



United States Department of Justice

Office on Violence Against Women

Working Together to End the Violence

Grants Financial Management Division Presentation

New Grantee Orientation: Culturally Specific Services Program

December 2017

OVW

Personnel Costs – Timesheet

Things to remember --

Follow the same hiring procedures (which should be documented) for the vacant Advocate position (below) as you would for any other position in your organization.

Established policies should be used to determine reasonable salary to be paid for each position. Policies should be in place as to who determines salaries, salary increases, etc.

Must track time worked on all activities, not just the hours worked on the OVW Project.

Personnel Costs – Timesheet

Sample budget has three positions –

Executive Director

Annual salary \$80,000; estimated 50% of time on this project \$40,000

Advocate (vacant position)

Annual salary \$45,000; estimated 100% on this project \$45,000

Counselor

Annual salary \$50,000; estimated 50% on this project \$25,000

Total Personnel Costs

\$110,000

Executive Director Timesheet

| Day | Date | General Admin | 2017 OVW CSSP – Program Admin | 2017 OVW CSSP - Advocacy | 2016 ABC Foundation Grant | Total Hours | Notes |
|-------|-----------|---------------|-------------------------------|--------------------------|---------------------------|-------------|--|
| Mon | 10/2/2017 | 3 | 3 | 2 | | 8 | Met with auditors; advocacy (position vacant) |
| Tues | 10/3/2017 | 1 | 5 | 1 | 1 | 8 | Meeting with bookkeeper; Meeting with MOU partner(s); advocacy (position vacant) |
| Wed | 10/4/2017 | 2 | 4 | | 2 | 8 | Board of Directors conference call; OVW CSSP kick off |
| Thurs | 10/5/2017 | 1 | 7 | | | 8 | |
| Fri | 10/6/2017 | | | | 8 | 8 | All day training for Foundation Program |
| Sat | 10/7/2017 | | | | | | |
| Sun | 10/8/2017 | | | | | | |
| Total | | 7 | 19 | 3 | 11 | 40 | |
| | | 17.5% | 47.5% | 7.5% | 27.5% | | ** 55% of ED salary would be charged to OVW grant for this week |

Allocation of Cost for Executive Director

Executive Director's weekly salary is \$1,540

For the week of 10/2 – 10/8/2017

- 17.5 % charged to Organization's Admin budget -
\$269.50
- 55 % charged to OVW CSSP grant -
\$847.00
- 27.5% charged to 2013 ABC Foundation grant -
\$423.50

Charges should be made based on actual costs (55% to OVW), not on budgeted amounts (50%).

Also, 55% of Executive Director's related fringe benefits (health insurance, payroll taxes, etc.) for the period would be charged to the OVW grant.

Direct Costs – Subrecipient vs Contractor

| Characteristic | Subrecipient | Contractor |
|--|--------------|------------|
| MOU partners are generally considered this | Yes | No |
| Do procurement standards (including competition and sole source approval) apply? | No | Yes |
| Funds received count towards meeting the audit threshold | Yes | No |
| Federal Program requirements and terms and conditions apply | Yes | No |
| Contract provisions apply (2 CFR 200 Appendix II) | No | Yes |
| Required to be reported by direct recipient under FFATA | Yes | No |
| Profit may be earned (including fee for service) | No | Yes |
| Reimbursed for actual costs incurred | Yes | No |

Subrecipients

Subrecipients must comply with the same tracking requirements as well as the same programmatic requirements as you do as the grantee.

Generally, MOU partners are considered subrecipients.

Subrecipients are reimbursed for their actual project costs incurred. Supporting documentation should be reviewed in order to support the costs prior to making payment to the subrecipients.

OVW Grantee is responsible for monitoring subrecipients.

Consultants

Must have supporting documentation for the procurement of the service (RFP, proposals, support to selection made and determination of costs/rates). Competition is encouraged. Follow your organization's procurement policy.

What type of documentation do I need to pay a consultant?

- Invoice for services (should # of hours x rate; detail for any other costs)
- Receipts for any other costs (ex. Travel – airline receipts, taxi, hotel bill)
- Summary of work performed (should be verified)
- All documentation should be reviewed and approved prior to processing payment

FFATA Reporting

Federal Funding Accountability and Transparency Act

- Direct recipients report on subawards of \$25,000 or more on www.fsrs.gov
 - If the initial subaward is less than the threshold, and at a later point you subaward additional funds, reporting is required when the total equals \$25,000 or more
 - Applies to all types of subrecipient organizations
- FFATA subaward report is due by the end of the month following the month a subaward of \$25,000 or more is made
 - E.g., if a subaward is made October 15, 2017, the direct recipient is required to report by November 30, 2017

FFATA Reporting

Federal Funding Accountability and Transparency Act (continued)

FFATA compliance is critical

- All awardees have a special condition in the award terms/conditions for this requirement
- Direct recipients have received audit findings for non-compliance
 - Includes situations where the direct recipient made a contract instead of a subaward, when the nature of the agreement was a subaward and therefore did not report the subaward
- User guide available at:
https://www.fsrs.gov/documents/FSRS_Awardee_User_Guide.pdf

Helpful Hints

- Your approved budget is the starting point for the financial management of your OVW award. Includes an estimate of the anticipated costs.
- Charges to the OVW award will be for actual costs.
- Your organization's records (ex. Timesheets, invoices, and receipts) will provide documentation and support for the costs charged to the grant.

Helpful Hints

- Your drawdowns (payment requests) will be for the actual costs of the project (not the budgeted amounts). Drawdown only what you need – avoid cash on hand.
- The charges to the grant will be reported on your quarterly financial reports. Report costs incurred, not drawdowns.
- The financial charges to the grant will also relate to the activities reported on your programmatic progress reports. Ex. The grant has been charged 50% of a Counselor's salary; .5FTE Counselor position will be reported on the progress report; there should also be reporting of victims served by this Counselor.

Helpful Hints

- Be transparent in your operations.
- Try to segregate duties as much as possible.
- Document, document, document.
- Follow the same policies and procedures for your OVW grant as you would for any other activity of the organization.
- If you are unsure about something --- Please call your program manager, TA provider or GFMD. We are all here to help and support you.
- Try not to get overwhelmed. 😊

Questions

**Any other questions we can answer
or topics that we could provide additional
clarification???**