Frequently Asked Questions (FAQs)

Requirements to Submit a Proposal Request

Any tribal staff can submit a proposal request to the GMP. Each proposal must be signed by the project coordinator and must be approved by the immediate director or manager, followed by Grant Management Program, Finance Manager, then Department of Planning and Economic Development Manager, and last approval from the Executive Director.

Please note that the NPTEC Chairman or delegate are the only individuals who can sign a funding agreement or contract on behalf of the tribe. By resolution, GMP has been delegated and approved to sign all online/ electronic documents or when needed due to deadlines for grant submissions, acceptance and correspondence.

Grants and Contracts vs Gifts

Grants and contracts are typically any externally funded activity that has a defined scope of work or set of objectives which provides a basis for sponsor/donor expectations (e.g., Progress reports, budget reports, and general monitoring of the funding, etc.).

A gift is a donation from an individual, corporation, or non-profit organization without any expectation or receipt of direct economic benefit or tangible compensation (i.e. goods or services) from the recipient. Gifts are accepted and processed through the Wisteqn'eemit 501c3 Nonprofit.

Grants vs Contracts vs Cooperative Agreements

A grant is a transfer of anything of value, to an award recipient, to carry out a public purpose of support or stimulation, instead of acquiring (by purchase, lease, or barter) property or services for direct benefit, and substantial involvement is not expected between the awarding agency and the recipient when carrying out the activity contemplated in the grant agreement.

Contracts are agreements between local, state or federal government agencies and private businesses, non-profit organizations or other entities. Contracts require specified services and often incorporate specific performance standards that contractors must meet.

Cooperative agreements (i.e., Memorandum of Agreement [MOA] or Memorandum of Understanding [MOU]) include a greater amount of active involvement by the funding party than a grant. Essentially, a cooperative agreement is a form of assistance relationship where the awarding agency is substantially involved during the performance of the award.

Direct Costs vs Facilities and Administration (F&A)/Indirect Costs

The total cost of a sponsored project includes direct costs and facilities and administration (F&A) costs, or indirect costs. The direct costs are those that can be specifically and easily identified with a particular project or activity and are allowable under the funding agency guidelines. Indirect costs are costs that are incurred for common or joint objectives and therefore cannot be identified specifically with a particular sponsored project. Refer to 2 CFR 200.414.

The Nez Perce Tribe Finance Department negotiates the tribes indirect cost rate with the National Business Center every year.

The current tribes Indirect cost rate for FY2026 is 24.24% of direct costs, excluding:

· Capital outlay/equipment (over $10K)

· Tuition

· Stipends

· Scholarships

· Contractual For additional information visit the Indirect Costs (this should be link to our Indirect Agreement)

Cost Sharing/Matching

Cost sharing, or matching, occurs when the tribe, and/or an entity other than the tribe, contributes resources to a sponsored project beyond the amount funded by the sponsor/donor. The cost share contribution is either an in-kind contribution or a cash contribution. Cost sharing may be mandatory or voluntary. Voluntary cost sharing may be committed or uncommitted.

In-kind contributions are a computed value, where no actual cash is transacted, for a service and/or resource in support of a sponsored project being administered by the College. In-kind contributions may be in the form of equipment, supplies and other expendable property, or goods and services.

Cash contributions occur when an actual cash transaction occurs in support of a sponsored project being administered by the tribe. A cash contribution to a sponsored project for cost sharing purposes may include:

· Contributing the computed value of effort that personnel employed by the tribe are expending on the project without reimbursement from the funding agency; and/or· Contributing monies from a gift, endowment and/or other unrestricted tribal fund to pay for any of the direct costs associated with a sponsored project (e.g., salaries, fringe benefits, travel, equipment etc.)

Mandatory cost sharing occurs when there is a requirement for cost sharing described in the request for proposal (RFP) or application guidelines. The sponsor/donor may mandate a cost share amount as a percentage of the total award, match ratio, or actual dollars.

Voluntary cost sharing occurs when an applicant contributes a quantifiable amount of resources to a proposed project even though the funding agency does not explicitly require cost sharing. Sponsor's/donor's view any voluntary cost sharing offered at the proposal stage as voluntary committed cost sharing. Voluntary committed cost sharing places additional administrative burden upon the tribal staff, finance, accountant and GMP because any quantified cost sharing offered in a proposal, that is submitted to a funding agency and awarded to the tribe by that funding agency, becomes auditable and must be documented and reported to the funding agency.

Voluntary uncommitted cost sharing refers to effort and/or resources contributed to a project beyond that which is committed and/or budgeted for in awarded agreement. Voluntary uncommitted cost sharing amounts and documentation do not need to be reported or submitted to the award sponsor/donor.

Waived or reduced F&A costs, or indirect costs, on the sponsored portion of a project may, with prior approval of a sponsor/donor or when explicitly noted in an RFP or awarded budget, be claimed as cost sharing. Also, reduced F&A costs can only be claimed as cost sharing if F&A costs are considered un-reimbursed rather than unallowable costs. According to CFR 200.306, all contributions, including cash and third party in-kind, shall be accepted as part of the recipient's cost sharing or matching when such contributions meet the following criteria.

1. Are verifiable from the recipient's records.

2. Are not included as contributions for any other federally assisted project or program.

3. Are necessary and reasonable for proper and efficient accomplishment of project or program objectives.

4. Are allowable under the applicable cost principles.

5. Are not paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching.

6. Are provided for in the approved budget when required by the Federal awarding agency.

7. Conform to other provisions of CFR 200, as applicable.

A consequence of cost sharing is a reduction of the tribes federally negotiated F&A rate, which in turn reduces the amount of funds available to the organization for administrative support and unrestricted dollars for program enhancement. Project Coordinators are advised to follow the funding agency guidelines on cost sharing and to contact the GMP with any questions they may have about cost sharing.

Allowable Costs

Determining if an expense would be allowable or unallowable is a primary function of a Project Coordinator when assigning a cost to an award. Federal guidance for what costs are allowable on a sponsored project can be found in Subpart E, Cost Principles of the Uniform Guidance. If an expense is not allowable for an award, do not charge the expense to the award.

Allowable costs are subject to reimbursement if they are:

· reasonable;

· allocable;

· consistently treated throughout the tribe;

· compliant with federal, state, local laws, and any limitations or exclusions set forth in the award's terms and conditions;

· documented;

· not used as a cost-share on other projects; and

· necessary for the performance of the award.

The cost is reasonable when the nature and amount of the cost does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.

Allocable means that the cost must benefit the account to which it is charged in proportion to the benefit that it provides. A cost is allocable if:

· it is incurred solely to support work under the sponsored agreement;

· it benefits both the sponsored agreement and other work of the organization, in proportions that can be approximated through the use of reasonable methods;

· it is necessary for the overall operation of the institution and is deemed assignable in part to sponsored projects. (In other words, if the cost provides a benefit to a project equal to 50 percent of the cost, then only 50 percent should be charged to that project.)

· any cost that is allocable to a federally sponsored agreement may not be shifted to another sponsored agreement to meet deficiencies caused by cost overruns or other funding considerations.

Unallowable Costs, Activities and Practices

Unallowable Costs are costs that are not reasonable and directly related to the project and/or deemed unallowable by the funding agency and are not eligible for reimbursement.

Examples of unallowable activities include:

· alcoholic beverages;

· entertainment;

· fines and penalties;

· promotional materials;

· certain recruitment costs;

· organized fund raising;

· lobbying;

· general public relations;

· managing investments solely to enhance income; and

· prosecuting claims against the Federal government

Examples of unallowable practices include:

· Purchasing items simply to exhaust funds;

· Charging an expense exclusively to a single award when the expense supported other activities;

· Assigning charges to an award before a cost is incurred without prior approval from the sponsor; and

· Transferring a cost overrun from one sponsored project to another.

The lists above is not all-inclusive. Individual agency and program requirements may list other unallowable costs. When in doubt, review and adhere to the terms and conditions of the award and review Federal guidance Subpart E, Cost Principles of the Uniform Guidance.

Time and Effort Reporting

Time and Effort Reporting is the process of certifying that salaries and wages charged to sponsored project accounts are reasonable in relation to the actual work performed. Time and Effort Reporting ensures that:

· the sponsor only paid for the amount of effort that directly benefited the project; and

· the employee met their effort commitment to the project.

Effort certification is required by Federal regulations for all compensation costs charged to Federal sponsored awards. All employees who render services on behalf of a federally sponsored program will have to certify the percentage of effort provided to the program by completing time and effort reports. See Federal guidance Subpart E, Compensation—personal services.

An effort reporting system must provide records on how individuals participating in federally funded sponsored awards actually spend their time. Documentation on how individuals spend time on federally sponsored awards is subject to Federal audit and can be cause for institutional or individual disallowances. Therefore, it is important that the tribe maintain accurate and auditable systems and records.

Program Income

Program income is gross income earned by the tribe that is directly generated by a supported activity or earned as a result of a sponsored project during the projects' period of performance, unless the awarding agency regulations or the terms and conditions of the award provide otherwise.

Examples of program income include:

· income from fees for services performed;

· money generated from rental or real or personal property acquired under the award;

· the sale of commodities or items fabricated under the award;

· license fees and royalties on patents and copyrights; and

· principal and interest on loans made with award funds.

Interest earned on advances of funds is not program income. Except as otherwise provided in Federal statutes, regulations, or the terms and conditions of the award, program income does not include rebates, credits, discounts, and interest earned on any of them (2 CFR § 200.80).