



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

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

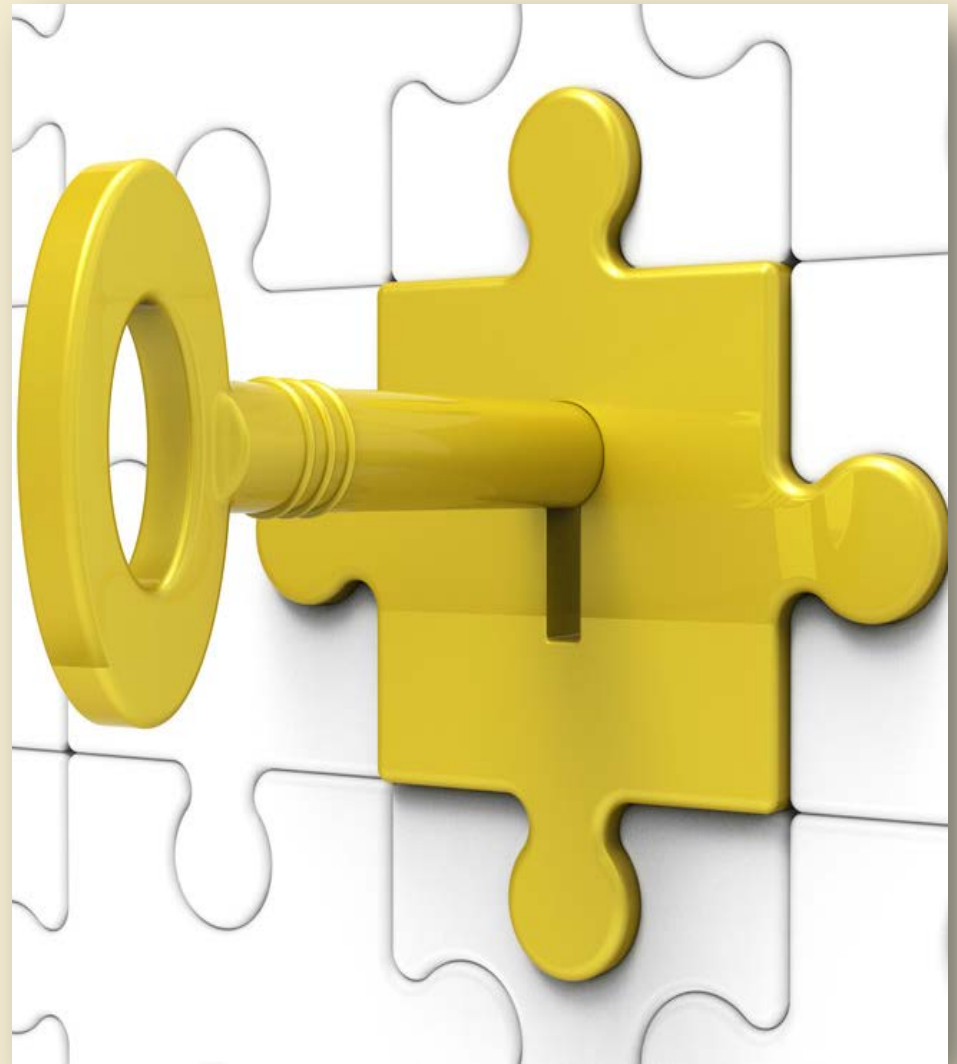


This product was prepared under Grant #90HC0006 for the U.S. Department of Health and Human Services, Administration for Children and Families, Office of Head Start, by the National Center on Program Management and Fiscal Operations.



# 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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