

Child Development, OHDS, for the Head Start Full Year/Full Day Program. The Grantee was budgeted to contribute \$37,775 but gave \$39,753 in in-kind contributions. CCCSA also was allowed to rebudget \$3,232 from an unobligated balance for a previous period.

The Statement of Revenues, Expenditures and Changes in Fund Balance in the audit report shows that the Grantee spent \$86.26 more than the amount of federal funds budgeted in the "personnel" category, \$1,816.66 in the "travel" category, \$7,973.16 in the "food" category and \$946.27 in the "contractual" category for a total of \$10,822.35 in over-expenditures. There is no indication that any of the costs were otherwise unallowable. The Grantee spent \$2,354.82 less than the amount of federal funds budgeted in a total of four other categories. On the same Statement, the auditors separated out the federal share of start-up costs and found that \$593.57 was overspent. According to the notification of disallowance there was, therefore, \$9,061.10 in overexpenditures after crediting the Grantee with \$2,354.82 in under-expenditures. The Regional Office then subtracted a \$8,032.21 reimbursement from the U.S. Department of Agriculture and \$115 in special project income which were not in the approved budget. It, therefore, disallowed \$913.89.

It was noted in the Order that the audit report of the Head Start Handicap program shows that the Grantee spent less than the authorized federal share of direct costs in the actual budget by \$9,046.04. CCCSA did not respond to the question of whether it had requested that it be allowed to use excess funds in its Handicap program to offset over-expenditures in the Head Start program.

Grantee's Argument

The Grantee admits that there was an over-expenditure but states that it was "basically for sales tax that we were not aware of at the time of purchase and had no control over." CCCSA asks that the Board "allow this unavoidable over-expenditure and all records will be cleared."

Discussion

CCCSA's arguments do not furnish the Board with any substantial reason upon which to base a decision in its favor.

The amount of federal funds to be made available to the Grantee for the budget year in question is clearly set forth in the notice of grant award issued by the Agency. We are aware of nothing in the notice of grant award or elsewhere which could reasonably have led the Grantee to believe that any additional funds would be made available. Program materials issued by the Agency clearly indicate that the contrary would be the case:

OHD assumes no liability for project costs which exceed the total amount of Federal funds authorized on the Notice of Grant Awarded for that budget period.

OHD Grant Administration Manual (January 1, 1977), Chapter 1-1-4.

Even if this Board found in favor of the Grantee, there is no relief that the Board could appropriately grant. Forgiveness of the over-expenditure is not a form of relief within the Board's authority. The forgiveness of an over-expenditure would be tantamount to the awarding of a supplemental award. The Board is not vested with the authority to make an award of grant funds. See, e.g. Pinellas Opportunity Council, Inc., DGAB Docket No. 79-58, Decision No. 80, February 6, 1980; Anderson-Oconee Headstart Project, Inc., Docket No. 79-80, Decision No. 90, April 28, 1980.

Conclusion

For the reasons stated above, the appeal is denied.

/s/ Clarence M. Coster

/s/ Donald G. Przybylinski

/s/ Frank Dell'Acqua, Panel Chairman