



# INDIAN EDUCATION FOR ALL PAYMENT: REPORTING GUIDE

Indian Education for All (IEFA) is a landmark provision in the Montana Constitution that “recognizes the distinct and unique cultural heritage of the American Indians and is committed in its educational goals to the preservation of their cultural integrity.” The Montana Legislature provides IEFA funding to school districts and requires school districts to report IEFA expenditures to the Montana Office of Public Instruction (OPI). In 2023, [20-9-329, MCA](#) was revised to include new reporting requirements and provide a reduction of future funding for school districts that fail to report expenditures of all IEFA revenue.

## Reporting

There are **two** ways schools will report the accurate use of their IEFA funds:

1. **Integrated School Action Plan (ISAP) Components-** in the new accreditation platform.
  - a. Schools will submit evidence into the ISAP of IEFA inclusion.
  - b. Schools will submit an assurance form.
  - c. The ISAP report is generally due on the last Friday in March. SY 23-24 is due **March 29, 2024**.
  - d. Questions on the accreditation reporting process, contact the [OPI’s accreditation unit](#).
2. **Trustee Financial Summary (TFS)**, due **September 15** (reporting for the prior school year)
  - a. Recording funds received: Fund (01) General Fund, Revenue code: 3113
  - b. Recording expenditures: Fund (01) General Fund, Program code: 365
  - c. For questions on **school finance coding** or the TFS, email [opischoolfinance@mt.gov](mailto:opischoolfinance@mt.gov)

## Planning and Implementation

MCA 20-9-329 (4) (a) states, “A public school district that receives an Indian education for all payment may not divert the funds to any purpose other than curriculum development of an American Indian studies program, providing curriculum and materials to students for the program, and providing training to teachers about the program’s curriculum and materials.” Districts can determine their annual IEFA amount through the [OPI School Finance Website under State School Payments](#). In addition, [OPI’s IEFA unit](#) has resources and guidance for districts to implement IEFA. Sample allowable expenses for districts could be:

### Curriculum materials

- Purchasing quality instructional materials that are tribally specific, culturally authentic, and historically accurate. Curriculum materials on OPI’s website meet this requirement. Refer to the OPI’s [Evaluating American Indian Materials and Resources for the Classroom](#) guide when purchasing materials.
- Expenses associated with consultation and/or training with a qualified IEFA specialist.

### Providing training to teachers

- Expenses associated with staff professional development opportunities that will enhance their knowledge of the [Essential Understandings](#), include IEFA into their teaching, build background IEFA knowledge, learn about bias and stereotypes in texts and the media, historical inaccuracies, and Indigenous perspectives.

### Curriculum development of American Indian studies program

- Providing resources that bring tribal presence to the school environment, e.g., tribal flags, art supplies to paint tribal seals, tribally produced artwork or mural, posters.
- Compensation for a guest lecture, lesson, or learning activity provided by a tribal education specialist, knowledge keeper, elder, or other tribal member.
- Compensation for staff time specifically devoted to school or district IEFA coordination and planning efforts. i.e., the amount of FTE dedicated to an IEFA coordinator.
- Implementation questions? Find information and contact information on [OPI’s IEFA website](#).