Budget Management & Grant Modifications

SMART 3.0 Training
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Today's Speakers

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Grant Management Toolbox
Module Overview

- Budget Management
  - Purpose
  - Controls and Analysis
  - Budget Realignment Requirements
- Grant Modifications
  - Requirements
  - Types
  - Technical Information for Submission
- Review Common Mistakes

Key Concepts – Budget Management

- Purpose of the budget
- Requirements for budget controls and analysis
- Understand how the budget can be used to monitor program and financial activity
- Tools available for use in performing budget analysis
- Compare financial and program performance to achieve overall program effectiveness
The Budget’s Purpose

✓ Quantify planned actions & activities
✓ Facilitate communication between program and fiscal staff and management
✓ Resource allocation
✓ Benchmark in comparing actual results
✓ Basis for evaluating and improving performance
✓ Basis for course correction

Grant and Financial Management TAG Chapter 4.3 Purpose

Budget Controls

✓ Part of internal control system
✓ Designed to provide methods to ensure costs are in line with projections
✓ Require approval from Federal agency for certain items of cost
✓ Identify problem areas

Budget Controls & Analysis – Basic Standards

2 CFR 200.302(b)(5)
✓ Comparison of expenditures with budget amounts for each Federal award.

2 CFR 200.308(b)
✓ Recipients are required to report deviations from budget or project scope or objective, and request prior approval from Federal awarding agencies for budget and program plan revisions, in accordance with this section.
Budget Controls

✓ Accounting records need to track to budget categories
  ► Linking spreadsheets or chart of accounts
✓ Spending according to budget estimates
✓ Spending within approved line items
  ► Award level
  ► Subaward level

Budget Controls (cont.)

✓ Monitor costs and make adjustments
  ► Pass-through entity level
  ► Subrecipient levels
✓ Possible modification needs
  ► To redirect unused funds for more effective utilization
  ► To make administrative adjustments for unanticipated changes

Discussion – How would you answer these questions?

1. When does the Budget Control process begin?
2. What types of budget analysis should be performed during the period of performance?
3. Whom should the planned vs. actual analysis be shared with?
4. How often should the analysis be performed?
5. What actions are taken when planned versus actual variances occur?
Other Factors to consider in applying controls

- Cost Limitations: Limits placed on certain cost categories.
  - Indirect Costs: Costs are limited to the approved indirect cost rate or the 10 percent de minimis rate.
- Match: Matching fund requirements of non-federal funds.
- Budget Variances: Significant variance of actual and budgeted expenditures in any budget category or in total.
- Budget Realignments: If recipient plans to transfer funds among the grant budget categories, it must receive prior approval from the Grant Officer when the cumulative amount of those transfers would exceed 10 percent of the total award.

Grant and Financial Management TAG Chapter 4.6 - Grant Modifications

Standard Form 424A (SF-424A)

- Required budget form
  - As contained in the grant agreement
- Assists to ensure budget controls are in place
  - By object class as linked to recipient expenditure records
- Note that formula grants (UI, WP, and TAA) are not required to use the SF-424A form, they have bottom-line authority but the concepts are the same.

SF-424A Object Class Categories

<table>
<thead>
<tr>
<th>Object Class Categories</th>
<th>GRANT PROGRAM, FUNCTION OR ACTIVITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Personnel</td>
<td>$175,350</td>
</tr>
<tr>
<td>b. Fringe Benefits</td>
<td>$17,954</td>
</tr>
<tr>
<td>c. Travel</td>
<td>$5,000</td>
</tr>
<tr>
<td>d. Equipment</td>
<td>$297,425</td>
</tr>
<tr>
<td>e. Supplies</td>
<td>$12,615</td>
</tr>
<tr>
<td>f. Contractual</td>
<td>$3,000</td>
</tr>
<tr>
<td>g. Construction</td>
<td></td>
</tr>
<tr>
<td>h. Other</td>
<td>$172,000</td>
</tr>
<tr>
<td>i. Total Direct Charges</td>
<td>$683,344</td>
</tr>
<tr>
<td>j. Indirect Charges</td>
<td>$21,315</td>
</tr>
<tr>
<td>k. TOTALS (sum of 6i and 6j)</td>
<td>$704,659</td>
</tr>
</tbody>
</table>
Budget Narrative
- Clearly written narrative
- Links appropriate resources to meet project objectives
- Budget in line with resources requested

Components of Budget Analysis
- Compare actual results with budget plan categories
  - At least quarterly but for each reporting period
  - Identify significant variances and causes
  - Identify and take appropriate corrective action
- Conduct trend analysis over time
  - Compare results from one period to the next
  - Track impact of corrective actions
- Combine the analysis of financial and program performance indicators

Budget comparison tools
Methods for budget analysis and tracking of key financial results compared to budget
- 2 CFR 200.302(b)(5). Financial Management requires:
  - Comparison of expenditures with budget amounts
  - Core Monitoring Guide Tool E: Budget Comparison Tool
### Budget Analysis Worksheet compared with SF-424

<table>
<thead>
<tr>
<th>Object Class Categories</th>
<th>Budget</th>
<th>Qtr 1 Spent</th>
<th>% Expended</th>
<th>Qtr 2 Spent</th>
<th>% Expended</th>
<th>Qtr 3 Spent</th>
<th>% Expended</th>
<th>Qtr 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel</td>
<td>$175,350</td>
<td>$3,500</td>
<td>2.00%</td>
<td>$22,124</td>
<td>12.62%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fringe Benefits</td>
<td>$17,954</td>
<td>$355</td>
<td>1.98%</td>
<td>$1,700</td>
<td>9.47%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td>$5,000</td>
<td>$1,500</td>
<td>30.00%</td>
<td>$1,500</td>
<td>30.00%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>$297,425</td>
<td>$200,000</td>
<td>67.24%</td>
<td>$200,000</td>
<td>67.24%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supplies</td>
<td>$12,615</td>
<td>$1,200</td>
<td>9.51%</td>
<td>$1,650</td>
<td>13.08%</td>
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<td></td>
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<tr>
<td>Contractual</td>
<td>$3,000</td>
<td>$0</td>
<td>0.00%</td>
<td>$1,000</td>
<td>33.33%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Construction</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>$172,000</td>
<td>$23,000</td>
<td>13.37%</td>
<td>$76,000</td>
<td>44.19%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Direct Charges</strong></td>
<td>$(sum of 6a - 6h)</td>
<td>$229,555</td>
<td>33.59%</td>
<td>$303,974</td>
<td>44.48%</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Indirect Charges</td>
<td>$21,315</td>
<td>$2,111</td>
<td>9.90%</td>
<td>$4,222</td>
<td>19.81%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>$(sum of 6i and 6j)</td>
<td>$704,659</td>
<td>$231,666</td>
<td>$308,196</td>
<td>43.74%</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

### Total Expenditure Analysis

<table>
<thead>
<tr>
<th>Grant No: SC-XXXXX-YY-ZZ</th>
<th>Federal Funds Available: $3,250,444</th>
<th>Period of Performance: 7/1/12 to 6/30/15</th>
<th>Required Match: $650,088</th>
</tr>
</thead>
<tbody>
<tr>
<td>Period Ending</td>
<td>Expenditures Reported</td>
<td>Total Expenditures</td>
<td>% Expended</td>
</tr>
<tr>
<td>9/30/2013</td>
<td>$37,660</td>
<td>$37,660</td>
<td>1.16%</td>
</tr>
<tr>
<td>12/31/2013</td>
<td>$86,234</td>
<td>$123,394</td>
<td>3.81%</td>
</tr>
<tr>
<td>3/31/2014</td>
<td>$155,223</td>
<td>$275,117</td>
<td>8.59%</td>
</tr>
<tr>
<td>6/30/2014</td>
<td>$388,000</td>
<td>$667,117</td>
<td>20.52%</td>
</tr>
<tr>
<td>9/30/2014</td>
<td>$231,867</td>
<td>$898,984</td>
<td>27.66%</td>
</tr>
<tr>
<td>12/31/2014</td>
<td>$50,000</td>
<td>$2,351,460</td>
<td>1.50%</td>
</tr>
<tr>
<td>3/31/2015</td>
<td>$58,333</td>
<td>$2,351,460</td>
<td>2.42%</td>
</tr>
<tr>
<td>6/30/2015</td>
<td>$66,667</td>
<td>$2,351,460</td>
<td>2.50%</td>
</tr>
</tbody>
</table>

### Tracking Overall Expenditures

- Is the grant "on track"?
- Spending too fast or too slow?
- Are costs proportionate to outcomes?

Where does the data come from?
- Accounting records
- Internal management reports
## Administrative Cost Analysis

**Grant No:** SC-XXXXX-YY-ZZ  
**Federal Funds Available:** $3,250,444  
**Period of Performance:** 7/1/12 to 6/30/16  
**Required Match:** $650,088  
**Administrative Limit:** $325,044

<table>
<thead>
<tr>
<th>Period Ending</th>
<th>Total Admin Expenditures</th>
<th>Federal Admin Expenditures</th>
<th>% Expended</th>
<th>% Time Lapse</th>
<th>Remaining</th>
</tr>
</thead>
<tbody>
<tr>
<td>9/30/2013</td>
<td>$13,755</td>
<td>$13,755</td>
<td>3.62%</td>
<td>8.33%</td>
<td>$313,289</td>
</tr>
<tr>
<td>12/31/2013</td>
<td>$26,677</td>
<td>$26,677</td>
<td>8.13%</td>
<td>16.67%</td>
<td>$298,612</td>
</tr>
<tr>
<td>3/31/2014</td>
<td>$59,632</td>
<td>$37,185</td>
<td>20.87%</td>
<td>33.33%</td>
<td>$250,359</td>
</tr>
<tr>
<td>6/30/2014</td>
<td>$85,433</td>
<td>$50,086</td>
<td>38.58%</td>
<td>50.00%</td>
<td>$199,626</td>
</tr>
<tr>
<td>9/30/2014</td>
<td>$121,333</td>
<td>$60,754</td>
<td>51.54%</td>
<td>66.67%</td>
<td>$157,503</td>
</tr>
<tr>
<td>12/31/2014</td>
<td>$157,503</td>
<td>$60,754</td>
<td>34.68%</td>
<td>83.33%</td>
<td>$125,249</td>
</tr>
<tr>
<td>3/31/2015</td>
<td>$157,503</td>
<td>$60,754</td>
<td>34.68%</td>
<td>83.33%</td>
<td>$125,249</td>
</tr>
<tr>
<td>6/30/2015</td>
<td>$157,503</td>
<td>$60,754</td>
<td>34.68%</td>
<td>83.33%</td>
<td>$125,249</td>
</tr>
</tbody>
</table>

### Tracking Administrative Expenditures

**Administrative Expenditures**
- Are costs appropriately reported? ✓
- Are your costs within limitation? ✓
- Is your expenditure rate "too fast" or "too slow"? ✓

**Where does the data come from?**
- Accounting records ✓
- Internal management reports ✓

## Match Expenditures

**Grant No:** SC-XXXXX-YY-ZZ  
**Federal Funds Available:** $3,250,444  
**Period of Performance:** 7/1/12 to 6/30/16  
**Required Match:** $650,088  
**Administrative Limit:** $325,044

<table>
<thead>
<tr>
<th>Period Ending</th>
<th>Total Match</th>
<th>Federal Match</th>
<th>% Expended</th>
<th>% Time Lapse</th>
<th>Remaining</th>
</tr>
</thead>
<tbody>
<tr>
<td>9/30/2013</td>
<td>$2,750</td>
<td>$2,750</td>
<td>6.22%</td>
<td>8.33%</td>
<td>$313,289</td>
</tr>
<tr>
<td>12/31/2013</td>
<td>$26,677</td>
<td>$26,677</td>
<td>8.13%</td>
<td>16.67%</td>
<td>$298,612</td>
</tr>
<tr>
<td>3/31/2014</td>
<td>$50,677</td>
<td>$50,654</td>
<td>15.52%</td>
<td>25.00%</td>
<td>$250,359</td>
</tr>
<tr>
<td>6/30/2014</td>
<td>$76,699</td>
<td>$76,615</td>
<td>24.00%</td>
<td>41.67%</td>
<td>$199,626</td>
</tr>
<tr>
<td>9/30/2014</td>
<td>$121,645</td>
<td>$121,458</td>
<td>37.01%</td>
<td>66.67%</td>
<td>$157,503</td>
</tr>
<tr>
<td>12/31/2014</td>
<td>$157,503</td>
<td>$157,503</td>
<td>37.01%</td>
<td>83.33%</td>
<td>$125,249</td>
</tr>
<tr>
<td>3/31/2015</td>
<td>$157,503</td>
<td>$157,503</td>
<td>37.01%</td>
<td>83.33%</td>
<td>$125,249</td>
</tr>
<tr>
<td>6/30/2015</td>
<td>$157,503</td>
<td>$157,503</td>
<td>37.01%</td>
<td>83.33%</td>
<td>$125,249</td>
</tr>
</tbody>
</table>
Tracking Match Expenditures

- Match expenditures (if required)
  - Are you reporting required match?
  - Is match generated at an appropriate rate?
- Where to find the requirement?
  - SF-424
- Where to find the data?
  - Accounting records
  - Internal management reports
  - Not applicable to formula or most discretionary programs

Combined Analysis

Combined analysis of financial and program results at the end of the 5th quarter of a 12-quarter period of performance:

- 41.52% of grant time elapsed
- 21.63% of total award expended
- 51.54% of allowable admin costs expended
- 19.65% of required match expended
- 47.76% of total planned enrollments
- 19.05% of planned training enrollments

Time Lapse Comparison

<table>
<thead>
<tr>
<th>Time Elapsed</th>
<th>Planned and Actual Results</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Training</td>
</tr>
<tr>
<td></td>
<td>Job placements</td>
</tr>
<tr>
<td></td>
<td>Training completed</td>
</tr>
<tr>
<td></td>
<td>Graduate training</td>
</tr>
<tr>
<td></td>
<td>Total enrollments</td>
</tr>
<tr>
<td></td>
<td>Total planned</td>
</tr>
<tr>
<td></td>
<td>Total training</td>
</tr>
<tr>
<td></td>
<td>Total planned</td>
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<tr>
<td></td>
<td>Time elapsed</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Time Elapsed</th>
<th>0</th>
<th>5</th>
<th>10</th>
<th>15</th>
<th>20</th>
<th>25</th>
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<td>Job placements</td>
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<td>Training completed</td>
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<td></td>
</tr>
<tr>
<td>Graduate training</td>
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<td>Total enrollments</td>
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<td>Total planned</td>
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<td>Total planned</td>
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</table>

<table>
<thead>
<tr>
<th>Actual</th>
<th>Planned</th>
</tr>
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<tbody>
<tr>
<td>38</td>
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<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25</td>
<td>25</td>
</tr>
</tbody>
</table>
Linking Budget and Performance Analysis

The guidance at 2 CFR 200.328(b)(2) requires that the recipient’s performance reports for each Federal award contain:

✓ A comparison of actual accomplishments to the objectives of the Federal award established for the period
✓ Where the accomplishments of the Federal award can be quantified, a computation of the cost (for example, related to units of accomplishment) if that information will be useful
✓ Performance trend data and analysis as a performance reporting requirement, when informative to the Federal awarding agency
✓ Reasons why established goals were not met, if appropriate
✓ Additional pertinent information including, when appropriate, analysis and explanation of cost overruns or high unit costs
✓ Specific Award Conditions being tracked

Consequences of Lack of Budget Controls

✓ Loss of control by failing to compare planned expenditures to actual expenditures
✓ Failure to have links between budget categories and chart of accounts
✓ Failure to control expenditures
  ► Modifications not timely
  ► Over-or under-expenditure
  ► Failure to link financial and program performance
✓ Failure to communicate

Knowledge Check 1 – Questions

True or False?

1. Program and fiscal personnel must routinely communicate performance and financial results for effective budget management.
2. Unobligated funds in a subaward of discretionary grant funds cannot be de-obligated and reprogrammed by the PTE to fund other subgrantees.
3. The entity’s accounting records need to track back to the approved budget and line item object class categories.
Knowledge Check 1 – Answers

1. Program and fiscal personnel must routinely communicate performance and financial results for effective budget management. True

2. Unobligated funds in a subaward of discretionary grant funds cannot be de-obligated and reprogrammed by the PTE to fund other subgrantees. False

3. The entity’s accounting records need to track back to budget and the line item object class categories. True

Key Concepts – Grant Modifications

✓ Prior Approval Requirements
✓ Modification Definition
✓ Modification Types
✓ Supporting and technical Information that is needed for each modification request
✓ Request Process

Grant Modifications – Prior Approval

2 CFR 200.308(c), non-construction Federal award recipients must request prior approvals from Federal awarding agencies for one or more of the following program or budget-related reasons:

✓ Budget Realignment
✓ Administrative Changes
✓ Statement of Work Change
✓ Period of Performance Change (No Cost Extension)
✓ Equipment Purchase
✓ Change in Key Staff
✓ Administrative Changes
Grant Modifications – Prior Approval (cont.)

2 CFR 200 Subpart E – Cost Principles

General Provisions for Selected Items of Cost
Allowable, Unallowable, Allowable with Prior Approval
✓ Capital Expenditures
✓ And many others

Uniform Guidance—DOL Exception

Several DOL exceptions at 2 CFR 2900.9-12:
✓ 2 CFR 2900.9 – Revision of budget and program plans
   ▶ Award does not constitute prior approval of those items requiring prior approval
✓ 2 CFR 2900.10 – Prior approval requests
   ▶ Must request prior approval actions at least 30 days prior to the effective date of the requested action
✓ 2 CFR 2900.11-12 – Revision of budget and program plans
   ▶ Must request prior approval for an extension to the period of performance
✓ Unless otherwise noted in the Grant Agreement, prior written approval must come from the Grant Officer (See 200.308(d))

Grant Modification – What is it?

✓ What is a Modification?
   ▶ A modification is a formal process used to make changes to your grant agreement that require Grant Officer approval.
✓ Grant Officer Initiated (Internal) – Unilateral
✓ Grantee Requested (External) – Bi-lateral needing prior approval
Modification Requirements

- Internal Controls
- Modification policies and procedures
- Staff knowledge of policies and procedures

Types of Modifications

- Budget Realignments
- Administrative Changes
- Statement of Work Changes
- Period of Performance Extensions
- Equipment Purchase Approval
- Capital Expenditures
- Key Staff (Signatory Changes)
- Incorporation of Indirect Cost Rate Agreements

Budget Modifications – Formula/State Grantees

States have the authority and flexibility to shift dollar resources among allowable cost categories or budget line items. Unless specified in the grant agreement, for those items requiring prior approval in the US (e.g., budget realignment), the authority to grant or deny approval is delegated to the Governor for Unemployment Insurance, WIOA Youth, Adult, and Dislocated Workers and under the Wagner-Peyser Act.
Budget Modifications - Discretionary Grant Recipients

Key Requirements

- Requests for budget modifications must be submitted in writing at least 30 days before the effective date of any change.
- For grants exceeding the Simplified Acquisition Threshold and the cumulative amount of the transfers between line items on the budget exceeds or is expected to exceed 10 percent of the total budget as last approved by ETA, the grant recipient is required to go in for a budget modification (2 CFR 200.308(e)).
- Must submit a revised 424A

Identifying Modification Need

- SF424A

Administrative Modification

- Change in Key Personnel (signatory and point of contact)
- Change of mailing address or phone number
- Change of organization/institution name
- Incorporation of the Negotiated Indirect Cost Rate Agreement (NICRA) into the award, or a change to the NICRA
Statement of Work Modifications

2 CFR 200.308 details SOW Mods

✓ Work or training site/location of services
✓ Training curriculum and/or timeline
✓ Population target
✓ Project scope
✓ Performance goals and measurements
✓ Credentials
✓ Industry changes
✓ Targeted service areas

Period of Performance Modification

No cost extensions

✓ 1 time extension to the period of performance end date up to 1 year
✓ Must obtain prior approval to extend POP as early as possible but no later than 30 days from ending date from the Grant Officer
✓ May not be exercised merely for the purpose of using unobligated balances
✓ Must provide supporting reasons and revised POP

Equipment Modification - Definition

Equipment means 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 the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or $5,000.
**Equipment Modification – Discretionary Grants**

State and non-State recipients of competitive or discretionary awards must obtain prior approval before purchasing equipment under a DOL award. Approval of the award by itself does not automatically confer approval on the equipment purchase, even if there is information submitted in the SOW, budget narrative, or SF424A. This requirement applies to equipment purchased directly by the recipient as well as by its subrecipients.

**Equipment Modification – Formula Grants**

A state must use, manage and dispose of equipment acquired under a Federal award by the state in accordance with state laws and procedures 2 CFR 200.313(b).

Normally, prior approval is delegated to the Governor.

**Equipment Modification Requirements**

- Item name
- Item description and basic specifications
- Estimated useful life of the equipment
- Per-unit cost (actual or estimated) including the cost to put the asset in place and make it useable for the purposes acquired
- Purpose of the acquisition: description of how the equipment will be used to support the grant
- Contact name and telephone number
Equipment Modification - Conditions

Recipients may not purchase equipment in the last year of performance. If any approved acquisition has not occurred prior to the last year of performance, approval for that item(s) is rescinded.

 Modification Request

What to include in all request

✓ Request Letter on agency letterhead signed by the Authorized Representative
✓ Date
✓ Grantee name and grant number
✓ Type of modification
✓ Justification

Budget & Grant Modification Common Mistakes

✓ Purchasing equipment without written Grant Officer approval
✓ Making budget adjustments between line items that exceed 10 percent of the award, without prior approval
✓ Charging indirect costs without an approved indirect cost rate or without using an acceptable de minimis rate
✓ Making changes to key personnel, program service plans, performance goals, and SOW commitments, without prior approval
✓ Revoking commitments to provide match or leveraged resources, without prior approval
✓ Approving subrecipient modifications when the revisions should first trigger a modification to the prime award, requiring Grant Officer approval

Grant and Financial Management TAG
Chapter 4: Budget & Grant Modifications
Knowledge Check 2 – Questions

True or False?
1. Discretionary grantees must request prior approval actions at least 30 days prior to the effective date of the requested action.
2. Discretionary grant recipients must obtain their prior written approvals from the DOL grant officer.
3. If a discretionary grant recipient cannot expend all its grant fund by the end of the POP, the recipient is entitled to an extension of the POP.
4. If a discretionary grant award does not include indirect costs, but the recipient subsequently receives a negotiated IDC rate, indirect costs may be charged to the grant without grant modification.

Knowledge Check 2 – Answers

1. Discretionary grantees must request prior approval actions at least 30 days prior to the effective date of the requested action. True
2. Discretionary grant recipients must obtain their prior written approvals from the DOL grant officer. True
3. If a discretionary grant recipient cannot expend all its grant fund by the end of the POP, the recipient is entitled to an extension of the POP. False
4. If a discretionary grant award does not include indirect costs, but the recipient subsequently receives a negotiated IDC rate, indirect costs may be charged to the grant without grant modification. False

Core Monitoring Guide

Indicator 2.b.2: Budget Modifications

- Does the grant recipient have policies and procedures when grant/project modifications need to be made? Does the mechanism allow for a 30-day notice? Did the grant recipient receive prior approval from the Grant Officer?
- If the grant award exceeds the Simplified Acquisition Threshold, does the cumulative amount of any transfers exceed or is it expected to exceed 10 percent of the total budget as last approved by ETA?
SMART Checklist

✓ Budget Management and Grant Modifications
  - Develop or update the process to periodically review planned budget and performance goals against actual costs and actual levels of performance. \(2\) CFR 200.302(b)(5)
  - Develop a crosswalk and align chart of accounts to the budget categories identified on the SF-424A and any other reportable item listed on the ETA-9130 or performance report. \(2\) CFR 200.301
  - Schedule quarterly meetings with program and fiscal staff to analyze actual results against the approved budget to allow time for adjustments.
  - Develop or modify procedures to obtain prior written approvals from the Grant Officer at least 30 days prior to the executable action. \(2\) CFR 2900.9 to 2900.12
  - Train program and fiscal staff on the budget and grant modification process including analysis of financial and performance data. \(2\) CFR 200.301

Module Review

✓ Budget Purpose
✓ Budget Controls and Analysis
✓ Budget and Performance Analysis
✓ Budget Realignments
✓ Grant Modifications

ETA and Uniform Guidance Resources

✓ Core Monitoring Guide
  - Objective 2.b Budget, Indicator 2.b.2: Budget Modification
✓ Grant & Financial Management Technical Assistance Guide
  - Chapter 4: Grant Modifications
✓ Department of Labor Regulations for Grants and Agreements \(2\) CFR Part 2900
  - \(2\) CFR 2900.9
  - \(2\) CFR 2900.10
  - \(2\) CFR 2900.11
  - \(2\) CFR 2900.12
✓ Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards \(2\) CFR Part 200
  - \(2\) CFR 200.12
  - \(2\) CFR 200.13
  - \(2\) CFR 200.45
  - \(2\) CFR 200.58
  - \(2\) CFR 200.89
  - \(2\) CFR 200.94
  - \(2\) CFR 2900.102
  - \(2\) CFR 2900.108
  - \(2\) CFR 2900.115
  - \(2\) CFR 2900.128
Web Resources

- What is the best way to find your local American Job Center (AJC)?
  - See DOL's Service Locator

- Want More Information?
  - DOLGrants.gov/Grants
  - See DOL's Service Locator

- Want More Training?
  - WorkforceGPS Grants Application and Management Community of Practice
  - Financial Reporting
  - Subrecipient Management and Oversight
  - Indirect Cost Rates
  - Policies and Procedures
  - Procurement and Performance-Based Contracts
  - Capital Assets and More
  - WorkforceGPS

Remember the Grant Management Toolbox!

Questions?
Please complete your evaluations