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2020 Intro to Grants Management Financial Management and Reporting

August 29, 2019

Presented by
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Arturo Villarreal, TSLAC Grants Accountant

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What we will cover

- ❖ General funding information
- ❖ Financial management
- ❖ Payment process
 - ❖ The flow
 - ❖ Requests for Funds (RFFs)
- ❖ Change requests
- ❖ Next steps and last things

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Funding Information

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General funding information

- ❖ Federal or State
- ❖ If federal funds (Federal pass-through), cannot be used to match other federal grants
- ❖ Reimbursement by default
- ❖ Can be reduced, but not increased
 - By May 31, 2020 - notify TSLAC if you will not spend all of your funds

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Allowable costs

- ❖ Salaries/wages/benefits – Subrecipient staff
- ❖ Travel – specific to carry out the grant-funded project (program personnel NOT participants)
- ❖ Equipment or other approved capital expenses = capitalization level or > \$5,000/unit
- ❖ Supplies/materials – books, e-books, crafts, consumables, software*, etc.

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Allowable costs

- ❖ Contractual services (contractors, instructors, IT functions, printing, advertising, speakers, etc.)
- ❖ Consultant fees (travel, accommodation, support services)
- ❖ Indirect costs, overhead or finance & administration (F&A) costs as approved as part of the budget

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Unallowable costs

- ❖ Any expenses incurred before September 1, 2019, and after August 31, 2020*
- ❖ Building construction, renovation, or repair, including fixtures or services
- ❖ Food, beverages, or food delivery equipment or services
- ❖ Awards, honoraria, prizes, or gifts
- ❖ Promotional items

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Unallowable costs (cont'd)

- ❖ Equipment or technology not specifically needed to carry out the goals of the grant
- ❖ Transportation/travel for participants or non-grant funded personnel
- ❖ Collection development purchases not targeted directly to the grant goals nor integral to the service program
- ❖ Handling fees

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Unallowable costs (cont'd)

- ❖ Databases currently offered or similar to ones offered by TSLAC (i.e., TexShare)
- ❖ Advertising or public relations costs not directly related to promoting awareness of grant-funded activities
- ❖ Performers or presenters whose purpose is to entertain rather than to educate
- ❖ Other expenses as excluded in the guidelines or application

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Subrecipient monitoring

- ❖ Subrecipient's responsibility to monitor subcontractors for eligibility to receive Federal funds
 - ❖ Not debarred, suspended, excluded or disqualified, etc. (Contract paragraph XII. F.)
 - ❖ Should have a DUNS # and active SAM registration or signed certification
 - ❖ Services > \$25,000 (not Equipment)

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Financial management

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Financial management

- ❖ Tracking tool (Excel, Quicken, QuickBooks, other accounting software or system)
- ❖ Financial management system
- ❖ Internal controls
- ❖ Conflicts of interest
- ❖ Criminal disclosures
- ❖ Procurement standards and processes

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Financial documentation

- ▶ Documentation (in one place)
 - ❖ Contract & revisions
 - ❖ Application
 - ❖ Procedures
 - ❖ Rules and regulations (Supercircular, UGMS)
 - ❖ Expenditures
 - ▶ Paid invoices
 - ▶ Receipts
 - ▶ Timesheets (paper or electronic)
 - ▶ Payroll
 - ▶ General ledger

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RFF Financial authorization

- ❖ "Signature" - by authorized individual or proxy
 - ▶ All reports are true, complete, and accurate
 - ▶ All the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award
- ❖ "Proxy" requires a letter from authorized individual authorizing a proxy.

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RFF Financial Certification

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise.

— (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

—(Contract Section VII. D.)

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Proxy letter

- ❖ Delivered to Erica McCormick, TSLAC grants administrator
- ❖ On letterhead via e-mail:

I hereby authorize, Andrea Administrator, Assistant City Manager, to sign the required financial certifications on behalf of name of Legal Entity for its 2020 Texas Reads sub-award.

Sincerely,

City Manager [or County Judge, Superintendent, etc.]
Your City [County, etc.]
- ❖ Grants can be combined in one letter

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Financial reporting in GMS

- ❖ Requests for funds and documentation
- ❖ GMS roles
 - ▶ Create/update/no submit RFF
 - ▶ Create/update/submit RFF
 - ▶ RFF Read only
 - (“Submit” role = financial certification “signature”)
- ❖ Certification submitted (signed) by whoever is authorized to bind the entity OR authorized proxy

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Financial status reporting

Spend-down plan

- ❖ Distributed in May 2020
- ❖ Summarizes spending as reported in RFFs to date
- ❖ Asks subrecipients to estimate expenditures for remaining budget period.
- ❖ Due May 31, 2020, or other specified date

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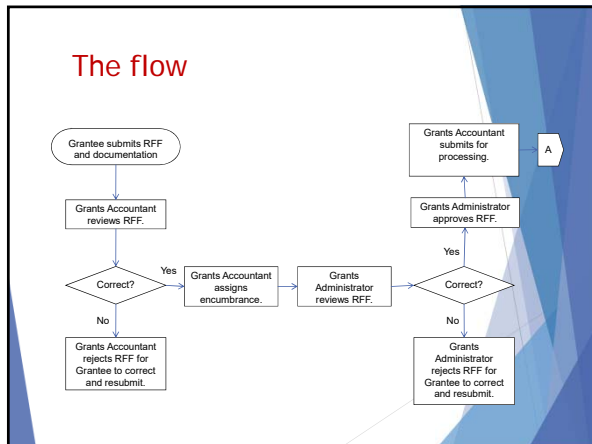


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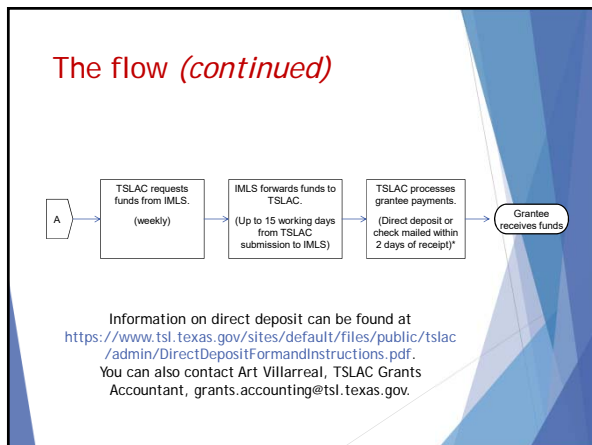
Payment process

The flow
Requesting funds

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- ### Requesting funds
- ❖ Request for Funds (RFF) submitted in GMS (grants.tsl.texas.gov)
 - ❖ Submitted for required period even if total requested is \$0*
 - ❖ Submitted at any time
 - ❖ No more than once every 30 days (TSLAC preference for grants totaling \$10,001 or more)
 - ❖ No less than once each quarter (\$0 and grants totaling \$10,000 or less)
 - ❖ *Not processed until all documentation is submitted and all reports current.*

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RFF - Reimbursement

- ❖ Default payment method
- ❖ For actual expenditures during normal billing cycle
 - ▶ Payment date or projected payment date of expenditures should fall within the period covered by the RFF.

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RFF - Advances

- ❖ Require approval and documentation* to demonstrate financial hardship
- ❖ Limited to what you will spend in the 30 days following receipt of funds
- ❖ Defaults to "reimbursement" if excessive balances are kept
- ❖ Must be submitted by 1st of month to cover expenses to be paid in following month
 - ❖ Ex. Due by October 1 to cover November 1-30

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RFF important dates

- ❖ Only be submitted once every 30 days.
- ❖ Due by end of month following payment period
 - ▶ Grants less than \$10,000 report quarterly
 - ▶ December (September-November)
 - ▶ March (December-February)
 - ▶ June (March-May)
 - ▶ September (June-August)
 - ▶ Grants greater than \$10,000 report monthly

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RFF important dates

- May 31, 2020* - last date to submit spending plan
- June 15, 2020 - last date to request a revision
- July 1, 2020 - last date to request an advance
- July 31, 2020 - last date to obligate or encumber funds
- August 1, 2020 - last date to request a reimbursement (final RFF)
- September 15, 2020 - last date to liquidate or pay all obligations and encumbrances (advances)

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RFF - Submission

- ▶ Gather all supporting documentation
 - paid invoices
 - receipts
 - time sheets
 - payroll registers
 - general ledgers

Note: If only part of the invoice or receipt is being reimbursed, circle/mark the items and amounts to be reimbursed.

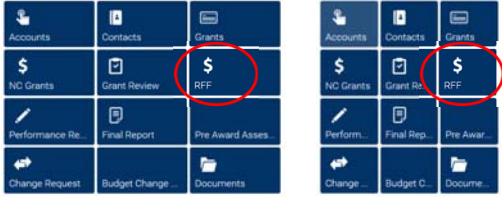
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RFF in GMS (p3, Submitting RFFs)


From Home Page in GMS, select "RFF."



Accounts	Contacts	Grants	Accounts	Contacts	Grants
NC Grants	Grant Review	RFF	NC Grants	Grant Review	RFF
Performance Re...	Final Report	Pre Award Asses...	Perform...	Final Rep...	Pre Award...
Change Request	Budget Change...	Documents	Change...	Budget C...	Docume...

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RFF in GMS

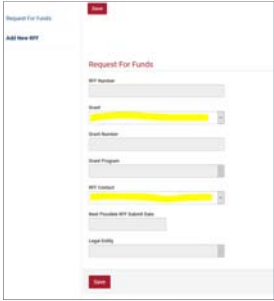


RFF #	Number	Start	Grant Number	Total Request Amount	Status	Book Post	Created On
<input type="checkbox"/>	10002	4/15/2014	4474-0001-0001	4750.0000	Open		8/28/2014 11:41:54 AM
<input type="checkbox"/>	10008	5/16/2007	4474-0001-0001	17,234.50	Post	1/16/2014	8/21/2014 1:29:14 PM

Request For Funds
Add New RFF

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RFF in GMS



Request For Funds
Add New RFF

Request For Funds

RFF Number:

Start:

Grant Number:

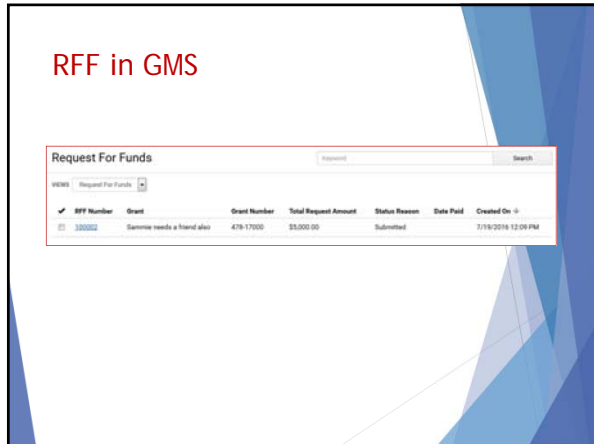
Grant Program:

RFF Number:

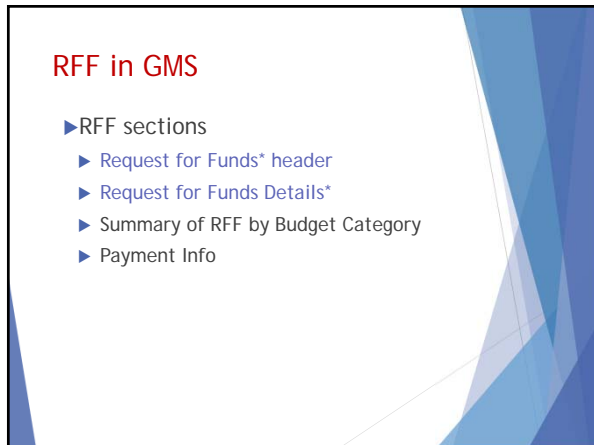
Add Possible RFF Subject Code:

Legal Entity:

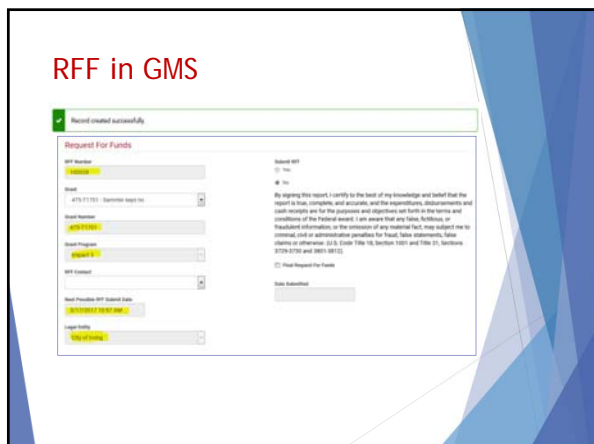
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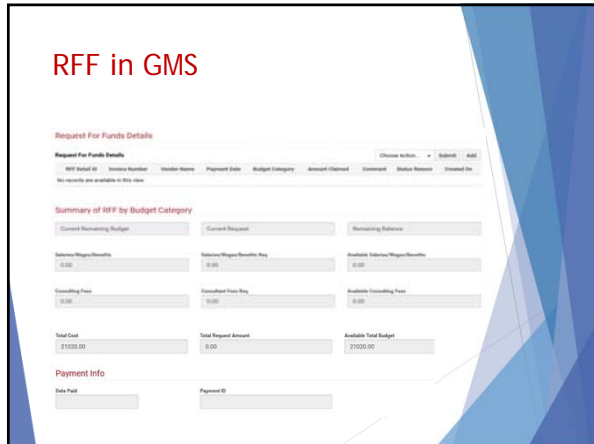
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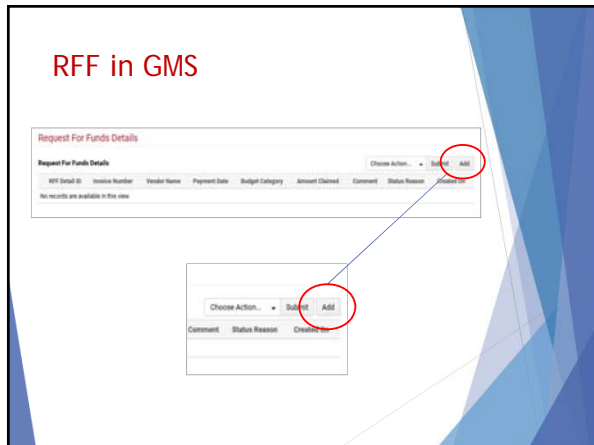
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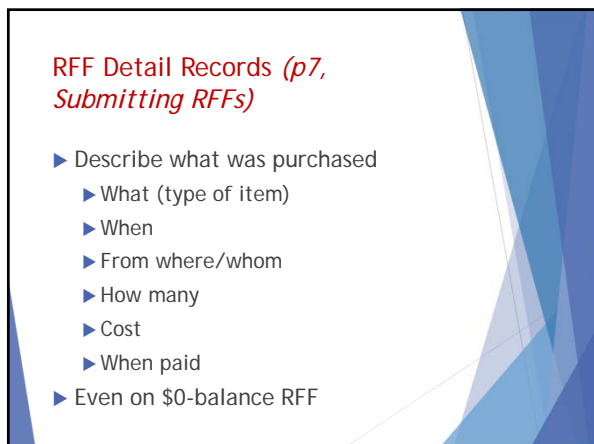
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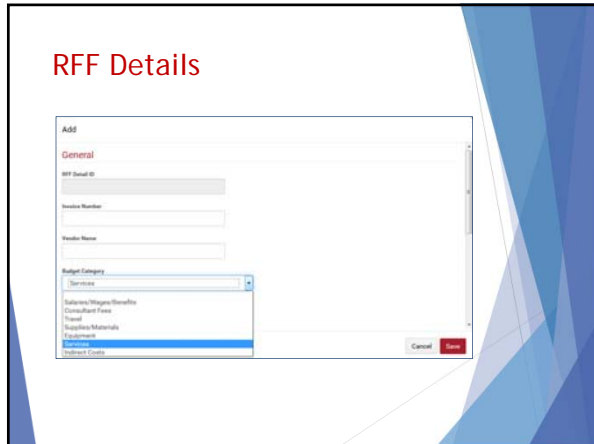
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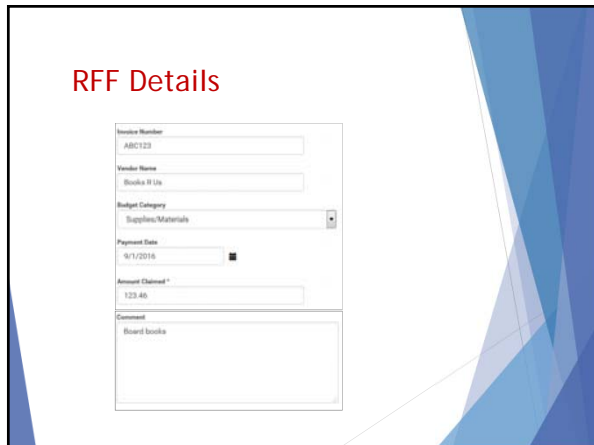
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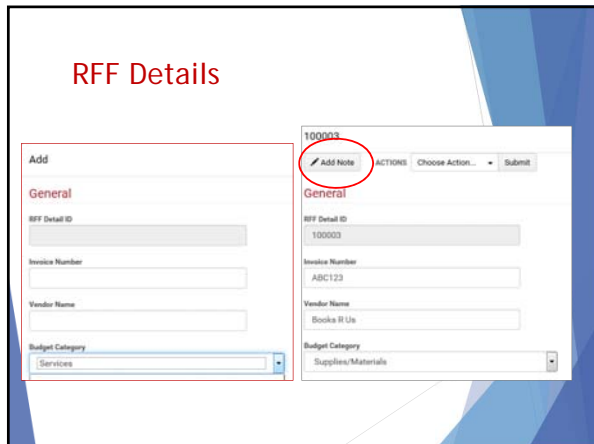
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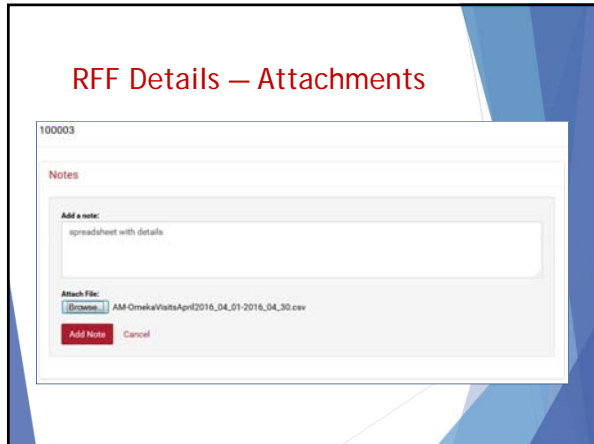
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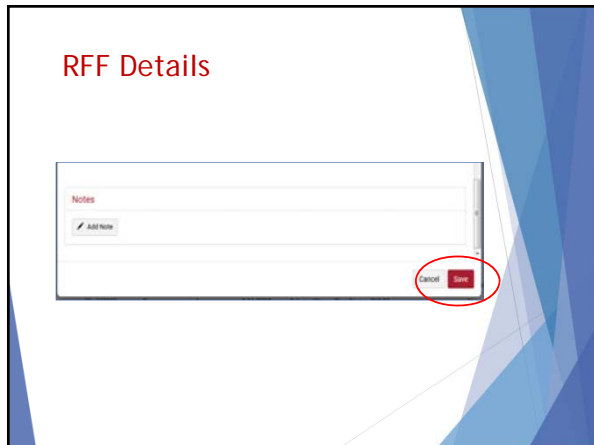
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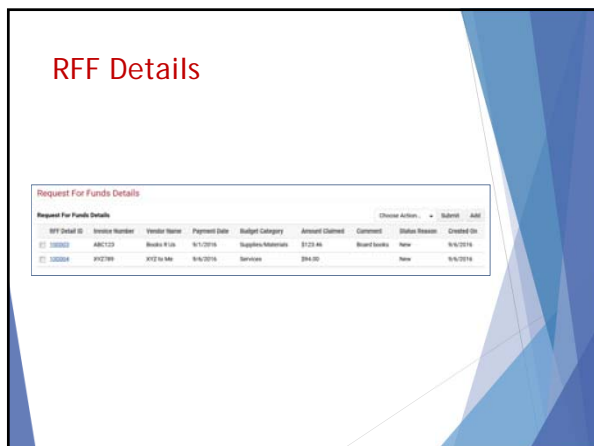
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Zero-expenditure RFFs

- ▶ Submitted for each required period
- ▶ Require one (1) RFF detail record
- ▶ Use Budget Category in which you have funds
- ▶ Amount Claimed: \$0.00
- ▶ Description: "No funds expended yet. Funds to be spent starting [month year]."

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RFF Summary

Summary of RFF by Budget Category

Current Remaining Budget	Current Request	Remaining Balance
Salaries/Wages/Benefits	Salaries/Wages/Benefits Req	Available Salaries/Wages/Benefits
0.00	0.00	0.00
Supplies/Material	Supplies/Mat Req	Available Supplies/Materials
19000.00	100.00	18876.54
Equipment	Equipment Req	Available Equipment
20.00	0.00	20.00
Services	Services Req	Available Services
8000.00	74.00	7926.00
Indirect Costs	Indirect Costs Req	Available Indirect Costs
0.00	0.00	0.00
19020.00	174.00	19602.54

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RFF Financial certification

Submit RFF

Yes

No

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3401-3812).

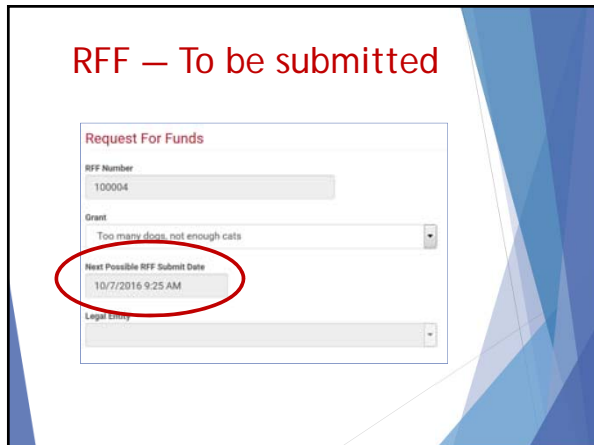
Final Request For Funds

Date Submitted: _____

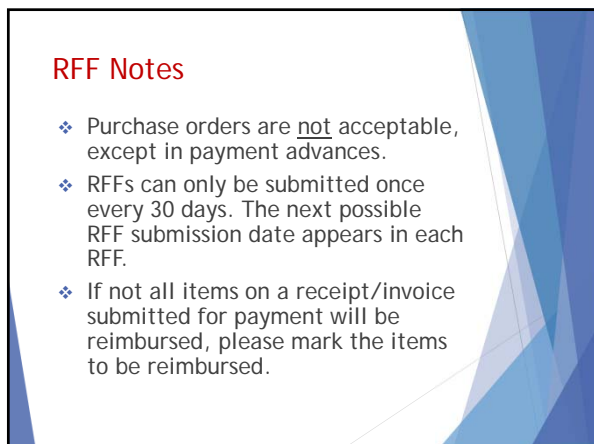
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RFF Notes

Documentation can be batched

- ▶ Submit as one file (<8MB)
- ▶ Scan in order of RFF Detail records
- ▶ Include in first RFF Detail record
- ▶ Indicate in description that all invoices are in the single file
- ▶ Batch by month or quarter as requested
- ▶ Can be batched by vendor for multiple invoices to a single vendor

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RFF Notes

- ❖ Descriptions for the **Supplies/Materials and Equipment** categories should include the type of item and quantity. *See Item Lists.*
- ❖ Descriptions for the **Services** category should include the type of service. *See Item Lists.*

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GMS Tips

- ▶ You can only enter data in the white boxes. Grayed out boxes cannot be edited.
- ▶ You **CANNOT** delete records created in GMS. Be sure you really need to create the record.
- ▶ You **CANNOT** delete any documents uploaded into GMS. Be sure you have the correct files before you upload.
- ▶ If you have created multiple RFFs in error, please let us know so that we may deactivate the records.
- ▶ If you have created multiple RFF Detail records in error, just zero them out.

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GMS Tips

- ▶ Depending on your browser, you may or may not see your current balance in the left-hand column. Please ignore. This has no bearing on the calculations, etc. of the RFF.
- ▶ Be patient. Do NOT continue to hit the Save button if the system is working. Doing so will cause records to "disappear."
- ▶ If you discover that your RFF has "disappeared," let us know immediately so that we can rectify the situation. Do NOT create another RFF.

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Change Requests

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Change Requests

- ❖ Fiscal changes (Section V. A. of contract)
 - ▶ 10% threshold of funding award
 - ▶ Transferring to \$0 budget category
 - ▶ Item changes with significant price/feature differences
 - ▶ Change in purpose
- ❖ Program changes
 - ▶ Adding 3rd party services
 - ▶ Changing scope or objectives

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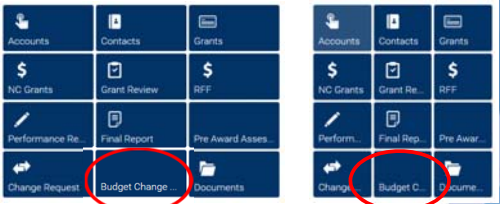
Change Requests

- ❖ MUST GET PERMISSION TO SUBMIT
- ❖ Can have multiple revisions per grant
- ❖ Can decrease total grant funds, but NOT increase

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Change Requests

From Home Page in GMS 2020, select "Budget Change Request."



Accounts	Contacts	Grants	Accounts	Contacts	Grants
\$ NC Grants	Grant Review	\$ RFF	\$ NC Grants	Grant Re...	\$ RFF
Performance Re...	Final Report	Pre Award Asses...	Perform...	Final Rep...	Pre Awar...
Change Request	Budget Change ...	Documents	Change	Budget C...	Docume...

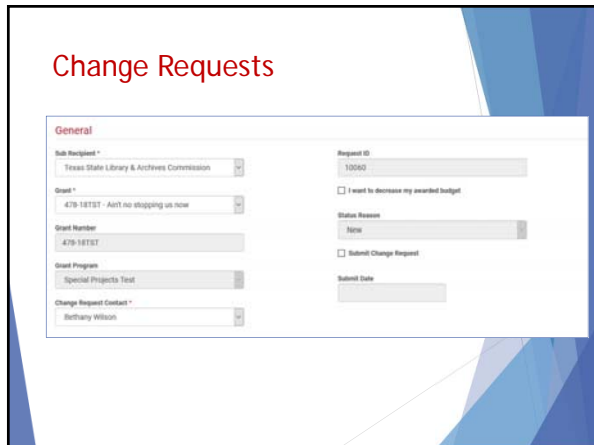
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Change Requests



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Change Requests



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Change Requests

Sections

- ❖ General
- ❖ Details
 - ▶ Reason for the change request (high level summary)
- ❖ Budget Details
 - ▶ Current Budget
 - ▶ Proposed Budget
 - ▶ Change Reason

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Change Requests

Details

Change Reason

Budget Details

Current Budget	Proposed Budget	Change Reason
Current Budget	Proposed Budget	Change Reason
Salaries/Wages/Benefits	Proposed Salaries/Wages/Benefits	Salaries/Wages/Benefits Reason
\$ 0.00	\$ 0.00	

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Reallocation

Budget Details

Current Budget	Proposed Budget	Change Reason
Current Budget	Proposed Budget	Change Reason
Current Supplies/Materials	Proposed Supplies/Materials	Supplies/Materials Reason
\$ 13,000.00	\$ 13,000.00	Requires different model as hours are required.
Current Equipment	Proposed Equipment	Equipment Reason
\$ 200.00	\$ 200.00	Revisions of description, can move the equipment that will help us search more people faster. Quoted price \$1000
Current Services	Proposed Services	Services Reason
\$ 6,800.00	\$ 6,800.00	

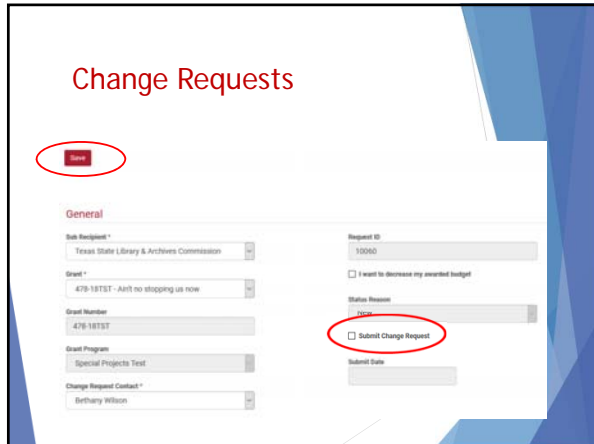
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Reallocation

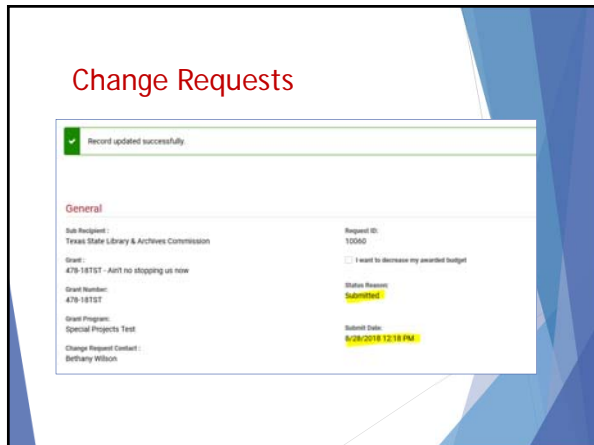
Funds to be Allocated=\$0.00

Current Total Budget	Proposed Total Budget	To be Allocated
\$ 15,000.00	\$ 14,500.00	\$ 500.00
Save		
Current Total Budget	Proposed Total Budget	To be Allocated
\$ 15,000.00	\$ 15,000.00	\$ 0.00
Save		

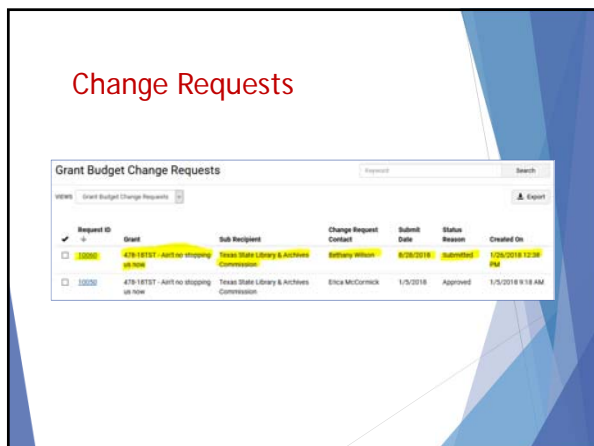
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Next steps

1. Review list of financial/business office contacts for grant.
 - ❖ Indicate financial contact/proxy in grant record.
 - ❖ Add new contacts using the Contact Import sheet (handout).
 - ❖ Obtain any financial authorization (proxy) letters and send to TSLAC.

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Next steps

2. Review your budget.
 - ❖ Verify categories, amounts, subcontractors.
 - ❖ If needed, request permission to submit a budget change request.
 - ❖ Verify SAM registration for contracted services > \$25K.
3. Make note of your SAM expiration date and update your registration as needed.

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Next steps

4. Spend funds.
 - ❖ 9/1/2019-7/31/2020
 - ❖ Await any prior approvals from TSLAC for equipment items > \$5,000/unit.
5. Submit RFFs on applicable timeline in GMS.

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Contacts

Program issues, budget/program revisions, performance reports:
Erica McCormick
Grants Administrator
grants.@tsl.texas.gov or emccormick@tsl.texas.gov
800.252.9386 or 512.463.5527

Requests for funds, payments, and financial status:
Arturo Villarreal
Grants Accountant
grants.accounting@tsl.texas.gov
512.463.5472

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