

# **Tribal TANF and Child Welfare Coordination Grantee Meeting**

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# Tribal TANF Child Welfare Federal Project Officers

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# The Year Ahead Program and Fiscal Responsibilities

*The Administration For Children and Families*





## Topics

- Grant Revisions
- Non-Competing Continuation Applications
- Performance Progress Reports
- Federal Financial Reports (SF-425)
- Carry Over Balance (COB)
- Unobligated Balance
- Grant Close Out
- Additional Guidance





## AWARD TERMS

Award packages contain the following documents:

- ✓ Approval Letter
- ✓ Notice of Grant Award (NOA)
- ✓ Performance Progress Reporting Requirements (SF-PPR)
- ✓ Discretionary Program Federal Financial Report Requirements
- ✓ Sample SF-425, with instructions
- ✓ Instructions for Requesting Payment of Federal Awards
- ✓ Single Audit Basics and Where to Get Help (A-133 Audit)





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# Grant Revisions

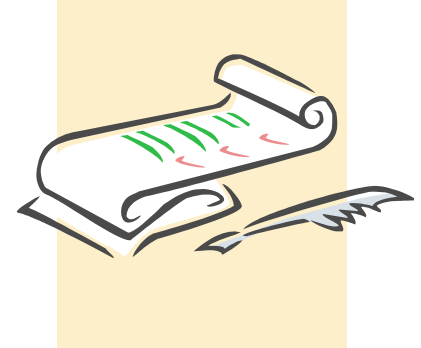




# Grant Revisions

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- Regulations Regarding Prior Approval
- Revisions that Require Prior Approval
- Content of Grant Revision Requests
- Revisions that Do Not Require Prior Approval





# Grant Revisions

## Regulations Regarding Prior Approval

- **45 CFR Part 74: institutions of higher education, hospitals, other non-profits, and commercial organizations**  
<http://www.gpo.gov/fdsys/pkg/CFR-2000-title45-vol1/pdf/CFR-2000-title45-vol1-part74.pdf>
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- **45 CFR Part 92: State, Local, and Tribal Governments**  
<http://www.gpo.gov/fdsys/pkg/CFR-2011-title45-vol1/pdf/CFR-2011-title45-vol1-part92.pdf>







# Revisions that require Prior Approval

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Grantees must obtain ACF approval for the following:

- Purchase of equipment (over \$5,000/unit)
- Alterations/renovations
- Change in the scope or objectives of the project
- 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
- Significant re-budgeting (25% of project cost or \$250,000, whichever is lower)
- Carryover of funds from a previous budget year
- Transfer or contracting out of any work under the award, except as described in the original application
- Transfer of funds allotted for training purposes





## Grant Revision Requests Should Include

Request should contain:

- ✓ An explanation of the purpose and the necessity of the revision
- ✓ An explanation of how the revision will affect the scope of services
- ✓ An original 424 signed by authorizing official
- ✓ 424a showing the revised budget
- ✓ A detailed budget and budget narrative that support the revision request including Non-Federal Share, if applicable
- ✓ The letter should be signed by the authorizing official.





# Additional Guidance

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The grantee should ensure that:

- ✓ The federal Project Officer and the Grants Management Specialist has been consulted regarding the revision prior to submitting the request
- ✓ The revision has not been implemented prior to written approval
- ✓ The request should be submitted through GrantSolutions





## Revisions that Do Not Require Prior Approval

ACF Recommends the Following:

- ✓ That grantees inform the Federal Project Officer and the Grants Management Specialist of any changes to the approved project.

Potential Impact of the Recommendation:

- ✓ COB's
- ✓ Audit Disallowances
- ✓ On-Site Reviews





# Non-Competing Continuations

- Timeline and Process for 2013 Awards
- Delays in the Award Process
- Discontinuance of Grant Award





# Non-Competing Continuations

Timeline and Process of 2013 Awards:

- ✓ ***Due Date for Applications:*** Applications were due June 12, 2013.
- ✓ ***Internal Review Process:*** OFA conducts the Programmatic Review; OGM conducts the Fiscal Review
- ✓ ***Issuance of Grant Awards:*** OGM will issue awards on or before September 27, 2013





# Non-Competing Continuations

## Delays in the Award Process

Failure to complete any of the following will impede the award process:

- ✓ Cover Letter Signed by the Tribal Chairman
- ✓ SF-424 (signed by the Authorized Representative and dated)
- ✓ SF-424A Budget Information- Non-Consturction
- ✓ Budget Narrative (this includes a narrative for the NFS)
- ✓ SF-424B Assurances Statement (signed by the Authorizing Representative.)
- ✓ SF 425 Federal Financial Report (most recent)
- ✓ Performance Progress Report (most recent)
- ✓ Lobbying Certification (signed by the Authorized Representative)
- ✓ Indirect Cost Rate Agreement



# Non-Competing Continuations

## Discontinuance of Grant Award

Grantees will have the following options:

- ✓ Request a No-Cost Extension
- ✓ Request to use unobligated balance from past year







# Performance Progress Reports(PPR)

## Reporting Requirements:

All PPR Reports must be:

- ✓ Completed in narrative form
- ✓ [https://www.acf.hhs.gov/sites/default/files/assets/acf\\_ogm\\_ppr.pdf](https://www.acf.hhs.gov/sites/default/files/assets/acf_ogm_ppr.pdf)
- ***Semi-Annual Reports:***
  - ✓ Reports are due semi-annually, every six months throughout the project period.
  - ✓ First Semi Annual – Due on or before April 30 (9/30 – 3/31)
  - ✓ Second Semi Annual – Due on or before October 30 (4/1 – 9/29)



# Federal Financial Reports (SF-425)

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## Reporting Requirements:

All SF-425 Reports must be:

- ✓ Signed by an appropriate authorized grant official (Authorizing Official or Financial Officer).
  
- ***Semi-Annual Reports:***
  - ✓ Reports are due semi-annually, every six months throughout the project period.
  - ✓ First Semi Annual – Due on or before April 30 (9/30 – 3/31)
  - ✓ Second Semi Annual – Due on or before October 30 (4/1 – 9/29)





# Final Financial Reports (SF-425)

- ***Final Reports:***
  - ✓ Final Budget Period Report –
    - ✓ Due 90 Days After End of Budget Period or December 31
  - ✓ Final Project Period Report –
    - ✓ Due 90 Days After End of Project Period





# Reporting Requirements Con't

## Final Federal Financial Reports (Project Period):

- ✓ Due 90 days after the project period end date
- ✓ Reflect data for the entire Project Period
- ✓ Reflect "0" unliquidated obligations
- ✓ Reflect correct Non-Federal Share, if applicable
- ✓ Agree with payment management account (PMS)
- ✓ Reflect accurate indirect cost expenditures
- ✓ Marked "Final" (Box 6)
- ✓ Required for grant close out.





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# Grant Closeout

Standard

Administrative





# Close Outs

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- Definitions
- Closeout Procedures
- Final Progress Report
- Required Financial Documents
- Property Inventory Disposition Statement
- Audit Report (if applicable)
- Record Retention
- Additional Guidance





# Close Outs

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## Definitions

- **Standard Closeout**: Is the process by which ACF determines that all applicable administrative actions, all terms and conditions, and all required work on the grant have been completed by ACF and the grantee.
- **Administrative Closeout**: Is the process by which ACF determines that all applicable administrative actions, all terms and conditions, and all required work on the grant have **NOT** been met by the grantee.





# Close Outs

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## Closeout Procedures

- ✓ A Pre-closeout letter will be sent out to all grantees 90 days prior to end of project period
- ✓ Grantees have 90 calendar days after the end of the project period to submit required final reports.
- ✓ Final reports include:
  - ✓ Final Progress Report
  - ✓ Final SF-425 Report
  - ✓ Property Inventory & Disposition Statement
  - ✓ Audit Report (If Applicable)







# Final Progress Report

The Final Progress Report should cover the full length of the Project Period

- ✓ The Federal Project Officer will provide instructions on the content of the final Progress Report





# Required Financial Documents

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- Final Federal Financial Report SF-425
  - ✓ SF-425 must cover entire project period
  - ✓ No un-liquidated obligations
  - ✓ Un-obligated funds will be de-obligated from payment account upon closeout
  - ✓ Un-obligated funds that have been drawn down in advance, must be remitted to ACF
  - ✓ Final SF-425 & PMS must reconcile at time of closeout
  
- Federal Financial Report (SF-425)
  - ✓ SF-425 are due 45 days after the end of each quarter





# Close Outs

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## Property Inventory and Disposition Statement

- A Property Inventory and Disposition Statement is required of all grantees, regardless if you did or did not purchase equipment/property with Grant Funds.
- Grantee should list equipment/property purchased that has an acquisition cost of \$5,000.00 or more.
- The disposition of Property/Equipment must be treated according to Title 45 Code of Federal Regulations (CFR) Part 74, Section 74.30 – 74.34 and Part 92, Sections 92.31 – 92.32

*Please see attachment for a sample copy of the Property Inventory and Disposition Statement*

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# Close Outs

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## Audit Report

- Grantee who expends \$500,000.00 or more in Federal funds in a fiscal year is required to comply with the Single Audit Compliance regulation in OMB Circular A-133 and such report is required during the closeout process of the grant.





# Close Outs

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## Records Retention

- Records must be retained for a period of three years from the date the Final Federal Financial Report is submitted, which includes financial and programmatic records, supporting documents, statistical records, and all other records that are required by the terms of a grant.





## Additional Guidance

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- Closeout does not affect:
  - ✓ Federal agencies' ability to disallow costs and recover funds on the basis of later audit or other review.
  - ✓ The recipient's obligation to return any funds due as a result of later refunds, corrections, or other transactions.
  - ✓ Audit requirements
  - ✓ Property Management
- *A Grant cannot be closed if:*
  - ✓ It is in litigation or under appeal
  - ✓ Termination has been initiated and all necessary termination actions have not been accomplished
  - ✓ Allowable costs under the grant have not been paid
  - ✓ Any un-liquidated funds remain in the grant





## Additional guidance

- ✓ The federal Project Officer has been consulted regarding unobligated balance prior to submitting the request
- ✓ The unobligated amount is still in its Payment Management System (PMS) account – if unsure contact your GMS
- ✓ The financial and program reports are current
- ✓ The 424 is signed by the authorizing official
- ✓ The original & 1 copy are mailed to the Office of Grants Management (may be different with GrantSolutions)





## Other Required Steps

### Content of COB (Carryover Balance) Request

- ✓ A detailed description of objective/goals not completed
- ✓ An explanation why objectives/goals were not completed
- ✓ An explanation of how the objectives/goals will be met in current/subsequent year
- ✓ An original SF-424 and SF-424A that shows only the COB (Carryover Balance) and proportionate NFS (Non-Federal Share)
- ✓ A copy of current Indirect Cost Rate Agreement, if charging IDC (Indirect Costs)
- ✓ A detailed budget and budget narrative that supports the work to be completed and proportionate non-Federal share
- ✓ A copy of the final SF425 showing the unobligated amount
- ✓ A copy of the last semi-annual program progress report if not previously submitted







## Unobligated Balance

### Approval/Denial Process

- Treatment of unobligated balance is at the discretion of Awarding Agency
- OFA and OGM must ensure that carryover balance is solely to complete unfinished activity
- Unobligated balance must be in payment account
- If request is not approved, grantee will be sent a denial letter (Program – OGM Collaboration)
- If request is approved, an FAA will be sent with conditions for the approval noted.





## Definitions

- **Unobligated Balance**: The portion of the Federal funds authorized that has not been obligated by the recipient.
- **Carryover Balance**: Unobligated funds from the prior budget period that are authorized for use in a current funding period to complete any objectives which remain unmet from the prior budget period.
- **Offset**: A method of processing estimated or actual unobligated balance from the Federal share of the approved budget in calculating the award amount for the next budget period.





# QUESTIONS??

