Financial Management of Your GLS Grant

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Disclaimer

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Topics

1. eRA Commons

2. Post-Award Changes Requiring Prior Approval

3. Financial Reporting Requirements

4. Carryovers

5. Preparing Your Budget
All post-award requests will now be processed exclusively through the eRA Commons system and will no longer be accepted through email. You must have an eRA Commons account to submit your request.

https://era.nih.gov/

To reach the log-in screen, click on “Commons Log-In” on the right side of the eRA home page.
• Log-in to eRA Commons with your credentials to access your organization’s grant portfolio.
Click on “Non-Research” tab and either “Manage Post Award Amendments” or “Manage Continuations”
eRA Commons: Post-Award Amendment Requests

- Default “Manage Post Award Amendments” screens will differ for PD/PI role or SO role
- Under Action column:
  - “View” will take you to current Post Award Amendment Requests status screen
  - “Initiate” will begin the process of submitting a new Post Award Amendment Request
• On Post Award Amendments status screen you will see different rows for all requests submitted

• A new Post Award Amendment can also be initiated on this screen
• When initiating a Post Award Amendment, you will be taken to the ASSIST system

• Application Identifier number is automatically generated in ASSIST for each Post Award Amendment request and can be used to search for a particular action

• Each post award amendment type has different required tabs, with the SF-424 Cover and HHS Checklist always being required

• Click “Add Optional Form” on the left side to upload Other Narrative Attachments to a Post Award Amendment request
eRA Commons: Post-Award Amendment Requests

• When all forms have been completed and you are ready to submit, click “Update Submission Status” and “Ready for Submission”

• The system will indicate whether any required information is missing
To complete submission, an individual with AOR credentials will have to log-in and click “Submit Application” under the “Summary” tab of a particular post-award amendment request in ASSIST.

Upon submission, confirmation email will be received by grantee and GPO/GMS.
• GPO/GMS may Request Additional Materials (RAM) within eRA Commons if needed. Grantee will receive an eRA Commons notification.

• To access RAM, grantee will go to “Manage Post Award Amendments” in eRA Commons and click on “Action” and then “RAM”
eRA Commons: Request for Additional Materials

• Click “Upload” and add up to 10 PDF attachments needed to respond to the RAM. PDF is the only file type supported, no Word documents or Excel spreadsheets, etc.

• It is required to enter “Comments” when responding to a RAM

• Click “Preview” to view message GPO/GMS will receive

• Click “Save” to return to eRA Commons later and complete

• Click “Submit” to ultimately finish response to RAM
• **Special Conditions/Terms Examples:** Programmatic, Revised Budget, SAM.gov Exclusion, Federal Debt, Disparity Impact, Other, etc.

**Note:** You can access the Terms Tracking page from the Status, Manage Post Award Amendments, and Manage Continuations tabs.

**Note:** The views will vary if you are signed in as a SO versus a PI.
Option 1a: Access Special Conditions via Status in the SO Role

1) Enter the IC and serial number
2) Delete other defaulted search criteria if not applicable
3) Select Search

1) Select View Terms Tracking
Option 1a: Access Special Conditions via Status in the PI/PD Role
eRA Commons: Responding to Special Conditions/Terms

**Option 1b: Access Special Conditions via Amendments**

- SO role view will have to search for the specific grant number
- PI/PD role view will have any grants associated with an individual appear
- Select “View Terms Tracking” once correct grant is identified

**Option 1c: Access Special Conditions via Continuations**
### eRA Commons: Responding to Special Conditions/Terms

- Each special condition will have its own row. Click on the special condition row “+” to expand it and prepare documentation.

#### Table:

<table>
<thead>
<tr>
<th>Term Name</th>
<th>Award Number</th>
<th>Next Due Date</th>
<th>Next Task Description</th>
<th>Next Submission Date</th>
<th>Next Removal Date</th>
<th>Next Due Date Status</th>
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<tbody>
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<td>1H79SM123456-01</td>
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<td>N/A</td>
<td>N/A</td>
<td>Not Tracked</td>
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<tr>
<td>MULTI-YEAR FUNDED PROGRESS REPORT</td>
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<td>11/30/2017</td>
<td>A</td>
<td>N/A</td>
<td>N/A</td>
<td>Unresolved</td>
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<tr>
<td>MULTI-YEAR FUNDED PROGRESS REPORT</td>
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<td>11/30/2017</td>
<td>A</td>
<td>N/A</td>
<td>N/A</td>
<td>Unresolved</td>
</tr>
</tbody>
</table>

#### Due Dates:

- **11/30/2017**
  - Due Date: A
  - Due Date Status: Unresolved
  - Submission Status: No Submissions

- **12/31/2017**
  - Due Date: B
  - Due Date Status: Unresolved
  - Submission Status: No Submissions

- **01/31/2018**
  - Due Date: C
  - Due Date Status: Unresolved
  - Submission Status: No Submissions

**Prepare Documentation**
- Similar to RAM response, “Upload” up to 10 PDF attachments and submit when ready
- Submission status and date will update once it transmits
- Consolidated submission package can be viewed at “View Submission”
• If GPO/GMS request additional information, status would show as Unresolved and grantee would click on “Revise Documentation” to address

• If GPO/GMS accept the response status would show as Resolved, a date would be reflected in Removal Date, and a revised Notice of Award would be issued
Post-Award Actions

• Include any activity that takes place after the award is made to implement the award supported project

• Some of these changes require explicit prior approval in the form of a revised Notice of Award (NoA) before being implemented

• Submit via eRA Commons

Common Post-Award Actions

1. Key Staff and Level of Effort Changes
   https://www.samhsa.gov/grants/grants-management/post-award-changes/key-staff-level-effort

2. Budget Revisions

3. Changes in Scope

4. Carryover Requests
Key Staff and Level of Effort Changes

• **SM-14-008 & SM-15-004 GLS FOAs:**
  “Seek SAMHSA approval for key positions to be filled. Key positions include, but are not limited to, project director and evaluation director.”

• **Continuation Notice of Award:**
  Key staff are listed below:
  
  Mickey Mouse, Project Director @ 100% level of effort  
  Donald Duck, Project Evaluator @ 50% level of effort

  Any changes in key staff including level of effort involving separation from the project for more than three months or a 25 percent reduction in time dedicated to the project, requires prior approval.
Determining Level of Effort Changes

• Calculating Level of Effort Change:
  Level of effort % X 0.25 = Threshold to determine whether prior approval is required

• Mickey Mouse, Project Director @ 100% level of effort
  100% X 0.25 = 25% threshold

• Donald Duck, Project Evaluator @ 50% level of effort
  50% X 0.25 = 12.5% threshold
Key Staff Change and Level of Effort Request

Grantee Should Submit the Following Via eRA Commons:

1. Request Letter
   - Support the need to change the key personnel and/or the LOE dedicated to the project
   - Annual salary and LOE percentage
   - Description of any proposed duties or responsibilities that have changed and why
   - Any impact the change will have on the budget and scope for the approved project

2. CV/Resume/biographical sketches for new personnel

3. HHS/SAMHSA Checklist (Form HHS-5161-1)

4. Proposed PD’s eRA Commons ID

<table>
<thead>
<tr>
<th>AMENDMENT_TYPE_CODE</th>
<th>REQUIRED_FORM_NAME</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change in Key Personnel</td>
<td>SF424</td>
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<tr>
<td></td>
<td>OtherNarrativeAttachments</td>
</tr>
<tr>
<td></td>
<td>HHS_CheckList</td>
</tr>
</tbody>
</table>
Budget Revisions

**Budget Revision:** An action resulting in the reallocation of funds within and between approved budget cost categories.

**Significant Funds Reallocation:** Cost modifications that exceed 25% of the total approved budget, or $250,000, whichever is less.

**Cases Always Requiring Prior Approval:**

- Recipients classified as “Restricted Status”
- Reallocation of funds to a budget category initially funded at “$0”
- Purchase of a unit of general purpose or special purpose equipment exceeding $25,000
- Changes in applicant cost sharing or matching
### Budget Revision Example

<table>
<thead>
<tr>
<th></th>
<th>Approved Continuation Year Budget</th>
<th>Proposed Budget Revision</th>
<th>Change, +/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>140,000</td>
<td>105,000</td>
<td>-35,000</td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>42,000</td>
<td>35,000</td>
<td>-7,000</td>
</tr>
<tr>
<td>Travel</td>
<td>17,500</td>
<td>21,000</td>
<td>+3,500</td>
</tr>
<tr>
<td>Equipment</td>
<td>0</td>
<td>42,000</td>
<td>+42,000</td>
</tr>
<tr>
<td>Supplies</td>
<td>17,500</td>
<td>10,500</td>
<td>-7,000</td>
</tr>
<tr>
<td>Contractual</td>
<td>210,000</td>
<td>262,500</td>
<td>+52,500</td>
</tr>
<tr>
<td>Other</td>
<td>133,000</td>
<td>84,000</td>
<td>-49,000</td>
</tr>
<tr>
<td>Direct Charges</td>
<td>560,000</td>
<td>560,000</td>
<td>-</td>
</tr>
<tr>
<td>Indirect Charges</td>
<td>140,000</td>
<td>140,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>700,000</strong></td>
<td><strong>700,000</strong></td>
<td><strong>Δ 196,000</strong></td>
</tr>
</tbody>
</table>

Equipment category previously funded at $0. And if $42,000 involves an item over $25,000.

Budget revisions are 28% = $196,000 / $700,000. This exceeds the 25% threshold.
Budget Revision Request

Grantee Should Submit the Following Via eRA Commons:

1. Cover letter/narrative with detailed explanation of what costs are being rebudgeted and assurance these changes do not involve a change in scope
2. Revised SF-424A Budget Information Form
3. Revised Detailed Line-Item Budget and Narrative Justification
4. If applicable, an updated indirect cost rate agreement
5. HHS/SAMHSA Checklist (Form HHS-5161-1)

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Required attachments/tabs within eRA Commons for a Budget Revision
Changes in Scope

A significant change in the scope or objectives of the federally supported project activities identified and approved in the originally funded application.

Common Factors Indicating Changes in Scope

• Change in Goals, Objectives, Aims, or Purposes
• Change in Service Area
• Eliminating a Care Delivery Site
• Transfer of the performance of substantive programmatic work to a third party (contractor or sub-recipient)
Change in Scope Request

Grantee Should Submit the Following Via eRA Commons:

1. Cover letter/narrative explaining the change in scope, including:
   - A detailed discussion of any potential impact on the total approved project budget, and to accomplishing the aims and objectives of the funded project.
   - An explanation and documentation of any unique circumstances that will impact the ability to meet the expectations of the funded project.

2. Revised SF-424A Budget Information Form

3. Revised Detailed Line-Item Budget and Narrative Justification

4. HHS/SAMHSA Checklist (Form HHS-5161-1)

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Required attachments/tabs within eRA Commons for a Scope Change
Carryover Requests

- Grantees can carry over an unobligated balance (UOB) to the current budget period from previous years

- Two types of carryover:
  1) Intent: 10% or less
  2) Formal: greater than 10%

- Only one type of carryover (intent or formal) can be submitted per budget period
Determining Type of Carryover

• Calculating Percentage of Carryover:
  Current year award amount X 10% = Threshold to determine whether carryover is considered Intent or Formal

• Year 2 award amount $700,000 X 10% = $70,000
  – Intent: $70,000 or less
  – Formal: Greater than $70,000
Carryover Requests

• SAMHSA must have a current FFR report on file

• Restricted funds cannot be used for carryover

• Grantees on restricted status cannot use intent to carryover
Carryover Requests: Intent 10% or Less

• SAMHSA grantees can carry over without prior approval an UOB of 10% or less than the Authorized Award Amount for the current year

• The only action required by the grantee is to state the intention to carry over funds and the intent amount in the remarks section of the FFR (line 12)
• SAMHSA grantees must obtain prior approval for a formal carryover, which is defined as more than 10% of the Authorized Award Amount for the current year
Grantee Should Submit the Following Via eRA Commons:

1. Cover letter/narrative
   - Why the balance of funds have not been expended
   - How not spending the balance of funds affects the execution of grant activities and attainment of grant objectives
   - How the funds will be used to fulfill an unmet need(s) and/or one-time cost(s)

2. Budget
   - The current budget period award amount as it was originally approved
   - The requested carryover amount
   - The new total budget, including the requested carryover amount

3. SF-424A
4. HHS/SAMHSA Checklist (Form HHS-5161-1)
Carryover Requests: Restrictions

• Carryover funds cannot be used for the following purposes:
  1) To replace current public or private funding
  2) To supplant ongoing activities
  3) To purchase or improve land, or any building
  4) To reimburse pre-award costs
  5) Pay an individual’s salary at over 100% level of effort (including current year + carryover)
  6) Carryover funds can cover only prospective costs, not costs already incurred by the recipient
Formal Carryover Example

- Year 3 award amount: $313,388
- Unobligated balance reported on Year 2 FFR: $100,000
- Formal carryover request: amount greater than $31,338
Financial Reporting Requirements

1) Federal Financial Report (FFR)/SF-425
https://www.samhsa.gov/grants/grants-management/reporting-requirements

2) Financial Cash Transaction Report (FCTR)
https://pms.psc.gov/grant_recipients/fctrinformation.html
Federal Financial Report (FFR)/SF-425

- Always report on a cumulative basis.
- Annual FFRs due 90 days after the end of a budget period -- 12/31/2018 due to the current budget period end date being 9/29/2018.
• When used in connection with a non-Federal entity's utilization of funds under a Federal award, **obligations** means orders placed for property and services, contracts and sub-awards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period.

• **Line 10f -- Unliquidated** obligations means, for financial reports prepared on a cash basis, obligations incurred by the non-Federal entity that have not been paid (liquidated). For reports prepared on an accrual expenditure basis, these are obligations incurred by the non-Federal entity for which an expenditure has not been recorded.

• **Line 10h -- Unobligated** balance means the amount of funds under a Federal award that the non-Federal entity has not obligated.
Financial Cash Transaction Report (FCTR)

• Reported to Payment Management System
• Reporting Frequency - 30 days after the end of the calendar quarter (January 30, April 30, July 30, October 30)

• If the report is not submitted on or before the due date, funds may be restricted automatically in PMS
Preparing Your Budget

  ➢ Subpart E, Cost Principles is a guide on the allowability/unallowability of certain items of cost

• Provide as detailed and broken down of a budget as possible

• Most common SAMHSA Funding Restrictions (see FOA for more details):
  ➢ Light snacks: $3/person
  ➢ Incentives: $30/person (non-cash to help with attainment of program goals and cash or equivalent to encourage participation in data collection follow-up)
Preparing Your Budget

• Personnel or Contractual/Consultant Budget Costs:
  ➢ For individuals on salary, provide annual salary/level of effort/amount being charged to the grant
  ➢ For individuals on hourly rate, provide the number of hours/hourly rate/amount being charged to the grant

• Travel Costs:
  ➢ For flights consult GSA City Pairs Program: https://cpsearch.fas.gsa.gov/cpsearch/search.do?method=enter
  ➢ For hotel rates and per diem consult GSA established per diem rates: https://www.gsa.gov/travel/plan-book/per-diem-rates
  ➢ For mileage reimbursement rates consult the IRS rate, 54.5 cents for 2018 and 53.5 cents for 2017
  ➢ Budget for grantee meeting according to FOA guidance
Preparing Your Budget

• Equipment: Tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds $5,000.

• Supplies: All tangible personal property other than those described in Equipment.

• Contractual Costs: Detailed, broken down budgets should be provided for all sub-awards.
Preparing Your Budget

• Equipment: Tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds $5,000.

• Supplies: All tangible personal property other than those described in Equipment.

• Contractual Costs: Detailed, broken down budgets should be provided for all sub-awards.
Preparing Your Budget

• Indirect Costs:
  ➢ Provide updated indirect cost rate agreements
  ➢ Pay attention to direct cost base language definition when budgeting indirect costs. This determines the maximum allowable budgeted indirect costs. Varies from organization to organization. Common direct cost base language includes:
    - Only include personnel costs
    - Exclude all sub-awards or the portion over $25,000 for each sub-award
    - Exclude equipment
Preparing Your Budget

- IDC rate is 25% in this example
- Direct cost base language examples:
  - All direct costs: $560,000 X 25% = $140,000
  - Only include personnel costs: $105,000 X 25% = $26,250
  - Exclude all sub-awards or the portion over $25,000 for each sub-award: Contractual category includes four sub-awards at $65,625 each ($262,500). $297,500 + $100,000 = $397,500 X 25% = $99,375
  - Exclude equipment: $560,000 - $42,000 = $518,000 X 25% = $129,500

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<td>TOTAL</td>
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Expected Upcoming Dates/Deadlines

• Carryover NoAs Released: late April-May 2018
• Continuation NoAs Released: late June-early July 2018
• PPHF Funded Recipients: next semi-annual report due 7/15/2018
• Next Annual FFR Due Date: 12/31/2018