



THE NATIONAL CENTER ON
**Program Management
and Fiscal Operations**

Head Start A to Z: *Fiscal Management* *Part II*

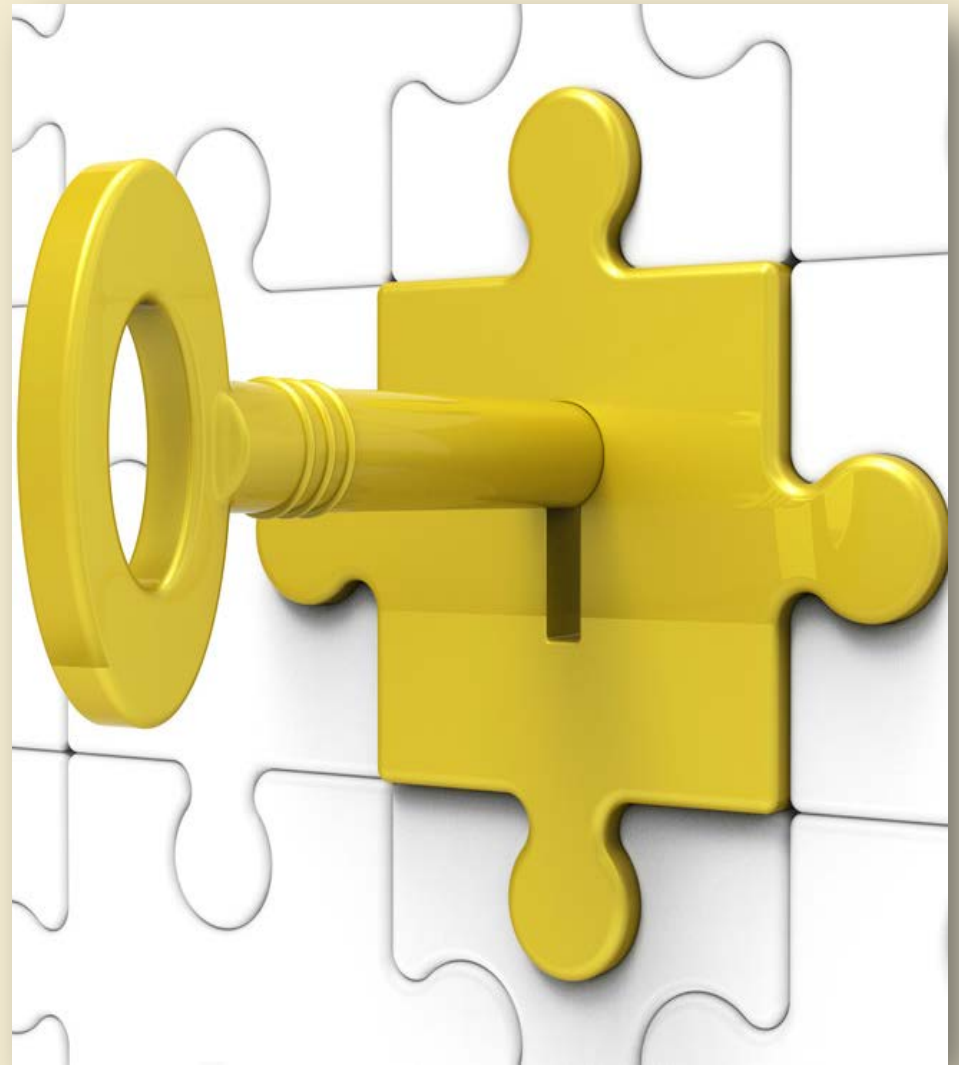


This product was prepared under Grant #90HC0006 for the U.S. Department of Health and Human Services, Administration for Children and Families, Office of Head Start, by the National Center on Program Management and Fiscal Operations.



Key Message

Relationship-building
is at the heart of
effective leadership.



Outcomes

- Understand what you need to do and oversee related to fiscal management
- Understand the Head Start budgeting process
- Learn more about non-federal share match
- Understand Head Start internal and external fiscal reporting requirements

Head Start Leader & Fiscal Management

What you
need to ***know***

Fiscal regulations

Fiscal concepts

Fiscal P&Ps

What you
need to ***do***

Collaborate with
fiscal staff

Bridge between
fiscal/program

Monitor and
evaluate fiscal
systems

Promote
communication &
transparency

What you
need to
oversee

Budget
Development and
Monitoring

Compensation

Property
Management

Financial
Reporting

What you need to *do*

Manage/collaborate with fiscal staff

- Qualified fiscal officer
- Linking to fiscal staff you don't supervise

Bridge fiscal/program

- Integrated meetings
- Model good communication

Monitor/evaluate

- Ongoing monitoring
- Periodic tests
- Annual program Self-Assessment



Internal Controls Activity



What you need to oversee

Budget Development and Monitoring

- Restrictions/allowances
- Grant Application Budget Instrument (GABI)
- Cost Allocation
- Notice of Award

Compensation

- Executive compensation
- Wage comparability
- Personnel activity reports

Property Management

- Facilities activities
- Inventory

Financial Reporting

- Internal reporting
- External reporting

Budget Development and Monitoring

Digging a Little Deeper

Your Role: Budget champion

Your Budget: Reflection of program goals and priorities

Your Tools: Regional Office Communiqués, Grant Application Budget Instrument (GABI), Cost Allocation, HHS Grants Policy Statement

Your Funding: Federal share, non-federal share, other revenue

Your Expenses: Understanding line items & allowable/unallowable



Non-Federal Share Activity

Fiscal Reporting



Internal

- Monthly Budget to Actual
- Credit Card Statements
- Annual Audit

External

- Financial Status (SF-425)
- Cash Reconciliation (PMS)
- Annual Audit & IRS 990
- Payroll Taxes
- U.S. Department of Agriculture (USDA) Child and Adult Care Food Program (CACFP)

Other Fiscal-related Reports



Internal

- Enrollment & Attendance
- Meals and Snacks

External

- Monthly Enrollment
- Annual Community Report
- Unemployment
- Worker's Compensation

**Questions/
Comments?**





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