



# **LIHEAP Financial Reporting and the Payment Management System**

November 14, 2024

The Office of Community Services  
The Office of Grants Management

# Presenters



**Andrew Germain**

*Director*

Fiscal Operations and  
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Office of Community Services

Administration for Children  
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*Grants Management Specialist*

Office of Grants Management

Administration for Children and  
Families

# Overview

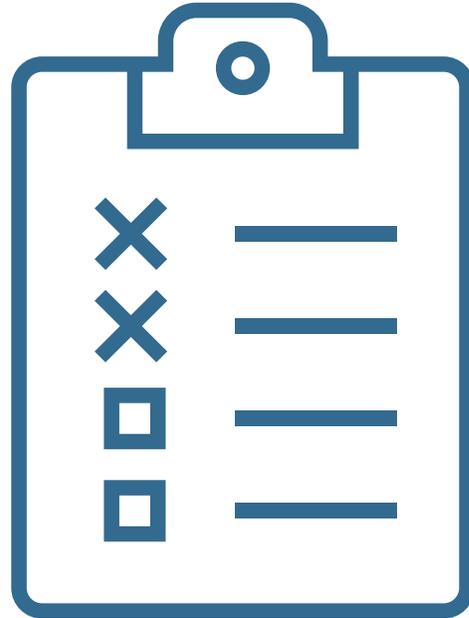
**Section I: Reading a Notice of Award**

**Section II: Obligations versus Expenditures**

**Section III: Breakdown of Reporting Requirements**

**Section IV: Payment Management System**

**Section V: Resources and Questions**



**Poll #1**

A close-up photograph of a person's hand holding a silver pen, writing on a document. The background is softly blurred, showing a white coffee cup on a saucer and a pair of red-rimmed glasses on a desk. The lighting is bright and natural, creating a professional and focused atmosphere.

## Section I: Reviewing a Notice of Award

# Notice of Award:



Department of Health and Human Services  
Administration for Children and Families

**Notice of Award**  
Award # [REDACTED]  
FAD# [REDACTED]  
Federal Award Date: 08/24/2022

Recipient Information	Federal Award Information
<p><b>1. Recipient Name</b> [REDACTED]</p> <p><b>2. Congressional District of Recipient</b> 11</p> <p><b>3. Payment System Identifier (PSI)</b> [REDACTED]</p> <p><b>4. Employer Identification Number (EIN)</b> [REDACTED]</p> <p><b>5. Data Universal Numbering System (DUNS)</b> [REDACTED]</p> <p><b>6. Recipient's Unique Entity Identifier (UEI)</b> [REDACTED]</p> <p><b>7. Project Director or Principal Investigator</b> [REDACTED]</p> <p><b>8. Authorized Official</b> [REDACTED]</p>	<p><b>11. Award Number</b> [REDACTED]</p> <p><b>12. Unique Federal Award Identification Number (FAIN)</b> [REDACTED]</p> <p><b>13. Statutory Authority</b> 42 USC 6811 ET SEQ</p> <p><b>14. Federal Award Project Title</b> Head Start and Early Head Start</p> <p><b>15. Assistance Listing Number</b> 91.000</p> <p><b>16. Assistance Listing Program Title</b> Head Start</p> <p><b>17. Award Action Type</b> Supplement &amp; Extension</p> <p><b>18. Is the Award RAD?</b> No</p>
<p><b>Federal Agency Information</b> ACF-OHS Region II Grant Office</p> <p><b>9. Awarding Agency Contact Information</b> Stephan Gordon Director of School Readiness Grants stephan.gordon@acf.hhs.gov (844) 905-8061</p> <p><b>10. Program Official Contact Information</b> Ms. Carolyn S Baker Regional Program Manager Office of Head Start - Region 2 carolyn.baker@acf.hhs.gov 844-905-8143</p>	<p style="text-align: center;"><b>Summary Federal Award Financial Information</b></p> <p><b>19. Budget Period Start Date</b> 07/31/2021 - <b>End Date</b> 06/30/2022</p> <p><b>20. Total Amount of Federal Funds Obligated by this Action</b> \$141,348.00</p> <p>20a. Direct Cost Amount \$141,348.00</p> <p>20b. Indirect Cost Amount \$0.00</p> <p><b>21. Authorized Carryover</b> \$0.00</p> <p><b>22. Offset</b> \$0.00</p> <p><b>23. Total Amount of Federal Funds Obligated this budget period</b> \$7,992,673.00</p> <p><b>24. Total Approved Cost Sharing or Matching, where applicable</b> \$1,804,999.00</p> <p><b>25. Total Federal and Non-Federal Approved this Budget Period</b> \$9,830,026.00</p> <p><b>26. Period of Performance Start Date</b> 07/31/2021 - <b>End Date</b> 07/31/2024</p> <p><b>27. Total Amount of the Federal Award including Approved Cost Sharing or Matching this Period of Performance</b> \$8,039,026.00</p> <p><b>28. Authorized Treatment of Program Income</b> ADDITIONAL COSTS</p> <p><b>29. Grants Management Officer - Signature</b> Stephan Gordon Director of School Readiness Grants</p>
<p><b>30. Remarks</b></p>	

# Federal Award Information

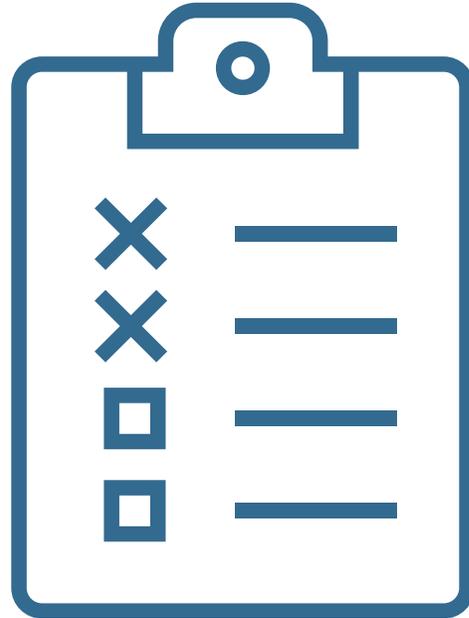
Summary Federal Award	Financial Information
19. Budget Period Start Date 10-01-2023	End Date 09-30-2025
20. Total Amount of Federal Funds Obligated by this Action	\$583,744.00
20a. Direct Cost Amount	*See Remarks
20b. Indirect Cost Amount Administrative Offset	*See Remarks
21. Authorized Carryover	*See Remarks
22. Offset	*See Remarks
23. Total Amount of Federal Funds Obligated this budget period	\$583,744.00
24. Total Approved Cost Sharing or Matching, where applicable	*See Remarks
25. Total Federal and Non-Federal Approved	*See Remarks
26. Project Period Start Date 10-01-2023 -	End Date 09-30-2025
27. Total Amount of the Federal Award including Approved Cost Sharing or Matching	*See Remarks

## Project Period Start & End Date

The project period indicates the amount of time the grant recipient must implement the grant program activities and spend funds. In general, program activities should not occur outside of the program period, and funds should be spent or obligated by the project period end date.

## Budget Period Start & End Date

The budget period can vary based on the award. A budget period could be a single fiscal year or calendar year, and grant recipients will create an annual budget based off that period. However, in some cases, the budget period could match the project period.



# Poll #2

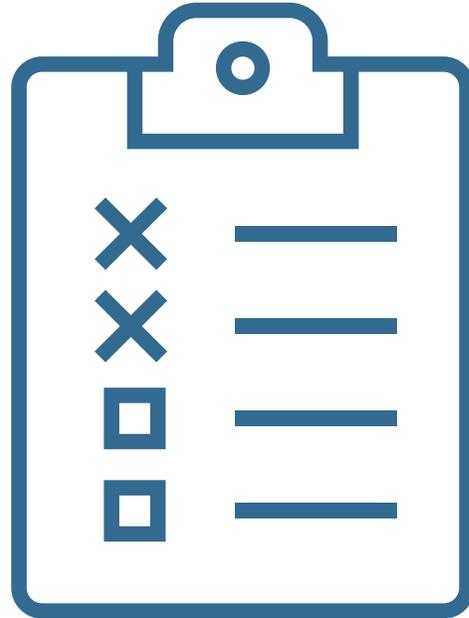
# Financial Information (Cont.)

**Amount of Award (Lines 20-25):** This is one of the most important sections of the NOA. This will identify the total amount and type of funding awarded.

- **Line 20 – Total Amount of Funds Obligated by this Action:** The total federal dollars awarded under the NOA.
- **Line 20a – Direct Cost Amount:** The amount of funds awarded for direct program activities. Examples include direct salaries, equipment, supplies, or outreach.
- **Line 20b – Indirect Cost Amount:** The amount of funds awarded for indirect program activities applied by an indirect cost rate or cost allocation plan. Examples include rent, utilities, or insurance.
- **Line 21 – Authorized Carryover:** The amount of funds that must/can be carried over from one year to another. Some awards require a percentage of funds to be spent by a given deadline but allow a small portion to be carried over.
- **Line 22 – Offset:** Primarily used for discretionary awards. Not generally used for LIHEAP.

Summary Federal Award		Financial Information
19. Budget Period Start Date	10-01-2023	End Date 09-30-2025
20. Total Amount of Federal Funds Obligated by this Action		\$583,744.00
20a. Direct Cost Amount		*See Remarks
20b. Indirect Cost Amount	Administrative Offset	*See Remarks
21. Authorized Carryover		*See Remarks
22. Offset		*See Remarks
23. Total Amount of Federal Funds Obligated this budget period		\$583,744.00
24. Total Approved Cost Sharing or Matching, where applicable		*See Remarks
25. Total Federal and Non-Federal Approved		*See Remarks
26. Project Period Start Date	10-01-2023 -	End Date 09-30-2025
27. Total Amount of the Federal Award including Approved Cost Sharing or Matching		*See Remarks

- **Line 23 – Total Amount of Federal Funds Obligated this Budget Period:** Multiple NOAs could be issued under one award for each budget period. Line 23 indicates what is obligated for the period under Line 19.
- **Line 24 – Total Approved Cost Sharing or Matching:** The amount of funds the grant recipient must commit from its own funding sources to match against the program.
- **Line 25: Total Federal and Non-Federal Approved this Budget Period:** The total of Lines 20 through 24. Note: Line 25 is the total for the budget period, whereas Line 27 is the total for the project period.



# Poll #3

# Footnotes



## Footnotes

This award provides 100% of the FY 2024 funding available under the Infrastructure Investment and Jobs Act (IIJA), Public Law 117-58 for making payments under subsection (b) of section 2602 of the Low Income Home Energy Assistance Act of 1981 (42 U.S.C. § 8621 et seq.). The normal terms and conditions applicable to the Low Income Home Energy Assistance Program (LIHEAP) at 42 U.S.C. § 8621 et seq., 45 C.F.R. Part 96, and relevant aspects of 45 C.F.R. Part 75 apply to these funds. At least 90% of this award must be obligated by September 30, 2024. Any amount of the remaining 10% that is carried forward into the following federal fiscal year must be obligated by September 30, 2025.

# General Terms and Conditions



Department of Health and Human Services  
Administration for Children and Families

## Notice of Award

Award # 2401 [REDACTED] LIEI

FAIN# 2401 [REDACTED] LIEI

Federal Award Date: October 23, 2023

### General Terms and Conditions:

With the acceptance of this award, you agree to administer this grant in compliance with conditions set forth in the applicable Program Instructions, terms and conditions, Departmental regulations, and OMB Circulars. The electronic General Terms and Conditions that apply to this program can be found at <https://www.acf.hhs.gov/grants/manage-grant/grant-award/non-discretionary-award-terms>. The applicable terms and conditions for this program may be found on the above website under Office of Community Services and Low Income Home Energy Assistance Program.

Funds included in this award will be made available through the DHHS Payment Management System (PMS). Questions pertaining to payments should be directed to DHHS Division of Payment Management, Post Office Box 6021, Rockville, MD 20852; telephone 1-877-614-5533. Further, in accordance with Department of Treasury regulations 31 CFR Part 205, implementing the Cash Management Improvement Act, you agree to limit your request to draw Federal funds to the minimum amount needed and to time the request in accordance with the actual, immediate requirements in carrying out programs funded through this award. Failure to adhere to these requirements may cause the suspension of grant funds.

# General Terms and Conditions (Cont.)

## What to pay attention to?

### 1 Reporting Requirements

#### Reporting requirements:

Grants awarded for FY2021 and after, recipients submit annual Federal Financial Reports (FFR) Form SF-425 through the DHHS Payment Management System (PMS). Recipients need to update their PMS access profile to include the ability to electronically access and complete SF-425 reports in PMS. The Interim FFR should be submitted into PMS no later than 90 days after the close of the Federal Fiscal Year 1 of the project period. The Final FFR should be submitted into PMS no later than one year after the close of the project period. Recipients are encouraged to submit timely reports in PMS.

### 2 Information on Grant Solutions

Please contact the GrantSolutions helpdesk at [help@grantsolutions.gov](mailto:help@grantsolutions.gov) / 1-866-577-0771 for technical assistance.

### 3 Other Requirements

#### Changes in Key Staff:

Please report any changes in points of contact, addresses, phone numbers, e-mail addresses etc. to the Grants Management Specialist named on this award notice. This includes changes in Authorized Official (AO), Principal Investigator/Project Director (PI/PD) or Point of Contact (POC) to receive electronic award notification. Changes to points of contact need to be submitted officially through an updated SF-424M form in the On-line Data Collection System (OLDC).

### 4 Remarks



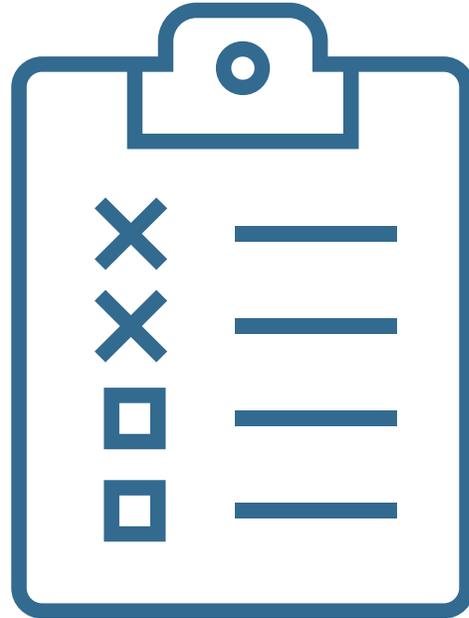
## Section II: Obligations versus Expenditures

# Obligations

- In general, an obligation is a legal commitment of funding, which differs by grant recipient.
- Grant recipients must obligate LIHEAP funds in accordance with their own rules.
- 90% must be obligated in the year of award, and up to 10% can be carried over for obligation in the following year.
- Funds not obligated in accordance with the above requirements will be reallocated annually.

# Expenditures

- Also known as liquidation of obligations.
- Grant recipients must expend LIHEAP funds in accordance with their own rules, including the amount of time allowed for liquidation.
- PMS accounts close five years after the September 30 of the year of award.
- If obligations aren't liquidated in the two-year project period, grant recipients must have active agreements with partnering agencies that allow for an extended liquidation period.
- LIHEAP [Supplemental Terms and Conditions](#) require grant recipients to notify their Grants Management Officer (GMO) identified in the NOA if they require more than one year from the project period end date to liquidate allowable obligations.



# Poll #4

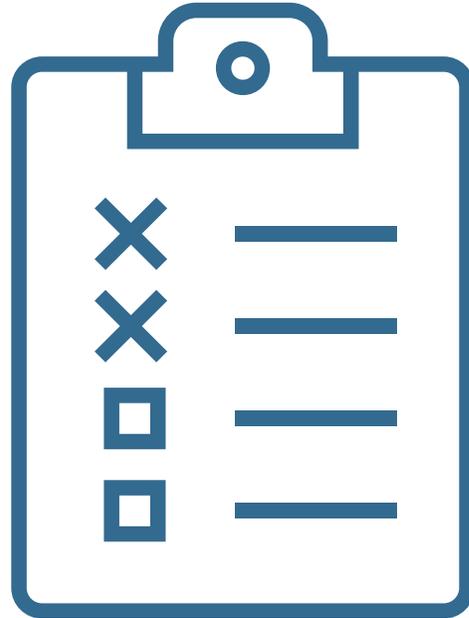
# Vendor Refunds

**Example:** A utility vendor identifies unused LIHEAP funds that were applied to an inactive utility account (i.e., the customer moved or is deceased)

**Required Action by Vendor:** The vendor must refund the unused benefit and indicate when the original payment occurred. Refunds are either: (1) returned directly to the grant recipient; or (2) returned to a partnering agency.

**Required Action by Grant Recipient:** Grant recipients must ensure that benefits returned by a vendor are not re-issued outside of the project period, or if the refund occurs in the second year of a LIHEAP award and the grant recipient has already carried over the maximum amount (10 percent). Returned funds that are ineligible for re-obligation must be returned to HHS.

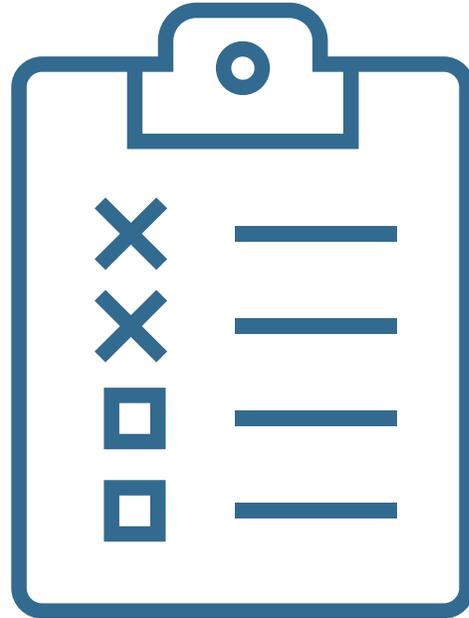
**THIS CAN AFFECT OBLIGATION BALANCES REPORTED ON THE SF-425 FEDERAL FINANCIAL REPORT AND THE CARRYOVER AND REALLOTMENT REPORT.**



# Poll #5

# Obligations vs. Expenditures on Financial Reports

- ① Both the Standard Form-425 Federal Financial Report and the Carryover and Reallotment Report require unobligated balances.
- ② Only the Standard Form-425 Federal Financial Report requires information on expenditures.
- ③ Grant recipient accounting systems should be able to track both obligations and expenditures for every program separately.
- ④ Unliquidated obligations refers to obligations made by the grant recipient where the expenditure has not yet occurred.



# Poll #6



## **Section III: Breakdown of Reporting Requirements**

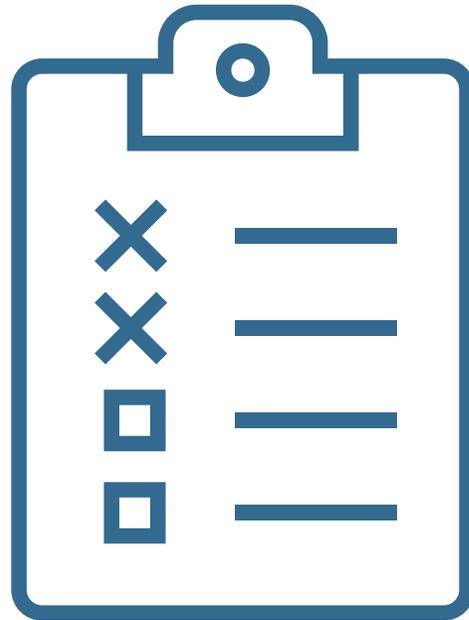
# LIHEAP Financial Reporting

## The Federal Financial Report: Standard Form 425 (SF-425)

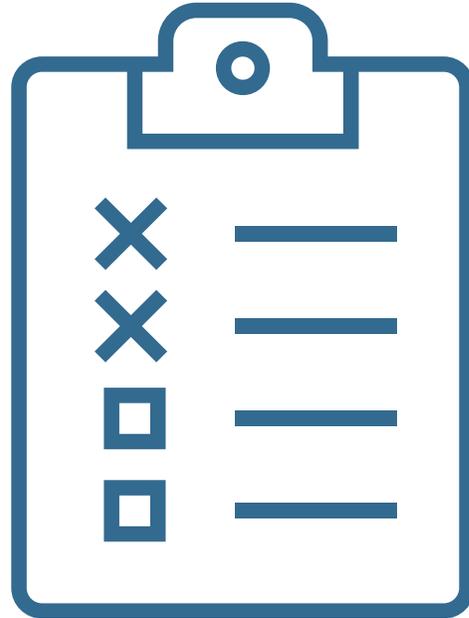
- Standard reporting measure for most recipients
  - Check Notice of Award for reporting details
- Tracks award expenditures
- Report spending and unused funds
- Submit through your online **Payment Management System (PMS)** account

## Carryover and Reallotment Report

- Submitted annually during and after the first year of an award.
- Identifies what grant recipients were unable to obligate in a program year.
- Submit through your online Grant Solutions account in the Online Data Collection Center (OLDC)



# Poll #7



# Poll #8

SF-425

# Federal Financial Report

Due Dates:

Year 1 (Interim/Annual Report) – December 30

(90 days after first FY end)

Year 2 (Final Report) – September 30 of the following year

(365 days after second FY end)

FEDERAL FINANCIAL REPORT							
1. Federal Agency and Organizational Element to Which Report is Submitted <small>(Follow form instructions)</small>				2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)			
HHS-ADMINISTRATION FOR CHILDREN & FAMILIES				2201DELIEA			
3. Recipient Organization (Name and complete address including Zip code)							
Delaware DIVISION OF STATE SERVICE CENTERS, 1901 N. DUPONT HIGHWAY, CD BLDG., NEW CASTLE, DE 19720 USA							
4a. UEI	4b. EIN	5. Recipient Account Number or Identifying Number <small>(To report multiple grants, use FFR Attachment)</small>		6. Report Type	7. Basis of Accounting		
DUX6LETM8MN1	1516000279B5	41055		<input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final	<input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual		
8. Project/Grant Period (Month, Day, Year)				9. Reporting Period End Date (Month, Day, Year)			
From: October 1, 2021		To: September 30, 2023		September 30, 2022			
10. Transactions							
<i>(Use lines a-c for single or combined multiple grant reporting)</i>							
Federal Cash (To report multiple grants separately, also use FFR Attachment):							
a. Cash Receipts						\$332,220.00	
b. Cash Disbursements						\$299,572.00	
c. Cash on Hand (line a minus b)						\$32,648.00	
<i>(Use lines d-o for single grant reporting)</i>							
Federal Expenditures and Unobligated Balance:							
d. Total Federal funds authorized						\$13,706,396.00	
e. Federal share of expenditures						\$381,815.00	
f. Federal share of unliquidated obligations						\$12,396,306.00	
g. Total Federal share (sum of lines e and f)						\$12,778,121.00	
h. Unobligated balance of Federal funds (line d minus g)						\$928,275.00	
Recipient Share:							
i. Total recipient share required						\$0.00	
j. Recipient share of expenditures						\$0.00	
k. Remaining recipient share to be provided (line i minus j)						\$0.00	
Program Income:							
l. Total Federal share of program income earned						\$0.00	
m. Program income expended in accordance with the deduction alternative						\$0.00	
n. Program income expended in accordance with the addition alternative						\$0.00	
o. Unexpended program income (line l minus line m and line n)						\$0.00	
11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
	Fixed	10.27	October 1, 2021	June 30, 2022	\$1,972.39	\$202.56	\$202.56
	Fixed	8.7	July 1, 2022	September 30, 2022	\$42,924.47	\$3,734.43	\$3,734.43
g. Totals:					\$44,896.86	\$3,936.99	\$3,936.99
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation: The excess cash on 10c. is due to \$36,363.65 in Personnel Cost adjustments that was processed on 9/26/22. The \$36,363 will reflect.....							
13. Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)							
a. Typed or Printed Name and Title of Authorized Certifying Official				c. Telephone (Area code, number, and extension)			
Antonio, Christopher Senior Fiscal Administrative Officer				+1 (302) 883-9014			
b. Signature of Authorized Certifying Official				d. Email Address			
Antonio, Christopher				christopher.antonio@delaware.gov			
				e. Date Report Submitted (Month, Day, Year)			
				September 23, 2023			

# SF-425 Heading

FEDERAL FINANCIAL REPORT				
(Follow form instructions)				
1. Federal Agency and Organizational Element to Which Report is Submitted			2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)	
HHS-ADMINISTRATION FOR CHILDREN & FAMILIES			2201 ■■■■■ LIEA	
3. Recipient Organization (Name and complete address including Zip code)				
4a. UEI	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	6. Report Type	7. Basis of Accounting
8. Project/Grant Period (Month, Day, Year)			9. Reporting Period End Date (Month, Day, Year)	
From: <b>October 1, 2021</b>			To: <b>September 30, 2023</b>	
			<b>September 30, 2022</b>	

## Box 5

Unique payee account number that ties to your financial account

## Box 6

Report type – for LIHEAP typically Annual and Final

## Box 7

Basis of accounting based on recipient's internal financial policies and procedures

## Box 9

Reporting end date, which is the end date of the period identified under box 6

# Federal Cash

## Section 10

### Box 10a

Actual cash received from the awarding agency as of the reporting end date

### Box 10b

Disbursements of money as of the reporting period end date

### Box 10c

Box 10a minus Box 10b

10. Transactions	Cumulative
<i>(Use lines a-c for single or combined multiple grant reporting)</i>	
<b>Federal Cash (To report multiple grants separately, also use FFR Attachment):</b>	
a. Cash Receipts	\$332,220.00
b. Cash Disbursements	\$299,572.00
c. Cash on Hand (line a minus b)	\$32,648.00

# Federal Expenditures and Unobligated Balance

## Section 10

<b>Federal Expenditures and Unobligated Balance:</b>	
d. Total Federal funds authorized	\$13,706,396.00
e. Federal share of expenditures	\$381,815.00
f. Federal share of unliquidated obligations	\$12,396,306.00
g. Total Federal share (sum of lines e and f)	\$12,778,121.00
h. Unobligated balance of Federal funds (line d minus g)	\$928,275.00

### Box 10d

Total award received as of the reporting period end date.

### Box 10e

Varies depending on cash or accrual accounting, but generally means expenditures for the period

### Box 10f

Obligations incurred but unpaid (cash) / unrecorded (accrual). On final, this line must be 0.

### Box 10g

Box 10e plus Box 10f

### Box 10h

Box 10d minus 10g

# Indirect Expense

11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
	Fixed	10.27	October 1, 2021	June 30, 2022	\$1,972.39	\$202.56	\$202.56
	Fixed	8.7	July 1, 2022	September 30, 2022	\$42,924.47	\$3,734.43	\$3,734.43
				<b>g. Totals:</b>	<b>\$44,896.86</b>	<b>\$3,936.99</b>	<b>\$3,936.99</b>

**11a**

Type of rate effective during the reporting period

**11b**

Rate effective during the reporting period.

**11c**

Begin & end effective dates for the rate(s).

**11d**

Base against which the rate(s) was applied.

**11e**

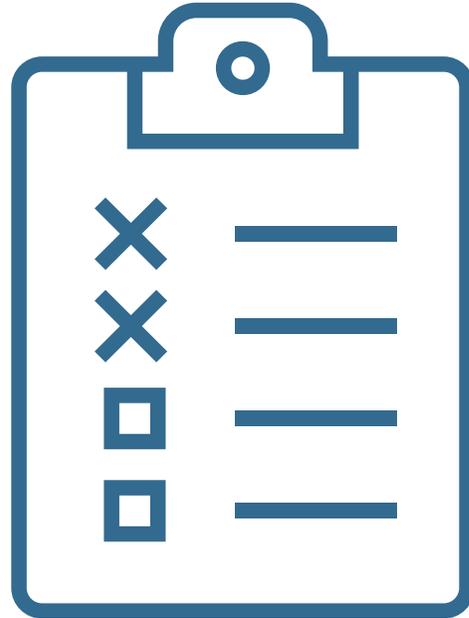
Indirect costs charged during the period.  
(Box 11b x 11d)

**11f**

Amount of federal share from Box 11e.

**11g**

Totals from Boxes 11d, 11e, and 11f.



# Poll #9

# Carryover and Reallotment Report (Carryover Report)

Due Dates:

Initial or Estimated Report – August 1

Final Report – December 30

Attachment B OMB Clearance No.: 0970-0106 Expiration Date: 06/30/2025	
<b>LOW INCOME HOME ENERGY ASSISTANCE PROGRAM CARRYOVER AND REALLOTMENT REPORT</b>	
Grant Recipient:	Date: 08/05/2024
<b>SECTION 1: For Annual LIHEAP Block Grant Funds, Including Regular Federal Fiscal Year (FFY) [FY] Funds Appropriated through the Annual Appropriations Cycle and FFY [FY] Supplemental Funds Appropriated through the Infrastructure Investment and Jobs Appropriations Act (Infrastructure Act) [Public Law (Pub. L. 117-58)], and for FFY [FY-1] Funds Reallotted for FFY [FY]</b>	
Section 2607(b)(2)(B) of the LIHEAP statute (42 U.S.C. 8626(b)(2)(B)) requires that, except where permitted otherwise, at least 90 percent of funds available to you must be obligated in the year in which they are appropriated. Not more than 10 percent of this amount payable for a fiscal year may be held for obligation in the succeeding fiscal year.	
1.1) Current year amount payable (all funds awarded in FFY [regular block grant funds, reallotment funds, and Infrastructure Act funds])	\$23,198,387
1.2) 10 percent of amount payable (all funds awarded in FFY [regular block grant funds, reallotment funds, and Infrastructure Act funds])	\$2,319,839
1.3) Projected unobligated balance (regular block grant funds and reallotted funds only)	\$3,874,988
1.4) Projected unobligated balance (Infrastructure Act funds only)	\$0
1.5) Projected unobligated balance (Supplemental funds only)	\$0
1.6) Total projected unobligated balances (sum of lines 1.3, 1.4 and 1.5)	\$3,874,988
<i>If the sum of lines 1.3 to 1.5 is equal to or less than line 1.2 then, on the following two lines, OLDC will show the amount from lines 1.3 to 1.5 for your carryover amount and zero for your reallotment amount.</i>	
<i>If the sum of lines 1.3 to 1.5 is larger than line 1.2, then, on the following two lines, OLDC will show the amount on line 1.2 as your carryover amount and the difference between line 1.2 and that sum as your reallotment amount.</i>	
Carryover Amount (FFY funds to be carried over for obligation in the following fiscal year.)	\$2,319,839
Reallotment Amount (FFY funds that exceed the 10% carryover amount and are to be returned the Federal government.)	\$1,555,149
If OLDC shows a Carryover Amount, please provide the following:	
1.6(a) Briefly state the reasons that these funds will not be obligated in the fiscal year for which they were allotted We ran out of funds for a period of time causing us to spend funding at a slower pace. We expect this to increase in the next few weeks. This is the estimated report. We expect to spend most of this funding prior to 9/30/24 and be below the 10% allowable carryover amount which will be reflected in the final report.	
1.6(b) Briefly describe the types of assistance to be provided with the amount of regular block grant funds, Infrastructure Act funds, and reallotted funds that will be held available for the following fiscal year: We will use any unspent funding to provide crisis benefits pending our new funding award for PY25.	
<b>Certification</b>	
Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)	
a. Name of Authorized Official: Lisa Johnson	d. Telephone:
b. Title of Authorized Official: Program Manager	e. Email address: Lisa.Johnson@dhw.idaho.gov
c. Signature of Authorized Official: 	f. Date Submitted: 08/08/2024

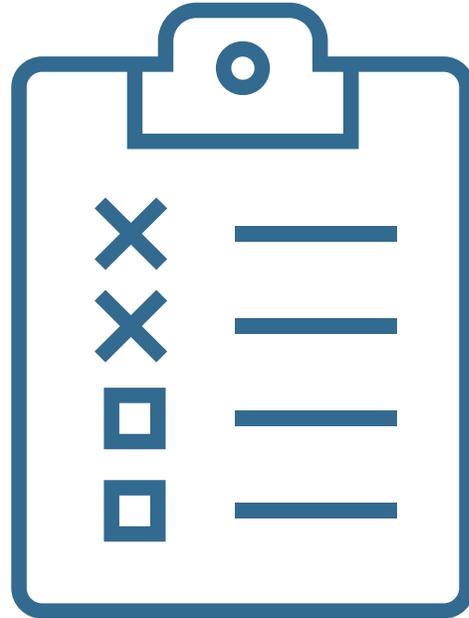
# Carryover Report Heading

<b>Attachment B</b> OMB Clearance No.: 0970-0106 Expiration Date: 06/30/2025	
<b>LOW INCOME HOME ENERGY ASSISTANCE PROGRAM CARRYOVER AND REALLOTMENT REPORT</b>	
<b>Grant Recipient:</b>	<b>Date:</b> 08/05/2024
<b>SECTION 1: For Annual LIHEAP Block Grant Funds, Including Regular Federal Fiscal Year (FFY) [FY] Funds Appropriated through the Annual Appropriations Cycle and FFY [FY] Supplemental Funds Appropriated through the Infrastructure Investment and Jobs Appropriations Act (Infrastructure Act) [Public Law (Pub. L. 117-58)], and for FFY [FY-1] Funds Reallotted for FFY [FY]</b>	
<b>Section 2607(b)(2)(B) of the LIHEAP statute (42 U.S.C. 8626(b)(2)(B)) requires that, except where permitted otherwise, at least 90 percent of funds available to you must be obligated in the year in which they are appropriated. Not more than 10 percent of this amount payable for a fiscal year may be held for obligation in the succeeding fiscal year.</b>	

Carryover Report includes ALL LIHEAP funding for that year!

FFY [FY-1] Funds Reallotted for FFY [FY] indicates Reallotment funds from previous award year.

Reminder that 90% of total funds must be obligated by the end of the first year.



# Poll #10

# Section 1 Balances

## Box 1.1

Your total LIHEAP grants awarded by OCS that fiscal year (FY)

## Box 1.2

10% of total LIHEAP funds awarded to you that FY (eligible for carryover)

## Box 1.3

Regular LIHEAP funds you were unable to legally obligate that FY. This line excludes IJJA.

## Box 1.4

LIHEAP IJJA funds you were unable to legally obligate that FY

## Box 1.5

Supplemental LIHEAP funds you were unable to legally obligate that FY

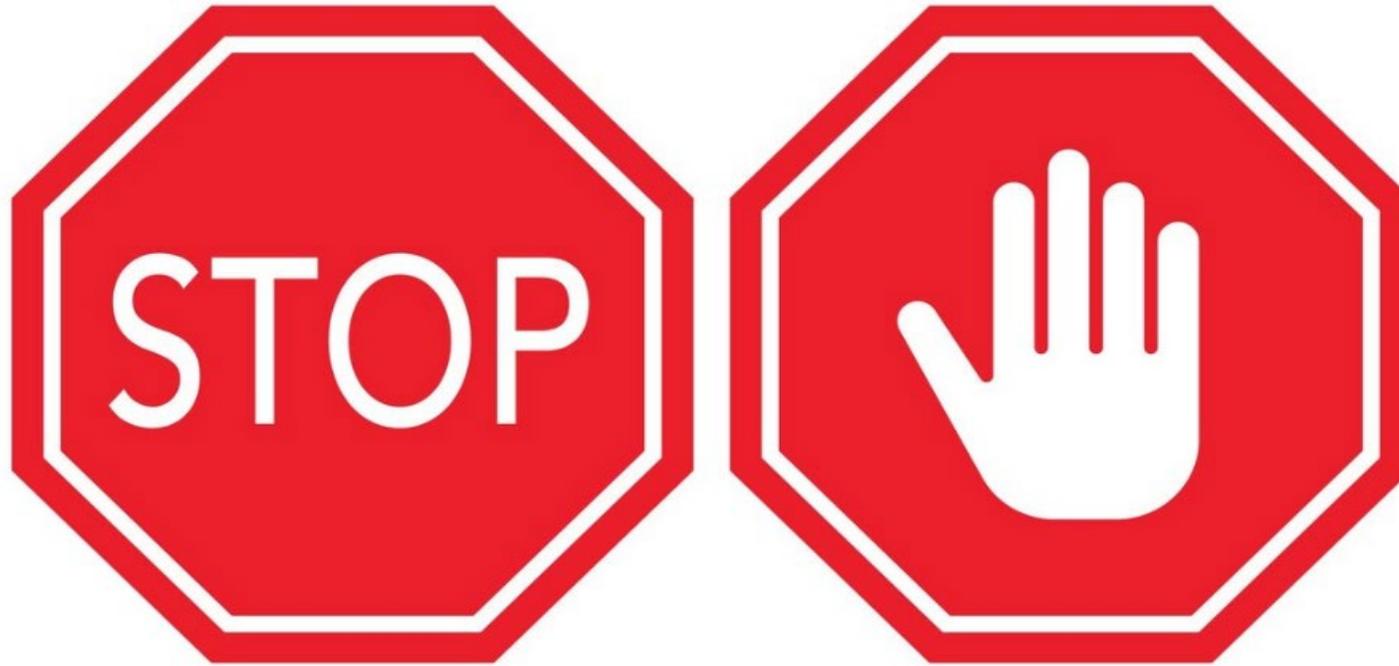
## Box 1.6

Sum of boxes 1.3, 1.4, and 1.5. This is your total unobligated balance for the FY

1.1) Current year amount payable (all funds awarded in FFY [regular block grant funds, reallocation funds, and Infrastructure Act funds])	\$23,198,387
1.2) 10 percent of amount payable (all funds awarded in FFY [regular block grant funds, reallocation funds, and Infrastructure Act funds])	\$2,319,839
1.3) Projected unobligated balance (regular block grant funds and reallocated funds only)	\$3,874,988
1.4) Projected unobligated balance (Infrastructure Act funds only)	\$0
1.5) Projected unobligated balance (Supplemental funds only)	\$0
1.6) Total projected unobligated balances (sum of lines 1.3, 1.4 and 1.5)	\$3,874,988
<i>If the sum of lines 1.3 to 1.5 is equal to or less than line 1.2 then, on the following two lines, OLDC will show the amount from lines 1.3 to 1.5 for your carryover amount and zero for your reallocation amount.</i>	
<i>If the sum of lines 1.3 to 1.5 is larger than line 1.2, then, on the following two lines, OLDC will show the amount on line 1.2 as your carryover amount and the difference between line 1.2 and that sum as your reallocation amount.</i>	
Carryover Amount (FFY funds to be carried over for obligation in the following fiscal year.)	\$2,319,839
Reallocation Amount (FFY funds that exceed the 10% carryover amount and are to be returned the Federal government.)	\$1,555,149

Same as Box 1.2

Box 1.6 minus 1.2

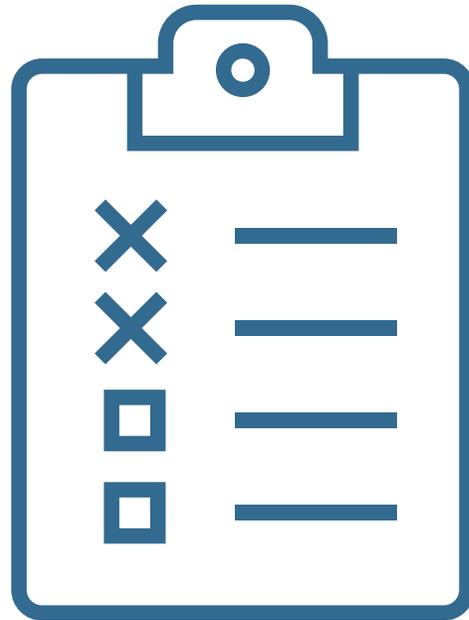


- 1 Did I report any unobligated balances on my annual SF-425 Federal Financial Reports (Section 10, Line H) for each funding stream identified on the Carryover Report? (Regular LIHEAP, IJJA, Supplemental)
- 2 Do the unobligated balances identified on my annual SF-425 Federal Financial Reports total the unobligated balance on my Carryover Report? (Box 1.6)

If you answered no to question 2, your SF-425 and your Carryover Report do not reconcile! This will create delays in OCS' provision of reallocated funds or placing the incorrect funds on hold in PMS.

# Best Practices for Reconciling Annual SF-425 and Carryover Reports

- ① Partnerships between Programmatic and Fiscal staff.
- ② Save a copy of the financial data (accounting records, general ledgers) used to complete the SF-425 Federal Financial Report, initial Carryover Report and final Carryover Report.
- ③ Complete annual SF-425 Federal Financial Report and final Carryover Report at the same time.
- ④ Track obligations on a regular basis (monthly/quarterly) to ensure accuracy throughout the year.
- ⑤ Ensure adequate procedures for tracking vendor refunds, credits, or erroneous payments that could adjust obligations in that period.



# Poll #11

# Certification of Carryover Report

**If OLDC shows a Carryover Amount, please provide the following:**

**1.6a) Briefly state the reasons that these funds will not be obligated in the fiscal year for which they were allotted**  
We ran out of funds for a period of time causing us to spend funding at a slower pace. We expect this to increase in the next few weeks. This is the estimated report. We expect to spend most of this funding prior to 9/30/24 and be below the 10% allowable carryover amount which will be reflected in the final report.

**1.6b) Briefly describe the types of assistance to be provided with the amount of regular block grant funds, Infrastructure Act funds, and reallotted funds that will be held available for the following fiscal year:**  
We will use any unspent funding to provide crisis benefits. pending our new funding award for PY25.

## Certification

**Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge.**  
I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)

a. Name of Authorized Official: [REDACTED]

d. Telephone: [REDACTED]

b. Title of Authorized Official: Program Manager

e. Email address: [REDACTED]

c. Signature of Authorized Official:



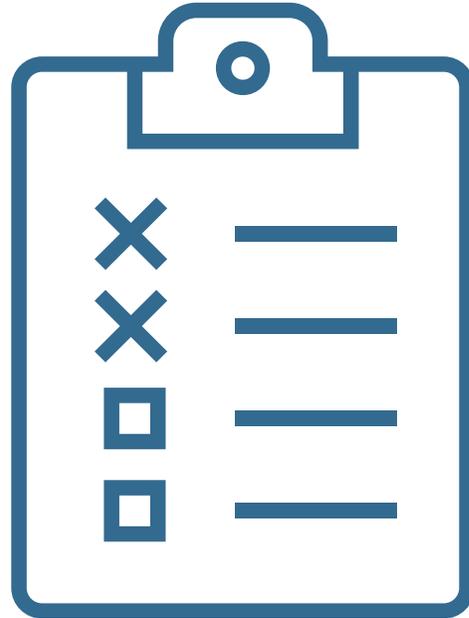
f. Date Submitted: 08/08/2024

**Box 1.6a**

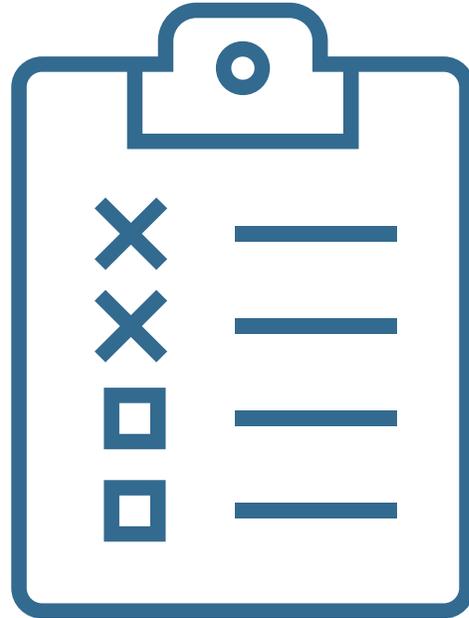
Why are funds being carried over?

**Box 1.6b**

Type of funds and type of assistance carried over



# Poll #12



# Poll #13



## Section IV: Payment Management System

**The Payment Management System (PMS)** is a full-service centralized grants payment and cash management system.

# PMS Roles & Responsibilities

## Recipient Agencies



### Requesting Funds

Recipients use PMS to request funds for their grant projects. This involves submitting payment requests through the system.



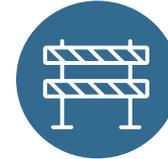
### Managing Funds

Once funds are received, recipients are responsible for managing and disbursing them according to the terms of the grant. This includes ensuring that funds are used for their intended purposes.



### Reporting

Recipients must regularly report on their financial activities. This includes submitting Federal Financial Reports (FFR) and other required documentation to demonstrate how funds are being used.



### Compliance

Recipients must comply with all federal regulations and guidelines related to grant management.

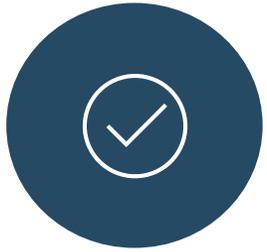


### Communication

Recipients need to maintain open communication with the awarding agency and PMS support to resolve any issues or questions that arise during the grant period.

# PMS Roles & Responsibilities

## PMS Liaisons



Approve payments  
and manage cash flow



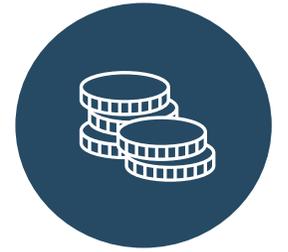
Maintain and analyze  
recipient accounts



Review failed  
payments and assess  
funding methods



Ensure draw-down  
compliance and  
resolve audit findings



Collect federal funds  
and handle  
uncollectible debts

# PMS Roles & Responsibilities

## Awarding Agency



Establishing entities in PMS



Issuing awards to grant recipients



PMS is the disbursing (paying) agent for agencies that award grants



Reviewing PMS accounts at the end of the grant award



Responsible for de-obligating unused funding and taking the necessary action to close grants in PMS



Re-opening closed grants only when necessary

# Relationship Between Reallotment and PMS

OCS and OGM review all SF-425s and CRRs to compare reported unobligated balance.

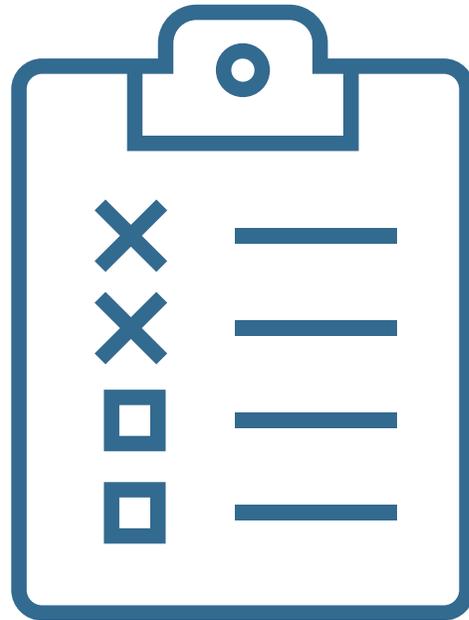
OCS and OGM contact grant recipients in cases where obligations do not reconcile and to notify of amount subject to reallotment.

OGM de-obligates funding eligible for reallotment from grant recipients' PMS accounts.

OGM compares reported unobligated balance to the remaining funding in PMS to identify obvious discrepancies.

OCS and OGM determine final funds eligible for reallotment, freezes funds in PMS and issues two federal register notices.

OCS issues reallotment awards using the LIHEAP formula to grant recipients.



# Poll #14



Section V:  
Resources and Questions

# Need Help?

## PMS



Program Support Center  
Payment Management Services

PMS Helpdesk  
PMSSupport@psc.hhs.gov



### **HHS Payment Management Services (PMS) User Guide:**

<https://pms.psc.gov/training/pms-user-guide.html>



### **PMS Liaison Accountant Locator:**

<https://pms.psc.gov/find-pms-liaison-accountant.html>



### **PMS FFR Instructions:**

<https://pms.psc.gov/grant-recipients/ffr-updates.html>



### **Payment Request:**

<https://pms.psc.gov/grant-recipients/funding-request-formula.html>



### **Returning Funds:**

<https://pms.psc.gov/grant-recipients/returning-funds-interest.html>



### **PMS Access Instructions:**

<https://pms.psc.gov/grant-recipients/user-access.html>

# Need Help?

## Grant Solutions



# Resources

## Office of Grants Management (OGM) Community Strengthening Portfolio Contact

CSG-OGM@acf.hhs.gov

## ACF Grants Website

[This video](#) explains the new layout and features of the ACF Grants Website.

[LIHEAP Action Transmittal 2024-05: Carryover and Reallotment Report for FY 2024](#)

[LIHEAP IM 2024-04: LIHEAP Obligations, Expenditures, and Refunds](#)

## Indirect Cost Rate Information

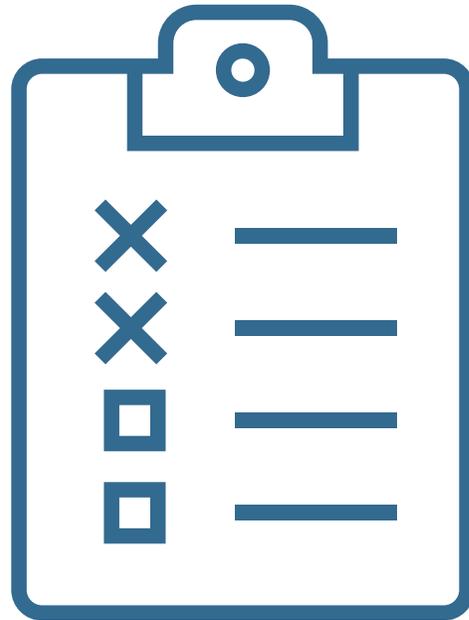
[About Indirect Cost Rates](#)

## Terms and Conditions

The applicable terms and conditions for this program may be found on the below website under Office of Community Services and Low Income Home Energy Assistance Program.

[Award Terms and Conditions | The Administration for Children and Families](#)

## [OCS Point of Contact List](#)



# Poll #15

Questions?

