

Grants Management

BACKGROUND:

Subrecipients must manage and administer federal subawards in a manner as to ensure Federal funding is expended and programs are implemented in full accordance with US statutory and public policy requirements, per 45 CFR 75.300-303.

POLICY:

It is the policy of the ISDH HIV STD Hepatitis Division that as a condition of award subrecipients must maintain a grants management system that provides accurate, current, and full disclosure of operating results that includes the tracking of grant expenditures, progress implementing the work plan, ensuring compliance with rules, regulations and reporting to the recipient via the monthly report process.

PROCEDURES:

1. Compliance with this policy is monitored by the ISDH Ryan White Services Manager, Ryan White Service Specialist, and the Field Fiscal Analyst during the annual site visit using the HIV/STD/VH monitoring tools.

DOCUMENTATION:

- Subrecipient implemented policies and procedures.
- Review of subrecipient accounting systems, electronic spreadsheets, general ledger, balance sheets income and expense reports and all other financial activity reports.
- Accounts payable systems and policies.
- ISDH Guidelines for monitoring and evaluation for subrecipients
- and National Monitoring Standards.

GUIDANCE:

Any Grants Management System must:

1. Collect information that documents the financial and performance of the funded program (i.e., Ryan White);

**Indiana State Department of Health (ISDH)
HIV Services Program (HSP)
HSP Policy # 18-19**

2. Relate financial data to performance accomplishments of the Federal Award;
3. Provide cost information to demonstrate reasonable cost-effective practices;
4. Document improved program outcomes, share lessons learned.
5. Ensure financial policies and procedures incorporate applicable external policies established by law, regulations, contracts and grants applicable to federal, state and local program. Ensure Finance policies and procedures are consistent with (but not limited to):
 - General Accepted Accounting Principles (GAAP)
 - GASB 34
 - Title XXVI of the Public Health Service Act, 42 USC. Section 300ff-11s as amended by the Ryan White HIV/AIDS Treatment Extension Act of 2009 (P.L.111-87)
 - The OMB Uniform Guidance 2 CFR 200/**HHS** Title 45 Subtitle A, Subchapter A, Part 75
 - Department of Health and Human Services (HHS) Grants Policy Statement
 - HRSA/HAB policy clarification notices, letters, and guidelines
 - Manuals and Guidelines issued by HRSA/HAB including the National Monitoring Standards see ISDH Guidelines for monitoring and evaluation for subrecipients.

EXCEPTIONS:

Does not apply to non-federal funded programs

REFERENCES:

eCFR: https://www.ecfr.gov/cgi-bin/text-idx?node=pt45.1.75#_top

ISDH Guidelines for monitoring and evaluation for subrecipients

<https://www.in.gov/isdh/files/MONITORING%20VISIT%20procedure%20and%20attachments%2020180919.pdf>

National Monitoring Standards – Fiscal Part B April 2013

<https://hab.hrsa.gov/sites/default/files/hab/Global/programmonitoringfaq.pdf>

Implemented: May 22, 2019