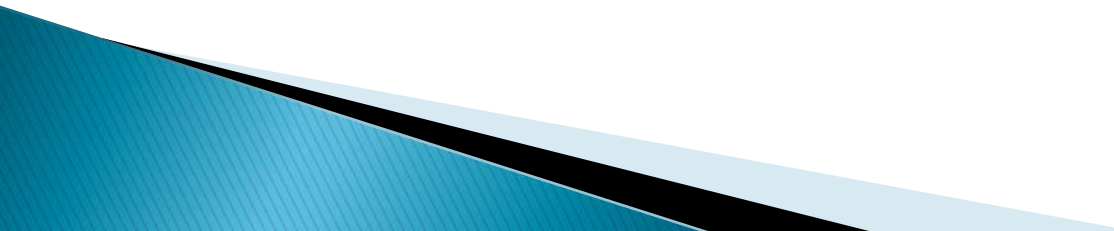


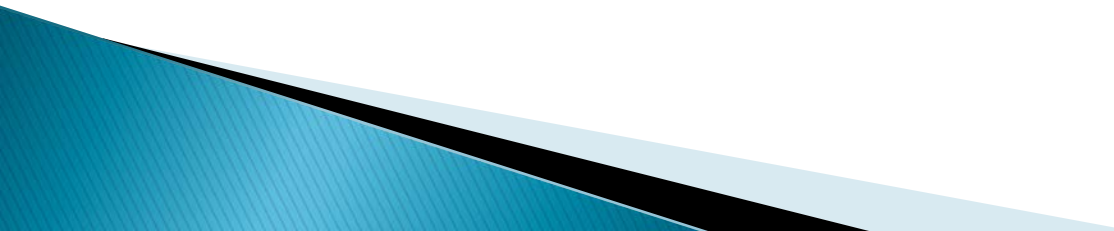
# OFFICE OF GRANTS MANAGEMENT

***DAVID KADAN***  
***GRANTS MANAGEMENT OFFICER***

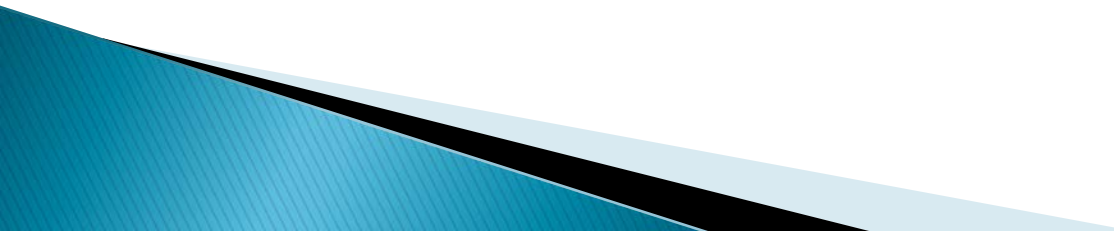
# PURPOSE OF TRAINING

- ▶ The role of OGM (Grants Management Specialists)
  - ▶ Information contained in the Award Package
  - ▶ Continuation Applications Process
  - ▶ Post-Award Actions
  - ▶ Financial Status Reports (SF-425s)
- 

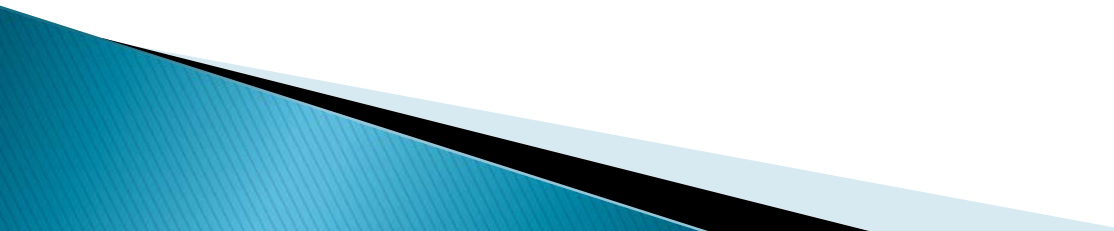
# **ROLE OF THE OFFICE OF GRANTS MANAGEMENT**

- ▶ Responsible for the financial aspects associated with the review, negotiation, award and Administration of Head Start grants
  - ▶ Ensure that Program Office and Grantee fulfill all grant requirements as required by statute, regulations and policies
  - ▶ Recommend and initiate enforcement actions to ensure compliance with the Terms and Conditions of grant award
- 

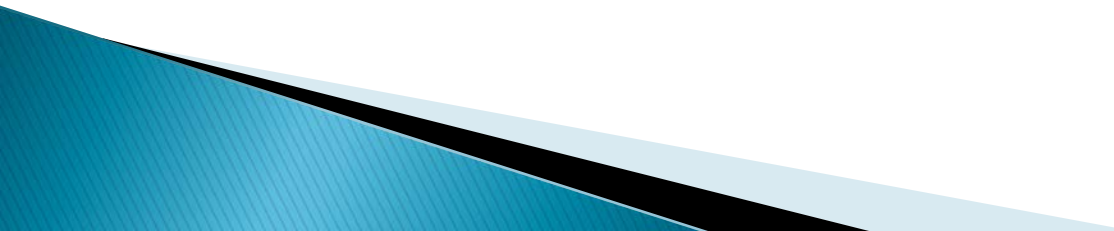
# **ROLE OF THE OFFICE OF GRANTS MANAGEMENT (Cont'd)**

- ▶ Serve as official receipt point for all reports and correspondence dealing with financial management issues
  - ▶ Review all financial reports
  - ▶ Perform On-site reviews as necessary and prepare reports documenting findings
  - ▶ Provide T&TA to grantees on fiscal issues
- 

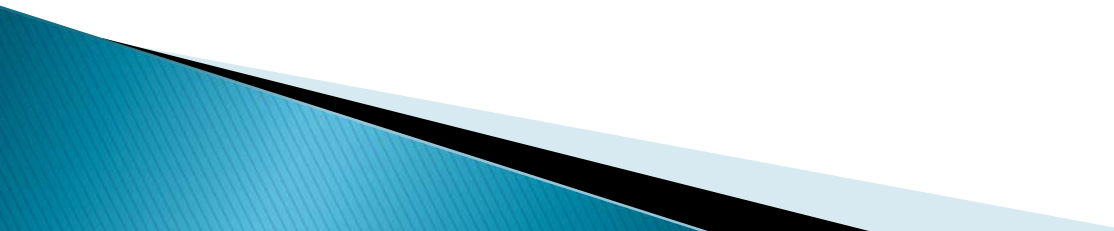
# **ROLE OF THE OFFICE OF GRANTS MANAGEMENT (Cont'd)**

- ▶ Perform Technical Review and Budget Analysis of continuation application to determine allowability, allocability and reasonableness of proposed cost and to ensure grantee is meeting the goals and objectives of the grant award
  - ▶ Issue the Notice of Award (NOA) for continuation awards
  - ▶ Review grantee request for post-award changes and issue NOA on the recommendation of the Program Official
- 

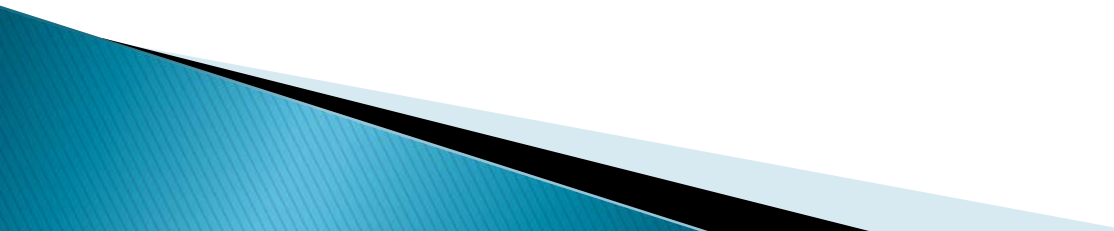
# **ROLE OF THE OFFICE OF GRANTS MANAGEMENT (Cont'd)**

- ▶ Resolve audit findings contained in the Annual Audit Report
  - ▶ Determine grantee risk status
  - ▶ Establish grantee payment account and resolve account access issues
  - ▶ Review financial data reported on Financial Status Report (SF-425)
  - ▶ Maintain Official Grant Records
  - ▶ Closeout grants
- 

# AWARD PACKAGE

- ▶ Financial Assistance Award (FAA)
  - ▶ Transmittal Letter
  - ▶ Standard Terms & Conditions
  - ▶ Special Conditions
  - ▶ Reporting Instructions – Progress Reports & Financial Status Reports (SF-425)
  - ▶ Instructions for requesting payments
  - ▶ Information concerning Audits
- 


# CONTINUATION APPLICATIONS PROCESS

- ▶ Re-Funding Guidance Letters
  - ▶ Receipt and internal distribution of Applications
  - ▶ Program Office review/Approval of Applications
  - ▶ Budget Office commitment of funds
  - ▶ OGM review/approval of applications
  - ▶ Award Packages certified
- 



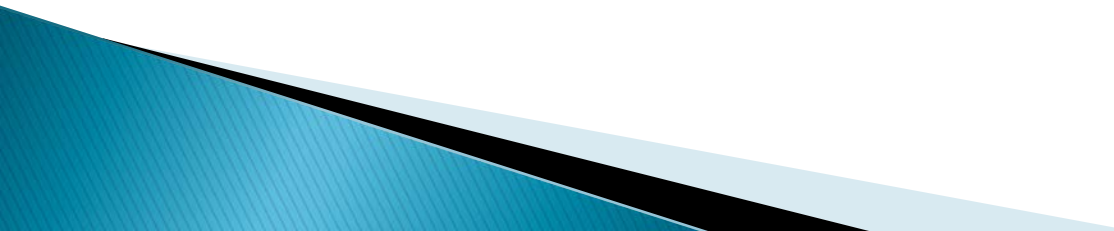
# CONTINUATION APPLICATIONS

## ▶ Should contain:

- Cover letter signed by Authorizing Official
  - 424 and 424a signed by Authorizing Official
  - Budget Justification/Narrative
  - Indirect Cost Rate Agreement (if applicable)
  - Policy Council approval
  - Certifications (424b signed by Authorizing Official)
- 

# Helpful Hints

When preparing your Budget Justification

- ▶ There should be **no proper names** in your justification, titles are sufficient
  - ▶ Provide a breakdown of Fringes for employees, a list of each benefit and what % is attached to each benefit (i.e. FICA=2%, Health=.5%, etc...). Also make it clear how the Fringes are being calculated.
  - ▶ The use of **'Etc.'** and **'Miscellaneous'** are **not** allowed in your justification. These are not measurable costs.
- 

# Helpful Hints

When preparing your Budget Justification

- ▶ Provide as much details as possible when justifying travel (mileage, air fare, per diem).
- ▶ Verify Indirect Cost Rate agreement is current. If not, consult the cognizant agency to negotiate a new rate.
- ▶ Make sure calculations are clear and easy to understand how you arrive at the figures you report.

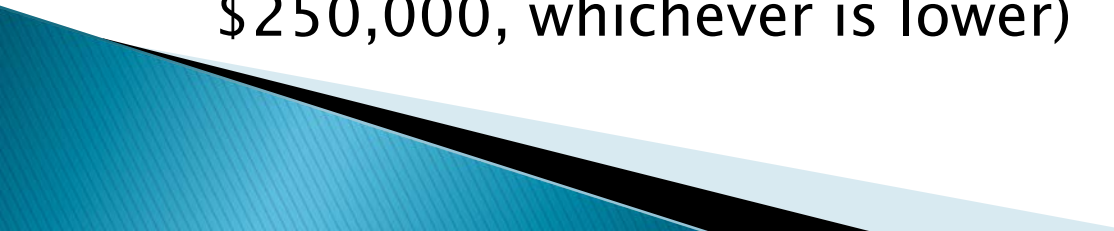
**The more details you provide, the easier it is for us to complete our review of your Continuation Application.**

# **Post Award Actions**

## *Grant Revisions*



# TYPES OF REVISIONS THAT REQUIRE PRIOR APPROVAL

- ✓ Purchase of equipment (over \$5,000/unit)
  - ✓ Change in key personnel (Principal Investigator/ Authorizing Official)
  - ✓ Absence for 3 months, or a 25% reduction in time devoted to the project by the project director or principal investigator
  - ✓ Carryover of funds from a previous budget year
  - ✓ Significant re-budgeting (25% of project cost or \$250,000, whichever is lower)
- 

# TYPES OF REVISIONS THAT REQUIRE PRIOR APPROVAL (Cont'd)


- ✓ Transfer or contracting out of any work under the award, except as described in the original application
- ✓ Transfer of funds allotted for training purposes

❖ *Consult 45CFR Part 75*

- ✓ Teachers serving Head Start grantees and relevance

# GRANT REVISION REQUEST CONTENT

Request must be initiated prior to the end of the budget period for which you are requesting the revision and should contain:

- ✓ A Cover Letter stating clearly:
    - ✓ Purpose of the Revision(s)
    - ✓ How the Revision(s) will affect the scope of services
  - ✓ 424 and 424a showing the revised budget
- 

# GRANT REVISION REQUEST CONTENT (Cont'd)

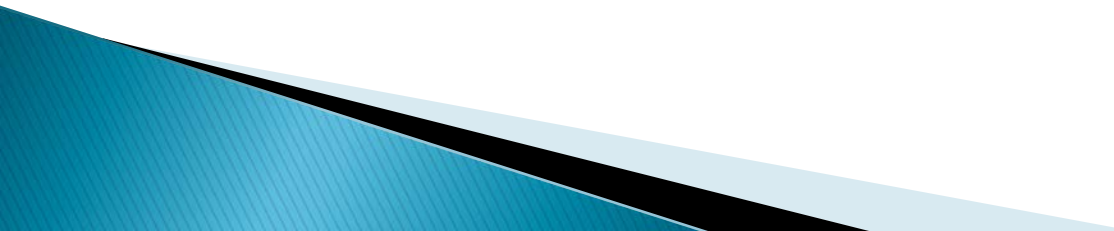
- ✓ A Budget Justification for the revised budget
- ✓ The letter should be signed by the Authorizing Official
- ✓ The Revision should be addressed to the Grants Management Officer

**This information will ensure that, for post award changes, the project as implemented by the grantee retains a close connection with the project as approved by OHS.**

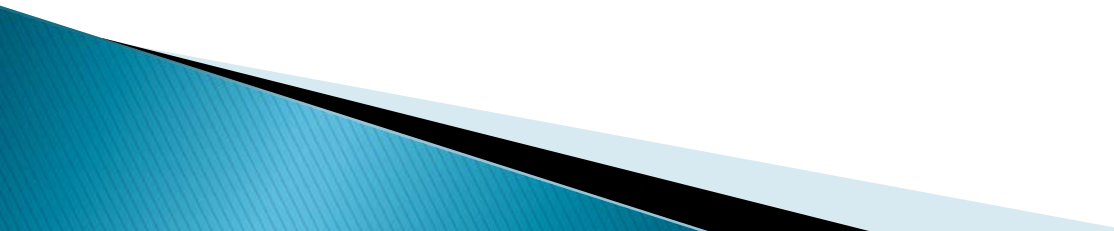


# COVER LETTER

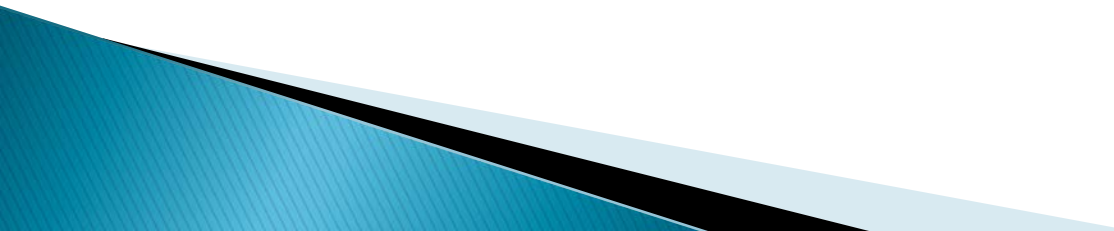
Signed by Authorizing Official

- ✓ If you are writing to inform ACF of a budget revision that does not require prior approval, clearly indicate that the focus will be used to complete activities which have already been approved. The “No Approval Required Letter” should be used for response
  - ✓ If you are writing to request a budget revision that includes a change in activities, clearly indicate the replacement activities. Request must be initiated prior to the end of the budget period for which you are requesting the revision
- 

# COMPLETING THE 424A

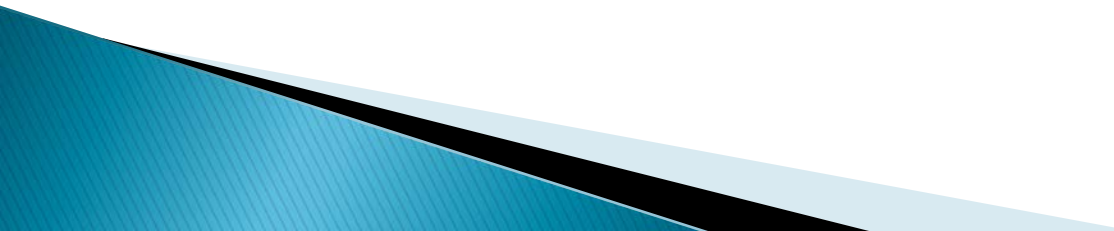
- ✓ Complete this form in its entirety, giving special attention to the following:
    - ✓ Section A – columns a, b, e, f, g
    - ✓ Section B – columns 1 (Federal), 2 (Non-Federal), and 5 (Total)
- 

# BACKGROUND

- ▶ HHS adopted the new Uniform Guidance at 45 CFR Part 75 as a joint interim final rule with OMB and other Departments.
  - ▶ 45 CFR Part 75 was made effective for new awards issued on or after December 26, 2014.
  - ▶ 45 CFR Parts 74 and 92 have been removed but are archived for reference for grants funded before December 26, 2014
- 

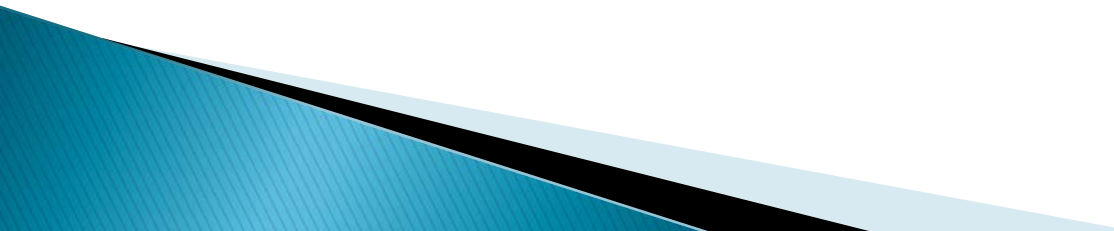
# KEY CHANGES TO FEDERAL GRANTS MANAGEMENT

## *Federal Award Administration:*

- ▶ Awarding agencies must use OMB-approved forms for award applications and information collection
  - ▶ Program or award-specific performance goals, milestones, and/or expected outcomes to be included in terms and conditions of the award
  - ▶ Standardize the simplified acquisition threshold to \$150,000 and tying all future increases to the FAR
- 

# KEY CHANGES TO FEDERAL GRANTS MANAGEMENT (cont'd)

## *Indirect (F&A) Cost Rates:*

- ▶ A 10 % *de minimis* rate option for first-time recipients
  - ▶ Extension of a negotiated rate for up to four years
  - ▶ All federal agencies must accept a negotiated indirect cost rate for a recipient
- 

# **NEW PROVISIONS**

## **PART B – GENERAL PROVISIONS**


### **▶ 75.111 – English Language**

- Documents must be in English and currency must be in US Dollars. Documents can be translated and currency converted but if there are discrepancies, English and the US Dollar prevail.

### **▶ 75.112 – Conflict of Interest**

- Agencies must establish policies for Federal awards; recipients must disclose in writing.

### **▶ 75.113 – Mandatory Disclosures**

- Recipients must indicate all violations involving fraud, bribery or gratuity violations affecting the award in writing.
- 

# 75.407 – PRIOR WRITTEN APPROVALS

(1) §75.201 Use of grant agreements (including fixed amount awards), cooperative agreements, and contracts, paragraph (b)(5);

(2) §75.306 Cost sharing or matching;

(3) §75.307 Program income;

(4) §75.308 Revision of budget and program plans;

(5) §75.309 Period of performance and availability of funds;

(6) §75.318 Real property;

(7) §75.320 Equipment;

(8) §75.353 Fixed amount subawards;

(9) §75.413 Direct costs, paragraph (c);

(10) §75.430 Compensation—personal services, paragraph (h);

(11) §75.431 Compensation—fringe benefits;

(12) §75.438 Entertainment costs;

(13) §75.439 Equipment and other capital expenditures;

# 75.407 – PRIOR WRITTEN APPROVALS

(14) §75.440 Exchange rates;

(15) §75.441 Fines, penalties, damages and other settlements;

(16) §75.442 Fund raising and investment management costs;

(17) §75.445 Goods or services for personal use;

(18) §75.447 Insurance and indemnification;

(19) §75.454 Memberships, subscriptions, and professional activity costs, paragraph (c);

(20) §75.455 Organization costs;

(21) §75.456 Participant support costs;

(22) §75.458 Pre-award costs;

(23) §75.462 Rearrangement and reconversion costs;

(24) §75.467 Selling and marketing costs;

(25) §75.470 Taxes (including Value Added Tax) paragraph (c); and

(26) §75.474 Travel costs.



# **POST AWARD ACTIONS**

## *Carryover Balance (COB)*

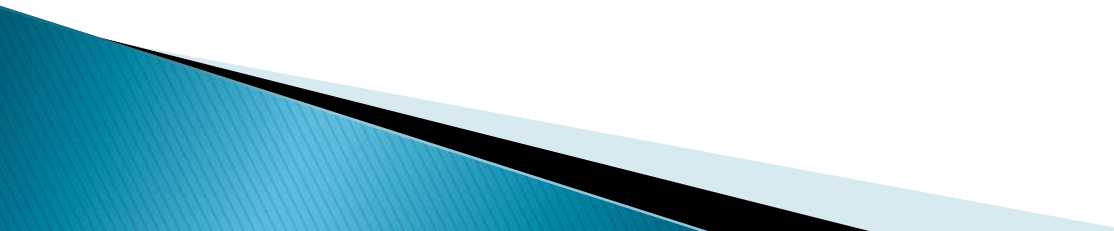
# DEFINITION

- ✓ Unobligated funds of the recipient from a previous funding period under a grant that are authorized for use to cover allowable costs in a current funding period.

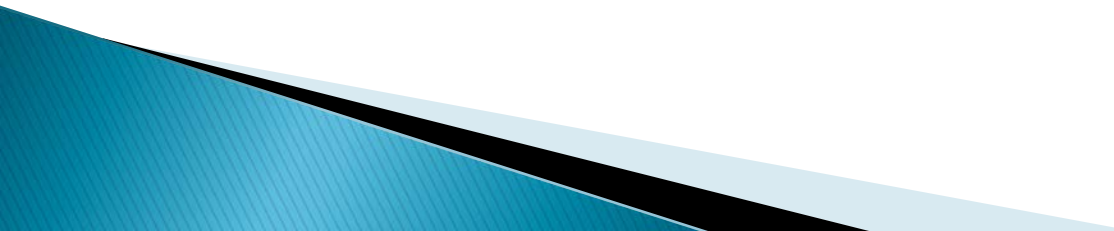
Carryover funds should be used to complete any objectives which remain unmet from the prior budget period.

# COB REQUEST CONTENT

**Request should contain:**

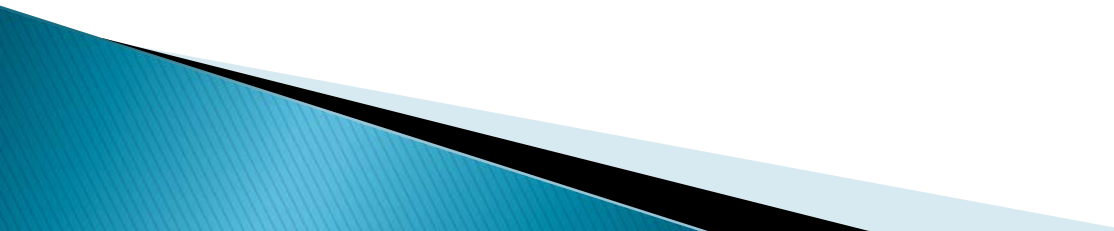
- ✓ A 424 & 424A showing the requested carryover amount only
  - ✓ A detailed description of objectives/goals not completed
  - ✓ An explanation why objectives/goals were not completed
  - ✓ An explanation as to how the objectives/goals will be met in subsequent year
- 

# COB REQUEST CONTENT (Cont'd)

- ✓ A detailed budget and budget justification that supports the work to be completed, and the proportionate Non-Federal Share ( if applicable )
  - ✓ A copy of the final Financial Status Report (SF-425) including the unobligated amount
  - ✓ A copy of the Program Information Report (PIR) report if not previously submitted
- 

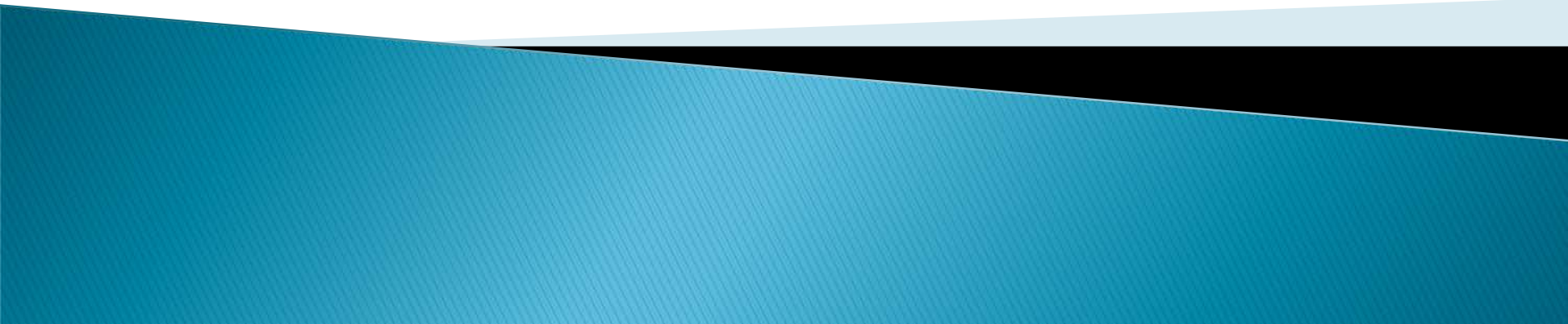
# ADDITIONAL GUIDANCE

Grantee must ensure that:

- ✓ The unobligated amount is still in its Payment Management System (PMS) account
  - ✓ The financial and program reports are current
  - ✓ The request is signed by the Authorizing Official
- 

# **Post Award Actions**

## *No-Cost Extensions*

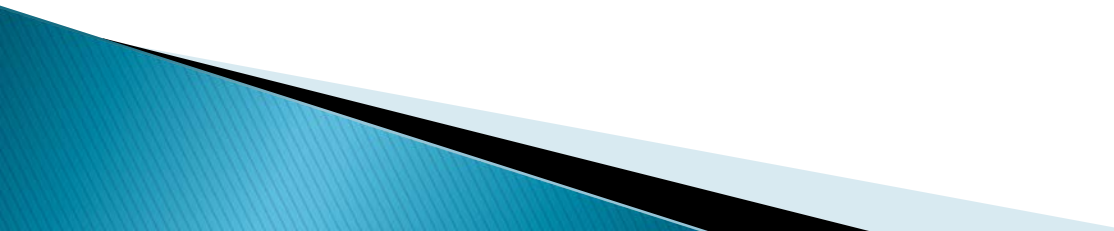


# DEFINITION

- ✓ A grantee may request a No-Cost Extension of the project period when it is determined that a project may not effectively be completed within the time allotted on the Financial Assistance Award.

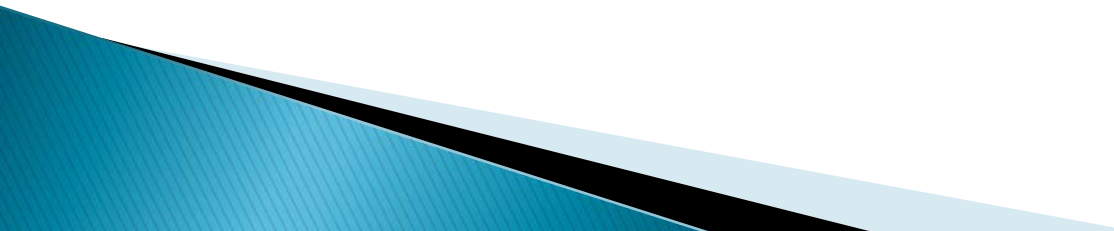
# NO-COST EXTENSION CONTENT

The request should contain:

- ▶ A cover letter signed by an Authorized Official
  - ▶ A detailed explanation as to why objectives/goals were not met in the current budget period
  - ▶ Statement including the amount of additional time needed to complete the project and the proposed revised expiration date
- 



# **NO-COST EXTENSION CONTENT (Cont'd)**

- ▶ The number of additional time (up to 12 months)
  - ▶ Timeframe for completing the activities/objectives during the extended period
  - ▶ Goals/activities/objective previously approved in the scope of work yet to be completed
- 

# **FINANCIAL STATUS REPORTS**

## **(SF-425S)**

- ▶ FFR for all new grants with Fiscal Year 2016 start date should be submitted through PMS

# Financial Status Reports (SF-425s)

Annual Reporting Deadlines		
Budget Period		FFR Due Date
Begin	End	
1-Jan	31-Dec	30-Apr
1-Feb	31-Jan	30-Apr
1-Mar	28-Feb	30-Jul
1-Apr	31-Mar	30-Jul
1-May	30-Apr	30-Jul
1-Jun	31-May	30-Oct
1-Jul	30-Jun	30-Oct
1-Aug	31-Jul	30-Oct
1-Sep	31-Aug	30-Jan
1-Oct	30-Sep	30-Jan
1-Nov	31-Oct	30-Jan
1-Dec	30-Nov	30-Apr

Semi-Annual Reporting Deadlines				
Budget Period		FFR Due Date	FFR Due Date	FFR Due Date
Begin	End			
1-Jan	31-Dec	30-Jul	30-Jan	30-Apr
1-Feb	31-Jan	30-Oct	30-Apr	30-Apr
1-Mar	28-Feb	30-Oct	30-Apr	30-Jul
1-Apr	31-Mar	30-Oct	30-Apr	30-Jul
1-May	30-Apr	30-Jan	30-Jul	30-Jul
1-Jun	31-May	30-Jan	30-Jul	30-Oct
1-Jul	30-Jun	30-Jan	30-Jul	30-Oct
1-Aug	31-Jul	30-Apr	30-Oct	30-Oct
1-Sep	31-Aug	30-Apr	30-Oct	30-Jan
1-Oct	30-Sep	29-Apr	30-Oct	30-Jan
1-Nov	31-Oct	30-Jul	30-Jan	30-Jan
1-Dec	30-Nov	30-Jul	30-Jan	30-Apr

# Financial Status Reports (SF-425s)

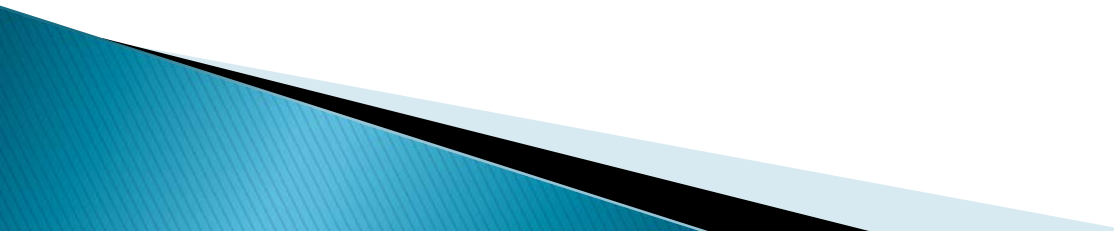
Quarterly Reporting Deadlines						
Budget Period		FFR Due Date	FFR Due Date	FFR Due Date	FFR Due Date	FFR Due Date
Begin	End					
1-Jan	31-Dec	30-Apr	30-Jul	30-Oct	30-Jan	30-Apr
1-Feb	31-Jan	30-Jul	30-Oct	30-Jan	30-Apr	30-Apr
1-Mar	28-Feb	30-Jul	30-Oct	30-Jan	30-Apr	30-Jul
1-Apr	31-Mar	30-Jul	30-Oct	30-Jan	30-Apr	30-Jul
1-May	30-Apr	30-Oct	30-Jan	30-Apr	30-Jul	30-Jul
1-Jun	31-May	30-Oct	30-Jan	30-Apr	30-Jul	30-Oct
1-Jul	30-Jun	30-Oct	30-Jan	30-Apr	30-Jul	30-Oct
1-Aug	31-Jul	30-Jan	30-Apr	30-Jul	30-Oct	30-Oct
1-Sep	31-Aug	30-Jan	30-Apr	30-Jul	30-Oct	30-Jan
1-Oct	30-Sep	30-Jan	30-Apr	30-Jul	30-Oct	30-Jan
1-Nov	31-Oct	30-Apr	30-Jul	30-Oct	30-Jan	30-Jan
1-Dec	30-Nov	30-Apr	30-Jul	30-Oct	30-Jan	30-Apr

At the end of your project, your 'annual' 425 report then becomes a FINAL cumulative 425 report.

# Additional Guidance

- Financial Status Reports (SF-425's) are due 30 days after the end of the first six month period and thirty days after the end of the twelfth month of the budget period (every 6 months).
- An **Annual** SF-425 is due 90 days after the end of each budget period. This financial status report and the Payment Management System (PMS) expenditures report for the reporting period must be similar. For the report to be considered Annual, all unliquidated obligations must have been paid and \$ -0- entered on line 10(k) of the Annual Financial Status Report and section 6 marked "Yes".

# **Additional Guidance (Cont'd)**

- All financial status reports must be signed by the recipient organization's financial officer, or by a designated individual in the organization for which notification of such designation by an authorized official of the organization has been submitted to the Administration for Children and Families.
  - The Federal grant award number should be indicated on all reports.
  - Failure to submit reports when due will be indicative of non-compliance with the award Terms and Conditions.
- 

# STAFF CONTACT INFORMATION

Division of Discretionary Grants  
Office of Grants Management  
Office of Administration  
330 C Street, SW  
Room 3230  
Washington, D.C. 20447  
OFFICE FAX: (202) 205-8436

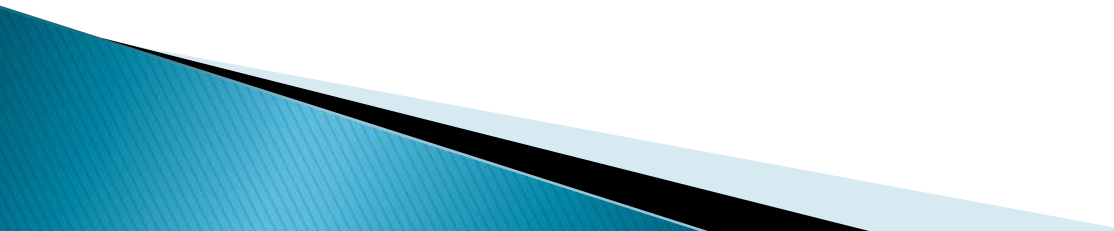
Name/Designation	Telephone	Email
<b>ADDISALEM GIZAW</b> Grants Management Specialist	(202) 205-5342	addisalem.gizaw@acf.hhs.gov
<b>ELVIS LAM</b> Senior Grants Management Specialist	(202) 401-1465	Elvis.Lam@ACF.hhs.gov
<b>JOYCELYN EDWARDS</b> Grants Management Specialist	(202) 690-8714	Joycelyn.Edwards@acf.hhs.gov
<b>LOIS JACKSON</b> Grants Management Specialist	(202) 401-5097	Lois.Jackson@acf.hhs.gov
<b>SHARON BROWNE</b> Grants Management Specialist	(202) 205-1532	Sharon.Browne@acf.hhs.gov
<b>STEPHAN DEABREU</b> Grants Management Specialist	(202) 205-8101	Stephan.Deabreu@acf.hhs.gov
<b>TAKILA NEWKIRK</b> Senior Grants Management Specialist	(202) 401-5580	takila.newkirk@acf.hhs.gov
<b>TATIYOS MEHARI</b> Grants Management Specialist	(202) 205-0751	Tatios.Mehari@acf.hhs.gov

# MAILING INSTRUCTIONS

## Mailing Address

ATTENTION: David Kadan

U.S. Department of Health and Human Services  
Administration for Children and Families  
Division of Discretionary Grants  
Office of Grants Management  
330 C Street, S.W., Room 3203  
Washington, D.C. 20024





**THANK YOU**