goods, and services to: Restore, rehabilitate, or improve aquatic habitat for sport fish, or land as a buffer to protect aquatic habitat for sport fish; or provide public access for sport fishing.

(i) Construct, renovate, operate, or maintain pumpout and dump stations. A pumpout station is a facility that pumps or receives sewage from a type III marine sanitation device that the U.S. Coast Guard requires on some vessels. A dump station, also referred to as a “waste reception facility,” is specifically designed to receive waste from portable toilets on vessels.

(j) Operate or maintain: projects that the State fish and wildlife agency completed under the Dingell-Johnson Sport Fish Restoration Act; or facilities that the agency acquired or constructed with funds other than those authorized by the Dingell-Johnson Sport Fish Restoration Act if these facilities are necessary to carry out activities authorized by the Act.

(k) Coordinate grants in the Sport Fish Restoration program and related programs and subprograms.

(l) Provide technical assistance.

(m) Make payments in lieu of taxes on real property under the control of the State fish and wildlife agency when the payment is: required by State or local law; and required for all State lands including those acquired with Federal funds and those acquired with non-Federal funds.

(2) 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 80.51(b)).

(3) Activities eligible for funding under the Sport Fish Restoration–Aquatic Resources Education subprogram include enhancing the public's understanding of water resources, aquatic life forms, and

sport fishing, and develop responsible attitudes and ethics toward the aquatic environment (50 CFR 80.51(c)).

(4) Activities eligible for funding under the Sport Fish Restoration–Outreach and Communication subprogram include improving communications with anglers, boaters, and the general public on sport fishing and boating opportunities; increasing participation in sport fishing and boating; advancing the adoption of sound fishing and boating practices including safety; and promoting conservation and responsible use of the aquatic resources of the United States (50 CFR 80.51(d)).

2. *Activities Unallowed*

The following activities are ineligible except, when necessary, to carry out project purposes approved by the FWS regional director:

a. Law enforcement activities (50 CFR 80.54(a)).

b. Public relations activities to promote the state fish and wildlife agency or any other state entity (50 CFR 80.54(b)).

c. Activities primarily for producing income (50 CFR 80.54(c)).

d. Activities that oppose regulated fishing, hunting, or trapping (50 CFR 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 in perpetuity 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 nonfederal 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 District of Columbia (not eligible to receive Wildlife Restoration program funding)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). The Commonwealth of the Northern Mariana Islands, and the Territories of Guam, the U.S. Virgin Islands, and American Samoa are waived from match requirements.

A State with matching requirements may allocate up to 10 percent of its apportioned WR funds to supplement Enhanced Hunter Education and Safety funds for acquiring land for, expanding, or constructing public target ranges (as defined at 16 U.S.C. 669a(4)). For these specific activities, a State will receive up to 90 percent Federal cost share and are available for five years.

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

Funding Limitations

a. 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 3 percent of the annual apportionment to the State (50 CFR section 80.53).

b. 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 the Aquatic Resources Education Outreach and the Communication 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. A State fish and wildlife agency must allocate 15 percent of its annual apportionment for the Recreational Boating Access subprogram on a Regional level, over a designated 5-year period. As long as this requirement is met, an individual State fish and wildlife agency may allocate more or less than 15 percent of its annual apportionments in a single FFY year with the Regional Director’s approval. Allocations of more or less than 15 percent require the approval of the Regional Director (50 CFR section 80.61).

DEPARTMENT OF THE INTERIOR

ASSISTANCE LISTING 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. 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 have been identified as subject to the audit (noted with a "Y" in the summary matrix below), and then determine which of the compliance requirements that are subject to the audit are likely to have a direct and material effect on the federal program at the auditee. For each such compliance requirement subject to the audit, 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. When a compliance requirement is shown in the summary below as “N,” it has been identified as not being subject to the audit. Auditors are not expected to test requirements that have been noted with an “N.” See the Safe Harbor Status discussion in Part 1 for additional information.

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

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 that 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 US Virgin Islands—have been exempted from the matching share, as provided in Pub. L. No. 95-134, as amended by Pub. L. No. 95–348, Pub. L. No. 96-205, Pub. L. No. 98-213, and Pub. L. No. 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 nonfederal trustee are considered to be nonfederal, 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 nonfederal trustees under the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) or the Oil Pollution Act (OPA);

(2) The nonfederal trustee has joint and binding control over the funds;

(3) The co-trustees agree that monies from the fund should be available to the nonfederal trustee and can be used as a nonfederal match to support a project consistent with the settlement agreement, CERCLA, and OPA; and

(4) The monies have been transferred to the nonfederal 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)).

DEPARTMENT OF THE INTERIOR

ASSISTANCE LISTING 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 sub-awarded 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 USC 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 https://www.bia.gov/as-ia/revisions-pl-102-477-forms and https://www.bia.gov/bia/ois/dwd. The FWS Manual is available at https://fws.gov/program/wildlife-and-sport-fish-restoration.

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 have been identified as subject to the audit (noted with a "Y" in the summary matrix below), and then determine which of the compliance requirements that are subject to the audit are likely to have a direct and material effect on the federal program at the auditee. For each such compliance requirement subject to the audit, 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. When a compliance requirement is shown in the summary below as “N,” it has been identified as not being subject to the audit. Auditors are not expected to test requirements that have been noted with an “N.” See the Safe Harbor Status discussion in Part 1 for additional information.

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

4. Special Reporting for Federal Funding Accountability and Transparency Act

See Part 3.L for audit guidance.

DEPARTMENT OF THE INTERIOR

ASSISTANCE LISTING 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 US 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 have been identified as subject to the audit (noted with a "Y" in the summary matrix below), and then determine which of the compliance requirements that are subject to the audit are likely to have a direct and material effect on the federal program at the auditee. For each such compliance requirement subject to the audit, 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. When a compliance requirement is shown in the summary below as "N," it has been identified as not being subject to the audit. Auditors are not expected to test requirements that have been noted with an "N." See the Safe Harbor Status discussion in Part 1 for additional information.

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

A. Activities Allowed or Unallowed

1. *Activities Allowed*

   Allowable activities include acquisition, management, restoration (rehabilitating a degraded or nonfunctioning 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

4. Special Reporting for Federal Funding Accountability and Transparency Act

See Part 3.L for audit guidance.

DEPARTMENT OF THE INTERIOR

ASSISTANCE LISTING 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 US 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 have been identified as subject to the audit (noted with a "Y" in the summary matrix below), and then determine which of the compliance requirements that are subject to the audit are likely to have a direct and material effect on the federal program at the auditee. For each such compliance requirement subject to the audit, 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. When a compliance requirement is shown in the summary below as “N,” it has been identified as not being subject to the audit. Auditors are not expected to test requirements that have been noted with an “N.” See the Safe Harbor Status discussion in Part 1 for additional information.

A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment and Real Property Management	Matching, Level of Effort, Earmarking	Period Of Performance	Procurement and Suspension and Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	N	N	N	Y	N	N	N	Y	N	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 United States or Canada is required to provide a nonfederal matching share in cash. A recipient carrying out grant activities in geographic areas outside of the United States or Canada, including Puerto Rico and the US Virgin Islands, is required to provide a nonfederal 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

4. Special Reporting for Federal Funding Accountability and Transparency Act

See Part 3.L for audit guidance.