

INDIAN EDUCATION FOR ALL ANB FUND ACCOUNTING AND REPORTING GUIDE



Introduction:

Welcome to the Montana Indian Education for All (IEFA) Fiscal Accounting and Reporting Guide. This document is designed to help Montana districts appropriately track, utilize, and report on their legislatively allocated IEFA Average Number Belonging (ANB) funding. IEFA is a vital component of Montana's educational system, promoting the integration of authentic tribal culture, history, and perspectives into grade level curricula and content areas using the [Essential Understandings Regarding Montana Indians](#). Appropriately utilizing your funding will assist you in regularly providing your students robust, impactful learning experiences that enhance their understanding of who Montana Indians were and are today.

IEFA ANB funding has been allocated each biennium since the 2005 legislature began providing districts with the funding to support the IEFA mandate under [Article X of the MT Constitution](#) and [MCA 20-1-501](#). IEFA ANB use, and reporting, has recently come under increased scrutiny due to the passage of [HB 338](#) in the 2023 legislature. That legislation specifies this funding MUST be used for an American Indian studies program. Implementation of an American Indian studies program can include the following expenditure types:

- Staff time spent planning, developing, and teaching IEFA specific lessons and activities.
- FTE designated for school or district wide coordination and support of IEFA implementation.
- Professional service costs for tribal or other IEFA specialists who provide knowledge, content, or learning activities for staff and/or students.
- Expenditures associated with an IEFA specific professional development event. e.g., the OPI IEFA Best Practices Conference or an in-house professional development with an IEFA specialist.
- Procurement of quality IEFA materials which enhance the instruction and IEFA understanding of students.

The intention of this guide is to assist districts in their revenue and expenditure coding and reporting associated with IEFA ANB cost objectives. Accurate reporting will also help avoid a future withholding of IEFA ANB funding for unreported or inappropriate usage of the IEFA allocation. This contingency is also outlined in HB 338.

IEFA Accounting: The [OPI Chart of Accounts](#) provides specific information regarding all school income streams and expenditure categories a district might include in their trustees report. The codes and categories outlined below are pulled from the Chart to help you understand how to code and report IEFA specific expenditures that would support effective IEFA implementation and your American Indian Studies program.



Trustees Financial Summary: The Trustee Financial Summary is due to the OPI at the conclusion of each fiscal year. The report form is provided by the OPI with all revenue sources and amounts pre-populated. **The district IEFA ANB amount will be located under code 01-3113.** Allocation information can also be found on the [OPI School Finance Website under State School Payments](#). Please note IEFA expenditures should match ANB revenue to avoid a possible reduction of IEFA funding in a future fiscal year. **IEFA expenditures are coded under program code 365 of fund code 01. The function codes for IEFA expenditures are 1000: Instruction and 2213: Instructional Staff Training.** The general object code categories that would be reported are as follows:

100 Personal Services-Salaries

200 Personal Services-Employee Benefits

300 Purchased Professional and Technical Services

500 Other Purchased Services

600 Supplies and Materials

Further details and specifics regarding the category specific object codes for IEFA expenditures are outlined in tables A and B on the pages below.

Table A: Codes for Salaries & Benefits, Purchased Services, and Supplies and Materials

Fund and Program Codes: 01-365 (General Fund-Indian Education for All)	
Function Code: 1000 (Instruction)	
Object Codes	Examples of Expenditures
<p>100: Personal Services-Salaries</p> <ul style="list-style-type: none"> ➤ 112 Professional-Educational (Certified Staff) ➤ 113 Professional-Other Certified Staff (Librarians) ➤ 118 Bus Drivers 	<ul style="list-style-type: none"> ➤ Administrative and staff time dedicated to planning, development, and implementation of IEFA lessons or other curricular resources. (112) ➤ Staff time dedicated to IEFA specific field trips, special events, or initiatives. (112, 118) ➤ FTE dedicated to IEFA planning and coordination. (112, 113) ➤ Staff time dedicated to review, curation, or research of existing or desired IEFA materials. (112, 113)
<p>200: Personal Services-Employee Benefits</p> <ul style="list-style-type: none"> ➤ Any benefits which would be a part of the employee’s normal benefit plan. (Sub-codes 210-260-61,62) 	<ul style="list-style-type: none"> ➤ Benefits costs associated with the portion of staff time dedicated to IEFA planning, coordination, lesson or curriculum development, and implementation. Must be prorated to match the percentage of time dedicated to IEFA specific tasks and duties, e.g., if a district IEFA coordinator is .2 FTE, 20% of benefits could be charged to IEFA General Fund.
<p>300: Purchased Professional and Technical Services</p> <ul style="list-style-type: none"> ➤ 320 Professional/Educational Services 	<ul style="list-style-type: none"> ➤ Payment to a tribal expert or presenter who does an assembly, guest lecture, traditional games demonstration, or other learning activity with students.
<p>500: Other Purchased Services</p> <ul style="list-style-type: none"> ➤ 516 Instructional Field Trips 	<ul style="list-style-type: none"> ➤ Contracted services for student transportation during an IEFA specific field trip. e.g., visiting a buffalo jump or doing a tribal/non-tribal school event or exchange. This code should ONLY be used when the district contracts for student busing services.

<p>600: Supplies and Materials</p> <ul style="list-style-type: none"> ➤ 640 Books ➤ 650 Periodicals ➤ 660 Minor Equipment-New 	<ul style="list-style-type: none"> ➤ Tribally specific, culturally authentic, and historically accurate texts, curricula, or other IEFA specific materials used for classroom instruction or general IEFA use. It is recommended districts consult the OPI IEFA Resource Evaluation Guide before purchasing texts or curricular materials. (640,650) ➤ Tribal flags, posters, photos, or other materials that provide a tribal presence/awareness in the school environment. (660) ➤ Teepees, traditional games materials, or other items associated with IEFA specific events/initiatives that IEFA awareness and understanding. (660) ➤ Materials utilized for IEFA specific class projects in elective subjects, e.g., supplies for an IEFA specific art or ceramics project. (660)
---	--

Table B: Codes for IEFA Specific Professional Development Events

Fund and Program Codes: 01-365 (General Fund-Indian Education for All)	
Function Code: 2213 (Instructional Staff Training)	
Object Codes	Examples of Expenditures
<p>500: Other Purchased Services</p> <ul style="list-style-type: none"> ➤ 582 Travel Out of District/ In-Service Training 	<ul style="list-style-type: none"> ➤ Transportation, per diem, lodging, and registration costs associated with staff attendance at an IEFA specific PD event, e.g., IEFA Best Practices Conference, Regional IEFA Training, National Indian Education Association conference. ➤ Payment to a tribal expert or IEFA specialist who provides professional development, consultation, or other training to instructional staff or administration. This could include the following: <ul style="list-style-type: none"> ○ Stipends ○ Fees ○ Honorariums ○ Other travel costs associated with their attendance and service(s) provided

General Tips and Advice: It is hoped the above guidance will aid districts in clear, accurate reporting of their IEFA ANB funding. However, here are a few other suggestions that might help ensure adherence and fidelity to the appropriate usage and intention the allocated dollars:

- Develop and utilize a tool for tracking staff time dedicated to IEFA at the start of each month, quarter, semester, or other interval determined by the district. This will allow for clear, accurate documentation in real time and not rely on after the fact accounting. This will also be of value in the event of an IEFA ANB related audit.

- Remember auditors are the final arbiter of appropriate IEFA ANB expenditures. Having clear, detailed policies, processes, and procedures will help them clearly understand your usage and reporting of the funding.
- Utilize the OPI IEFA resources, tools, and support. These are designed to aid districts and teachers in effective IEFA implementation that meets the spirit of the law the broader goals of IEFA.
- Provide, or request OPI staff to provide training and support for new administrators and clerks who may be unfamiliar with or have limited knowledge of IEFA.
- Reach out if you have questions. The OPI IEFA and School Finance teams are available for consultation and support should you have IEFA expenditure or reporting questions.

Questions:

Programmatic questions specific to IEFA should be directed to Mike Jetty, OPI IEFA Specialist, at mjetty@mt.gov or 406-444-0720

School finance specific questions should be directed to Barb Quinn in the OPI School Finance Department at barbara.quinn@mt.gov or 406-444-3249