Presentation on Grants Financial Management

Overview of Financial Management Practices

April 2016
Acknowledgements

This project is supported by Grant No. 2014-TA-AX-K036 awarded by the Office on Violence Against Women, U.S. Department of Justice.
About the NSTA Project

• The Nonprofit Sustainability Technical Assistance (NSTA) Project is a program of the National Resource Sharing Project (RSP) of IowaCASA in partnership with the National Network to End Domestic Violence (NNEDV).

• The NSTA Project provides web conferences, coaching calls, resources, and technical assistance. If you need technical assistance (TA) on nonprofit sustainability/management issues, please contact Ellen Yin-Wycoff at ellen@iowacasa.org or phone 515-505-2729.
How to Use this Technology

• You can listen to the audio through the Internet or call-in for audio at 1-866-866-2244, Code: 8529292#

• If you are experiencing any technical difficulties, please call iLinc Technical Support at 800-799-4510

• If you have any questions for the presenters, please type them in the Private Chat box to Cat Fribley.

• The webinar recording will be emailed to you within the next 2 weeks.

• At the end of this presentation, please complete the online evaluation that will be sent to you.
Introductions

Suheyla Lasky
Grants Financial Analyst, GFMD

Donna Simmons
Associate Director GFMD
Topics of Discussion

- Resources
- GMS User Roles and Functions
- Conditional Budget Review and Approval
- Budget Modification GAN Process
- Federal Financial Reports – SF-425
- Drawdowns
Resources

Financial Guides and Federal Regulations for 2014 Awards and Prior

• 2014 OVW Financial Grants Management Guide

• Uniform Administrative Requirements for Non-Profits, Educational Institutions, and Hospitals

• Uniform Administrative Requirements for State, Local, and Indian Tribal Governments
Resources

Financial Guides and Federal Regulations for 2014 Awards and Prior (continued)

• Cost Principles for Non-Profits

• Cost Principles for State, Local, and Indian Tribal Governments

• Cost Principles for Educational Institutions
Resources

Financial Guides and Federal Regulations for 2015 Awards (and on)

• 2015 DOJ Grants Financial Guide

• Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 CFR 200)
  - http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl
Resources

Webinar Highlighting Changes with the new Regulations starting with 2015 awards

Part 1:
- https://www.youtube.com/watch?v=m0kwPaQBq64&feature=youtu.be

Part 2:
- https://www.youtube.com/watch?v=uw4-sFl64Q&feature=youtu.be

GFMD New Grantee Orientation Webinar
- https://www.youtube.com/watch?v=4ywBYE_LNSo&feature=youtu.be
Resources

GMS: system used for the management of your OVW award

In GMS you can:
- Create and process all GANs
- Submit Progress Reports and Federal Financial Reports
- Manage Financial Points of Contact
- Close out your award

Website: [https://grants.ojp.usdoj.gov/gmsexternal/](https://grants.ojp.usdoj.gov/gmsexternal/)

Instructional Video: [http://ojp.gov/gmscbt/](http://ojp.gov/gmscbt/)
Resources

GPRS: system used to draw down funds for your OVW award

Helpful Hints:
• Only the FPOC on the award can access GPRS
• The financial reporting is performed in GMS not GPRS
• Submission of financial reports does not trigger a payment request.

Website:
- https://grants.ojp.usdoj.gov/gprs/welcome

User Guide:
- http://ojp.gov/about/pdfs/gprsuserguide.pdf
GMS User Roles and Functions

Point of Contact (POC)

- This is a programmatic role in GMS
- User ID is assigned by the system
  - It will remain the same for the life of the award, even if the person assigned to it changes
- In GMS, the POC can:
  - Create GANs
  - Submit Progress Reports
  - View Federal Financial Reports
  - Submit Closeout Package
  - Assign Financial Points of Contact
  - Receive GAN completion notifications from GMS
- One Alternate POC can be assigned to the award,
  - Commonly used to add an authorized contact
  - Minimal functionality in GMS for this role
GMS User Roles and Functions

Financial Point of Contact (FPOC)

• This is a financial role in GMS and GPRS

• In GMS, the FPOC can:
  – Submit/Edit Federal Financial Reports (SF-425)

• In GPRS, the FPOC can:
  – Request payments
  – View previous transactions and payment history

• Multiple FPOCs can be assigned to an award

• POC role assigns, changes, removes FPOCs in GMS
  – Full instructions and visual demonstrations for this
    are found in the following User Guide Page 25:
    http://ojp.gov/training/pdfs/gms_userguide.pdf
Conditional Budget Review and Approval

Budget pending approval at time of award will have a conditional clearance

• Special condition holds funds
  – Expenditures/obligations made at recipient’s own risk
  – Cannot draw down until budget is approved
  – Exception: $10,000 available for travel costs related to OVW-sponsored TA events

• Hold is removed through GMS when budget is approved by Financial Analyst
  – GMS sends auto-generated email to POC
Budget Approval Process

• Program Specialist reviews budget for programmatic compliance

• Financial Analyst reviews budget for financial compliance and contacts POC with questions/comments from budget review

• Grantee addresses all questions via email with revised budget attached
  - All questions/comments must be addressed
  - Double check all calculations
  - “Reply all” and use the same email chain for the review

• Final budget entered into GMS by Financial Analyst and hold is removed in GMS
Budget Modification GAN Process

Official notification and approval of changes to an approved budget

GAN required for the following changes:

• Cumulative change of 10% or more within already approved categories
  → Applies to awards over $100k for 2014 awards and prior
  → Applies to awards over $150k for 2015 awards and on

• Moving funds into a category that wasn’t previously approved

• Change in Scope

• Moving funds from Direct to Indirect, and vice versa
  → Applies to 2014 awards and prior
Budget Modification GAN Process

GAN is submitted in GMS

• Attach revised budget
  – Level of detail similar to original approved budget
  – All costs broken down and supported with narrative to justify costs

• Attach Indirect Cost Rate Agreement, if applicable
  – If there are multiple rate agreements for different periods that cover the award period, attach all that apply

• Budget is reviewed/approved by Program Specialist first, then Financial Analyst

• Address all notes if GAN is “Change Requested”

Report is submitted in GMS

- Demonstrates recipient expenditures, not drawdowns
- Submitted by Financial Point of Contact
- Submitted Quarterly

<table>
<thead>
<tr>
<th>Reporting Period:</th>
<th>Due by:</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1 - March 31</td>
<td>April 30</td>
</tr>
<tr>
<td>April 1 - June 30</td>
<td>July 30</td>
</tr>
<tr>
<td>July 1 - September 30</td>
<td>October 30</td>
</tr>
<tr>
<td>October 1 - December 31</td>
<td>January 30</td>
</tr>
</tbody>
</table>

**Note:** Final report due 90 days after the end of the period of performance

**SF-425 User Guide:**
- [http://ojp.gov/training/pdfs/gms_userguide.pdf](http://ojp.gov/training/pdfs/gms_userguide.pdf)

10d: Total Federal Funds Authorized:
• Total amount awarded, including supplements

<table>
<thead>
<tr>
<th>10. Transactions</th>
<th>Previously Reported</th>
<th>This Period</th>
<th>Cumulative</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Cash (To report multiple grants, also use FFR Attachment):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Cash Receipts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Cash Disbursements</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. Cash on Hand (line a minus b)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Expenditures and Unobligated Balance:</td>
<td></td>
<td>$41805.80</td>
<td>$579781.00</td>
</tr>
<tr>
<td>d. Total Federal funds authorized</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>*e. Federal share of expenditures</td>
<td>$435055.33</td>
<td></td>
<td>$476861.13</td>
</tr>
<tr>
<td>*f. Federal share of unliquidated obligations</td>
<td></td>
<td>$0.00</td>
<td></td>
</tr>
<tr>
<td>g. Total Federal share (sum of lines e and f)</td>
<td></td>
<td></td>
<td>$476861.13</td>
</tr>
<tr>
<td>h. Unobligated balance of Federal funds (line d minus g)</td>
<td></td>
<td></td>
<td>$102919.87</td>
</tr>
</tbody>
</table>
### 10e: Federal Share of Expenditures

- **Previously Reported**: Total funds previously reported as expended; cumulative and auto-filled
- **This Period**: Amount for this report’s specific period of funds expended

<table>
<thead>
<tr>
<th>10. Transactions</th>
<th>Previously Reported</th>
<th>This Period</th>
<th>Cumulative</th>
</tr>
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<td></td>
<td></td>
</tr>
<tr>
<td>c. Cash on Hand (line a minus b)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Use lines d-o for single grant reporting)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Expenditures and Unobligated Balance:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d. Total Federal funds authorized</td>
<td>$5,797,810.00</td>
<td></td>
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</tr>
<tr>
<td>*e. Federal share of expenditures</td>
<td>$435,055.33</td>
<td>$418,058.80</td>
<td></td>
</tr>
<tr>
<td>*f. Federal share of unliquidated obligations</td>
<td>$0.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>g. Total Federal share (sum of lines e and f)</td>
<td></td>
<td>$4,768,613.13</td>
<td></td>
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<tr>
<td>h. Unobligated balance of Federal funds (line d minus g)</td>
<td></td>
<td></td>
<td>$10,291,987.80</td>
</tr>
</tbody>
</table>

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10f: Federal Share of Unliquidated Obligations

- Obligations made but not yet paid


10g: Total Federal Share (sum of 10e & 10f)
- All expenditures and obligations up until the end of the reporting period

10h: Unobligated Balance of Federal Funds
- Funds remaining available to the grantee for obligation and expenditure
10j: Recipient Share of Expenditures

- Total grantee portion of match for this period

<table>
<thead>
<tr>
<th>Recipient Share:</th>
</tr>
</thead>
<tbody>
<tr>
<td>i. Total recipient share required</td>
</tr>
<tr>
<td>j. Recipient share of expenditures</td>
</tr>
<tr>
<td>k. Remaining recipient share to be provided (line i minus j)</td>
</tr>
</tbody>
</table>

**NOTE:** This section should only be used if you have a match requirement or approved match (see budget for approved match amount)

10l: Total Federal Program Income Earned

- Amount of income generated as a result of the grant activities
- OVW uses the addition alternative

**NOTE:** This section should only be used if you have received prior approval to generate income for the project (see budget for approved program income)
11: Indirect Expenses

- Indirect costs recovered for each reporting period
- Grantee must have either a current Federally Negotiated Indirect Cost Rate Agreement or use the de minimis rate
- This portion of the report is not cumulative

<table>
<thead>
<tr>
<th>a. Type of Rate</th>
<th>b. Rate</th>
<th>c. Period</th>
<th>d. Base</th>
<th>e. Amount Charged</th>
<th>f. Federal Share</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>%</td>
<td>From</td>
<td>To</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>%</td>
<td></td>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>g. Totals</td>
<td></td>
<td></td>
<td></td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>
Drawdowns

Requirements for drawdown of funds:

- Acceptance of award
- Current on Federal financial reports and progress reports
- Have sufficient funds available for drawdown

Approved requests are transferred within 3-5 business days of the request.

NOTE: GPRS does not process payment requests during the last 4 business days of each month, in order to meet reporting requirements. Please plan ahead!
Drawdowns

Payments processed through GPRS

• FPOC uses GMS UserID and password for GPRS
  – First time users must register in GPRS

• Frequency of drawdowns
  – Consistent with organizational policies and procedures and cash flow needs

Reimbursement versus Advance

• Payments made on reimbursement basis
• Advances can be requested if needed, but must be disbursed within 10 days of receipt

Questions?

- OVW Grants Financial Management Division Help Desk:
  - ovw.gfmd@usdoj.gov
  - (888) 514-8556

- Nonprofit Sustainability Technical Assistance (NSTA) Project, Ellen Yin-Wycoff:
  - ellen@iowacasa.org
  - (515) 505-2729

Thank you for joining us today!