

Financial Management Practices in Grant Management

Approach to Managing Federal and Private Grants

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DOEE Overview

- The DC Department of Energy & Environment (DOEE) has approximately 65 federal and private grants in any given year funded by 11 US government, State and Private foundations. Approximately two thirds of our grants require recipient match using DC funds, third party match and grantor match.
- Approximately one third of our employees work on more than one funding source. As a result, no payroll biweekly payroll period is the same. Therefore, careful grant management is needed to manage our grants as well as other funding sources.
- The Office of the Chief Financial Officer (OCFO) along with the DOEE's Grant Management Division have developed many internal financial reports, grant management templates, FRP and proposal templates, etc. to assist our program staff in managing their grants. We use them to keep continuity for our reports, proposals and budgets.

Objectives

- Education and Training
- Financial and Reporting Tools
- Time and Labor
 - Employee Payroll List
 - T&L Payroll Report
 - Timesheets
- Develop working relationship with the grantor, grantees, OCFO, Program Staff, etc.
- Available Resources and Organizations

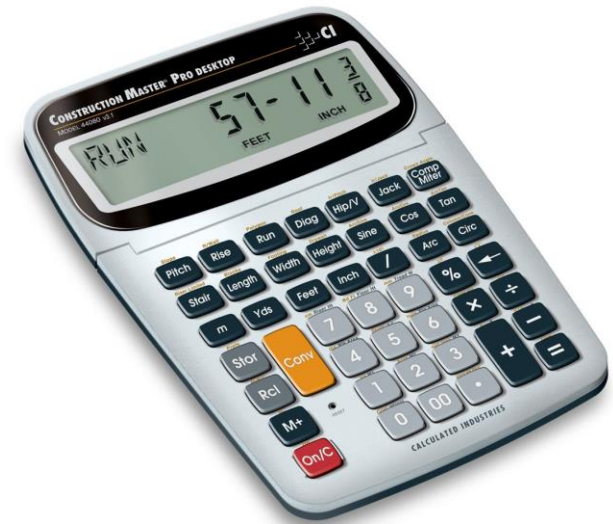
Education & Training

- Suggested topics for Financial Grants Management for Program & Finance Managers
 - DC Govt. Finances 101
 - Grant Budget/Finances 101
 - 2 CFR 200 – Uniform Grants Guidance
 - How to prepare a grant proposal
 - How to read your financial reports
 - How to monitor a sub recipient



Financial & Reporting Tools

- Payroll Register
- Daily Budget & Expense Report
- Purchase Order Report
- Requisition Report
- Revenue Fund Report



Payroll Register

Pay period #	Pay period beginning date	Pay period ending date	Pay Date	Group #	Organization Identifier?	Agency	Approp. Year	Fund Detail	INDEX	PCA	Project #	Project Phase	Grant #	Grant Phase	Agency Code #1	Agency Code #2	Employee Name	Employee ID#	Position #	Full Time Hours	Full Time
PP	PPB DT	PPE DT	PAY DT	GP	ORG	AGY	AY	FUND	INDEX	PCA	PROJ	PH	GRANT	PH	AC1	AC2	NAME	EMPLID	POSITION	HR111	AMT111
4	01/21/18	02/03/18	02/16/18	G2N	AT07300500	KGO	18	8201	218CR	110FA			18IDCR	18			Parson,Kelvin A	xxxx	xxxx	2.25	100.00
5	02/04/18	02/17/18	03/02/18	G2N	AT07300500	KGO	18	100	1000L	10CR8							Parson,Kelvin A	xxxx	xxxx	79	200.00
5	02/04/18	02/17/18	03/02/18	G2N	AT07300500	KGO	18	100	1000L	110FA							Parson,Kelvin A	xxxx	xxxx	0.25	300.00

NAME	POSITION	EMPLID	PPB DT	PPE DT	PAY DT	FUND	GRANT	PH 2	PROJ	INDEX	PCA	PH	PP	AY	Values	Sum of AMTTOT	Sum of Salary	Sum of Fringe benefits	Sum of Hours worked	Sum of Hourly Rate
Parson,Kelvin A	43107	8158	5/13/2018	5/26/2018	6/8/2018	100	(blank)	(blank)	(blank)	1000L	10CR8	(blank)	12	18	200.00	150.00	50.00	10.00	10.00	
											110FA	(blank)	12	18	300.00	200.00	100.00	10.00	10.00	
						8201	18IDCR	18	(blank)	218CR	110FA	(blank)	12	18	100.00	75.00	25.00	10.00	10.00	
					6/8/2018 Total										5,638.46	4,761.81	876.65	80.00	178.57	
Parson,Kelvin A Total															5,638.46	4,761.81	876.65	80.00	178.57	
Grand Total															5,638.46	4,761.81	876.65	80.00	178.57	

Daily Budget & Expense Report

Program Code 3	Approp Fund	Grant No	Grant Ph	Agy Fund	Project No	Project Ph	Comp Source Group	Values						
								Sum of Approp Act	Sum of Actual Expenditures	Sum of Intra District Advances	Sum of Act Encumbrance Act	Sum of Pre Encumbrance Act	Sum of Total Expend & Oblig.	Sum of Available Balance 2
2070	200	15EVCA	15	8201	NOPROJ	NA	0011 (REGULAR PAY - CONT FULL TIME)	28,000.00	16,205.14	0.00	0.00	0.00	16,205.14	11,794.86
							0012 (REGULAR PAY - OTHER)	91,644.75	63,946.04	0.00	0.00	0.00	63,946.04	27,698.71
							0014 (FRINGE BENEFITS - CURR PERSONNEL)	27,637.94	17,923.97	0.00	0.00	0.00	17,923.97	9,713.97
							0050 (SUBSIDIES AND TRANSFERS)	73,631.96	39,861.16	0.00	0.00	0.00	39,861.16	33,770.80
		15EVCA Total						220,914.65	137,936.31	0.00	0.00	0.00	137,936.31	82,978.34
		15EVSD	15	8201	NOPROJ	NA	0011 (REGULAR PAY - CONT FULL TIME)	5,082.82	1,932.09	0.00	0.00	0.00	1,932.09	3,150.73
							0012 (REGULAR PAY - OTHER)	8,189.96	7,503.79	0.00	0.00	0.00	7,503.79	686.17
							0014 (FRINGE BENEFITS - CURR PERSONNEL)	3,070.88	1,400.82	0.00	0.00	0.00	1,400.82	1,670.06
							0050 (SUBSIDIES AND TRANSFERS)	8,181.33	5,254.81	0.00	0.00	0.00	5,254.81	2,926.52
		15EVSD Total						24,524.99	16,091.51	0.00	0.00	0.00	16,091.51	8,433.48
		16EVHT	16	8205	NOPROJ	NA	0011 (REGULAR PAY - CONT FULL TIME)	16,943.40	9,530.27	0.00	0.00	0.00	9,530.27	7,413.13
							0014 (FRINGE BENEFITS - CURR PERSONNEL)	3,913.93	2,012.65	0.00	0.00	0.00	2,012.65	1,901.28
							0050 (SUBSIDIES AND TRANSFERS)	10,428.66	5,090.58	0.00	0.00	0.00	5,090.58	5,338.08
		16EVHT Total						31,285.99	16,633.50	0.00	0.00	0.00	16,633.50	14,652.49
		17EVRA	17	8201	NOPROJ	NA	0011 (REGULAR PAY - CONT FULL TIME)	0.00	24,555.49	0.00	0.00	0.00	24,555.49	(24,555.49)
							0012 (REGULAR PAY - OTHER)	43,327.88	20,698.00	0.00	0.00	0.00	20,698.00	22,629.88
							0014 (FRINGE BENEFITS - CURR PERSONNEL)	10,008.74	12,397.43	0.00	0.00	0.00	12,397.43	(2,388.69)
							0050 (SUBSIDIES AND TRANSFERS)	26,668.05	24,508.76	0.00	0.00	0.00	24,508.76	2,159.29
		17EVRA Total						80,004.67	82,159.68	0.00	0.00	0.00	82,159.68	(2,155.01)
		18EVHT	18	8205	NOPROJ	NA	0011 (REGULAR PAY - CONT FULL TIME)	5,647.80	32.69	0.00	0.00	0.00	32.69	5,615.11
							0014 (FRINGE BENEFITS - CURR PERSONNEL)	1,304.64	6.19	0.00	0.00	0.00	6.19	1,298.45
							0050 (SUBSIDIES AND TRANSFERS)	3,476.22	0.00	0.00	0.00	0.00	0.00	3,476.22
		18EVHT Total						10,428.66	38.88	0.00	0.00	0.00	38.88	10,389.78
		18EVWQ	18	8201	NOPROJ	NA	0040 (OTHER SERVICES AND CHARGES)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
							0041 (CONTRACTUAL SERVICES - OTHER)	40,000.00	0.00	0.00	0.00	0.00	0.00	40,000.00
							0050 (SUBSIDIES AND TRANSFERS)	60,000.00	0.00	0.00	0.00	0.00	0.00	60,000.00
		18EVWQ Total						100,000.00	0.00	0.00	0.00	0.00	0.00	100,000.00
		200 Total						467,158.96	252,859.88	0.00	0.00	0.00	252,859.88	214,299.08
		2070 Total						467,158.96	252,859.88	0.00	0.00	0.00	252,859.88	214,299.08
		Grand Total						467,158.96	252,859.88	0.00	0.00	0.00	252,859.88	214,299.08

Purchase Order Report

Program Code	Primary Doc Key	Ref Doc	Vendor Name	Agy Fund	Eff Date	Grant No	Grant Ph	Project No	Project Ph	Index Code	PCA	Comp Object	Invoice No	Invoice Date	Check No	Payment Date	T Code	Sum of Original PO Amt	Sum of Expenditures/ Modification Amt	Sum of Adjustments/ Write-offs	Sum of Trans Amt
2070 WATER	PO570441	RC086815	LIMNOTECH	654	10/2/2017	NOGRNT	NA	SWA006	0	SWD0E	2070A	409	(blank)	(blank)		(blank)	204	599,435.00	0.00	0.00	599,435.00
		PO570441	LIMNOTECH	654	12/14/2017	NOGRNT	NA	SWA006	0	SWD0E	2070A	409	DOEFY18-52	11/9/2017	6177248	12/19/2017	225	0.00	80895.00	0.00	(80,895.00)
					12/21/2017	NOGRNT	NA	SWA006	0	SWD0E	2070A	409	DOEFY18-53	12/13/2017	6128590	12/26/2017	225	0.00	98792.50	0.00	(98,792.50)
					1/29/2018	NOGRNT	NA	SWA006	0	SWD0E	2070A	409	DOEFY18-54	1/11/2018	6138220	2/2/2018	225	0.00	68682.50	0.00	(68,682.50)
					3/6/2018	NOGRNT	NA	SWA006	0	SWD0E	2070A	409	DOEFY18-55	2/16/2018	6148116	3/12/2018	225	0.00	61292.50	0.00	(61,292.50)
					3/27/2018	NOGRNT	NA	SWA006	0	SWD0E	2070A	409	DOEFY18-56	3/13/2018	6154121	4/2/2018	225	0.00	47492.50	0.00	(47,492.50)
					4/27/2018	NOGRNT	NA	SWA006	0	SWD0E	2070A	409	DOEFY18-57	4/13/2018	6162300	5/2/2018	225	0.00	63605.00	0.00	(63,605.00)
					5/30/2018	NOGRNT	NA	SWA006	0	SWD0E	2070A	409	DOEFY18-58	5/11/2018	6168821	6/4/2018	225	0.00	63875.00	0.00	(63,875.00)
	PO570441 Total																	599,435.00	-486635.00	0.00	112,800.00

Requisition Report

Program Code 3	Agy Fund	Primary Doc Key	Primary Doc Sfx	Grant No	Grant Ph	Project No	Project Ph	Eff Date	Index Code	PCA	Vendor Name	Comp Object	Values		
													Sum of Original RQ Amt	Sum of Expenditures/Modification Amt	Sum of Trans Amt
2030 FISHERIES AND WILDLIFE	100	RQ977314	2	91EVAR	9	NOPROJ	NA	12/5/2017	100AR	2030A	(blank)	408	1,522.00	0.00	1,522.00
								12/29/2017	100AR	2030A	(blank)	408	0.00	(1,522.00)	(1,522.00)
			4	91EVAR	9	NOPROJ	NA	12/29/2017	100AR	2030A	(blank)	408	1,522.00	0.00	1,522.00
								1/5/2018	100AR	2030A	CAPITOL SERVICES	408	0.00	(1,522.00)	(1,522.00)
		RQ977314 Total											3,044.00	(3,044.00)	0.00
		RQ981235	2	NOGRNT	NA	NOPROJ	NA	2/5/2018	1000L	2030A	(blank)	704	3,045.00	(3,045.00)	0.00
			4	NOGRNT	NA	NOPROJ	NA	2/5/2018	1000L	2030A	(blank)	704	3,042.31	0.00	3,042.31
								2/12/2018	1000L	2030A	(blank)	704	0.00	(3,042.31)	(3,042.31)
		RQ981235 Total											6,087.31	(6,087.31)	0.00
		RQ981239	1	NOGRNT	NA	NOPROJ	NA	2/5/2018	1000L	2030A	(blank)	210	3,473.00	(3,473.00)	0.00
			2	NOGRNT	NA	NOPROJ	NA	2/5/2018	1000L	2030A	(blank)	219	3,466.31	0.00	3,466.31
								2/8/2018	1000L	2030A	(blank)	219	0.00	(3,466.31)	(3,466.31)
		RQ981239 Total											6,939.31	(6,939.31)	0.00
		RQ981592	1	NOGRNT	NA	NOPROJ	NA	2/13/2018	1000L	2030A	(blank)	219	3,472.31	0.00	3,472.31
								2/15/2018	1000L	2030A	MVS INC	219	0.00	(3,472.31)	(3,472.31)
			2	NOGRNT	NA	NOPROJ	NA	2/13/2018	1000L	2030A	(blank)	704	3,042.31	0.00	3,042.31
								2/15/2018	1000L	2030A	MVS INC	704	0.00	(3,042.31)	(3,042.31)
		RQ981592 Total											6,514.62	(6,514.62)	0.00
	645	RQ968238	1	NOGRNT	NA	NOPROJ	NA	10/1/2017	S0645	2030A	(blank)	506	200,000.00	(200,000.00)	0.00
			2	NOGRNT	NA	NOPROJ	NA	10/1/2017	S0645	2030A	(blank)	506	200,000.00	0.00	200,000.00
								10/19/2017	S0645	2030A	CITY WILDLIFE INC	506	0.00	(200,000.00)	(200,000.00)
		RQ968238 Total											400,000.00	(400,000.00)	0.00

Revenue Fund Report

Approp Fund	Agy Fund	Agy Fund Title	Primary Doc Key	Primary Doc Sfx	Index Code	PCA	Approp Year	Eff Date	FISCAL_ MONTH	Comp Object	Sum of Trans Amt
600	662	RENEWABLE ENERGY DEVELOPMENT FUND	DP054241	10	S0662	6040A	2018	10/26/17	1	6111	500.00
			DP057482	10	S0662	6040A	2018	3/26/18	6	6111	4,880,400.00
			DP057550	5	S0662	6040A	2018	3/28/18	6	6111	297,150.00
				6	S0662	6040A	2018	3/28/18	6	6111	787,240.00
			DP057734	8	S0662	6040A	2018	3/15/18	6	6111	632,800.00
			DP057811	8	S0662	6040A	2018	4/4/18	7	6111	502,250.00
				11	S0662	6040A	2018	4/4/18	7	6111	5,000.00
			DP057838	7	S0662	6040A	2018	4/6/18	7	6111	70,000.00
				14	S0662	6040A	2018	4/6/18	7	6111	19,234,250.00
			DP057940	1	S0662	6040A	2018	4/12/18	7	6111	29,050.00
				2	S0662	6040A	2018	4/12/18	7	6111	20,520.00
			DP058114	7	S0662	6040A	2018	4/23/18	7	6111	29,400.00
				8	S0662	6040A	2018	4/23/18	7	6111	82,950.00
			DP058234	1	S0662	8510A	2018	4/26/18	7	6111	2,500.00
			JEAG1806	1	S0662	8510A	2018	5/16/18	8	6111	-2,500.00
	662 Total										26,571,510.00
Grand Total											26,571,510.00

Time & Labor

- Employee Payroll List

- A listing placed on the DOEE shared drive so employees will know what index/pca and PeopleSoft code to use for their labor hours.
- A DOEE budget Analyst is assigned the duty to review employee’s time sheets to verify the employee is charging as listed. Any exceptions are noted and investigate. Adjustments are made to this schedule if deem appropriate.

FY 18 EMPLOYEE PAYROLL LIST -- STATIC PAYMENTS					
STATIC PAYROLL: The employees on this list should be using the same Index/PCA each pay period These are the index and pca codes that DOEE program managers expect employees to use. If any codes should be changed, or employee names need to be added or removed from the list, program managers should immediately notify Finance.					
Activity	PN	Name	Index	PCA	Combo/Accounting Code
1010	000100000	Mary Mary	1000L	11CR8	000110095
1010	000200000	Peggy Sue	218CR	1010A	000107408
1010	000300000	Jim Bob Thornton	218CR	1010A	000107408
1010	000400000	Josanna Carter	1000L	11CR8	000110095
1010	000500000	Charlene Smith	1000L	1010A	000107747
1020	000600000	Rostas, Zita	1000L	12CR8	000107885
1020	000700000	John Wayne	1000L	12CRB	000107886
1020	000800000	Lisa Lisa	218CR	1020A	000107400
1030	000900000	Terry Terrific	1000L	13CR8	000107887

• Time & Labor Payroll Report

- This report can be run a few days before the actual payroll is processed. It shows the actual PeopleSoft combo code and accounting attributes of each employee.
- It's useful to determine if anyone is using the incorrect code, hasn't completed their time sheet, worked less than 80 hours in a biweekly pay period, didn't charge leave or holiday, etc.

Name	Account	Index	PCA	Grant	Grant2	Fund	Project	Project2	Descr	Approver/Manager	Reported Status	Total
Sum of Hours												
Jackson Five				(blank)	(blank)		(blank)	(blank)	Holiday Pay Union	Joseph Jackson	AP Approved	9.00
									Unsched Sick Leave Taken	Joseph Jackson	AP Approved	18.00
	000108190	LCO18	6010A	LIEA18	18	8225	(blank)	(blank)	Regular Pay	Joseph Jackson	AP Approved	26.50
	000108193	S0662	6010A	(blank)	(blank)	0662	(blank)	(blank)	Regular Pay	Joseph Jackson	AP Approved	26.50
Jackson Five Total												80.00
Beyonce Knowles	000107756	1000L	2030A	(blank)	(blank)	0100	(blank)	(blank)	Regular Pay	Tina Knowles	AP Approved	8.00
	000108008	218FM	23FM8	18EVFM	18	8215	(blank)	(blank)	Regular Pay	Matthew Knowles	AP Approved	72.00
Beyonce Knowles Total												80.00
Grand Total												160.00

- Timesheets

- Without Timesheets

- Is prevented from effectively managing costs
 - Cannot accurately forecast future budget proposals
 - Is in non-compliance with grant requirements
 - Submits reimbursement request that are not accurate
 - May have to pay back funds

- With Timesheets

- Personnel costs are visible, therefore, adjustments are easier
 - Employees spend less time trying to remember what actually happened
 - Supervisors find it easier to keep track of who worked on what project and how the hours were spent

Developing Working Relationships



- Invite Non-Financial staff to your training & educational sessions
- Participate or visit the work site of the program's staff grant activities.
- Have monthly, quarterly financial meetings to go over their overall grant budget, answer questions, review spending plans, etc.
- Make yourself available for impromptu meetings if your schedule allows for it.
- Review all grant proposals and sub agreements before they are signed

It's not an "us against them" approach in financial grant management. We're on the same team!



Available Resources and Organizations

- **NGMA – National Grants Management Association** www.ngma.org
- **GFOA – Government Finance Officers Association** www.gfoa.org
- **Thompson Grants -**
<http://grants.thompson.com/>
- **GPA - Grants Professional Association**
<https://www.grantprofessionals.org>
- **DC Grants Management Advisory Board**

Contact Information

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Questions