

U.S. Department of Health and Human Services  
**HRSA**  
Health Resources and Services Administration

## FEDERAL GRANTS MANAGEMENT "Understanding & Managing Your HRSA Grant"

Presented by  
Vera Messina, Ardena Githara & Janene Dyson  
Grants Management Specialists  
HRSA Division of Grants Management Operations  
Office of Federal Assistance Management

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## Overview

- ▣ Roles and Responsibilities in Managing Your Federal Grant
- ▣ Notice of Grant Award
- ▣ Accessing Your Grant Fund
- ▣ Post Award Procedures
- ▣ Reporting Requirements
- ▣ Grant Related Laws, Regulations and Policies
- ▣ Financial Management System Expectations
- ▣ HHS Administrative Regulations and Requirements
- ▣ Grant Closeout
- ▣ Resources
- ▣ Question and Answers

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## Roles & Responsibilities

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## Roles & Responsibilities

- ☞ When an award is made, a Project Officer (PO) and Grants Management Specialist (GMS) will be assigned to oversee the implementation of your project
- ☞ The PO complements the business management knowledge of the GMS with expertise in scientific, technical, or programmatic areas
- ☞ These key stakeholders are available to provide assistance in navigating unfamiliar territory as you implement your project

A Venn diagram with three overlapping circles. The top circle is labeled 'Grant Recipient'. The bottom-left circle is labeled 'Project Officer'. The bottom-right circle is labeled 'Grants Management Specialist'. The overlapping areas between the circles are shaded in light blue.

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## Roles & Responsibilities

### Project Officer

- Responsible for providing defining programmatic objectives and oversight responsibility for program performance
- Provide requested input on the disposition of prior approval requests to the GMS
- Refer questionable situations to the GMS for resolution
- Refer any incoming written prior approval requests to the GMS

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## Roles & Responsibilities

### Grantee

- Implement work plans to ensure that the project's goals and objectives are achieved in an efficient and timely manner
- Submit completed required performance and financial reports on time as required in your Notice of Grant Award (NGA) "Terms and Conditions"
- Ensure that key project staff members attend and participate in HRSA sponsored workshops and meetings
- Work collaboratively with your assigned grants management officer and program officer

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## Roles & Responsibilities

### Grants Management Specialist/Officer

- Provides clarification on grants regulations and financial aspects of the project
- Reviews and make recommendations on continued Federal support
- Monitors compliance with grant requirements and cost policies
- Monitors receipt of all required reports and follow-up as necessary to obtain delinquent reports
- Issues Notice of Grant Awards

**NOTE: ONLY the HRSA Grants Office has legal authority and the final say in changing, approving or denying program expenditures.**

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## READ AND UNDERSTAND YOUR NOTICE OF GRANT AWARD (NGA) DOCUMENTS

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## CONTENTS

- ▣ Award Document
- ▣ Attachment Pages
  - Program-Specific Conditions
  - Program Terms
  - Standard Terms
  - Reporting Requirements
  - Contacts

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## GRANT NUMBER

Application  
Type Code

Organization  
Code

Your unique  
Serial number

**5 H76 HA XXXXX-XX-XX**

**2 H12 HA XXXXX-XX-XX**

Activity/Program  
Code

Grant Year  
of Support

Revision  
Number

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## Notice of Grant Award IMPORTANT ITEMS

- ☞ **Items 6 & 7: Period of Federal Support**
  - Budget and project period: typically 12 months and 3 – 5 years, respectively (but Federal obligation to renew funds is generally limited to budget period authorization).
- ☞ **Items 11-19: Federal funds awarded**
  - Approved budget; budget period funding; offset; carryover (additional authority); future support (conditional); matching/cost sharing requirements
- ☞ **Document No.:**
  - Number you use to report obligations & expenditures against the grant to the Payment Management System.

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## Attachment Pages

- **Program conditions**
  - Always require a response by a specific date – failure to respond to the HRSA Division of Grants Management Operations in a satisfactory manner may result in an adverse action
  - If the program condition includes additional requirements, HRSA will remove such requirements once the conditions corrected
- **Program Terms**
  - generally informational and advisory by nature (e.g., uses and limitations of funds and post award administration), but may require a response to HRSA

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## Attachment Pages

- **Standard Terms**
  - appear on the initial award for the budget/project period and describe general terms and conditions of the grant
- **Reporting Requirements**
  - Identifies the various reporting requirements and due dates of the grant
- **Contacts**
  - Identifies the Federal contacts for assistance

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## ACCESSING YOUR GRANT FUNDS

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## Accessing Federal Funds

- Payments for grants award by HRSA are made through the Division of Payment Management

Division of Payment Management  
 P. O. Box 6021  
 Rockville, MD 20852  
 (877) 614-5533  
<http://www.dpm.psc.gov>

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## Accessing Federal Funds

### Important Reminders

- ✔ You should minimize the time of your draw-down and consider what is administratively feasible for your organization. Manage your Account!!
- ✔ Draw-downs can either be advances or reimbursement.
- ✔ Federal funds should be placed in an interest bearing account. The first \$250 of interest earned may be retained.
- ✔ Submit required reports in a timely manner.

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## Accessing Federal Funds

- ✔ SF-272 PMS Federal cash transactions report
  - Monitors the timing of cash advances and disbursements
  - Submitted quarterly
    - State/Local Gov't – 15 working days
    - Non-Profit Orgs – 15 calendar days
- ✔ SF-270 Request for Advance or Reimbursement
  - Used when a condition restricting cash draws has been imposed and funds are released only with approval of DGMO
  - Copy signed by authorizing official must be submitted to GMS
  - DGMO approves and submits to PMS
  - Process takes a minimum of 3-5 days – grantees encouraged to submit request 14 days prior to funds being needed

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## POST AWARD PROCEDURES

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## Post Award Procedures

- ☞ Grantee must notify DHHS of any changes in the scope or budget that may significantly impact the project or materially impair the ability to meet objectives. In such instances, grantee may need approval from funding agency. Grantee should always be in communication with HRSA Program Official prior to the following:
  - Change in project director/other key personnel
  - Absence of project director for more than 3 months or a 25% reduction in time devoted
  - Need for additional Federal funds

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## Post Award Procedures

- ☞ Carryover of unobligated funds into the subsequent funding period
  - Carryover request
    - must be submitted at the same time as the SF-269 (Financial Status Report) and should always include a line item budget, budget narrative and justification
    - should include details as to how the carryover will be used to complete the goals and objectives of the program
    - should not be presented for the reason of spending down of awarded funds
  - Carryover is not always guaranteed

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## Post Award Procedures

- ☞ Inclusion of costs that require prior approval
- ☞ Budget Revisions
- ☞ Contracting for substantive programmatic work
- ☞ Transfer of funds allotted to training

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## Post Award Procedures

✓ **Cost or No Cost Extensions** – A request to extend the final project period up to one year beyond the original expiration date shown on the NGA to complete the goals and objectives of the project.

- Submit 30 working days prior to the end of the project (Expect a denial if submitted after the end of the project period)
- Extensions are made when no additional funds are required to be obligated by the awarding agency, there will be no change to the project scope or objectives and any one of the following applies:
  - Additional time beyond the established expiration date is required
  - Continuity of Federal grant support is required while a competing continuation application is under review
  - The extension is necessary to complete the original approved aims of the project.

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## REPORTING REQUIREMENTS

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## Reporting Requirements

✓ **SF269/ 269A Financial Status Report**

- Submitted annually – within 90 days after the budget period ends.
- Budget period report, not a cumulative report.
- Report should always be dated and signed by an financial official.
- First quarter FY09 – FSR submission will be available electronically through EHB and will be cumulative - to be superseded by uniform electronic Federal Financial Report (FFR) by FY10.

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## Reporting Requirements

- ☞ **Annual Audit (OMB Circular A-133)**
  - If Federal expenditures are greater than \$500,000, must complete an annual audit in accordance with the requirements of OMB Circular A-133 and the compliance supplement for health centers
  - Due 9 months after the end of the fiscal year or 30 days after receipt from the auditor, whichever is earlier
  - Preferably, the audit will result in an unqualified opinion, gross charges exceed billable expenses, acceptable financial ratios, and minimal (or no) material audit findings

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## Grant-Related Laws, Regulations and Policies

- ☞ Grant enabling statute:
- ☞ Program specific regulations:
- ☞ DHHS administrative regulations: 45 C.F.R. Part 92 or 45 C.F.R. Part 74, incorporating OMB Circulars A-110 and A-122
- ☞ OMB Circular A-133 – Federal Audit Guidance
- ☞ HRSA Program Policies:
- ☞ NGA and special terms and conditions

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## FINANCIAL MANAGEMENT SYSTEM EXPECTATIONS

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## Financial Management System Expectations

**45 CFR Part 74: Requirements**

- ☛ Grantees are expected to have a financial management system that meets basic Federal administrative requirements:
  - General ledger
  - Accounts receivable system
  - Accounts payable system
  - Property and Equipment Management system

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## Financial Management System Expectations

- Reporting system
- Internal Control system with policies and procedures
- Cash collections and control
- Schedule of fees and discounts

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## Financial Management System Expectations

- ☛ The financial management system should be capable of generating monthly financial statements:
  - Budget comparative: monthly and yearly
  - Include ratio and productivity analyses
  - Cost center – responsibility center

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## HHS Administrative Regulations and Requirements

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## HHS Administrative Regulations and Requirements

- ✓ HHS Grants Policy Statement
- ✓ 45 CFR Part 74
  - Transactions/activities conducted by nonprofit grantees (including health centers) that are paid for in whole or in part by Federal funds are subject to administrative requirements in the above, incorporating –
    - OMB Circular A-110 – Administrative standards
    - OMB Circular A-122 – Cost principles

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## HHS Administrative Regulations and Requirements

- ✓ Financial/Program Management
  - Federal Cost Principles: Allowability and allocability
    - Federal cost principles (and procurement standards) apply to expenditures of program income and non-grant funds
    - Specific problem areas include lobbying, fundraising, reserves, travel and entertainment

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## HHS Administrative Regulations and Requirements

- ☛ **Financial/Program Management (cont.)**
  - **Federal Cost Principles – Indirect Costs**  
Cost principles require grantees with multiple sources of funding to consider utilizing an indirect cost approach, otherwise it is hard to justify cost allocation of "overhead" to the various sources
    - Indirect cost rates assign an approved percentage of "overhead" to each source of funding
    - May require substantial communications with auditors to agree on certain fundamental principles of allocation
    - Indirect costs may be claimed only if an applicable rate has been negotiated with the cognizant Federal or state agency

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## HHS Administrative Regulations and Requirements

- ☛ **Procurement Standards**
  - Written standards of conduct for employees, officers and agents (including conflict of interest)
  - Open and free competition
  - Written procurement procedures
  - Maintenance of procurement records, including cost and price analysis and justification for contractor and award selection (available to DHHS upon request)
  - Contract administration system that ensures contractor compliance and includes monitoring and oversight of contractor performance

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## HHS Administrative Regulations and Requirements

- ☛ **Procurement Standards (cont.)**
  - There are specific contract provisions required in all Federally funded contracts
  - Additional contract provisions are required for contracts in excess of \$100,000

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## HHS Administrative Regulations and Requirements

- ☞ **Property and Equipment Standards**
  - Federal government retains a reversionary interest in all property/equipment acquired (or improved), in whole or in part, with Federal grant funds
    - Title vests in the grantee, subject to the grantee's continued use for authorized purpose
    - The grantee should obtain insurance as if it wholly owns the equipment or property

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## HHS Administrative Regulations and Requirements

- ☞ **Property and Equipment Standards: Use and Disposition**
  - Must continue to use for Federally-sponsored project as long as it is needed
  - Must obtain disposition instructions from HRSA if the grantee no longer needs real property/equipment or wants to transfer or dispose of it
  - If the grantee retains title or sells real property/equipment, it must compensate government for "Federal share"

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## HHS Administrative Regulations and Requirements

- ☞ **Use and Disposition (cont.)**
  - **Equipment**
    - If no longer needed for original Federally-sponsored project, may use in another Federally sponsored project or retain title for other uses without HRSA approval

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## HHS Administrative Regulations and Requirements

Record-keeping and Reporting Requirements

- Grantees are responsible for monitoring and oversight of all activities supported (in whole or in part) by Federal funds
- Must submit to DHHS **financial and programmatic reports** pertaining (directly or indirectly) to the grant-supported project, in such form and the frequency as prescribed by DHHS

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## HHS Administrative Regulations and Requirements

Record-keeping and Reporting Requirements: Retention Period

- Financial records, supporting documents, statistical records and all other records pertaining to the grant-supported project should be retained for 3 years (or other period required by applicable law) from the date of submission of final report
- If an audit, litigation, or other action involving the records is started 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

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## HHS Administrative Regulations and Requirements

Record-keeping and Reporting Requirements: Access

- For as long as records are retained, DHHS, the Comptroller General, or any of their duly authorized representatives has the right to
  - Timely and unrestricted access to records, reports, books, documents, and papers pertaining to the grant-supported project, as may be necessary for audit, examination, excerpt, transcription, and copy purposes
  - Timely and reasonable access to the grantee's personnel for the purpose of interview and discussion related to the documents

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## Grant Closeout

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## Grant Closeout

- Prior to the project period end of a grant, the Division of Grants Management Operations will send information to grantees detailing the specifics of the Closeout Process.
- Grantees are required to submit the following:
  - A final Financial Status Report (FSR), SF-269. The final FSR cannot contain unliquidated obligations; and the final amount of expenditures reported to the Division of Payment Management on the quarterly Federal Cash Transaction Reports (PMS 272), under the document number shown on the Notice of Grant Award, must agree with the total level of expenditures reported on all FRS's for the life of the grant

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## Grant Closeout

- An inventory of equipment acquired with project funds with a current fair market value of \$5,000 or more per unit. The inventory must name items, date of purchase, model and serial number as well as cost of each item. Indicate your request for retention or disposition of this equipment in accordance with 45 CFR, Part 74 or 92. If disposition by transfer or sale is requested, include current fair market value
- A final program performance report

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## Grant Closeout

- Financial records, supporting documents, statistical records, and all other records pertinent to this grant shall be retained for a period of three years. The records shall be retained beyond the three year period if an audit is in process or if any audit findings have not been resolved (see 45 CFR Part 74.53 or 92.42).
- Closeout does not affect the governments right to conduct an audit and recover amounts based on an audit.

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## Helpful Websites

**HHS and Standard Forms:**  
<http://www.psc.gov/forms/sf/>

**Other Helpful Links:**

HHS Grants Policy Statement:  
<http://www.hhs.gov/grantsnet/adminis/gpd/index.htm>

Code of Federal Regulations (CFR):  
<http://www.gpoaccess.gov/cfr/index.html>

OMB Circulars:  
<http://www.whitehouse.gov/omb/circulars>

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## GRANTS MANAGEMENT CONTACTS

**HRSA, Division of Grants Management Operations**

<p>Vera Messina Lead Grants Management Specialist VMessina@hrsa.gov 301-443-2856</p>	<p>Janene Dyson Grants Management Specialist JDyson@hrsa.gov 301-443-8325</p>
<p>Ardena Githara Grants Management Specialist AGithara@hrsa.gov 301-443-4903</p>	

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