

DD Council Fiscal Information 101

2022 OIDD Technical Assistance Institute

Fiscal Information 101

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- Liquidation Extensions
- Match Requirements
- Administrative Costs
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Introductions

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Notice of Award 101

- The NoA is an official, legally binding award document that notifies a recipient of the award and contains or references the terms and conditions of the grant and federal funding limits.
- The NoA includes all applicable terms and conditions of the grant award and is an essential resource throughout the life of a grant.

Notice of Award Includes:

The NoA contains critical information about the grant award, including:

- ✓ **Grant number**
- ✓ **Receiving organization (grantee)**
- ✓ **Award amount**
- ✓ **Project period**
- ✓ **Budget period**
- ✓ **Any restrictions or special conditions on the award.**

NoA: Things you should know!

- **The NoA is provided electronically.**
- **Once an NoA is received, grant program work can begin.**
- **Acceptance of the award is signified by the drawdown of funds from the Payment Management System.**
- **Your Grants Management Specialist and ACL Project Officer are always available to answer questions and discuss issues that arise during implementation of the grant program.**
- **Specific grant compliance requirements will be included in the Notice of Award and must be followed.**

THE STEVENS AMENDMENT

The Stevens Amendment: Acknowledgement of Federal Funding Statement

This is a federal law that requires all funding information be included on all programs paid for with federal funds.

Funding information must include:

1. The percentage of the total costs of the program financed with Federal money
2. The dollar amount of Federal funds for the program
3. The percentage and dollar amount of the total costs of the program that will be financed by nongovernmental sources.

Stevens Amendment vs. Grantee Product Disclaimer

- The Stevens Amendment requires that a dollar amount of federal funds for the Council program be provided.
- The grantee product disclaimer requires the contract number, but no dollar amounts of federal funds.

Where do we use the statement?

- You must include the acknowledgement of federal funding statement when issuing:
 - **Statements and communications (social media, toolkits, resource guides, visual presentations)**
 - **press releases**
 - **requests for proposals**
 - **websites**
 - **and other ACL supported publications and forums describing projects or programs funded in whole or in part with ACL funding**

100% Federally Funded Award

- If your Council does not receive any state/territory funds to operate the Council program, use this statement.

This [project/publication/program/website, etc.] [is/was] supported by the Administration for Community Living (ACL), U.S. Department of Health and Human Services (HHS) as part of a financial assistance award totaling \$XX with 100 percent funding by ACL/HHS. The contents are those of the author(s) and do not necessarily represent the official views of, nor an endorsement, by ACL/HHS, or the U.S. Government.

Partially Funded With Federal Funds

- If your Council receives funding from the State/Territory to operate the Council program – use this statement.

This [project/publication/program/website, etc.] [is/was] supported by the Administration for Community Living (ACL), U.S. Department of Health and Human Services (HHS) as part of a financial assistance award totaling \$XX with XX percentage funded by ACL/HHS and \$XX amount and XX percentage funded by non-government source(s). The contents are those of the author(s) and do not necessarily represent the official views of, nor an endorsement, by ACL/HHS, or the U.S. Government

What Amount Should Be Used?

- The amount is the total cost of the DD Council program financed by federal funds. This will usually be the award amount. The amount is not the cost or projected cost of the item to which the acknowledgment statement is attached.
- For example, if a Request for Proposal (RFP) is issued for one activity the Council is funding, the entire amount of the Council federal award should be referenced, not the amount/cost of the specific activity.

Financial Reporting

SF425 Reports

- Fiscal reports are due in the Payment Management System (PMS) for reporting periods after 9/30/2020
- Delinquent financial and/or program reports may result in suspension of grant awards
- PMS will be conducting SF425 trainings for grantees
- More information will be provided at a later date, however **SAVE THE DATE** as trainings will be held:
 - Tuesday, May 10, 2022: 10am-12pm ET
 - Wednesday, June 8, 2022: 1pm-3pm ET

SF425 Reports & FCTR Plain Talk

**NO REPORT.
NO MONEY.**

Budget Period vs. Period of Performance

Budget Period and Project Period

- The **budget period** is the period during which the Council can incur new obligations to carry out the work authorized under the federal award.
- The **project period** is the period for which support of a project is approved.

Budget periods and project periods on the NoA reflect a 24-month period where Councils are to obligate and complete the work.

Project Period

- Project period is the time during which the non-Federal entity may incur new obligations to carry out the work authorized under the Federal award (45CFR75.2)
- Obligations are orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period (45CFR75.2)
- Grant activities may only occur during the project period

Project Period Plain Talk

- The "**Project Period**" is the time you are supposed to carry out grant activities with this money.
- "**Obligation**" is when you promise to pay someone for something. Promises must be made during the **Project Period**.
- Sometimes you **Obligate** money by placing an order, but it shows up after the end of the **Project Period**. This is okay for stuff, but not okay for activities.
- If someone works or does an activity after the **Project Period** it must be billed to the **next Project Period**.

NO-COST EXTENSIONS & LIQUIDATION EXTENSIONS

Liquidation Period and Waiver Request

- DD Councils have two-year obligation periods, and a one-year liquidation period.
- It is important to know that the liquidation waiver request is NOT to extend the performance of work. The liquidation waiver request is to extend the amount of time it takes to pay remaining bills (valid reasons are State laws that interfere with liquidation of funds, the amount of funds to be liquidated is in dispute, or a Presidential declared disaster that prevents the Council from meeting the timeframe).

No-Cost Extension & Liquidation Extension Process

- Extends life of grant
- End of GRANT period (final budget period)
- Submit no later than 30 days prior to end of grant period
- Financial and Narrative Progress Reports requirements remain
- Submit the request to your [ACL Program Contact](#)

Match Requirements

- The basic rule of matching is there must be a 25% match for those necessary costs of all projects that are supported by the federal award.
- Exceptions to the Basic Rule: There are two categories of exception to the basic rule. Category 1: In-house DD Council Projects; and,
- Category 2: Projects/Activities in Urban or Rural Poverty areas.

Category 1

- These activities are supported by Public Law 106-402 [§126(a) (1)]
- State Plan activities:
In the case of projects undertaken by the DD Council or DD Council staff to implement State plan activities, the Federal share of the cost of all such projects may not be more than 100% of the aggregate necessary cost of such activities (e.g. no match requirement).

Category 2

- These activities are supported by Public Law 106-402 [§126 (a) (2)]

Urban and Rural Poverty Areas (e.g. 10% match)

In the case of projects whose activities or products target individuals with developmental disabilities who live in urban or rural poverty areas, as determined by the Secretary, the Federal share of the cost of all such projects may not be more than 90%.

If 20% or more of an urban or rural area is living below the poverty level, the area is designated as a poverty area.

Administrative Costs

- **45 CFR 75, Section 1326.2 (2)**
- A State incurs an obligation for personal services, for services performed by public utilities, for travel or for rental of real or personal property on the date it receives the services, its personnel takes the travel, or it uses the rented property.
- Does this regulation mean staff salaries must come from the grant award that aligns with the receipt of service? (for staff, would this be the most current award?)

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Grant Closeouts

- Closeout consists of the timely submission of all required programmatic and financial reports by the recipient and adjustments for remaining amounts due.
- Required closeout reports include:
 - **Final Federal Financial Report (FFR)**
 - Final **progress report**
 - **Equipment** Inventory Report

Closeout Regulations and Resources

45 CFR 75, § 75.381 Closeout

- This section of the Code of Federal Regulations (CFR) specifies the actions the non-Federal entity and HHS awarding agency or pass-through entity must take to complete this process at the end of the period of performance.
- On the ACL website, under “Grants”, “Managing a Grant”, “Grantee Forms”, you will find the [Property Disposition Statement](#) (Tangible Personal Property Report, SF-428).

Tangible Personal Property Report

- Must be completed by required grantees as part of closeout to certify whether they have or do not have any tangible property.
- Tangible property for this purpose is:
 - Equipment with a current per unit fair market value of more than \$5,000.
 - Residual inventory of unused supplies exceeding \$5,000 in total aggregate value.

Records Retention

- Your Council and DSA generally must retain financial and programmatic records, supporting documents, statistical records, and all other records that are required by the terms of an award, or may reasonably be considered pertinent to an award, for a period of three years from the date the final FFR is submitted.
- If an audit, litigation, or other action involving the records starts before the end of the appropriate retention period, the records should be maintained until the end of the appropriate retention period or until the audit, litigation, or other action is completed, whichever is later.

Financial Resources

- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS Awards: 45 CFR 75
 - <http://www.ecfr.gov/cgi-bin/text-idx?SID=2d6c8627615f5cae897115a9e9d7e19f&mc=true&node=pt45.1.75&rgn=div5>
- ACL Program Instructions
 - <https://www.acl.gov/about-acl/administration-aging-program-instructions>

Questions