Senior Corps 2.0
Experience for the Future

Experience for the Future

New Project Directors' Orientation

Foster Grandparents

Share Today. Shape Tomorrow.

Presentation 4

Budgets, Reports, and Fiscal Management

Corporation for National & Community Service

Module 4: *Budgets, Reports, and Fiscal Management*

Agenda

- Welcome
- Project Management
- Reports and Record Keeping
- 2011 Senior Corps Handbook Supplement Section 4-Data Integrity
- Next Steps

Chapter 10: *Project Management*

Senior Corps Grant Budget

- The budget approved in the grant application is part of grantees contractual obligation .
- The budget must conform to guidelines and regulatory restrictions.
- Project support provided under a Senior Corps grant must be furnished at the lowest possible cost consistent with the project's effective operation [45 CFR 2552.93].
- Project Directors should work with the sponsor's fiscal staff and periodically compare the budget to actual costs.

Chapter 10: *Project Management*

Sponsors must have an efficient accounting system that is capable of:

1. Distinguishing grant versus non-grant related expenditures
2. Identifying costs by budget period
3. Identifying costs by budget category
4. Differentiating between direct and indirect costs (administrative costs)
5. Maintaining Federal and required non-Federal share separately
6. Recording in-kind contributions as both revenues and expenses

Compliance Monitoring Question C.1.-C.2.

Chapter 10: *Project Management*

Budget Categories

Costs are separated according to whether the proposed source of project support is Federal or non-Federal. In context of the budget, "Federal" means "the Corporation," and "non-Federal" means "sources other than the Corporation." The federal share is also referred to as "CNCS Share."

Required non-Federal: This is the part of the total non-Federal budget used to meet the non-Federal share requirement. Costs included under this category must meet all the cost requirements established by the Corporation. The non-federal share may also be referred to as, "Grantee Share," local match ," or "applicant share."

Excess non-Federal: This is the part of the total non-Federal budget that is in excess of the 10, 20, or 30 percent non-federal share requirement. Inclusion of excess non-Federal costs is not required. If excess non-Federal funds are budgeted, they must support the purpose of the project, consistent with the Domestic Volunteer Service Act.

Chapter 10: *Project Management*

Volunteer Expense or Volunteer Support Expense?

- Section I: Volunteer Support Expenses, includes all costs other than those included below in Volunteer Expenses, including volunteer training costs.
- Section II: Volunteer Expenses, includes only the following volunteer costs:
  - Stipends
  - Transportation
  - Meals
  - Insurance
  - Physical examinations
  - Recognition Items and Activities
  - Uniforms or smocks

Chapter 10: *Project Management*

Budget Formulas

Non-Federal Match: (10, 20, or 30%)

eGrants calculates your match by Dividing the amount in the "Grantee Share" column by the sum of the "Total Amount" column minus the amount in the "Excess Amount" column, you can calculate your match by using these formulas: 10% Match = (Federal Amount / 1-.1) – Federal Amount;
20% Match = (Federal Amount/ 1=.2)- Federal Amount; 30% Match = (Federal Amount / 1-.3) – Federal Amount

Volunteer Expenses Ratio for FGP and SCP

The total of cost reimbursements for Foster Grandparents or Senior Companions, including stipends, insurance, transportation, meals, physical examinations, uniforms if appropriate, and recognition must be equal to at least 80 percent of the Corporation's Federal share of the grant. Federal and non-Federal resources, including excess non-Corporation resources, can be used to make up this sum.

Chapter 10: *Project Management*

Volunteer Expenses Ratio

When, over the multi-year project period, **a grantee is unable to meet the requirement** that the total of cost reimbursements for Foster Grandparents must be equal to at least 80 percent of the Corporation Federal share of the grant, the grantee must:

- (a) Notify their assigned State Program Officer and Grants Officer
- (b) Make arrangements to return funds to the Corporation
- (c) Revise the Financial Status Report to decrease the amount of Federal funds reported expended
- (d) Submit a Federal Transaction Cash Report decreasing the amount of Federal funds reported disbursed
- (e) Develop a plan to ensure the requirement is met in the next multi-year project period

Chapter 10: *Project Management*

Managing Volunteer Service Years (VSY)

Corporation budget procedures use the following standards to express one full VSY:

- l,044 hours annually
- 261 days annually (at 4 hours per day)
- 52.2 weeks annually (at 20 hours per week)

- One VSY does not equal one volunteer unless each volunteer serves 1,044 hour per year. You will need to adjust the number of volunteers required to equal a VSY, depending on the number of hours, between the minimum of 15 and maximum of 40, served weekly.
- *It is important for FGP Project Directors to understand the VSY Management information on pages 103-107 of the FGP Operations Handbook.*

Chapter 10: *Program Management*

Grants Amendments and Rebudgeting are required when:

- A change in the scope of service or a substantial change in goals or objectives.
- A change in the geographic service area.
- Creation of a new budget line item where there will be a need for additional funds.
- Transfer of funds budgeted for direct costs to indirect costs.
- Extension or reduction of the budget or performance budget period

Chapter 10: *Program Management*

Accessing Grant Funds and Managing Advances

All Senior Corps grantees are paid through the Department of Department of Health and Human Services (HHS) Payment Management System, abbreviated as PMS. Senior Corps grantees must establish an account with the HHS/PMS that allows them to draw down funds. When a grant is awarded in eGrants, the grant is recorded in the Corporation's accounting system and transmitted to PMS which maintains an account for each grant. Grantees draw funds from that account.

Information on using the PMS is found on-line at:
www.dpm.psc.gov/grant_recipient/shortcuts/shortcuts.aspx?explorer.event=true

Chapter 11: *Reports and Record Keeping*

Value of Reporting

Reports and Data can:

- Tell your story
- Demonstrate progress on project
- Describes impact in community
- Inform internal planning and development
- Showcases accomplishments
- Supports funding requests

Chapter 11: *Reports and Record Keeping*

Reporting and record keeping are essential functions of project management to ensure proper stewardship of public funds and provide information needed to report to the Congress and Executive Branch of the Federal Government on expenditures, project progress, and accomplishments. General reporting and record keeping requirements are discussed in this chapter, but projects should always consult their specific Notice of Grant Award (NGA) terms and conditions for the specific requirements of their grant.

Quick Reference Chart for Senior Corps Reports and Due Dates

The Notice of Grant Award (NGA) is the project sponsors' official notification of reporting requirements, due dates, and any special conditions (requirements) of the grant. Check your NGA, including Terms and Conditions, to verify your due dates and any special conditions.
[Note: Your NGA can be accessed as a "Report" in eGrants. The Terms and Conditions of the grant can be accessed by clicking the link in the NGA.]

Report	Due Date	Where to Submit
SF424- Grant Application (New, Renewal or Continuation)	Due date is given in Senior Corps Notice of Funding Available, eGrants on the Applicant screen, or in the Grant Renewal/Continuation letter.	• eGrants • Paper copies of required documents submitted to CNCS State Office.
Progress Report- RSVP	Grantees must prepare an annual Progress Report at the end of the budget period. The report must be submitted in eGrants no later than 30 days after the end of the designated reporting period.	eGrants
Progress Report-FGP/SCP	Grantees must prepare a *full Progress Report* at the end of the budget period. Foster Grandparent and Senior Companion grantees will continue to report semi-annually the service hours and other information included on the Demographics screen in eGrants. These reports must be submitted in eGrants no later than 30 days after the end of the designated reporting period.	eGrants
Progress Report Supplement (PRS):	Due date will be announced in the Annual Senior Corps Guidance. It is usually in November or December. Historically, the Reporting Period has been July 1 – June 30 for all Senior Corps grants	eGrants
Annual Project Assessment	The annual assessment is determined by project sponsor. For more information see the Senior Corps Grant Application Instructions.	Submit assessment report to State Office with grant documents once during year 2 or year 3.
FFR: *Federal Financial Report to CNCS*	30 days after the first and each consecutive 6-month reporting period based on your grant period. See below for Final FSR.	eGrants
FFR - Final	90 after the end of year 3 of the grant performance period	eGrants
FFR -(for the HHS System) Cash Transactions Report SF 272	For disbursement activity during the months of: / The FFR is due on: January 01 through March 31 - 2nd Qtr. / April 30 April 01 through June 30 - 3rd Qtr. / July 30 July 01 through September 30 - 4th Qtr. / October 30 October 01 through December 31 - 1st Qtr. (FY2012) / January 30	HHS/PMS
Re-Budget: *Revision of budget, changes requiring approval.*	If necessary, no later than 30 days before the end of the budget period. Discuss budget revisions with your State Office prior to initiating an amendment in eGrants.	eGrants

Chapter 11: *Reports and Record Keeping*

Reports Submitted in eGrants:

- Grant Applications,
- Federal Financial Reports (FFR)
- Project Progress Reports (PPR)
- Progress Report Supplement (PRS)

Chapter 11: *Reports and Record Keeping*

Finding Reports in eGrants

Chapter 11: *Reports and Record Keeping*

PROGRESS REPORT FOR EXISTING GRANTS — Welcome Jane

Grant #02SCPUT010 - Senior Companion Program

Grant #02S[illegible]036 - Foster Grandparent Program

Reporting Date	Due Date	Extension Date	Status	PR Type	
07/01/2004 - 12/31/2004	01/31/2005		Progress Report Reviewed	Full	edit | print
01/01/2004 - 06/30/2004	07/31/2004		Progress Report Reviewed	Full	edit | print
07/01/2003 - 12/31/2003	01/31/2004		Progress Report Reviewed	Full	edit | print
01/01/2003 - 06/30/2003	07/31/2003		Progress Report Submitted	Full	edit | print

Grant #02SRPUT045 - Retired and Senior Volunteer Program

Grant #05SCPUT001 - Senior Companion Program

Chapter 11: *Reports and Record Keeping*

Terminology used in Reports

- ***Reporting Period*** - The time frame covered for the report
- ***Budget Period*** – One year
- ***Project Period*** – The three year grant cycle
- ***Performance Period*** – The three year grant cycle

Chapter 11: *Reports and Record Keeping*

Financial Reports

Federal Financial Report (FFR)

- Grantees report expenditures semi-annually from the start date of the grant on the FFR by submitting in eGrants an electronically signed form within 30 days of the end of each reporting period, as specified in the Terms and Conditions of the NGA. The final FFR for the 3 year grant award is due 90 days after the end of the grant.
- FFRs describe expenses on a cumulative basis over the performance period of the grant (3 years).

PMS FFR

- The PMS report is an overview of the cash status of the account. It contains data provided by PMS to the recipient and the net disbursement amount as calculated by the recipient. The PMS FFR Report is similar to a checking reconciliation
- Due quarterly (45 days after the end of the quarter) submitted to HHS using the PMS system.

Chapter 11: *Reports and Record Keeping*

Federal Financial Report

- The FFR is a summary of expenditure activity over a specified time period (semi-annually in most cases).
- The FFR provides information regarding both Grantee and CNCS Share of funds expended.
- The FFR includes cumulative information over the life of the grant (3 years).
- Grantee must ensure proper documentation is recorded to support all information reported in the FFR.
- All financial reports should be prepared with information that comes directly from the organization's accounting system.
- Conduct a review and reconciliation of the information to ensure accuracy prior to report submission.
- The Grants Officer reviews the FFR.

Step-by Step-Guide for Preparing the FFR in eGrants: http://www.nationalserviceresources.org/videos/step-step-instructions-completing-federal-financial-report-ffr-egrants

Chapter 11: *Reports and Record Keeping*

Project Progress Report (PPR)

- The purpose of the PPR is to report on key activities and progress in implementing work plans and performance measures and volunteer service years. The PPR is due no later than 30 days after the end of the reporting period.
  - The grantee will report on performance measures and other project accomplishments annually in the PPR.
  - FGP grantees will report complete the demographic portion of the PPR for semi-annual volunteer service hours reporting.
  - All due dates and reporting periods are specified in the Notice of Grant Award.
- Late submission of the Project Progress Report may result in the Corporation placing a temporary hold on grant funds if the report is not submitted within 45 calendar days after the established due date.

Chapter 11: *Reports and Record Keeping*

Progress Report Supplement (PRS)

What is the PRS?

- A national data collection instrument completed annually by Foster Grandparent, RSVP and Senior Companion grantees. Data taken from individual project reports is aggregated nationally.

What does it tells us?

- Numerous aspects of Senior Corps activities, including volunteer numbers and hours, service activities, types of sponsors and stations, volunteer demographics, children and clients served.

How is the data used?

- Historical trends by comparative analysis across fiscal years. To develop state and national reports and snapshots of project activities, clients served, sponsor and volunteer station profiles, volunteer demographics and trends, and other aspects of project operations.
- The PRS is a key data source used for Congressional appropriations hearings and to respond to other information requests.

Chapter 11: *Reports and Record Keeping*

Annual Assessment

- Senior Corps program regulations, in 45 CFR 2551.23(j), 2552.23(j), and 2553.23(j), specify that grantees "annually assess the accomplishments and impact of the project on the identified needs and problems of the client population in the community" (or, in the case of RSVP, "of the community").

- This assessment is often carried out with the involvement of members of the local community, including members of the project's community participation group. It can make use of the ongoing data collection and reporting by the project for the previous year.

- There is no specified format or process; you can design a process that suits your local circumstances. You may find it helpful to make this annual assessment part of a broader review of all aspects of project operations, as described in Chapter 13 of the RSVP, FGP, and SCP Operations Handbooks.

- A copy of the annual assessment to assess the accomplishments and impact of the project should be submitted as part of the continuation application once during year 2 or year 3 of the grant cycle with other supporting document.

Chapter 11: *Reports and Record Keeping*

Record Keeping and Documentation

As required by 45 CFR 2552.22(g), the sponsor must develop record keeping and reporting systems in compliance with Corporation requirements that ensure quality of program and fiscal operations and facilitate timely and accurate submission of required reports. The sponsor's records also document compliance with regulatory programmatic and fiscal requirements and must be available to Corporation staff to review on compliance monitoring site visits.

Chapter 11: *Reports and Record Keeping*

Sponsor Records on Individual Foster Grandparents

The project should maintain a file on each Foster Grandparent containing:

- A signed enrollment form including name, address, telephone number, and date of birth.
- A signed Designation of Beneficiary (for insurance purposes).
- The name of the Foster Grandparent's volunteer station.
- The Foster Grandparent's service schedule and verification of actual hours served.
- A copy of the current written volunteer assignment plan
- Certification of fitness to serve based on the most recent annual physical examination (updated within past 12 months).
- The most recent annual income eligibility review (updated within past 12 months).
- The Foster Grandparent’s annual performance appraisal

Chapter 11: *Reports and Record Keeping*

Sponsor Records on Volunteer Stations

The project should maintain a file on each volunteer station containing:

- A current, signed Memorandum of Understanding.
- Letters of Agreement where there are in-home assignments through the volunteer station.
- A listing by name of the Foster Grandparents placed with the volunteer station.

Module 4: *Record Keeping and Common Findings*

Common Compliance Findings for Record Keeping and Documentation

- Inadequate or missing documentation of in-kind donations
- Time Sheet compliance issues:
  - Incorrect percentage of staff time charged to grant
  - Time sheets not signed either by staff or supervisor (or both)
  - Time sheet does not reflect non-grant activities of staff
  - Time sheet reflects budgeted rather than actual time

Module 4: *Record Keeping and Common Findings*

Finding: Inadequate or missing documentation of in-kind donations

- Documentation of in-kind contributions - same standards as other expenditures
- Documentation for in-kind contributions must record donation and valuation of item
- In-kind contributions must be entered into the general ledger and other reports submitted to the Corporation in order to be recognized as match
- In-kind contributions must be included in Federal Financial Report submitted to the Corporation to be recognized as match

Module 4: *Record Keeping and Common Findings*

- Finding: Inadequate or missing documentation of in-kind donations
- An In-Kind Donation form should document the basis for determining the value of personal services, material equipment, building, and other non-cash donations.
- In-Kind Donation Forms record acknowledgement of the contribution and should include:
  - Name of donor
  - Date and Location of donation
  - Description of item/service
  - Estimated value
  - Signature of donor and recipient

Module 4: *Record Keeping and Common Findings*

Organization's Logo Here

Non-Profit Organization of My County
P.O. Box 1234 • Any City, TX 76001 • (713) 879-2812

In-Kind Contribution Form

Contributor Information

Name of Business or Individual: _____
Name of Primary Contact: _____
Address: _____
City: _____ State: _____ Zip Code: _____
Telephone: _____ E-mail: _____

Contributed Goods or Services

Description of Contributed Goods or Services: _____

Date(s) Contributed: _____
Real or Estimated Value of Contribution: $ _____
How was the value determined?: ❑ Actual Value ❑ Appraisal ❑ Other
If other, please explain: _____

Who Made this Value Determination?: _____

Is there a restriction on the use of this contribution?: ❑ No ❑ Yes
If yes, what are the restrictions?: _____

Was this Contribution Obtained with or Supported by Federal funds?: ❑ No ❑ Yes
If yes, please provide the name of the Federal agency and the grant or contract number:

_____ _____
Signature of Contributor Date Contributed

Thank you for your support!!

Office Use Only:

Person Receiving Goods or Services on Behalf of Non-Profit Organization of My County:

_____ _____
Printed Name *Position*

_____ _____
Signature *Date Received*

Module 4: *Record Keeping and Common Findings*

Contributed Goods or Services

Description of Contributed Goods or Services: _____

_____

_____

Date(s) Contributed: _____

Real or Estimated Value of Contribution: $ _____

How was the value determined? ❑ **Actual Value** ❑ **Appraisal** ❑ **Other**

If other, please explain: _____

_____

Who Made this Value Determination? _____

_____

Is there a restriction on the use of this contribution? ❑ **No** ❑ **Yes**

If yes, what are the restrictions? _____

_____

Was this Contribution Obtained with or Supported by Federal funds? ❑ **No** ❑ **Yes**

If yes, please provide the name of the Federal agency and the grant or contract number:

_____

_____ _____

Signature of Contributor **Date Contributed**

Module 4: *Record Keeping and Common Findings*

Findings: Time Sheet compliance issues:

- Incorrect percentage of staff time charged to grant
- Time sheets not signed either by staff or supervisor (or both)
- Time sheet does not reflect non-grant activities of staff
- Time sheet reflects budgeted rather than actual time

Module 4: *Record Keeping and Common Findings*

Recording Staff Time

- OMB A-122 requirements for Non-Profits:
  - Must reflect an after-the-fact distribution of the employee actual activity (not budgeted on hours worked)
  - Must account for the total activity of each employee
  - Must be prepared at least monthly and must coincide with one or more pay periods
  - Must be signed by the employee or supervisor having first hand knowledge of staff activity.

- There are similar OMB requirements for:
  - State, Local and Indian Tribal Governments: OMB A-87
  - Education Institutions: OMB A-21

Compliance Guide C.10(a)

Module 4: *Record Keeping and Common Findings*

Ensuring Data Integrity in eGrants

- Data from eGrants is used for agency metrics, external reporting, and management data. Data accuracy and timeliness are extremely important.

- Grantees should make every effort to ensure grant applications, and reports submissions are on time, accurate, and fully complete. Program Officers will closely review grants and reports. If discrepancies or incomplete submissions are found, they will work with grantees to correct data before accepting the application or report.

- Grantees and Program Officers, working together can increase data integrity in eGrants and minimize the time and energy spent correcting data issues.

- As always, contact your Program Officer if you have questions about what is required, timelines, or anything else having to do with reporting.

Module 4: *Record Keeping and Common Findings*

Documentation and Compliance Tips

- Transactions not supported by documentation can be a disallowed cost that will be owed back to the Corporation.
- Familiarize staff with grant regulations, OMB Circulars and grant guidelines to ensure compliance.
- All expenditures should contain documentation (i.e., brief descriptions, agendas, reports etc.) that demonstrates costs are: reasonable, necessary, allocable, allowable, and adhere to grant guidelines.

Module 4: *Record Keeping and Common Findings*

Documentation and Compliance Tips – *continued*

- Ensure there is clear audit trail for all financial reports from accounting system to data submitted.
- Delays in submitting FFRs may cause advance or reimbursement requests to be delayed until the overdue FFR is received.
- Apprise Program Officer of questions, concerns, issues, or developments related to the grant.

Module 4: *Record Keeping and Common Findings*

Documentation and Compliance Tips – *continued*

- Use these two documents to review specific requirements and procedures for financial reporting:
  - Notice of Grant Award (NGA) Terms and Conditions, including any Special Conditions
  - FGP Federal Regulations [45 CFR 2552.93]
- *Retain Records:* Data collected, including financial records, must be retained for at least three years from the date the grantee submits the final FSR for the project period or three years past the last audit, whichever is most recent. For exceptions, see 45 CFR 2541.420 or 45 CFR 2543.53.

Module 4: *Record Keeping and Common Findings*

Next Steps:

- Consultation: Discuss any questions you have about Module 4 with your Program Officer.
- Web Links used in this presentation are listed on the next slide.

Module 4: *Web Links*

Acronyms:

- http://www.nationalserviceresources.org/files/resource-1-acronyms_4-13-12.pdf

2012 Financial and Grants Management Institute:

- http://www.nationalserviceresources.org/2012-financial-and-grants-management-institute

Glossary of CNCS Financial and Grants Management Terms & Definitions:

- http://www.nationalserviceresources.org/files/resource-2-glossary_4-13-12.pdf

HHS PMS Information:

- www.dpm.psc.gov/grant_recipient/shortcuts/shortcuts.aspx?explorer.event=true

Sample In-Kind Contribution Form:

- http://www.nationalserviceresources.org/mbi/fgmi2012/match-documenting-cash-and-in-kind
- http://www.nationalserviceresources.org/files/match-ho1-in-kind-form-4-13-12.pdf

Step-by Step-Guide for Preparing the FFR in eGrants:

- http://www.nationalserviceresources.org/videos/step-step-instructions-completing-federal-financial-report-ffr-egrants