



United States Department of Justice

Office on Violence Against Women

Working Together to End the Violence

Presentation on Grants Financial Management

Overview of Financial Management Practices

OVW

April 2016

Acknowledgements

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About the NSTA Project

- The Nonprofit Sustainability Technical Assistance (NSTA) Project is a program of the National Resource Sharing Project (RSP) of IowaCASA in partnership with the National Network to End Domestic Violence (NNEDV).
- The NSTA Project provides web conferences, coaching calls, resources, and technical assistance. If you need technical assistance (TA) on nonprofit sustainability/management issues, please contact Ellen Yin-Wycoff at ellen@iowacasa.org or phone 515-505-2729.



How to Use this Technology

- You can listen to the audio through the Internet or call-in for audio at **1-866-866-2244, Code: 8529292#**
- If you are experiencing any technical difficulties, please call iLinc Technical Support at **800-799-4510**
- If you have any questions for the presenters, please type them in the **Private Chat box to Cat Fribley.**
- The webinar recording will be emailed to you within the next 2 weeks.
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Introductions

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Topics of Discussion

- **Resources**
- **GMS User Roles and Functions**
- **Conditional Budget Review and Approval**
- **Budget Modification GAN Process**
- **Federal Financial Reports – SF-425**
- **Drawdowns**

Resources

Financial Guides and Federal Regulations for 2014 Awards and Prior

- **2014 OVW Financial Grants Management Guide**

- https://www.justice.gov/sites/default/files/ovw/pages/attachments/2014/12/17/ovw_2014_fgmg_final_1.pdf

- **Uniform Administrative Requirements for Non-Profits, Educational Institutions, and Hospitals**

- <https://www.gpo.gov/fdsys/pkg/CFR-1999-title28-vol2/pdf/CFR-1999-title28-vol2-part70.pdf>

- **Uniform Administrative Requirements for State, Local, and Indian Tribal Governments**

- <https://www.gpo.gov/fdsys/pkg/CFR-1999-title28-vol2/pdf/CFR-1999-title28-vol2-part66.pdf>

Resources

Financial Guides and Federal Regulations for 2014 Awards and Prior (continued)

•Cost Principles for Non-Profits

- <https://www.gpo.gov/fdsys/pkg/CFR-2012-title2-vol1/pdf/CFR-2012-title2-vol1-part230.pdf>

•Cost Principles for State, Local, and Indian Tribal Governments

- <https://www.gpo.gov/fdsys/pkg/CFR-2012-title2-vol1/pdf/CFR-2012-title2-vol1-part225.pdf>

•Cost Principles for Educational Institutions

- <https://www.gpo.gov/fdsys/pkg/CFR-2012-title2-vol1/pdf/CFR-2012-title2-vol1-part220.pdf>

Resources

Financial Guides and Federal Regulations for 2015 Awards (and on)

- **2015 DOJ Grants Financial Guide**

- http://ojp.gov/financialguide/DOJ/pdfs/2015_DOJ_FinancialGuide.pdf

- **Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 CFR 200)**

- http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

Resources

Webinar Highlighting Changes with the new Regulations starting with 2015 awards

Part 1:

- <https://www.youtube.com/watch?v=m0kwPaQBq64&feature=youtu.be>

Part 2:

- <https://www.youtube.com/watch?v=uw4-s-FI64Q&feature=youtu.be>

GFMD New Grantee Orientation Webinar

- https://www.youtube.com/watch?v=4ywBYE_LNSo&feature=youtu.be

Resources

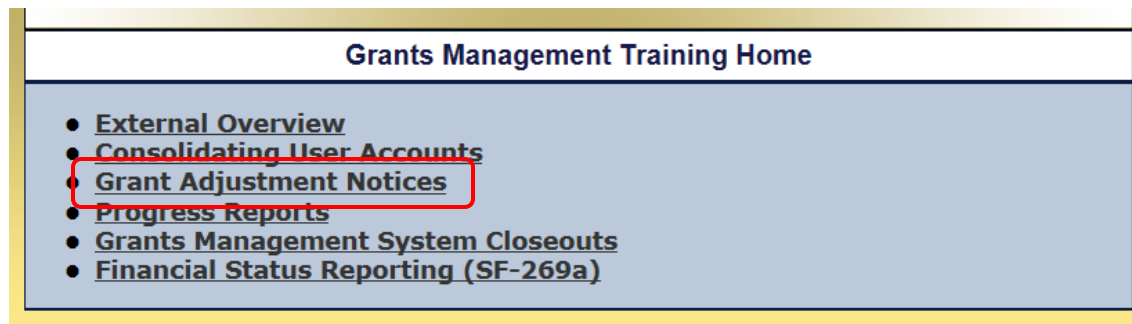
GMS: system used for the management of your OVW award

In GMS you can:

- Create and process all GANs
- Submit Progress Reports and Federal Financial Reports
- Manage Financial Points of Contact
- Close out your award

Website: <https://grants.ojp.usdoj.gov/gmsexternal/>

Instructional Video: <http://ojp.gov/gmscbt/>



Resources

GPRS: system used to draw down funds for your OVW award

Helpful Hints:

- Only the FPOC on the award can access GPRS
- The financial reporting is performed in GMS not GPRS
- Submission of financial reports does not trigger a payment request.

Website:

- <https://grants.ojp.usdoj.gov/gprs/welcome>

User Guide:

- <http://ojp.gov/about/pdfs/gprsuserguide.pdf>

GMS User Roles and Functions

Point of Contact (POC)

- This is a programmatic role in GMS
- User ID is assigned by the system
 - It will remain the same for the life of the award, even if the person assigned to it changes
- In GMS, the POC can:
 - Create GANs
 - Submit Progress Reports
 - View Federal Financial Reports
 - Submit Closeout Package
 - Assign Financial Points of Contact
 - Receive GAN completion notifications from GMS
- One Alternate POC can be assigned to the award,
 - Commonly used to add an authorized contact
 - Minimal functionality in GMS for this role

GMS User Roles and Functions

Financial Point of Contact (FPOC)

- This is a financial role in GMS and GPRS
- In GMS, the FPOC can:
 - Submit/Edit Federal Financial Reports (SF-425)
- In GPRS, the FPOC can:
 - Request payments
 - View previous transactions and payment history
- Multiple FPOCs can be assigned to an award
- POC role assigns, changes, removes FPOCs in GMS
 - Full instructions and visual demonstrations for this are found in the following User Guide Page 25:
http://ojp.gov/training/pdfs/gms_userguide.pdf

Conditional Budget Review and Approval

Budget pending approval at time of award will have a conditional clearance

- **Special condition holds funds**

- Expenditures/obligations made at recipient's own risk
- Cannot draw down until budget is approved
- Exception: \$10,000 available for travel costs related to OVW-sponsored TA events

- **Hold is removed through GMS when budget is approved by Financial Analyst**

- GMS sends auto-generated email to POC

Conditional Budget Review and Approval

Budget Approval Process

- **Program Specialist reviews budget for programmatic compliance**
- **Financial Analyst reviews budget for financial compliance and contacts POC with questions/comments from budget review**
- **Grantee addresses all questions via email with revised budget attached**
 - All questions/comments must be addressed
 - Double check all calculations
 - “Reply all” and use the same email chain for the review
- **Final budget entered into GMS by Financial Analyst and hold is removed in GMS**

Budget Modification GAN Process

Official notification and approval of changes to an approved budget

GAN required for the following changes:

- Cumulative change of 10% or more within already approved categories
 - Applies to awards over \$100k for 2014 awards and prior
 - Applies to awards over \$150k for 2015 awards and on
- Moving funds into a category that wasn't previously approved
- Change in Scope
- Moving funds from Direct to Indirect, and vice versa
 - Applies to 2014 awards and prior

Budget Modification GAN Process

GAN is submitted in GMS

- Attach revised budget
 - Level of detail similar to original approved budget
 - All costs broken down and supported with narrative to justify costs
- Attach Indirect Cost Rate Agreement, if applicable
 - If there are multiple rate agreements for different periods that cover the award period, attach all that apply
- Budget is reviewed/approved by Program Specialist first, then Financial Analyst
- Address all notes if GAN is “Change Requested”

Federal Financial Report – SF-425

Report is submitted in GMS

- Demonstrates recipient **expenditures**, not **drawdowns**
- Submitted by Financial Point of Contact
- Submitted Quarterly

Reporting Period:	Due by:
January 1 - March 31	April 30
April 1 - June 30	July 30
July 1 - September 30	October 30
October 1 - December 31	January 30

Note: Final report due 90 days after the end of the period of performance

OVW

SF-425 User Guide:

- http://ojp.gov/training/pdfs/gms_userguide.pdf

Federal Financial Report – SF-425

10d: Total Federal Funds Authorized:

- Total amount awarded, including supplements

10. Transactions			
	Previously Reported	This Period	Cumulative
(Use lines a-c for single or multiple grant reporting)			
Federal Cash (To report multiple grants, also use FFR Attachment):			
a. Cash Receipts			
b. Cash Disbursements			
c. Cash on Hand (line a minus b)			
(Use lines d-o for single grant reporting)			
Federal Expenditures and Unobligated Balance:			
d. Total Federal funds authorized			\$579781.00
*e. Federal share of expenditures	\$435055.33	\$41805.80	\$476861.13
*f. Federal share of unliquidated obligations			\$0.00
g. Total Federal share (sum of lines e and f)			\$476861.13
h. Unobligated balance of Federal funds (line d minus g)			\$102919.87

Federal Financial Report – SF-425

10e: Federal Share of Expenditures

- Previously Reported: Total funds previously reported as expended; cumulative and auto-filled
- This Period: Amount for this report's specific period of funds expended

10. Transactions			
	Previously Reported	This Period	Cumulative
(Use lines a-c for single or multiple grant reporting)			
Federal Cash (To report multiple grants, also use FFR Attachment):			
a. Cash Receipts			
b. Cash Disbursements			
c. Cash on Hand (line a minus b)			
(Use lines d-o for single grant reporting)			
Federal Expenditures and Unobligated Balance:			
d. Total Federal funds authorized			\$579781.00
*e. Federal share of expenditures	\$435055.33	\$41805.80	\$476861.13
*f. Federal share of unliquidated obligations			\$0.00
g. Total Federal share (sum of lines e and f)			\$476861.13
h. Unobligated balance of Federal funds (line d minus g)			\$102919.87

Federal Financial Report – SF-425

10f: Federal Share of Unliquidated Obligations

- Obligations made but not yet paid

10. Transactions			
	Previously Reported	This Period	Cumulative
(Use lines a-c for single or multiple grant reporting)			
Federal Cash (To report multiple grants, also use FFR Attachment):			
a. Cash Receipts			
b. Cash Disbursements			
c. Cash on Hand (line a minus b)			
(Use lines d-o for single grant reporting)			
Federal Expenditures and Unobligated Balance:			
d. Total Federal funds authorized			\$579781.00
*e. Federal share of expenditures	\$435055.33	\$41805.80	\$476861.13
*f. Federal share of unliquidated obligations			\$0.00
g. Total Federal share (sum of lines e and f)			\$476861.13
h. Unobligated balance of Federal funds (line d minus g)			\$102919.87

Example: Grantee ordered a new laptop on 3/27/2016 for \$800 but did not pay for the invoice until 4/5/2016. The item is recorded as an unliquidated obligation in the 1/1/2016-3/31/2016 report

Federal Financial Report – SF-425

10g: Total Federal Share (sum of 10e & 10f)

- All expenditures and obligations up until the end of the reporting period

10. Transactions			
	Previously Reported	This Period	Cumulative
(Use lines a-c for single or multiple grant reporting)			
Federal Cash (To report multiple grants, also use FFR Attachment):			
a. Cash Receipts			
b. Cash Disbursements			
c. Cash on Hand (line a minus b)			
(Use lines d-o for single grant reporting)			
Federal Expenditures and Unobligated Balance:			
d. Total Federal funds authorized			\$579781.00
*e. Federal share of expenditures	\$435055.33	\$41805.80	\$476861.13
*f. Federal share of unliquidated obligations			\$0.00
g. Total Federal share (sum of lines e and f)			\$476861.13
h. Unobligated balance of Federal funds (line d minus g)			\$102919.87

10h: Unobligated Balance of Federal Funds

- Funds remaining available to the grantee for obligation and expenditure

Federal Financial Report – SF-425

10j: Recipient Share of Expenditures

- Total grantee portion of match for this period

Recipient Share:			
*i. Total recipient share required			\$0.00
j. Recipient share of expenditures	\$0.00	\$0.00	\$0.00
k. Remaining recipient share to be provided (line i minus j)			\$0.00

NOTE: This section should only be used if you have a match requirement or approved match (see budget for approved match amount)

Federal Financial Report – SF-425

10I: Total Federal Program Income Earned

- Amount of income generated as a result of the grant activities
- OVW uses the addition alternative

Program Income:			
l. Total Federal program income earned			\$0.00
m. Program income expended in accordance with the deduction alternative			
n. Program income expended in accordance with the addition alternative			\$0.00
o. Unexpended program income (line l minus line m or line n)			\$0.00

NOTE: This section should only be used if you have received prior approval to generate income for the project (see budget for approved program income)

Federal Financial Report – SF-425

11: Indirect Expenses

- Indirect costs recovered for each reporting period
- Grantee must have either a current Federally Negotiated Indirect Cost Rate Agreement or use the de minimis rate
- This portion of the report is not cumulative

11. Indirect Expense						
a. Type of Rate	b. Rate	c. Period		d. Base	e. Amount Charged	f. Federal Share
		From	To			
	%			\$	\$	\$
	%			\$	\$	\$
g. Totals					\$0.00	\$0.00

Drawdowns

Requirements for drawdown of funds:

- Acceptance of award
- Current on Federal financial reports and progress reports
- Have sufficient funds available for drawdown

Approved requests are transferred within 3-5 business days of the request.

NOTE: GPRS does not process payment requests during the last 4 business days of each month, in order to meet reporting requirements. Please plan ahead!

Drawdowns

Payments processed through GPRS

- FPOC uses GMS UserID and password for GPRS
 - First time users must register in GPRS
- Frequency of drawdowns
 - Consistent with organizational policies and procedures and cash flow needs

Reimbursement versus Advance

- Payments made on reimbursement basis
- Advances can be requested if needed, but must be disbursed within 10 days of receipt

Questions?

- **OVW Grants Financial Management Division Help Desk:**
 - ovw.gfmd@usdoj.gov
 - (888) 514-8556
- **Nonprofit Sustainability Technical Assistance (NSTA) Project, Ellen Yin-Wycoff:**
 - ellen@iowacasa.org
 - (515) 505-2729

Thank you for joining us today!