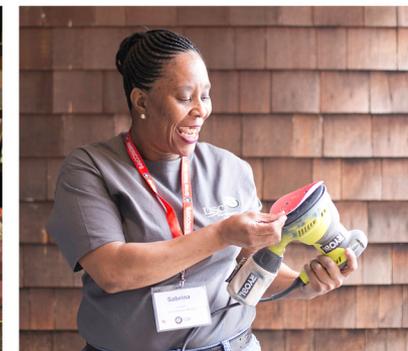




# Financial Grants Management: Building and Sustaining a Strong Foundation

CNCS Office of Grants Management



## AmeriCorps State and National Symposium

SEPTEMBER 18-20, 2019 | ARLINGTON, VA



Corporation for  
**NATIONAL &  
COMMUNITY  
SERVICE** 



# Financial Grants Management:

**Bu**  
**Su**  
**Str**



# BUILD YOUR EMPIRE ON THE FIRM FOUNDATION OF THE FUNDAMENTALS

LOU HOLTZ

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# Objectives

Learners will be able to:

- Identify supporting frameworks
- Recognize best practices
- Diagnose and control challenges



# Content is based on:

- Federal laws and rules
- CNCS regulations
- CNCS grant terms and conditions

*not all*  
*That's*  *Folks!*



# Building Frameworks for Support



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# Notice of Grant Award

**Grantee**

**Award Information**

Agreement No.: [Redacted]  
 Amendment No.: 0  
 CFDA No.: 94.006

**Award Description**

This award funds the approved 2015-16 Award date of the member enrollment period. Your monitor your regulatory and budgetary match

**Purpose**

The purpose of this award is to assist the grantee in implementing the National Community Service Act of 1990, as amended

**Funding Information**

Year 1	Previously Awarded This Year	This Amount
Total Obligated by CNCS	\$0	\$272,000
Grantee's Unobligated Balance (Carryover)	\$0	\$0
Total Available	\$0	\$272,000

**Cumulative Funding for Project Period**

Total Awarded in Previous Amendments: \$0  
 Total CNCS Funds Awarded to Date: \$272,000

Total Obligated by CNCS	\$0	\$272,000	\$272,000
Grantee's Unobligated Balance (Carryover)	\$0	\$0	\$0
Total Available	\$0	\$272,000	\$272,000

**Cumulative Funding for Project Period**

Total Awarded in Previous Amendments	\$0
Total CNCS Funds Awarded to Date	\$272,000

Full Time (1700 hours)	20	0
1-Year Half Time (900 hours)	0	0
2-Year Half Time (1st Year)	0	0
2-Year Half Time (2nd Year)	0	0
Reduced Half Time (675 hours)	0	0
Quarter Time (450 hours)	0	0
Minimum Time (300 hours)	0	0
Member Service Years (MSY Awards)	20	

**Funding Source and Amount**

2015--OPE1-F11-OPO-23000-4101 \$272,000.00

**Special Conditions**

The grantee must submit the following items by 08/01/2015 to the CNCS Program Officer for review before members will be allowed to start: sample position descriptions, member service agreement, member timesheet, criminal history check procedures, and host site memo of agreement.

**Terms of Acceptance:** By accepting funds under this grant, recipient agrees to comply with General Terms and Conditions found at <https://egrants.cns.gov/termsandconditions/GeneralTermsAndConditions20150403.pdf>, and the Program Terms and Conditions found at <https://egrants.cns.gov/termsandconditions/Revised2015FinalAmeriCorpsTandC20160509.pdf>. Recipient also agrees to comply with assurances and certifications made in the grant application, and applicable federal statutes, regulations and guidelines. Recipient agrees to administer the grant in accordance with the approved grant application, budgets, supporting documents, and all other representations made in support of the approved grant application.

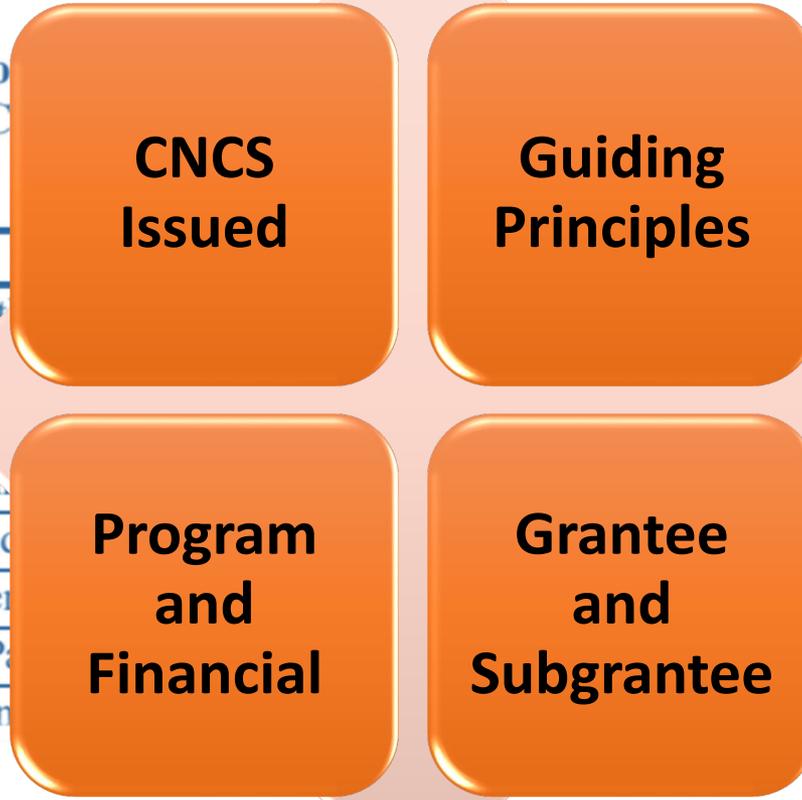


# Terms and Conditions

## 2018 Terms and Conditions for AMERICORPS STATE and NATIONAL GRANTS

These Corporation for  
Specific Terms and C  
on the recipient.

Grant Program  
itions, are binding



I.	Changes from t	2
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# Federal Regulations



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# Accounting System Review

Efficient financial management systems identify:

- Grant vs. non-grant expenditures
- CNCS vs. grantee share
- Costs by program year
- Budget categories
- Direct and indirect costs

All grant-related costs must be supported by **clear documentation.**

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# Preserving Foundations with Best Practices



# Policies and Procedures

“What to do”

“How to do it”

- Documented
- Current
- Comprehensive
- Inclusive
- Implemented



# Budget-to-Actual Reviews

	Budget			Year to Date Expenses			Balance		
	CNCS	Grantee	Total	CNCS	Grantee	Total	CNCS	Grantee	Total
SECTION I. Program Operating Costs									
A. Personnel Expenses	\$100,000.00	\$ 46,000.00	\$146,000.00	\$ 55,000.00	\$22,847.00	\$77,847.00	\$ 45,000.00	#REF!	\$68,153.00
B. Personnel Fringe Benefits	\$ 28,756.00	\$ 12,555.00	\$ 41,311.00	\$ 13,666.00	6889	\$20,555.00	\$ 15,090.00	\$(10,292.00)	\$20,756.00
C. Travel									
Staff Travel	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00	\$ 1,895.00	\$ 80.00	\$ 1,975.00	\$ 1,105.00	\$ 2,920.00	\$ 4,025.00
Member Travel	\$ 2,370.00	\$ 1,000.00	\$ 3,370.00	\$ 3,000.00	\$ 2,000.00	\$ 5,000.00	\$ (630.00)	\$ (1,000.00)	\$(1,630.00)
C. Travel Subtotal:	\$ 5,370.00	\$ 4,000.00	\$ 9,370.00	\$ 4,895.00	\$ 2,080.00	\$ 6,975.00	\$ 475.00	\$ 1,920.00	\$ 2,395.00
D. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E. Supplies	\$ 466.00	\$ 1,122.00	\$ 1,588.00	\$ 588.00	\$ 221.00	\$ 809.00	\$ (122.00)	\$ 901.00	\$ 779.00
F. Contractual And Consultant Services	\$ 3,500.00	\$ 8,000.00	\$ 11,500.00	\$ 4,000.00	\$ 5,000.00	\$ 9,000.00	\$ (500.00)	\$ 3,000.00	\$ 2,500.00
G. Training									
Staff Training	\$ 300.00	\$ 500.00	\$ 800.00	\$ 555.00	\$ 899.00	\$ 1,454.00	\$ (255.00)	\$ (399.00)	\$ (654.00)
Member Training	\$ 577.00	\$ 1,000.00	\$ 1,577.00	\$ 1,312.00	\$ 1,441.00	\$ 2,753.00	\$ (735.00)	\$ (441.00)	\$(1,176.00)
G. Training Subtotal:	\$ 877.00	\$ 1,500.00	\$ 2,377.00	\$ 1,867.00	\$ 2,340.00	\$ 4,207.00	\$ (990.00)	\$ (840.00)	\$(1,830.00)
H. Evaluation	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00
I. Other Program Operating Costs	\$ 3,755.00	\$ 2,198.00	\$ 5,953.00	\$ 1,500.00	\$ 987.00	\$ 2,487.00	\$ 2,255.00	\$ 1,211.00	\$ 3,466.00

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# Segregation of Grant-related Duties

	Executive Director	Financial Officer	Finance Clerk	Admin Staff	Commissioner/ Board member
<b>Cash Management</b>					
• Receives Cash				*	
• Posts Receipts			*		
• Deposits Receipts		*			
<b>Bookkeeping</b>					
• Reconciles Bank Statements				*	
• Maintains General Ledger		*	*		
<b>Disbursements and Purchase Orders</b>					
• Approves Purchase Orders.		*			
• Verifies Receipts of Goods/Services			*		
• Prepares Requests for Funds			*		
• Authorizes Disbursements	*				
• Prepares Checks			*		
• Signs Checks (co-signature >\$_____)	*	*			*
• Signs Checks - Machine	*	*			
• Custodian/Check Signing Device		*			
• Custodian of Blank Checks			*		
• Compares Check with Voucher			*		
• Distributes Checks				*	
• Posts Disbursements			*		
• Computes Cost Allocation		*	*		
<b>Financial Reporting</b>					
• Tracks Match Contributions		*			
• Prepares Financial Reports		*			
• Approves Financial Reports	*				
• Prepares Annual Audit: A-133, other		*			
• Resolves Audit Findings		*			



# What do we document? ~~and why~~ document?

## Everything!

- To track incoming information
- To review information
- To provide historical evidence
- To provide evidence of accomplishments
- To prepare for an audit
- Because, if it's not documented...

**it didn't happen.**

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# Documentation

Physical information:

- Hard copy
- Soft copy

Source:

- Within organization
- External sources

Supports grant-related values, costs, or performance criteria



# Documentation of Staff Time

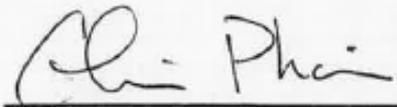
Payroll Ending Date: 6/6/2015

Job Title: Restoration Technican II

Week One	Date:	5/24/2015	5/25/2015	5/26/2015	5/27/2015	5/28/2015	5/29/2015	5/30/2015	WEEK TOTAL							
		SUN		MON		TUE		WED		THU		FRI		SAT		
	Chargeline	Regular	Other	Regular	Other	Regular	Other	Regular		Other	Regular	Other	Regular	Other	Regular	Other
410.2960																0.00
824.2960				8					3		8					19.00
838.2960																0.00
844.2055					8		8		5							21.00
<b>TOTALS:</b>		0	0	0	8	8	0	8	0	8	0	8	0	0	0	40.00

Week Two	Date:	5/31/2015	6/1/2015	6/2/2015	6/3/2015	6/4/2015	6/5/2015	6/6/2015	WEEK TOTAL							
		SUN		MON		TUE		WED		THU		FRI		SAT		
	Chargeline	Regular	Other	Regular	Other	Regular	Other	Regular		Other	Regular	Other	Regular	Other	Regular	Other
410.2960				8		4			8							20.00
824.2960								8			8					16.00
838.2960						4										4.00
844.2055																0.00
<b>TOTALS:</b>		0	0	8	0	8	0	8	0	8	0	8	0	0	0	40.00

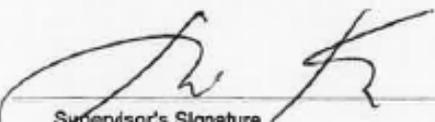
Exempt Hourly	Regular:	Annual:	Sick:	Holiday & Floating:	Funeral:	Overtime:	Other Rates:	Total:
Chargeline:								
410.2960	20	0	0	0	0	0	0	20.00
824.2960	27	0	0	8	0	0	0	35.00
838.2960	4	0	0	0	0	0	0	4.00
844.2055	21	0	0	0	0	0	0	21.00
<b>Exempt Total:</b>	<b>72</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80.00</b>
<b>GRAND TOTAL:</b>	<b>72</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80.00</b>

 6/3/15

Employee's Signature

Date

(The employee certifies that he/she has worked the stated number of hours by program)

 6/3/15

Supervisor's Signature

Date

(Will not be processed without signature)

# Criminal History Checks Basics



## No/Episodic Access

- NSOPW
- FBI or State

## Recurring Access

- NSOPW
- FBI
- State



[www.nationalservice.gov/resources/criminal-history-check](http://www.nationalservice.gov/resources/criminal-history-check)

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# Key Elements of Financial Reporting

## FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		Page 1	of pages
3. Recipient Organization (Name and complete address including Zip code)					
4a. DUNS Number	4b. EIN	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)		6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
8. Project/Grant Period From: (Month, Day, Year)			To: (Month, Day, Year)		9. Reporting Period End Date (Month, Day, Year)
10. Transactions (Use lines a-c for single or multiple grant reporting)					Cumulative
<b>Federal Cash (To report multiple grants, also use FFR Attachment):</b>					
a. Cash Receipts					
b. Cash Disbursements					
c. Cash on Hand (line a minus b) (Use lines d-o for single grant reporting)					
<b>Federal Expenditures and Unobligated Balance:</b>					
d. Total Federal funds authorized					
e. Federal share of expenditures					
f. Federal share of unliquidated obligations					
g. Total Federal share (sum of lines e and f)					
h. Unobligated balance of Federal funds (line d minus g)					
<b>Recipient Share:</b>					
i. Total recipient share required					
j. Recipient share of expenditures					
k. Remaining recipient share to be provided (line i minus j)					
<b>Program Income:</b>					
l. Total Federal program income earned					
m. Program income expended in accordance with the deduction alternative					
n. Program income expended in accordance with the addition alternative					

- Prepare with information from the organization's accounting system
- Review and reconcile to ensure accuracy
- Have proper documentation
- Submit reports on time





Challenges  
may crumble  
the  
foundation

# Inadequate Policies

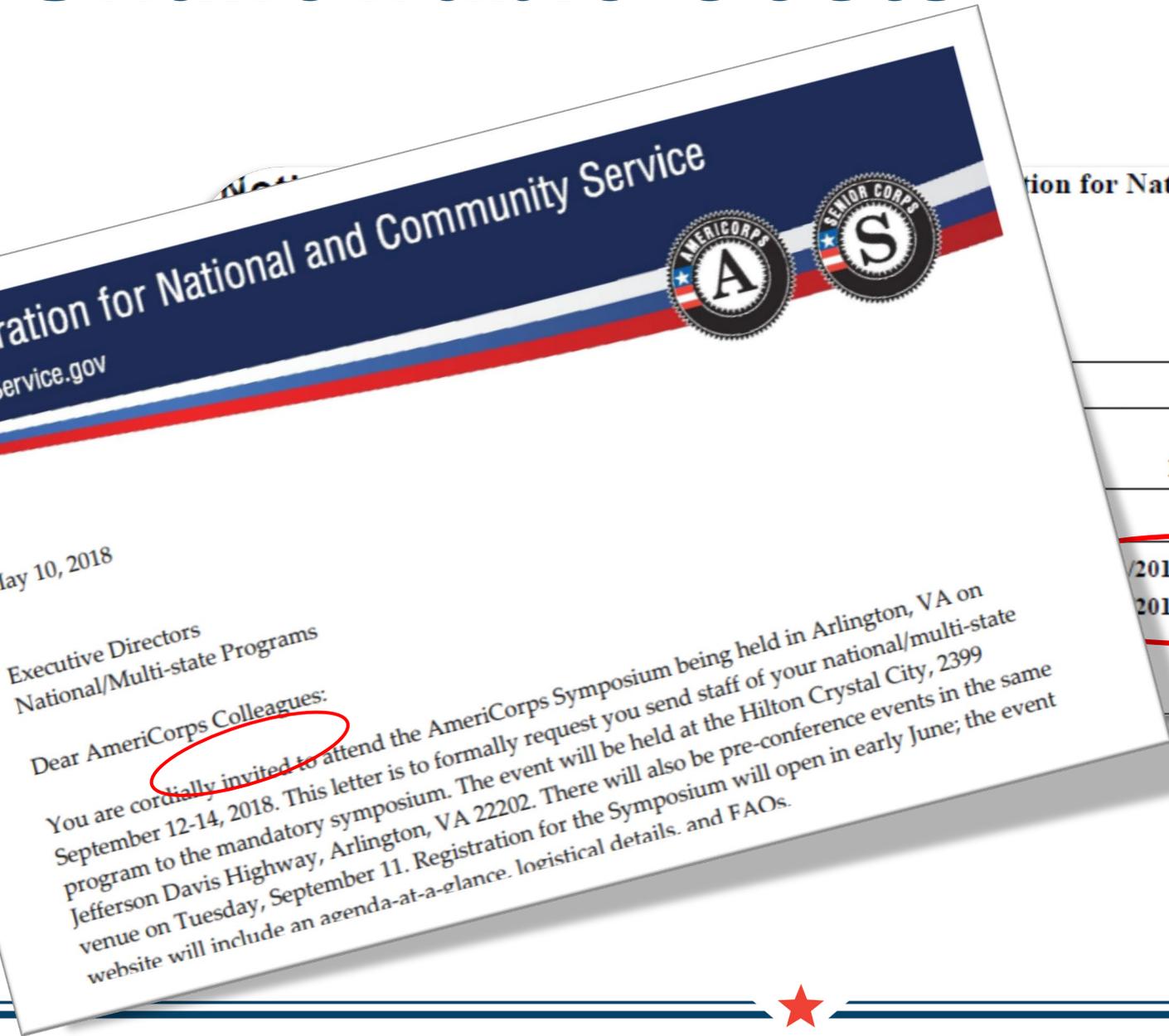
## Policy 5.4 - Preparing Federal Financial Reports (FFRs)

- FFRs will be completed as required by the funder.
- The Finance Director will prepare all FFRs in **Good** and the Payment Management System, in accordance with the grant terms and conditions.
- **Better** ~~The Finance Director~~ Officer will prepare all FFRs on a quarterly/semi-annual basis, in accordance with the grant terms and conditions. All reports and supportive documentation will be reviewed by the Finance Director before submission.

**Best!**



# Unallowable Costs



Corporation for National and Community Service  
250 E Street SW, Suite 300  
Washington, DC 20525-0001  
(202) 606-5000

---

EIN:

DUNS:

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/2018 - 09/30/2021

2018 - 09/30/2021



# NSCHC Noncompliance

## AmeriCorps Member Service Agreement 2019-2020 Program Year

### I. PURPOSE

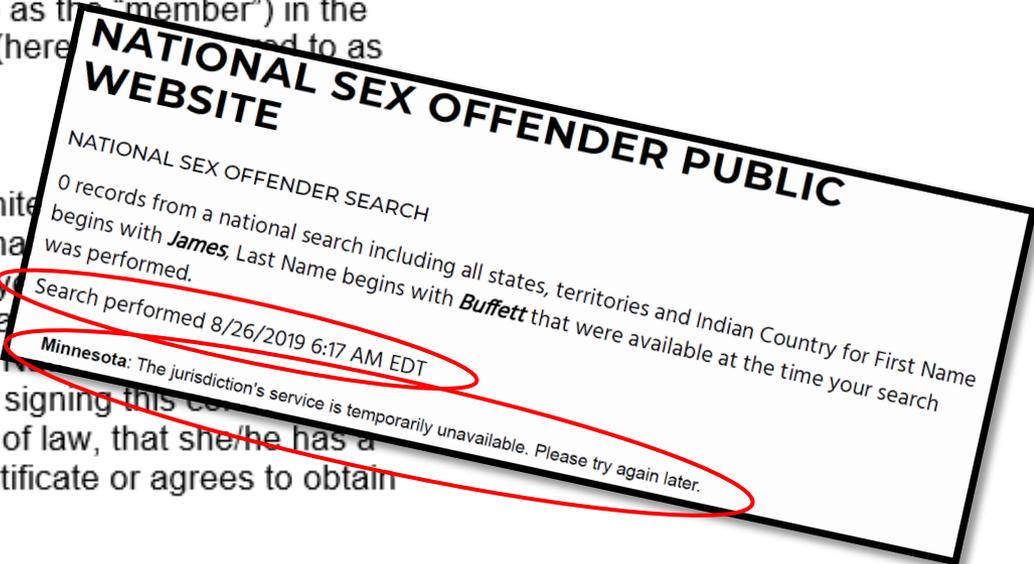
It is the purpose of this agreement to delineate the terms, conditions, and rules of membership regarding the participation of **James Buffett** (hereafter referred to as the "member") in the **Our Coral Reef** AmeriCorps Program (hereafter referred to as the "Program").

### II. MINIMUM QUALIFICATIONS

The member certifies that h/she is a United States national, or a lawful permanent resident at least 17 years of age (or at least 16 years of age if the member is an out-of-school youth and a member of one of the types of youth corps defined under the National Youth Service Act of 1990, as amended). By signing this agreement, the member will also certify, under penalty of law, that she/he has a high school diploma or equivalency certificate or agrees to obtain one before using the education award.

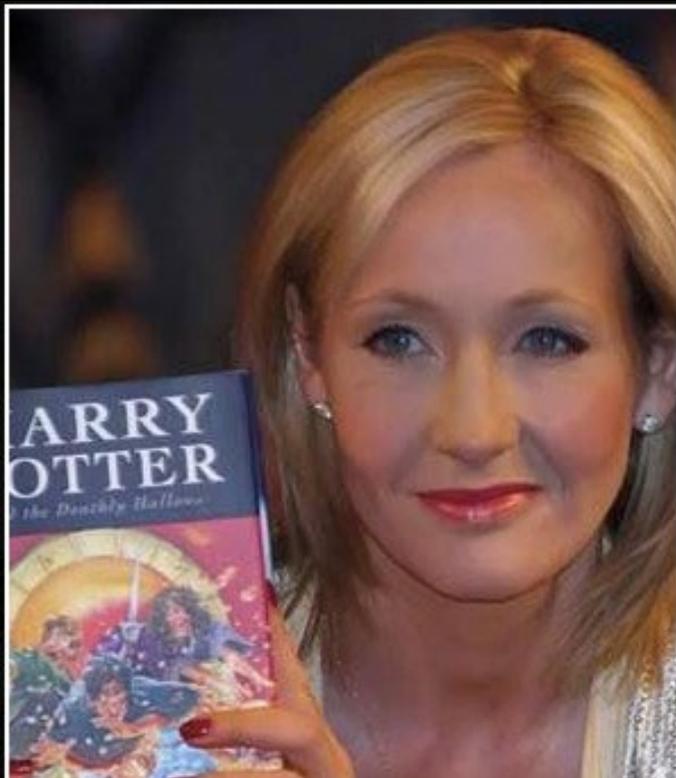
### III. TERMS OF SERVICE

A. The member's term of service begins on **August 25, 2019** and ends on **August 24, 2020**.





Challenges  
may crumble  
the  
foundation



And so rock bottom became the  
solid foundation on which I rebuilt  
my life.

— J. K. Rowling —

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# Do you want to learn more?

Join me tomorrow and Friday for more Grants Administration track content.



Thursday, 10:45 AM – 12:15 PM:

***Get Your Hands Dirty Digging through Budgets***

Thursday, 2:30 – 4:00 PM:

***Controlling Budget Resolutions***

Friday, 10:15 - 11:45 AM:

***Subs Starting – and Staying – Strong***



# As a parting gift...

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# Bonus track

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