



National Center on Tribal Early Childhood Development



# Fiscal On Demand

## Session 1: Introduction to Fiscal Management

# Session Objectives

- ◆ Enhance understanding of CCDF financial management definitions and practices
- ◆ Increase awareness of CCDF fiscal requirements and timelines



# CCDF Final Rule-Background

## Goals:

- ◆ The Child Care and Development Block Grant (CCDBG) Act of 2014 re-envisioned the CCDF program through two goals:
  - To support family self-sufficiency
  - To foster healthy child development

## Major Provisions:

- ◆ Protect the health and safety of children in child care
- ◆ Help parents make informed consumer choices
- ◆ Enhance the quality of child care
- ◆ Provide equal access to stable child care for low-income families

Source: Child Care and Development Fund, 45 C.F.R. §98.83 (2016).

Source: Child Care and Development Fund (CCDF) Program, 81 Fed. Reg.67,438, 67,438–41(Sept. 30, 2016) (codified at 45 C.F.R. pt. 98)

# Application for CCDF Funds

The Tribe's application for CCDF funds:

- ◆ Describes the Tribe's child care program and the services available to eligible families
- ◆ Provides information about the overall management of CCDF services
- ◆ Contains specific assurances and certifications


Form: ACF-118A; OMB Approval Number: 0970-0198

Expiration Date: 0X/XX/XXXX)

THE PAPERWORK REDUCTION ACT OF 1995 (Pub. L. 104-13)

Public reporting burden for this collection of information is estimated to average 120 hours per response, including the time for reviewing instructions, gathering and maintaining the data needed, and completing the form.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.



**CHILD CARE AND DEVELOPMENT FUND**

for

**TRIBE:**

**FFY 2020-2022**

This Plan describes the Child Care and Development Fund (CCDF) program to be administered by the Tribal Lead Agency for the period 10/1/2019 – 9/30/2022. As provided for in the applicable statutes

# Tribal Child Count

- ◆ The child count declaration certifies the number of Indian children under age 13 (up through age 12) who reside within the grantee's service area.
- ◆ The Administration for Children and Families (ACF) uses the child count to calculate CCDF grant award amounts.



# Tiered Approach to Tribal Lead Agency Requirements

Requirements for Tribal Lead Agencies are based on allocation size.

**Tribes with  
small  
allocations**

Less than  
\$250,000

**Tribes with  
medium  
allocations**

\$250,000 to  
\$1 million

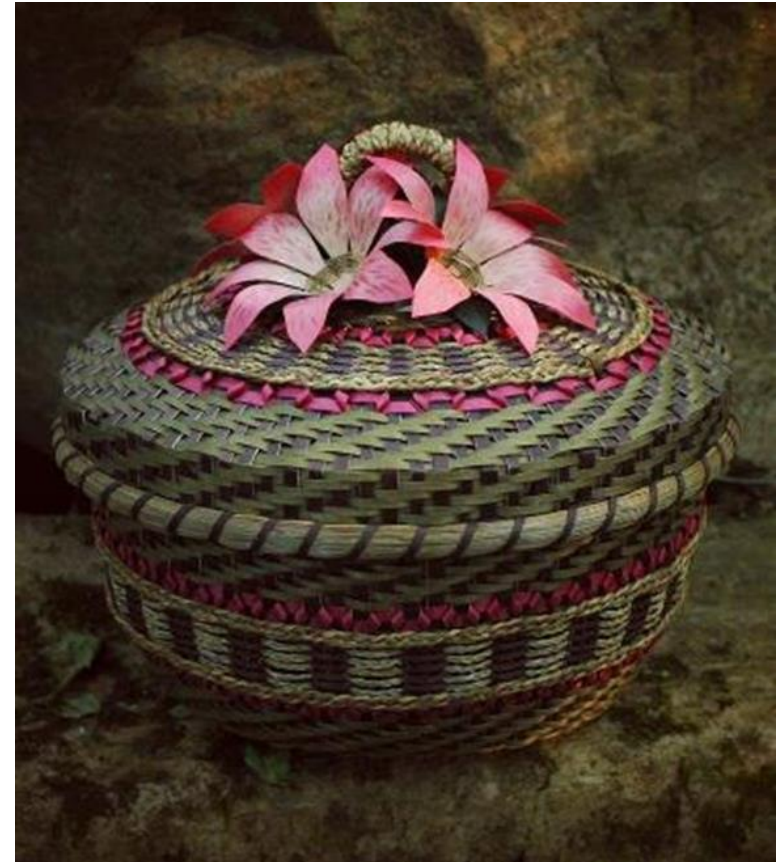
**Tribes with  
large  
allocations**

More than  
\$1 million

Source: Child Care and Development Fund, 45 C.F.R. § 98.80 (2016).

# CCDF Funding Sources


- ◆ AI/AN CCDF grants are composed of federal **discretionary** and **mandatory** funds.
- ◆ **No tribal match** is required to receive and use these funds.



Source: Child Care and Development Fund, 45 C.F.R. § 98.60 (2016).


# CCDF Funding Award

- ◆ Funds are awarded on a Notice of Award letter.
- ◆ By accepting the grant award, Tribal Lead Agencies agree to comply with the terms and conditions.
- ◆ CCDF funds are available to Tribal Lead Agencies each year after October 1 (the beginning of the federal fiscal year).



Department of Health and Human Services  
Administration for Children and Family

Notice of Award  
FAIN# 1801NVFOST, 1901NVFOST  
Grant# 1801NVFOST, 1901NVFOST  
Award Date: 05/07/2019

Recipient Information	Federal Award Information																
<p><b>1. Recipient Name</b> Administrator Nevada Nevada Department of Human Resources Division of Child and Family Services 4126 Technology Way, 3<sup>rd</sup> Floor Carson City, Nevada 89706</p> <p><b>2. Congressional District of Recipient</b> See Remarks</p> <p><b>3. Payment Account Number and Type</b> See Remarks</p> <p><b>4. Employer Identification Number (EIN)</b> 188600022A9</p> <p><b>5. Recipient's Unique Entity Identifier</b> 607625772</p> <p><b>6. Project Director or Principal Investigator</b> Bill Anostobby Principal Investigator bill.anostobby@gmail.com 201-784-4353</p> <p><b>7. Authorized Official</b> See Remarks</p>	<p><b>10. Award Number</b> 1801NVFOST, 1901NVFOST</p> <p><b>11. Federal Award Identification Number (FAIN)</b> 1801NVFOST, 1901NVFOST</p> <p><b>12. Statutory Authority</b> Title IV-E of the Social Security Act</p> <p><b>13. Federal Award Project Title</b> See Remarks</p> <p><b>14. Catalog of Federal Domestic Assistance (CFDA) Number</b> 93.658</p> <p><b>15. Program Title</b> Foster Care Title IV-E</p> <p><b>16. Award Action Type</b> New</p> <p><b>17. Is the Award R&amp;D?</b> See Remarks</p>																
<p><b>Summary Federal Award Financial Information</b></p> <table style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td>18. Total Amount of Federal Funds Obligated by this Action</td> <td style="text-align: right;">\$ 27,935,833.00</td> </tr> <tr> <td>18a. FAIN1- 1801NVFOST</td> <td style="text-align: right;">\$ 1,253,507.00</td> </tr> <tr> <td>18b. FAIN2- 1901NVFOST</td> <td style="text-align: right;">\$ 26,682,326.00</td> </tr> <tr> <td>19. Authorized Carryover</td> <td style="text-align: right;">See Remarks</td> </tr> <tr> <td>20. Administrative Offset</td> <td style="text-align: right;">See Remarks</td> </tr> <tr> <td>21. Total Approved Cost Sharing or Matching, where applicable</td> <td style="text-align: right;">See Remarks</td> </tr> <tr> <td>22. Total Federal and Non-Federal Approved</td> <td style="text-align: right;">See Remarks</td> </tr> <tr> <td colspan="2"><b>23. Fiscal Quarter: 01/01/2020 - 03/31/2020</b></td> </tr> </tbody> </table>		18. Total Amount of Federal Funds Obligated by this Action	\$ 27,935,833.00	18a. FAIN1- 1801NVFOST	\$ 1,253,507.00	18b. FAIN2- 1901NVFOST	\$ 26,682,326.00	19. Authorized Carryover	See Remarks	20. Administrative Offset	See Remarks	21. Total Approved Cost Sharing or Matching, where applicable	See Remarks	22. Total Federal and Non-Federal Approved	See Remarks	<b>23. Fiscal Quarter: 01/01/2020 - 03/31/2020</b>	
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<b>23. Fiscal Quarter: 01/01/2020 - 03/31/2020</b>																	
<p><b>Federal Agency Information</b></p> <p><b>8. Awarding Agency Contact Information</b> Melicia Evans Grants Management Officer melicia.evans@acf.hhs.gov 202-354-8765</p> <p><b>9. Program Official Contact Information</b> See Remarks</p>	<p><b>24. Authorized Treatment of Program Income</b> See Remarks</p> <p><b>25. Grants Management Officer - Signature</b></p> <p> Melicia Evans Grants officer Division of Mandatory Grants</p>																
<p><b>Footnotes</b></p> <p><sup>22</sup> Note- just an example. Funds must be drawn, and expenses reported according to the related Grant Document Number (GDN)/Sobaccous.</p>																	


<sup>1</sup>Includes only Federal Share

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# CCDF Funding Award

## Page 2



Department of Health and Human Services  
Administration for Children and Families

Notice of Award  
Award # 2001AKCCDF  
FAIN# 2001AKCCDF  
Federal Award Date: December 13, 2019

**Recipient Information**  
 Alaska  
 P.O. Box 110650  
 JUNEAU, ALASKA 99811 0650  
**Employer Identification Number (EIN):** XXXXXXXXXXXXX  
**Data Universal Numbering System (DUNS):** 809386543  
**Recipient's Unique Entity Identifier:** \*See Remarks  
**Object Class:** 41.15

**Financial Information**

<u>Appropriation</u>	<u>CAN</u>	<u>Allotment</u>	<u>Award this action</u>	<u>Cumulative Grant Award to Date</u>	<u>Document Number</u>	<u>Funding Type</u>
75-20-1515	2020,G996005		\$803,146.00	\$1,744,190.00	G-2001AKCCDD	Discretionary

**Terms and Conditions**

This grant award represents an obligation for the Child Care and Development Fund. Mandatory and Matching funds are subject to the requirements of Section 418 of Title IV-A of the Social Security Act as amended by Title VI of the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996, P.L. 104-193, effective October 1, 1996 (CFDA 93.596). Discretionary funds are subject to the requirements of the Child Care and Development Block Grant Act of 1990, as amended (CFDA 93.575).

This award is subject to the requirements listed in the terms and conditions. The use of Federal funds from this award constitutes the grantee's acceptance of the listed terms and conditions. The electronic copy of Terms and Conditions to support this program can be found on the website at: <https://www.acf.hhs.gov/grants/post-award-requirements>

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.

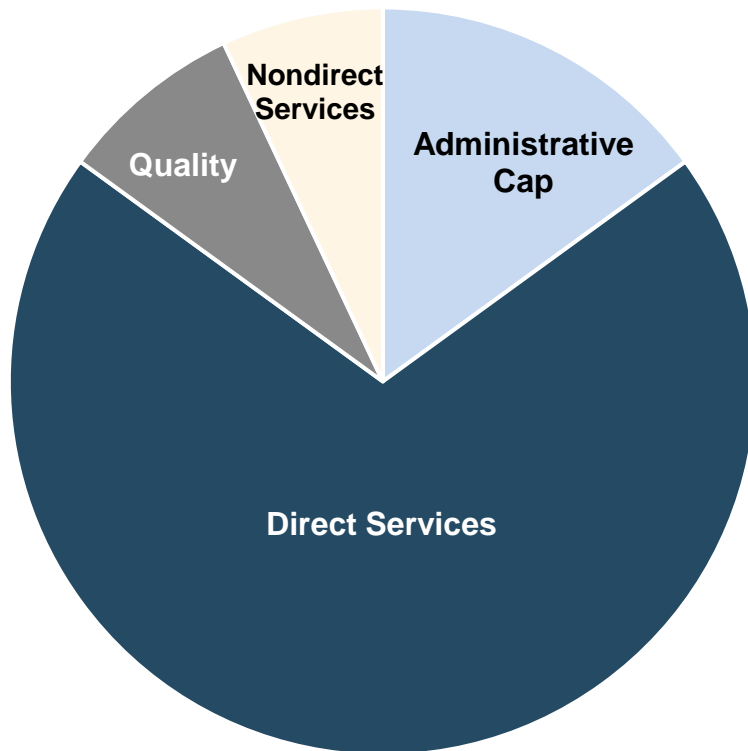
  

**Remarks**

\* This field is intended to be included in the standardized Notice of Award and will be displayed in subsequent quarters.

Our funding is still under a Continuing Resolution through December 20, 2019, so we do not yet know what the final funding levels will be for the year. As a result, these Notice of Grant Awards do not include allotment amounts. When available, complete allotment amounts will be posted on the Office of Child Care website and included on future Notice of Grant Awards.

# CCDF Expenditure Requirements



## Administrative Costs (all allocations)

- Organization-wide CCDF management and administration functions
- **Maximum of 15%** of all expended funds
- Excludes base amount

## Quality Spending (all allocations)

- Allowable activities under the CCDF final rule designed to improve the quality and availability of child care
- **7%** of all FY 2019 expenditures
- **An additional 3%** infant/toddler set-aside for medium- and large- allocations starting in FY 2019
- Excludes base amount

## Direct Services (medium and large allocations)

- Child care services provided via grants or contracts, certificates (or vouchers), or tribally operated centers
- **No less than 70%** of remaining discretionary funds, after taking into account funds for quality activities and administrative costs

## Nondirect Services

- Program costs that are not direct services to families, quality expenditures, or administrative costs

# Quality Spending Requirements

Quality Spending	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022 and ongoing
% Quality set-aside (all allocations)	4%	7%	7%	8%	8%	9%
% Infant/toddler set-aside (medium and large)	0%	0%	3%	3%	3%	3%
<b>Total % quality (small)</b>	<b>4%</b>	<b>7%</b>	<b>7%</b>	<b>8%</b>	<b>8%</b>	<b>9%</b>
<b>Total % quality (medium and large)</b>	<b>4%</b>	<b>7%</b>	<b>10%</b>	<b>11%</b>	<b>11%</b>	<b>12%</b>

Source: Child Care and Development Fund, 45 C.F.R. § 98.83 (2016).

# Obligation and Liquidation

- ◆ **Obligate:** To commit CCDF funds; for example, through a legally binding agreement, purchase order, contract, or subgrant
- ◆ **Liquidate:** To expend CCDF funds (that is, the payment of funds to a third party as a result of an obligation)

Source: Child Care and Development Fund, 45 C.F.R. § 98.2 (2016).

# Obligation and Liquidation Periods

	9/30/2020	9/30/2021	9/30/2022	9/30/2023
FY2018 Tribal Discretionary	Liquidate			
FY2018 Construction	Obligate/ Liquidate			
FY2019 Tribal Discretionary	Obligate	Liquidate		
FY2019 Construction		Obligate/ Liquidate		
FY2020 Tribal Discretionary		Obligate	Liquidate	
FY2020 Construction			Obligate/ Liquidate	
FY2020 CARES Act			Obligate	Liquidate
FY2020 CARES Act (construction)			Obligate	Liquidate

# Restricted Use of CCDF Funds



- ◆ Applies to all allocations.
- ◆ Funds cannot be used for school tuition for children in grades 1 through 12.
- ◆ CCDF funds paid to providers through grants or contracts may not be used for any sectarian purposes.
  - Funds provided through child care certificates may be expended for sectarian purposes.
- ◆ CCDF funds may not be used as the nonfederal share for other federal grant programs (unless explicitly authorized by statute).

Source: Child Care and Development Fund, 45 C.F.R. § 98.56 (2016).

# Construction and Renovation of Child Care Facilities

- ◆ AI/AN Lead Agencies may use CCDF funds to make payments for construction or major renovation costs for child care facilities.
- ◆ AI/AN Lead Agencies, including 102-477 grantees, must first request and receive approval before using CCDF funds for construction or major renovation.
- ◆ Partial Application for Construction and Major Renovation are due **July 1<sup>st</sup>**!
- ◆ Requests shall be made in accordance with uniform procedures established by program instruction.



Source: Office of Child Care. (2020). *Procedures for requests from tribal lead agencies to use Child Care and Development Fund (CCDF) funds for construction or major renovation of child care facilities* (CCDF-ACF-PI-2020-02). U.S. Department of Health and Human Services, Administration for Children and Families. <https://www.acf.hhs.gov/occ/resource/ccdf-acf-pi-2020-02>

Source: Child Care and Development Fund, 45 C.F.R. § 98.84 (2016).

# Other Funds

- ◆ Supplemental Disaster Relief funds
- ◆ CARES Act funding





# Program Budget and Effective Financial Management

- ◆ Having a comprehensive budget in place can be key to successful program operations because a realistic budget acts as the road map that guides the program throughout the year.
- ◆ Effective and efficient financial management systems are an essential part of successful CCDF program operations



# Fiscal Requirements

- ◆ Tribal Lead Agencies shall expend and account for CCDF funds in accordance with their own laws and procedures for expending and accounting for their own funds.
- ◆ Contracts that entail the expenditure of CCDF funds shall comply with the laws and procedures.
- ◆ Fiscal control and accounting procedures shall be sufficient to permit:
  - Preparation of required reports; and
  - The tracing of funds to a level of expenditure adequate to establish that funds have not been used in violation of the provisions of the Final Rule.



Source: Child Care and Development Fund, 45 C.F.R. § 98.67 (2016).

# Financial Reporting

- ◆ **Annual** financial reporting is required for all Tribal Lead Agencies, except those receiving CCDF funds through a P.L. 102–477 consolidated plan.
- ◆ Financial reporting is completed via **ACF-696T: A Financial Reporting Form for CCDF Tribal Lead Agencies.**
- ◆ Tribal Lead Agencies are required to use the ACF-696T to report expenditures for the tribal mandatory, discretionary, and construction and renovation funds issued under CCDF.



Source: Office of Child Care. (2019). *Form ACF-696T—A financial reporting form for Child Care and Development Fund (CCDF) tribal lead agencies* (Program instruction CCDF-ACF-2019-08). U.S. Department of Health and Human Services, Administration for Children and Families. <https://www.acf.hhs.gov/occ/resource/ccdf-acf-pi-2019-08>

# Please Join Us

<b>Fiscal On Demand Sessions</b>	
Session 1:	Introduction to Tribal CCDF Financial Management
Session 2:	Using Your CCDF Plan and Other Tools for Justification Purposes
Session 3:	Demonstration of the Budgeting Template
Session 4:	Demonstration of the Projecting CCDF Spending for Direct Services Tool
Session 5:	Projection of Quality Expenditures and Budgeting Demonstration

# Technical Assistance Resources

- ◆ Office of Child Care website (here: <https://www.acf.hhs.gov/occ>) for the following:
  - Tribal funding allocation amounts
  - Program Instructions
  - Information Memoranda
  - Reporting requirements
  - Policy interpretation guidance
  - Guidance for navigating the COVID-19 pandemic

# Resources

- ◆ American Indian and Alaska Native Child Care and Development Fund Guide to Financial Management, Grants Administration, and Program Accountability:  
[https://childcareta.acf.hhs.gov/sites/default/files/public/american\\_indian\\_alaska\\_native\\_ccdf\\_fiscal\\_guide\\_0.pdf](https://childcareta.acf.hhs.gov/sites/default/files/public/american_indian_alaska_native_ccdf_fiscal_guide_0.pdf)
- ◆ Coronavirus Aid, Relief, and Economic Security Act or “CARES Act”:  
<https://www.acf.hhs.gov/occ/resource/summary-of-child-care-provisions-of-cares-act>
- ◆ Appendix C. Sample Quality Activities from Tribal CCDF Administrators from the AI/AN CCDF: A Guide for New Administrators:  
[https://childcareta.acf.hhs.gov/sites/default/files/public/aian\\_new\\_administrators\\_guide\\_0.pdf](https://childcareta.acf.hhs.gov/sites/default/files/public/aian_new_administrators_guide_0.pdf)
- ◆ Session Presentation Slides

**National Center on Tribal Early Childhood Development,  
A Service of the Office of Child Care**

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