



Helping Crime Survivors Find Their Justice

Fiscal Year 2022 Grantee Orientation Webinar Series

Effective Financial Management

Thank you for joining. We will begin shortly.

Housekeeping Items



- **Q&A** - Please enter your questions into the Q&A feature at the bottom of your screen



- **Chat** - Please use the chat feature to communicate with the moderator, the speakers, and the other participants



- **CC** - Please click on the CC icon to view closed captioning during this session



- Need tech support? Email support@t-vstta.org

Managing Your TVSSA Award: Effective Financial Management

Presented by: Kristene Moore, Training Lead

June 27, 2023

RESPECT ◆ RESPONSE ◆ RESULTS

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Presenter



Kristene Moore
Financial Specialist
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TFMC Overview



Launched in fall 2018



Provides **data-informed, culturally humble, victim centered**, innovative training and technical assistance (TTA) and resources to support OVC tribal grantees including those receiving CTAS Purpose Area 6 and TVSSA awards



Supports a strong financial foundation for each community's service to crime victims





Learning Objectives

1. Understanding Federal Grant Award Requirements and Responsibilities
2. Maintaining a Grant Folder
3. Basic Recordkeeping Principles
4. Determining Allowable Costs
5. Indirect Costs
6. Importance of Budget Monitoring
7. Being Audit Ready



Basics of Grants Financial Management



Poll Question #1

Do you know where your entity's federal grant management responsibilities are documented?

- Yes
- No





Understanding Requirements

- ◆ Statutory and administrative provisions
- ◆ Abide by federal cost principles
- ◆ Account for administrative costs
- ◆ Retain all records needed to document grant activities
- ◆ Fulfill any matching requirements

A silhouette of a person with a suitcase stands in a doorway, looking out at a vibrant sunset over a field. The sky is filled with colorful clouds in shades of orange, yellow, and blue. The person is positioned in the center of the frame, with their back to the camera. The suitcase is on the ground next to them. The scene is framed by the wooden door frame.

Maintaining a Grant Folder



Poll Question #2

Do you have a Grant Folder for each of your awards?

- Yes
- No





Maintaining Grant Folders



Post-Award Grant Management File – Summary Fact Sheet

CFDA	Award Number	Amount	Indirect Cost Rate
Funding Agency	Grant Number	Award Begin Date	Award End Date
Project/Program Title & Summary Description			
Project/Program Manager Name: Address: Email: Phone (Direct Line):	Budget Manager Name: Address: Email: Phone (Direct Line):	Funder Contact Program Name: Address: Email: Phone (Direct Line):	Funder Contact Financial Name: Address: Email: Phone (Direct Line):

Grant Folder Information Page



Maintaining Grant Folders

Grant File Management



A best practice for grants management is to create standard procedures for managing grant documents and tasks. This systemic approach supports coordinated management between the financial, program, administrative, and governance team members involved with grant planning, implementation, and oversight. Some systems use paper files, some use electronic files, and some systems use both hardcopy and electronic files. (Source: TFMC Webinar 1: Post-Award Grant Management)

The procedure includes creating a new file when your grant Notice of Award arrives. In this file, original paper documents are retained. A six-section classification folder can be used for the file. Due to the important nature of grant records, it is common to keep grant records in secure, fire-proof cabinets, backed up on a regular basis in a secure electronic format, and/or stored off site. The file is maintained throughout the entire project period, usually three- or five-years.

SECTION ONE: Grant Summary

- Use a standard template "Summary Fact Sheet" to ensure basic grant management information is available at-a-glance. This "Summary Fact Sheet" includes: Award Number, Period of Award, Amount of Award, CFDA #, Indirect Rate, Funder Contact Information, Program Contact Information, and any special issues which need to be shared such as subawardees or restrictions like **NO FOOD FOR STAFF MEETINGS**

- SECTION ONE:** Grant Summary
- SECTION TWO:** Funding Documents
- SECTION THREE:** Budgets
- SECTION FOUR:** Funder Correspondence
- SECTION FIVE:** Project Team Correspondence
- SECTION SIX:** Financial Reports

Grant Management File Job Aid



Information to Include

- ◆ Performance reports
- ◆ Receipt copies/originals
- ◆ Project deliverables
- ◆ Indirect Cost Rate Agreements/proposals
- ◆ Copies of contracts and/or subaward agreements
- ◆ Property records





Chat Box Question

What are some other items you might want to keep in your grant folder?





Basic Recordkeeping Principles



Required Grant Management Records

The following are **required grant management records** and need to be readily available for review:

- ◆ Notice of Grant Award and Amendments
- ◆ Original grant applications
- ◆ Subaward documents
- ◆ Contracts
- ◆ Budgets and expenditure records
- ◆ Financial reports
- ◆ Meeting agendas and minutes
- ◆ Training rosters
- ◆ Correspondence with funders and project team members





Basic Recordkeeping Principles

Best Practices:

- ◆ Secure storage
- ◆ Fire-proof file cabinets
- ◆ Secure electronic format
- ◆ Regular backups for electronic storage
- ◆ Copies and original receipts





Backup Documentation

- ◆ Provide back-up documentation for all expenditures
- ◆ Examples may include
 - ◆ Receipts
 - ◆ Invoices
 - ◆ Justification for rates (e.g. mileage, hotel, per diem)
 - ◆ Time and attendance records
 - ◆ Email communication



Poll Question #3

How do you track your time spent working on your award?

- Paper system
- Electronic system
- Both





Time and Effort Tracking

- ◆ Personnel expense, including salaries, wages, and benefits, charged to a federal award are required to be accurate and supported by source documentation
- ◆ Typical supporting documents include:
 - ◆ Employee time sheets
 - ◆ Time certifications
 - ◆ Detailed general ledger reports
 - ◆ Payroll distribution reports



Time and Effort Tracking

What documentation is needed for financial review?

During the review process, the following time and effort documentation may be asked for:

- ◆ Time sheets for every employee who worked on the federal award during the time period specified
- ◆ Time sheets signed by both the employee and the employee's supervisor
- ◆ Time certification (for staff who charge 100% of their time to the grant)
- ◆ Detailed general ledger reports or payroll distribution reports with the following:
 - ◆ Name of each employee
 - ◆ Salary or hourly rate for each employee
 - ◆ Number of hours worked during each pay period
 - ◆ Benefit rate for each employee
 - ◆ Total amount paid to each employee



Determining Allowable Costs



Allowable Costs

Refer to your award solicitation for specific information and ask the following:

- ◆ Can the cost be allocated specifically to this project?
- ◆ Is the cost reasonable and justifiable?
- ◆ How is the cost related to the proposed project?

Remember costs must be necessary, reasonable, allowable and allocable.



IMPORTANT: Review Allowable and Unallowable Costs

**Office for Victims of Crime
Fiscal Year 2022
Tribal Victim Services Set-Aside Program
Examples of Allowable and Unallowable Costs**

This document provides examples of program activities and specific costs for which Office for Victims of Crime (OVC) Tribal Victim Services Set-Aside (VSSA) Program grant funds may be used. Use this document when developing your Budget Detail Worksheet and Program Narrative (which should be consistent with each other) to describe the proposal for OVC review. Funding must be used to provide services to crime victims. OVC will review all proposed costs in the context of the grant proposal. To use this document:

- Use [DOJ's Grants Financial Guide](#) and [2 C.F.R. Part 200](#) (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, hereafter "Part 200 Uniform Requirements") as a resource for your budget-related questions, and in conjunction with your tribe's or organization's policies and procedures, to determine the parameters of budgeted costs.
- When considering whether costs are allowable through this grant program, use these questions as a guide:
 - **Is this cost/activity related to supporting or assisting crime victims?**

EXAMPLE:

<https://www.ovc.ojp.gov/funding/fy-2022/tvssa-appendix-b-allowable-unallowable-costs.pdf>



Allowable vs. Unallowable

Equipment:

Allowable	Unallowable
<p>Vehicles: a purchased vehicle to transport victims to access necessary services, and/or to participate in meetings pertaining to the program.</p> <p>Other modes of transportation (e.g., snowmobile, seaplane, motorized scooter, boat, hovercraft, etc.) necessary to transport victims to access necessary services, and to carry out project activities.</p>	<p>Equipment to support law enforcement activities (e.g., surveillance equipment, vehicles).</p>
<p>Security system equipment (cameras, monitors, door contacts, panic buttons, glass breakers, weapon scanners such as metal detectors, etc.) where reasonable and necessary for certain victim service facilities – for example, at a child advocacy center, domestic violence shelter program, transitional housing facility or units, etc.</p>	<p>Security equipment for public buildings (i.e., courthouse, police stations, and other facilities that serve the general public and are not specific to serving victims).</p>

A top-down view of a desk with a vintage map. On the desk are a Minolta camera, a lens, a magnifying glass, a notebook, a pencil, and glasses. A purple banner is overlaid on the bottom left.

Indirect Costs



Indirect Costs

Indirect Costs

Indirect Costs Category

- ◆ The recipient has a current (unexpired), federally approved indirect cost rate;

or

- ◆ The recipient is eligible to use, and elects to use, the “de minimis” indirect cost rate described in the Part 200 Uniform Requirements



Indirect Costs

Establishing an Indirect Cost Rate



- ◆ Entities request an indirect cost rate from the federal government by submitting a proposal.
- ◆ Tribal nations negotiate their indirect cost rate with the U.S. Department of Interior, which is called the “cognizant agency.”



Indirect Costs

A de minimis Cost Rate Explanation

If your budget has \$400,000 in direct costs, the amount of indirect costs recovered would be:

\$40,000 using the 10% DE MINIMIS RATE

OR

\$80,000 using a NEGOTIATED INDIRECT COST RATE of 20%



Budget Monitoring



Budget Monitoring

- ◆ Monitor budgets and adjust as needed
- ◆ Review expenditure-to-actual reports
- ◆ Review Statement of Activities (profit and loss or P&L)
- ◆ Reveal and address budget variances



Remember: Reconcile your records at least quarterly to match your Federal Financial Reports.



The Budget Detail Worksheet (BDW)

Description of allowable costs to support the project's proposed activities.

Budget Detail Worksheet
OMB Approval NO.: 1121-0329
Expires 11/30/2020

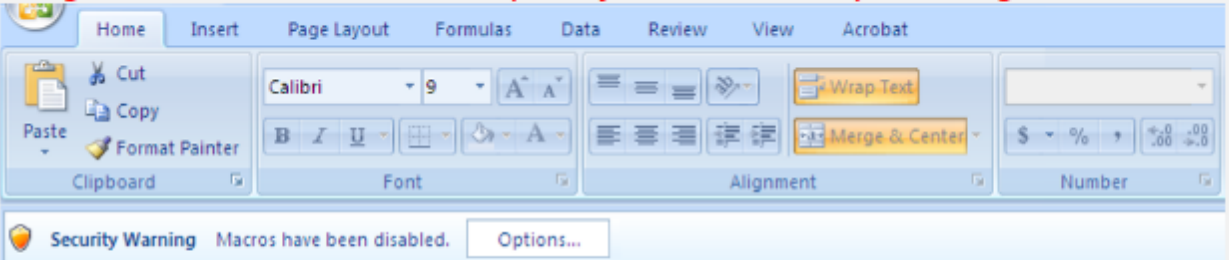
1 Expires 11/30/2020

2 For a 508 compliant, accessible version of the Budget Detail Worksheet, use the following link:

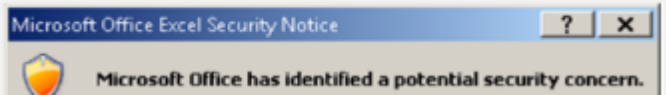
3 <https://ojp.gov/funding/Apply/Forms/BudgetDetailWorksheet/BDW508.pdf>

4 **Worksheet Instructions**

Note: This document requires macros be enabled to work properly. Please ensure that macros are enabled before entering any data. You may be able to enable macros by choosing the "Enable this content" option from the Security Warning Ribbon above.



5 *If the ribbon is not visible you may have been prompted to enable macros when you opened the document as pictured here. If you elected to disable macros, please close the document and reopen it with macros enabled.*

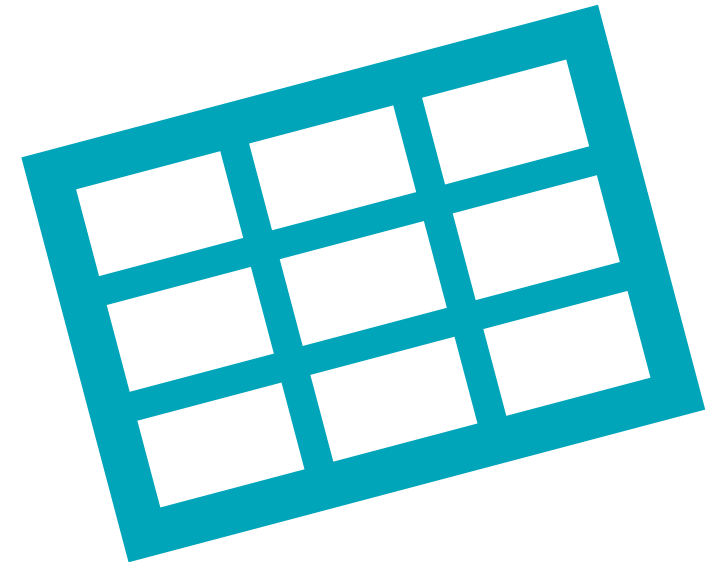


Budget Sheet Instructions | Budget Detail - Year 1 | Budget Detail - Year 2 | Budget Detail - Year 3 | Budget Detail - Year 4 | Budget De ..



Use the Budget Detail Worksheet (BDW)

- ◆ **The Budget Detail Worksheet is a requirement for FY22 TVSSA applications.**
- ◆ Serves as tool to ensure spending is aligned with approved costs.
- ◆ Supports coordination among partners and staff (everyone working from the same shareable document).
- ◆ As a working document in the event your computer crashes, there are connectivity issues or other unforeseen circumstances.





Being Audit Ready



Being Audit Ready

- ◆ Keep receipts for ALL transactions
- ◆ Use the separation of duties approach for all transactions
- ◆ Have signed timesheets that document time and effort
- ◆ Record all income and expenses





Internal Control Examples

- ◆ Separation of duties
- ◆ Budget-to-actual comparison
- ◆ Pre-approval of transactions
- ◆ Monthly bank reconciliations
- ◆ Physical asset audits





Common Audit Issues

- ◆ Procedures not documented
- ◆ Award conditions not met
- ◆ Accounting system is inadequate
- ◆ Reports not filed on time
- ◆ Suspension and debarment





As a grantee of a federal award, it is your responsibility to make sure the funds you receive are spent and managed in compliance with federal statutes, regulations, and the terms and conditions of your award.

Please reach out. We are here to help!

Email TFMC@OVCTFMC.org | Call 703.462.6900 | Visit ojp.gov/tfmc



Question & Answer



DOJ/OJP/OVC Resources



Code of Federal Regulations

A point in time eCFR system



Title 2

Displaying title 2, up to date as of 6/20/2023. Title 2 was last amended 3/01/2023. [view historical versions](#)

Enter a search term or CFR reference (eg. fishing or 1 CFR 1.1)

Title 2 / Subtitle A / Chapter II / Part 200

[Previous](#) / [Next](#) / [Top](#)

ECFR CONTENT

Table of Contents

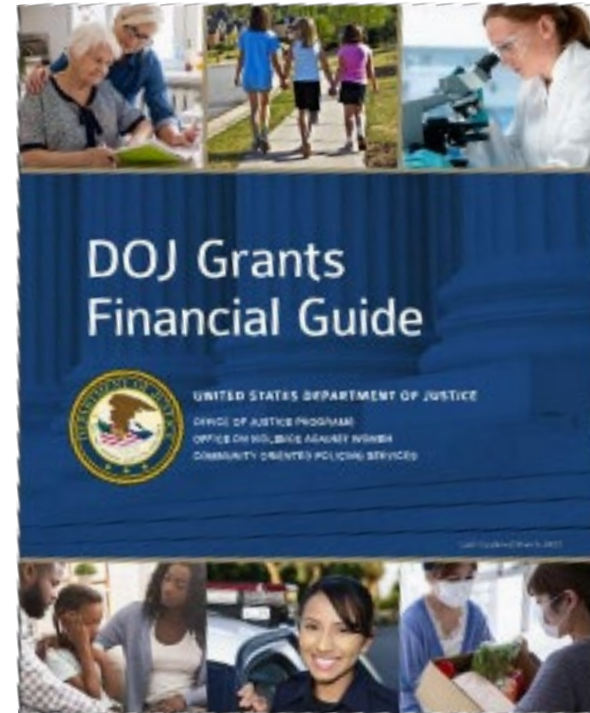
Details

Print/PDF

ENHANCED CONTENT

View table of contents for this page.

PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS



DOJ Grants Financial Guide



UNITED STATES DEPARTMENT OF JUSTICE
OFFICE OF JUSTICE PROGRAMS
OFFICE ON VIOLENCE AGAINST WOMEN
COMMUNITY ORIENTED POLICING SERVICES

<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>

<https://www.ojp.gov/funding/financialguidedoj/overview>



Resources

TFMC Webinar Recordings

- ◆ *Post Award Grant Management*
- ◆ *Overview of Effective Financial Management System*

TFMC Guide Sheets

- ◆ *Generally Accepted Accounting Principles*
- ◆ *Separation of Duties*
- ◆ *Records Retention*

A photograph of a woman and a young girl smiling together outdoors. The woman is on the left, wearing a white top with colorful geometric patterns. The girl is on the right, wearing a pink top with yellow and purple patterns. They are both smiling warmly at the camera. The background is a blurred outdoor setting with trees and a building.

Thank You

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