

Compilation of Comments Received on PL 102-477 Forms

Commenters:

Cherokee Nation (CN)

Citizen Potawatomi (CP)

Bristol Bay Native Association (BBNA)

Eastern Shoshone Tribe (EST)

Cook Inlet Tribal Council (CITC)

Kodiak Area Native Association (KANA)

Aleutian Pribilof Islands Association, Maniilaq Association, the Jamestown S'Klallam Tribe, and Metlakatla Indian Community (APIA etc.)

Narrative Report: A Reporting System for Public Law 102-477, Indian Employment, Training, and Related Services Demonstration Act

Commenter(s))	Comment	Response
CN, CP, BBNA, EST	Under the Paperwork Reduction Act Statement, this section states, "The report is used to monitor the progress of the grantees in delivering services to Tribal members, to identify unmet needs, to identify any other problems, and to provide information to justify budget submissions by the three federal agencies involved." However, the first paragraph (correctly) identifies four federal agencies. Three should be corrected to four.	Change "justify budget submissions by the three federal agencies involved" to "justify federal agency budget submissions." While the law applies to four Federal agencies, only three have participated to date. This edit would leave open the possibility that the fourth could participate.
CITC, APIA etc.	Page 2, item #1, strike the first sentence ("If the Tribe includes Child Care and Development Funds (CCDF)...") because such a report is required only for Tribes with a CCDF allotment of \$500,000 or more.	<p>The CCDF Notice of Proposed Rule Making (NPRM) proposes to require all Tribes, regardless of their funding amount to spend a minimum of 4 percent on quality activities. We note that the policy in the proposed rule is not yet final but changes to the language in the form should allow Tribes the flexibility to respond to the current requirement and any changes that would be made in the CCDF Final Rule.</p> <p>Item #1, changed to read: <i>Tribes subject to the 4 percent quality should describe efforts that were implemented to promote higher quality child care (e.g., provider training and professional development, health and safety requirements, etc).</i></p>

<p>CP, BBNA, CITC</p>	<p>TANF 2a-f</p> <ul style="list-style-type: none"> • Instructions regarding TANF 2a-f in Family Assistance Plan. Please clarify (or correct?) reference. • Item 2 second paragraph stated if the Tribal TANF grantee has submitted the information in #2a-f in its Tribal Assistance Plan (TFAP). This has no explanation of what #2a-f is. • On the General Overview of the Program Document and on the 2nd page in the Narrative Report, second paragraph of number 2 refers to “If the Tribal TANF grantee has submitted the information required in #2a-f in its TFAP. As there is no longer a separate TANF report, this reference does not make sense and should be removed. 	<p>Accepted. Clarified by keeping the first paragraph and other references deleted.</p>
<p>BBNA</p>	<p>It states substantive change in certain data elements but does not say detail the elements.</p>	<p>A change in data element refers to a change in the information required at 45 CFR 286.275(b), now incorporated into the annual 477 narrative report. This information includes TANF work activity definitions; description of transitional services; sanction processes for non-compliance; description of nonrecurring short-term benefits; description of displacement complaint resolution processes; and description of FVO strategies and procedures. Changes to these aspects of the TFAP or P.L.102-477 Plan must be filed as amendments to the Plan.</p>

Statistical Report

Commenter(s))	Comment	Response
CP	<p>Section II.A.4 “Average Adult Earnings Gain” Asks for the Average Adult Earnings Gain. However, in the column for Cash Assistance Recipients both adults and youth are included. Is the Average Earnings Gain to be listed only for adult cash assistance recipients? Or is the intent to report Average Earnings Gain for all (drop specification “adult”)? We would recommend that the answer would include information for any CAR recipient.</p>	DOL Component and GPRA Measure.
CN, BBNA, EST	<p>Section II.A.4 asks for the Average Adult Earnings Gain. However, in the column for Cash Assistance Recipients both adults and youth are included. Is the average earnings gain to be listed only for adult cash assistance recipients?</p>	<i>See above.</i>
CITC	<p>There needs to be a category for Average Youth Earnings Gain.</p>	<i>See above.</i>
APIA etc.	<p>In Section II.A.4, insert the phrase “To illustrate” at the beginning of the third sentence to read: “To illustrate, if at termination such a person entered...” The reason for this change is to make clear that it is intended as an example of gain for purposes of determining average gain.</p>	<i>Accepted.</i>
KANA	<p>Section II.A.4 asks for Average Adult Earnings Gain. We recommend adding specific guidance that would clarify whether an Adult or Cash Recipient who entered unsubsidized employment and then received child care services to retain that employment would be reported in this row. The current guidance for the Average Adult Earnings Gains does not accurately capture this type of success as this type of terminnee would not be reported until after overall 477 program termination.</p>	This is a GPRA Measure.
CITC, APIA etc.	<p>Section II, B(1), insert a forward slash between Degree and Certificate (Degree/Certificate) in order to distinguish the separate types of documents.</p>	<i>Accepted.</i>

CP	Instructions should CLEARLY specify that the demographics of the participant is determined at time of application, for both total participants and total terminees. (If the participant was over 21 at time of application, the participant should be counted in the second column labeled, "Youth", except for persons receiving cash assistance. Additionally, the education level at the time of entry is what is reported in the terminee section.) This means that if a participant was a "dropout" at entry, and during the service period, obtained their GED, they would still be reported has a "dropout" in this report.	Accepted - More clearly designate that age is determined as of date of enrollment. Accepted - Clarify that education level is determined as of date of enrollment.
CN, BBNA, KANA, EST, CITC	Instructions should specify that the age of the participant is determined at time of application, for both total participants and total terminees. (If the participant was 22 or older at time of application, the participant should be counted in the first column labeled, "Adult" except for persons receiving cash assistance.	See above.
CN, CP EST, CITC	Instructions specify that individuals receiving cash assistance also determined at time of enrollment, or within six months prior to enrollment, or deemed eligible to receive cash assistance at any time during enrollment. <ul style="list-style-type: none"> • This manner of reporting does not accommodate a means of reporting those who receive TANF or GA participants at any time during the service period. • (If individuals can be terminated as a cash assistance recipient because they received cash assistance during participation, it is conceivable that you would have more cash assistance terminees than total cash assistance participants). 	If an individual is eligible for cash assistance but never receives, doesn't seem to be a TANF or GA recipient unless they are receiving other services that fall under the definition of a cash benefit.
CN, CP, KANA, BBNA, EST, CITC	Instructions for Terminee Outcomes Clarify that terminees can be counted once in each category. (i.e. Employment Objective, Education/Training Objective, and Miscellaneous Objective Achieved).	Clarify that terminees may be counted more than once - once in each sub-category (employment objective, education/training objective) except terminees may be counted more than once in miscellaneous objective subcategory if multiple miscellaneous objectives were achieved.

CP	This does raise a question regarding how to report a person who achieves multiple goals and then dies? For example: this person achieves Education goal, and is seeking employment when they lose their life.	Goals achieved are reported up until death. Goals not achieved due to death will be reported either as goal not attained (depending on the goal - it should be recorded as not achieved or under II. D. Other (Non-Positive)).
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Annual Financial Expenditure Report & Instructions

SF-425 does not need to be submitted by 477 grantees. The 477 financial form replaces the SF-425

Commenter(s)	Comment	Response
CN, EST	Under item 5. Final Report, We suggest “The Total Unexpended Funds must be zero in a final report <u>for the Plan Period.</u> ” In order to clarify the reporting methodology by each individual Plan Period.	Accepted. Clarified on form that final report is for a Plan Period. Also changed instructions to read as follows: <i>“Specify if this is the final financial report for the Plan Period. Mark ‘No’ if this financial report includes funds that are unexpended. An Annual Report must be prepared and submitted for each Plan Period until all of the funds available for the Plan Period have been fully expended and reported. When the funds for the Plan Period have been fully expended, a final report for the Plan Period shall be submitted that notes the Total Unexpended Funds are zero.”</i>
KANA	Under item 5. Final Report, We suggest “Specify if this is the final financial report for the Plan Period, Mark “No” if this financial report includes funds that are unexpended. When the funds for the Plan Period have been fully expended, a final report shall be submitted that notes the Total Unexpended Funds are zero” in order to clarify the reporting methodology by each individual Plan Period.	See above.
BBNA	Under item 5. Final Report, We suggest “When a plan period ends and funds have been fully expended mark the report as final. Do not mark as final if there are funds carried over into following report period.”	See above.
CITC	Add language that explains how to report based on plan period. For example “An Annual Report shall be prepared and submitted for each Plan Period until all of the funds available for the Plan Period have been fully expended and reported.”	See above.

CN, EST, BBNA, KANA	We recommend that this section explain the reporting methodology by Plan Period. For example, an Annual Report shall be prepared and submitted for each Plan Period until all of the funds available for the Plain Period have been fully expended and reported. When the funds for a Plan Period are fully expended, the funding closeout process will be a final report for the Plan Period submitted with Total Unexpended Funds equal to zero.	See above.
CITC, APIA etc.	In column 8, strike line 8(e)(i), "Child Care Quality Improvement (non-add)" and insert it as line 8(c)(i). The reason for this change is that only those Tribes with a CCDF allotment of \$500,000 or more are required to account for Child Care Quality Improvement expenditures.	Child Care Quality Improvement is not a child care service; it is part of the program operations expenditure.
BBNA	Clarify how to determine who is required to report child care quality improvement based on level of funding received.	Clarify language in the document. It should read: <i>If the Tribe is subject to the 4 percent Child Care and Development Funds (CCDF) quality requirements the narrative report should describe any efforts that were implemented to promote higher quality child care (e.g., provider training and professional development, health and safety requirements, etc).</i>
CITC, APIA etc.	In line 9 add: "Certification: This is to certify ... have not been waived, and that all funds have been expended in accordance with the Tribe's approved 477 plan."	The current certification statement is sufficient - will leave as is.
CN, CP, BBNA, EST	There are no instructions as to how to report (or not report) Program Income.	This report is solely to account for Federal funds received. Program income is included in the 477 plan submitted by the tribe for approval and can also be reported in the narrative report.
KANA	The Program Income is not identified on this form, which is inconsistent with the SF425 Federal Financial Report. There are no instructions as to how to report (or not report) Program Income.	This report is solely to account for Federal funds received. The 477 financial report replaces the SF-425 and does not require reporting program income.

CN, BBNA, EST	The Program Income is not identified on this form, which is inconsistent with the SF425 Federal Financial Report.	This report is solely to account for Federal funds received. The 477 financial report replaces the SF-425 and does not require reporting program income.
BBNA	The financial reporting instructions do not address indirect rates in a report year	Indirect cost expenditures are reported on 8.f. There is no requirement to report indirect rates here.
CN, EST, BBNA	Indirect cost information is not identified on this form, which is inconsistent with the SF425 Financial Report.	Indirect cost expenditures are reported on 8.f. There is no requirement to report indirect rates here.
BBNA	Financial instructions do not clarify the language in TANF purpose 3 and 4 or other TANF assistance	The cost categories documents provide examples. See the last three bullets on the Education, Employment, Training and Supportive Services cost category definitions. The last three bullets are the definition of purpose 3 and 4 from the TANF regulations.
BBNA	OMB suspended A-133 Compliance Supplement but the new PL 102-477 Proposed Annual Financial Expenditure Report now re-directs tribes to report again by program funding stream.	The cost categories were created through a long, deliberative process by the workgroup, with Tribal representatives.
CN, EST, BBNA	Increases administrative burden on tribes with implementing the use of "cost categories" as tribes will have to redesign their tribal financial systems to comply with reporting needs.	The cost categories were created through a long, deliberative process by the workgroup, with Tribal representatives.
CN, EST, BBNA	The items listed for the various cost categories are confusing and subjective	The cost categories were created through a long, deliberative process by the workgroup, with Tribal representatives.

Combined Functional Cost Categories Guidance

Commenter(s))	Response	Response
CN, CP,KANA, BBNA, EST	Administrative Cost document under the Guidance section, the last bullet point is incomplete. It states “Other costs for goods and services required for administration, including rental or purchase of equipment, utilities, and office supplies, and”	The sentence should read “ <i>including rental or purchase of equipment, utilities, and office supplies.</i> ”
CN, CP, BBNA, EST	Administrative Cost document under the Guidance section, we recommend guidance language regarding administrative cost caps.	Cost caps vary by agency; follow agency guidance.
KANA	Administrative Cost document under the Guidance section – we recommend guidance language regarding administrative cost caps to allow Tribal entities to use their federally negotiated indirect rate.	We cannot authorize on behalf of other agencies; follow agency guidance. As previously stated, a workgroup involving the respective agency staff can be formed to deal with this issue. However, until then tribes should follow the individual program guidance related to administrative caps.
CITC, APIA etc.	In the category form for “Program Operations” strike the second sentence in the Definition section, which reads “Reporting for child care quality improvement... Tribes receiving less than \$500,000 in CCDF” and insert it in the Definition section in the Category form for “Child Care Services.” The reason for this change is that “Child care” is a specific type of activity and it would be less confusing to have the function match the expenditure.	“ <i>Child care quality improvement...</i> ” is accurate under Program Operations and therefore, will not be changed.

Implementation Concerns

Commenter(s))	Comment	Response
CN,CP, KANA, BBNA	<p>Transition from current reporting to proposed reporting forms: Clarifying the timeline of these changes is paramount. An effective date needs to be clarified to tribes to allow adequate time and provide additional funding to make changes in accounting systems and training on the new forms.</p> <p>If the new forms and functional categories are to be implemented at the beginning of each Tribal entity's next plan cycle, some tribes (particularly KANA) will have limited timeline in which to prepare. To limit the burdens of reporting at the time of transition, we suggest Tribal entities have the flexibility to report carry over funding expenses on either current 477 forms or the proposed form.</p>	We will clarify the timeline taking into consideration that tribes need to prepare for the new forms.
CP, KANA	<p>Training: Technical Assistance and face-to-face training on the proposed forms is essential.</p>	We plan to provide training.
CP	It is impossible to judge the impact of these reporting changes without the accompanying OMB Supplement regarding the adoption of these forms	Noted.
	OMB guidance issued December 26, 2013 on Uniform Administrative requirements, cost principals and audit requirements for federal awards, final rule is being rolled out to federal programs during 2014. Will this affect future reporting issues for tribal programs or allow further flexibility in reporting?	The modification to the supplement will include the new forms. A draft will be shared with the workgroup.
CP	Carryover Fund Reporting - instructions are confusing. It is our interpretation that Tribes will be required to do two financial reports BUT not two statistical or narrative reports in a final "closeout" report for a 3-year plan period - is this correct?	This will be addressed in 477 training and technical assistance.