



CDVSA

Fiscal Administrative
Processes

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Workshop Objectives

To inform CDVSA subgrantees and provide the **knowledge** and **resources** to successfully manage grant awards from receiving an award to closeout.

Fiscal Administrative Processes

Workshop Outline

- Budget & Match Overview
- Grant Award Funds Distribution
- Changes to your Approved Budget
- Financial Reporting and Documentation
- Grant Closeout

Grant Budget

- Detail the costs of the program or project you're proposing.
- Show the funder exactly what their money will pay for.
- List other sources of income for costs not covered by the grant being requested.

BUDGET OVERVIEW

100 – Personnel

200 – Travel

300 – Facilities

400 – Commodities

500 – Equipment

600 – Other/Contracts

700 – Indirect

BUDGET NARRATIVE

The Budget Narrative must accurately support the Budget Overview detail. Costs not properly supported in the narrative may be denied.

Building your Grant Budget

100 – Personnel

- Position Title
- Full-Time Equivalent (FTE) Score
- Amount Requested from CDVSA
- Cash and In-Kind Match Amounts for each position
- Estimated Fringe Benefits

Building your Grant Budget

- 200 – Travel** Emergency Travel, Business Travel, Training Travel
- 300 – Facilities** Rent, Utilities, Communications
- 400 – Commodities** Office Supplies, Medical Supplies, Food Games and Toys (if allowable), Computers and other technology
- 500 – Equipment** Vehicles, Furniture, High-capacity Copiers
- 600: Other/Contractual** Subscriptions and fees, Trainer fees, Professional Contract Services, Insurance, Other Miscellaneous items that didn't fit in other categories
- 700: Indirect** Federally negotiated rate or 10% de minimis

10% De minimis Rule

- If you have a federally negotiated rate you cannot use the 10% de minimis
- If you chose to use the 10% de minimis rate you must apply it to all awards, even those not from CDVSA
- 10% is the maximum allowed that can be applied to a subaward. It can be lower.
- You must first determine your Modified Total Direct Cost (MTDC) before you can find how much indirect you can use

Grant Budget Mistake

Leaving out things discussed in your narrative and not making your budget match what you proposed in your narrative.

Match

- Match is the shared cost of a project that's not funded using CDVSA dollars.
- Match restricted to the same use of funds as the subaward. If it's not allowable under the award's conditions, then it's not allowable for the match either.
- CDVSA funds cannot be used to match other CDVSA subawards, regardless of funding.
- Match cannot be comingled or pooled. Match needs to be allocated to the subaward it's being used for.

Match: Why is it Required?

Funders like knowing you're not solely relying on their **grant**. They value investing in programs and projects that bring other resources to the table – like other grants, donations, and even volunteer service.

Match: Cash / In-kind

CASH

- ▶ Cash donations
- ▶ Program income – if applicable
- ▶ Foundation grants
- ▶ Corporate donations
- ▶ Local government grants or appropriations

IN-KIND

- ▶ Donated Goods
- ▶ Donated Services
- ▶ Value of donated services and/or goods
- ▶ Labor, space, vehicles training, supplies, equipment, travel

In-Kind Match: Volunteer Contributions

- **CONSISTENT** – Rates for volunteer services shall be consistent with those paid for similar work performed by your own staff or within your community.
- **REASONABLE** - A reasonable amount of fringe benefits can be included in the value of a volunteer
- **VERIFIABLE** - Volunteer services shall be documented and verifiable, to the extent feasible, supported by the same methods used by the recipient for its own employees' time and attendance records

In-Kind Match: Documentation

- Maintain documentation to support the claimed value of in-kind match
- Record donations and the valuation of items donated in detail
- Enter the in-kind match into the general ledger as income and expenditure
- Remember to link the in-kind contribution (if used as match for your federal funds) to an action or project mentioned specifically in your annual work plan

In-Kind Match: Documentation

Remember to document these areas when tracking in-kind contributions:

- Who is the source
- What was donated
- How was the value determined
- Who verified the information
- *Link to your management plan, and MOST IMPORTANTLY your annual work plan.*

Grant Award Funds Distribution

- ▶ Award funds shall not be obligated for expenditure before the beginning date of the grant or after the ending date of the grant
- ▶ Award funds are either advanced or in the form of reimbursement request

Advanced Funds

State General Funds only

- State General Funds (GF) will be disbursed on a quarterly schedule in the form of an "advance".



QUARTERLY ADVANCE SCHEDULE

Payment One: By September 1st 25% of GF Award Amount
*Date subject to change dependent on approval date of beginning of the year budget and grant documents.

Payment Two: September 15th 25% of GF Award Amount

Payment Three: December 15th 25% of GF Award Amount

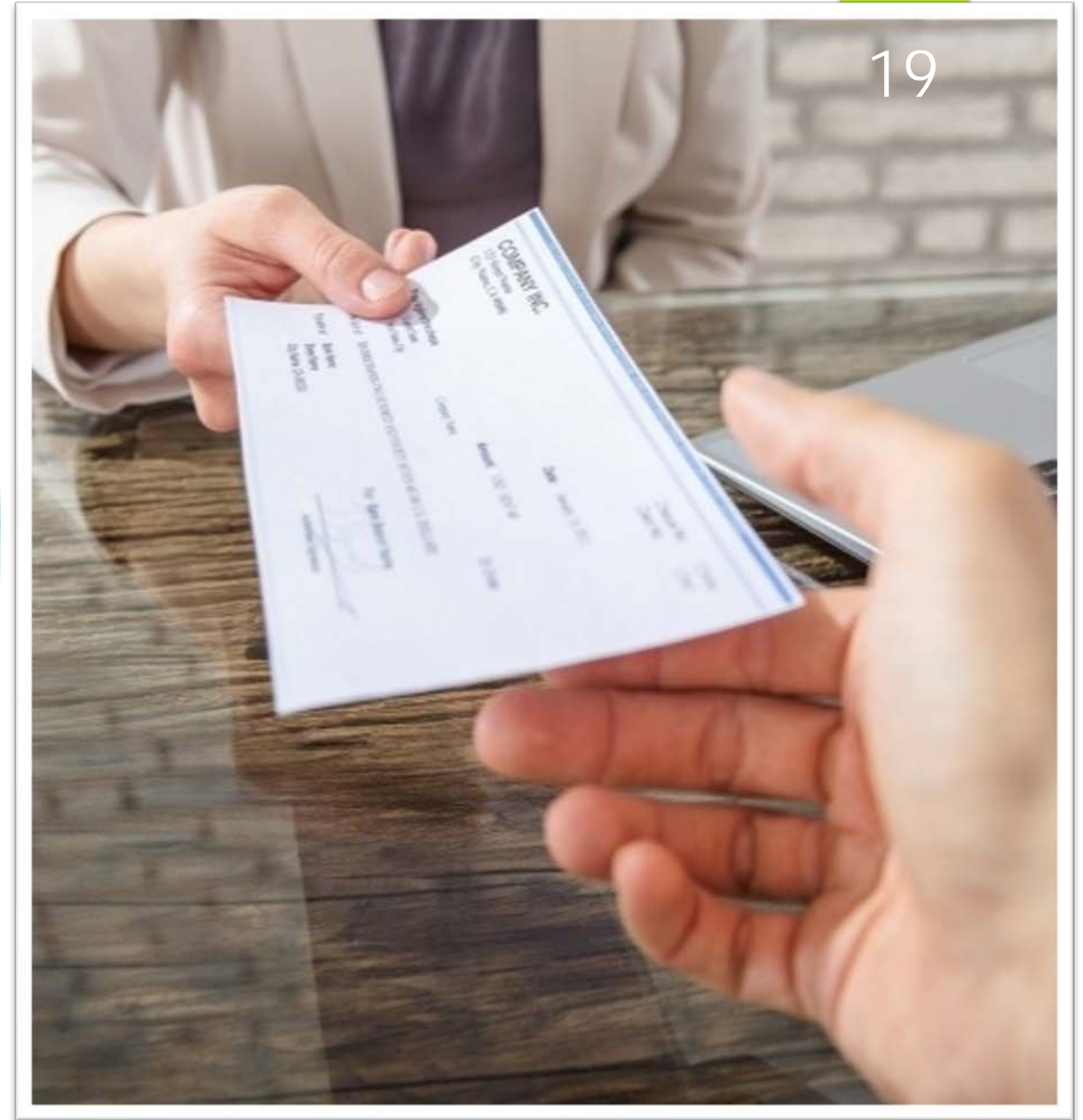
Payment Four: March 15th 16% of GF Award Amount

Final Payment: August 30th 9% of GF Award Amount
*Date subject to change dependent on date of receipt of the Q4 Financial Report.

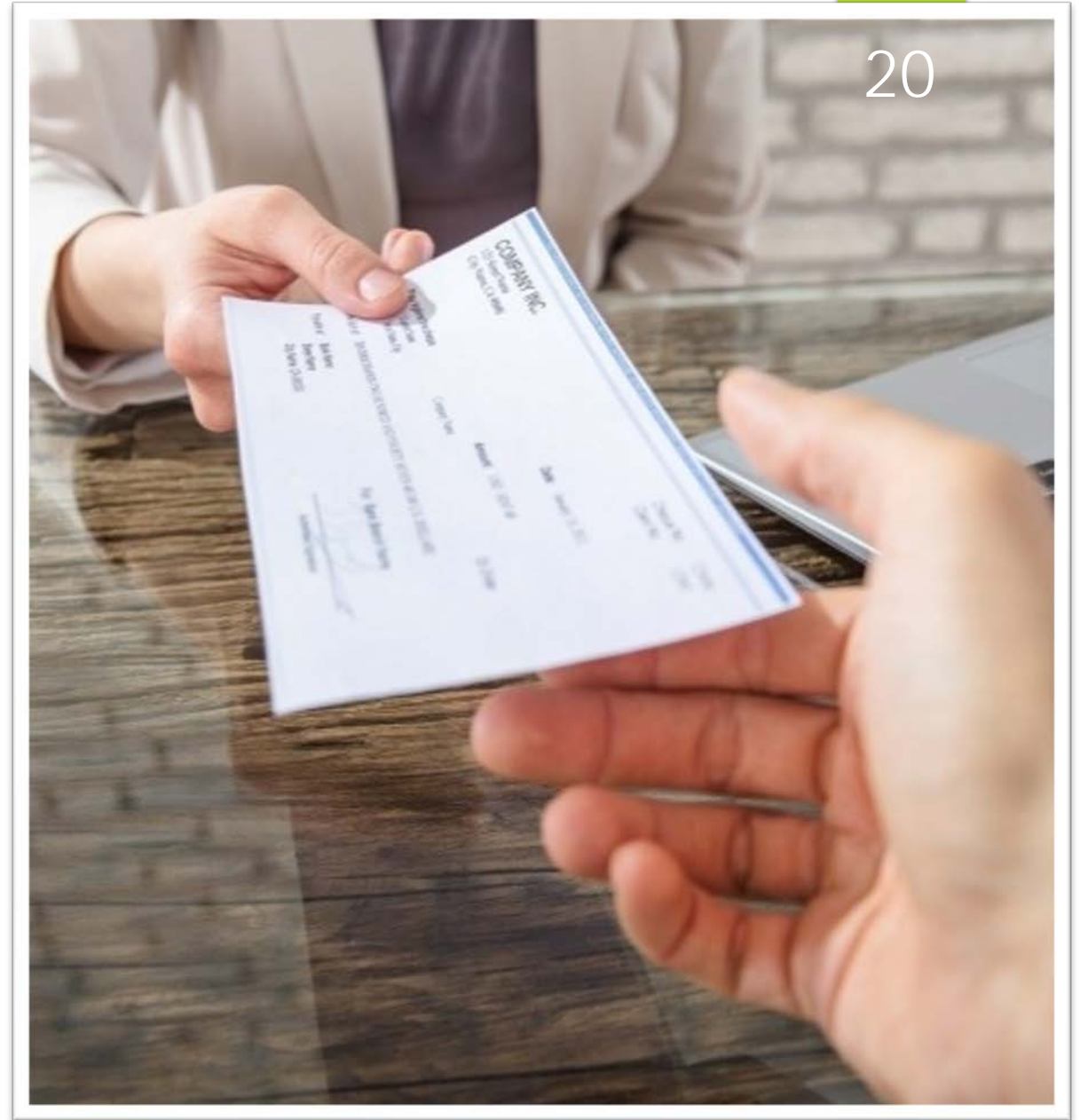
Reimbursements

Federal Funds

- All Federal grant funds will be issued through a monthly reimbursement process.



Reimbursement requests must be submitted by the 15th of each month for expenditures from the previous month



Reimbursement requests must be submitted by the 15th of each month for expenditures from the previous month

If no expenditures have occurred, a zeroed request form shall be submitted

Late reimbursement requests will not be processed until the 15th of the following month

The reimbursement request must be signed by the authorizing official and sent to the cdvsa.grants@alaska.gov. Subject Line of email should reflect the agency name, funding stream and month of reimbursement. For example: AGENCY_VOCA_July Reimbursement

GRANTEE NAME:		FEDERAL GRANT AWARD #		REPORTING PERIOD	
0		0		FROM:	TO:
		CFDA #	SUB-AWARD #	7/1/19	7/31/19
		0	0		
PROGRAM NAME:		FEDERAL GRANT AWARD NAME:		DUNS No.	0
0		0			
AWARD AMOUNT		MATCH %	MATCH REQUIRED	REMAINING AWARD	REMAINING MATCH
\$ -		0%	\$ -	\$ -	\$ -
MONTHLY DETAIL EXPENDITURES					
JULY 2019					
COST CATEGORY	AWARD BUDGET	YTD AWARD EXPENSES	AWARD EXPENSES	BALANCE	
100 Personnel	\$ -	\$ -	\$ -	\$ -	
200 Travel	\$ -	\$ -	\$ -	\$ -	
300 Facilities	\$ -	\$ -	\$ -	\$ -	
400 Commodities	\$ -	\$ -	\$ -	\$ -	
500 Equipment	\$ -	\$ -	\$ -	\$ -	
600 Contractual	\$ -	\$ -	\$ -	\$ -	
700 In-Direct	\$ -	\$ -	\$ -	\$ -	
Total:	\$ -	\$ -	\$ -	\$ -	
COST CATEGORY	MATCH BUDGET	YTD MATCH EXPENSES	MATCH EXPENSES	BALANCE	
100 Personnel	\$ -	\$ -	\$ -	\$ -	
200 Travel	\$ -	\$ -	\$ -	\$ -	
300 Facilities	\$ -	\$ -	\$ -	\$ -	
400 Commodities	\$ -	\$ -	\$ -	\$ -	
500 Equipment	\$ -	\$ -	\$ -	\$ -	
600 Contractual	\$ -	\$ -	\$ -	\$ -	
700 In-Direct	\$ -	\$ -	\$ -	\$ -	
Total:	\$ -	\$ -	\$ -	\$ -	
CERTIFICATION: I certify that the above information is true and correct, that the expenditures identified here have been made for the purpose of, and in accordance with all applicable grant terms and conditions, and that all required documentation attached are true and correct.				REIMBURSEMENT AMOUNT	
				\$ -	
PREPARED BY:		SIGNATURE		DATE	
AUTHORIZED BY:		SIGNATURE		DATE	

Budget Adjustment Request

If it is necessary to make changes to the approved budget, a budget adjustment request (BAR) is **required prior to spending**



June 1st

is the last day to submit a Budget Adjustment Request.



SUBAWARD COST CATEGORIES	Current Budget Cost Categories	Adjustments (+/-) to Categories	New Budget Cost Categories	Cost Category % Change
Personal Services	\$ 75,000.00	\$ (13,000.00)	\$ 62,000.00	-17.33%
Travel	\$ -	\$ 3,500.00	\$ 3,500.00	0.00%
Facility	\$ 8,000.00	\$ (3,000.00)	\$ 5,000.00	-37.50%
Commodities	\$ 1,300.00	\$ 500.00	\$ 1,800.00	38.46%
Equipment	\$ -	\$ 5,000.00	\$ 5,000.00	0.00%
Other\Contractual	\$ 15,000.00	\$ 7,000.00	\$ 22,000.00	46.67%
Indirect Costs	\$ -	\$ -	\$ -	0.00%
TOTALS:	\$ 99,300.00	\$ -	\$ 99,300.00	0%
MATCH COST CATEGORIES	Current Budget Cost Categories	Adjustments (+/-) to Categories	New Budget Cost Categories	Cost Category % Change
Personal Services	\$ 4,000.00	\$ (4,000.00)	\$ -	-100.00%
Travel	\$ 1,000.00	\$ -	\$ 1,000.00	0.00%
Facility	\$ 2,909.00	\$ 3,000.00	\$ 5,909.00	103.13%
Commodities	\$ 3,000.00	\$ -	\$ 3,000.00	0.00%
Equipment	\$ 1,000.00	\$ -	\$ 1,000.00	0.00%
Other\Contractual	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	100.00%
Indirect Costs	\$ -	\$ -	\$ -	0.00%
TOTALS:	\$ 12,909.00	\$ -	\$ 12,909.00	0%

For example:

100: Personal Services – decreasing this line by \$13,000 due to unexpected turnover and reallocating \$7000 to contractual, \$5000 to equipment, and \$1000 to travel for training

200: Travel - adding this line budget by \$3500 for child advocate training out of state.

300: Facility - decreasing this line by \$3000 due to reduced utility costs during the month of July.

400: Commodities - increasing this line by \$500 for shelter clients basic hygiene needs.

500: Equipment - increasing this line by \$5000 for commercial grade kitchen appliances to accommodate increased shelter clients.

600: Contractual/Other – increasing this line by \$7000 for additional bookkeeping and janitorial services due to staff turnover.

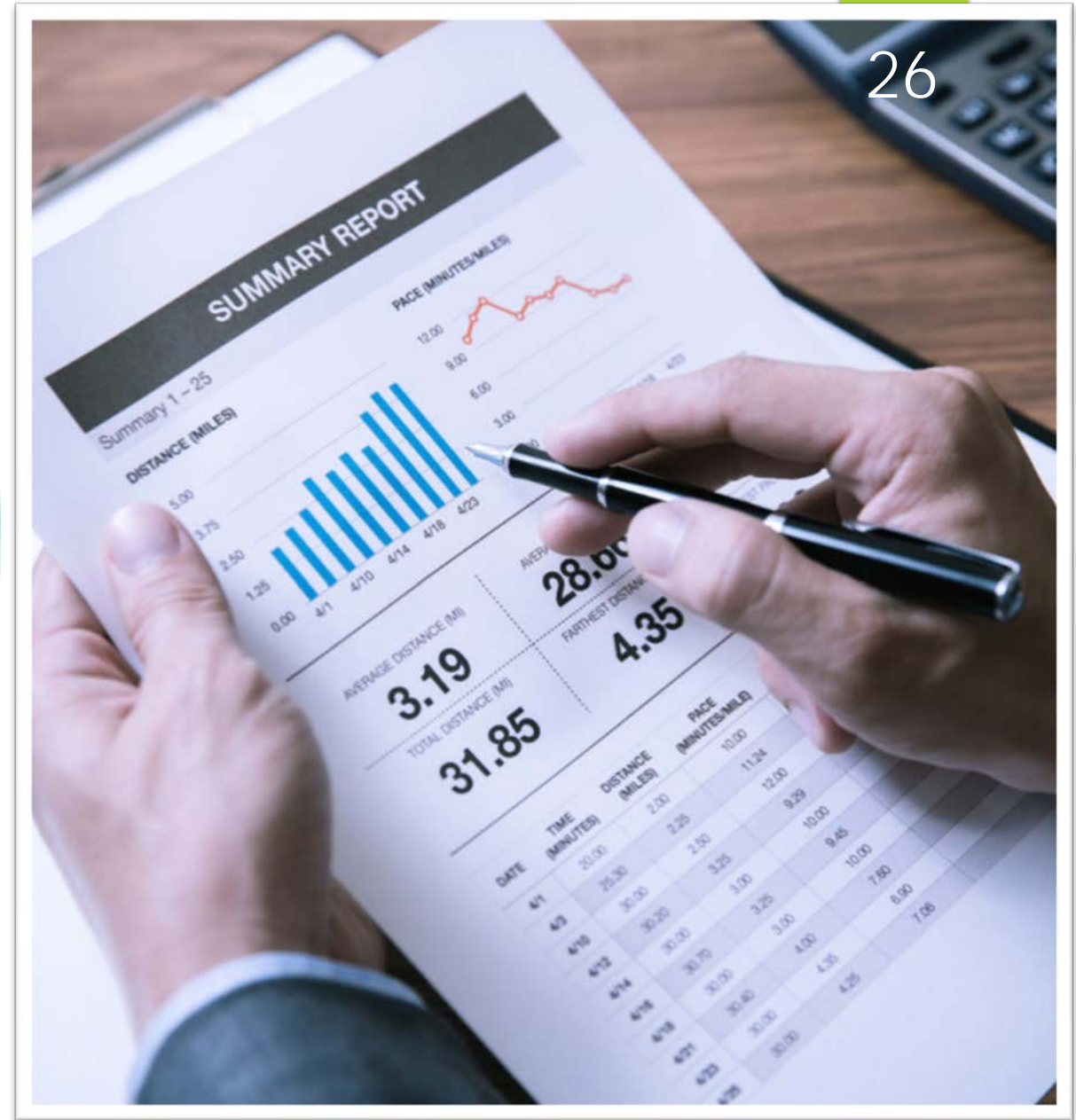
BAR narrative should address each movement of funds;

- 1) explain why the need to make that change; and
- 2) why are you able to move money out of another

Quarterly Financial Reports

are due by COB:

- Q1: October 30th
- Q2: January 30th
- Q3: April 30th
- Q4: July 30th*



De-obligation of Funds

As soon as a subgrantee knows they are unable to spend out their award, they should contact CDVSA to discuss next steps.

Grant Closeout

Preparation for closeout should begin three months prior to the end date of the grant in order to accurately forecast expenses and any adjusting entries that need to be made.

The purpose of closeout is to ensure:

- ▶ Final reports are received and evaluated
- ▶ Allowable costs are determined
- ▶ Amounts due to either the federal agency or to the recipient are determined, and payment arrangements are made

Grant Closeout

*The Q4 Financial Report will be considered your closeout report, and is due July 30th.

CDVSA will allow a variance of up to 10% within each cost category to allow for reconciliation, based on your final BAR. Any variances greater than 10% of a category will not be approved or reimbursed.