CITY OF SAN ANTONIO

Administrative Directive	**AD 8.10 Financial Management of Grants**
Procedural Guidelines	Guidelines to ensure consistent citywide processing and financial management of grants.
Department/Division	Finance Department, Accounting Division
Effective Date	March 1, 2008
Revision Date	July 1, 2010
Project Managers	Melanie Seale, Controller Elizabeth Drouillard, Financial Reporting Manager

Purpose

This Administrative Directive defines and outlines policies with respect to the financial management of grants administered within the City of San Antonio (City). Grants management policies and procedures, as outlined in this AD, have been adopted for uniform application in all departments. These policies and procedures describe the processes for initiation of master data, cash management, in-kind support, monitoring, and month- and year-end procedures in relation to grants.

Policy

It is the policy of the City that departments manage grants in accordance with federal, state, and local guidelines. The departments shall properly maintain grants in order to ensure timely and accurate billings to the grantor. Billings shall be initiated using the City's system of record (SAP) in order to avoid grant deficits and to avoid loss of future funding. This AD applies to all departments who initiate, manage or operate grant projects for the City.

Policy Applies To

This administrative directive applies to all employees who are responsible for performing fiscal operations described herein. This may include, but is not limited to, staff who initiate, manage, operate, or are employed by grant projects for the City; lead departmental fiscal staff; management of the Finance Department; and other departmental staff deemed necessary by the lead fiscal staff.

Definitions

ALLOWABLE COSTS	As defined by the OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments", costs must be *reasonable* and necessary for performance and administration of award; costs must be *allocable* (goods or services are charged to each cost objective in accordance with benefits received); costs must be *consistently treated* through application of Generally Accepted Accounting Principles (GAAP) (i.e., must be consistently applied as direct or indirect costs); costs must *conform* to laws, regulations, circulars, and grant agreements; costs must be *net of credits* that reduce or offset direct or indirect costs (i.e., purchase discounts, rebates, etc) - these refunds must be recorded against the costs that were incurred; and costs must be *documented* in accordance with the OMB Circular A-102 Common Rule for State, Local, and Indian Tribal Governments.

APPLICATION	Request for financial support of a project or activity, submitted in a designated format provided by the grantor.
CAPITAL ASSET	Land, buildings, infrastructure, improvements, machinery & equipment and all other tangible or intangible assets that are used in operations and that have initial useful lives longer than one year and meet the City's capitalization threshold.
CAPITAL PROJECTS	Projects that are established to account for the acquisition or construction of capital assets that extend beyond a single fiscal year and the financing sources are provided by one or more specifically designated resources.
CAPITALIZATION THRESHOLD	The dollar amount that the City elects to capitalize costs as assets. This amount varies depending upon asset class. Refer to AD 8.7 Financial Management of Capital Assets and Tracked Property for details.
CASH MATCH	Non-Federal or State cash spent for project-related costs under a grant agreement. Cash matches must be recorded in each individual grant fund as indicated by grant contract. These cash matches are typically recorded via a transfer in/out entry.
CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA)	Federally funded grants are assigned specific numbers for reporting purposes. These numbers are provided to the City by the grantor and are necessary for accurate reporting in the annual Single Audit Reports. Website is www.cfda.gov.
CERTIFICATION	A statement by an employee and approved by a supervisor stating that the employee worked solely on a particular program for the period covered by the certification.
COMMON RULE	A Federal regulation (53 FR 8034-8103) titled "Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments" is referred to as the Common Rule. The Common Rule is a federal policy regarding Human Subjects Protection that applies to 17 Federal agencies and offices. It does not apply to federal agencies that have not signed the agreement (e.g., Department of Labor, etc.) The main elements of the Common Rule include requirements for assuring compliance by research institutions, requirements for researchers' obtaining and documenting informed consent, and requirements for Institutional Review Board (IRB) membership, function, operations, review of research, and record keeping.
CONTINUATION GRANT	A grant the City has received in the prior fiscal year, and anticipates receiving in the current fiscal year.
COST OBJECTIVE	A function, organizational subdivision, contract, grant, or other activity for which cost data is needed and for which costs are incurred.
DIRECT COST ACTIVITY	Activity for which the compensation to an employee for the time worked can be identified specifically with a particular grant award or project.
EARMARKING	Minimum or maximum amount allocated for certain activities. These are presented by the grantee to the funding agency typically upon application. These are the percentage or dollar amounts that are required by the grant to be allocated or spent in a specific manner; for example, a maximum of 5% on administration, at least 15% on rural children, etc.
ENCUMBRANCE	Unexpended commitments identified as a purchase requisition, purchase order, or a manual encumbrance.
GRANT(S)	A contract reflecting a relationship between the Federal government, State government or private foundation and the City in which the former entities provide the City with money, property, or services in order for the City to accomplish a specified purpose. The money, property, or services granted to the City are legally restricted to expenditures or uses for that specified purpose.

GRANTEE	City department responsible for the application, ordinance process, and day to day management of the grant's financial and programmatic needs.
GRANTOR	Funding agency or organization awarding money, property, or services to the City for a particular purpose. Typically consists of federal or state organizations, and also includes private foundations.
IN KIND	Contributions of a reasonable value of property or services in lieu of cash contributed to a grant.
INDIRECT COST ACTIVITY	Activity under which the costs are incurred for a common or joint purpose benefiting more than one cost objective (purpose). These costs are not readily assigned to the cost objectives being specifically benefited.
INTERNAL ORDER	Used to record and monitor costs and, in some cases, revenues. A guiding principle is that internal orders should be set up for programs that are short-term or finite in nature. The City uses internal orders to track grant revenues and expenditures. Each grant begins with a "1", followed by business area (i.e.,"17" for Police), and then the next available number is assigned.
INTERNAL SERVICE DEPARTMENTS	City Departments who provide services to external departments. Examples of the Internal Service Departments are Purchasing and General Services, Fleet Maintenance Operations, Information Technology Services Department, and Human Resources.
LEVEL OF EFFORT	Specified level of service or expenditures to be maintained each year. Grants are to supplement current funding, not to supplant non-federal funds. Grantors require the same or increased level of service be provided from previous years. Federal monies received for services should not be used by the City to replace regularly budgeted funds for services, but to increase services provided to the community.
LIQUIDATION PERIOD	The period immediately following the end of the performance period. During this period new obligations may not be incurred and old liquidations must be removed or paid.
MASTER DATA	Basic structures in SAP which are used to account for grant transactions. Master data includes internal order, grant period of availability, the grant close out period, CFDA number, grant number, sponsored program, sponsored class, etc.
MATCHING	Costs incurred in the grant that is not borne from the grantor; it is the City's or required subgrantee's contribution in time or dollars towards the grant.
PERIOD OF AVAILABILITY	Period of time in which a grant is active and dollars are eligible for reimbursement from the grantor. Services performed outside the period of availability are not reimbursable. This time is also known as the performance period.
SAP	City's financial accounting system. SAP is the City's system of record. All financial grant reporting must be derived from SAP. Shadow systems or stand alone Excel spreadsheets are not permissible for proper grants financial management.
SUBGRANTEE	An entity to which the grantee passes through a portion or all of the day to day operations of the grant for a specified time and dollar amount.
SUPPLANTING	To replace one source of funding with another. The City must use federal or state funds only to supplement and, to the extent practical, increase the level of funds that would, in the absence of the federal or state funds, be made available from non-Federal sources, not to replace local funding with grant funding.
TRACKED PROPERTY	Any capital asset purchased from grant funds that are not capitalized.

UNALLOWABLE ACTIVITY	An activity that results in costs that do not meet the general criteria outlined in OMB Circular A-87, Attachment A, Provision C. 1 or the grant award. These unallowable costs are costs that do not provide a benefit to the grant programs specific purpose or are considered not acceptable charges as a matter of public policy.
WORK WEEK	The work week for the City of San Antonio starts at 12:01 a.m. on a Saturday and ends at 12:00 a.m. (midnight) on the following Friday.

Policy Guidelines

General Grant Guidelines:

A. All City departments who receive federal, state, or local grant monies shall conduct grant management duties in compliance with the rules and guidelines set forth by this AD, OMB Circular A-133 for federal funding, State of Texas Single Audit Circular for state funding, and any applicable provisions of the grant contract with the grantor, such as Advisory Circulars or other pronouncements.

B. All City departments administering grants shall maintain, review, and update their respective departmental policies and procedures in relation to grants management to assure compliance with this AD. Any deviation(s) from this AD must be approved in writing by the Chief Financial Officer or designee.

C. City personnel shall consult with both their Department Head as well as with the Intergovernmental Relations Department, or future department managing issues as disclosed in ***Appendix A***, prior to preparing a grant proposal. After approval to apply has been received, Departments must follow the "Grants Ordinance Process Guidelines", issued by the Intergovernmental Relations Department. (See ***Appendix A***).

D. Master data will only be created for new grants upon written receipt of award from the grantor. Master data for continuation grants will be created upon request. However, if the grant is not renewed, Grantee will be required to immediately identify another source to fund expenditures above the original grant amount and/or beyond the original grant term.

E. Grant deficits are not acceptable and must be addressed immediately. The Finance Department will monitor internal orders on a monthly basis, as a top level control, to identify grants with deficits. Grantees will be notified of said deficits. Deficits that remain in a grant internal order will be moved to the Grantee's director's operating budget if action acceptable to the Chief Financial Officer or designee is not taken within ten (10) business days of notice from Finance.

F. The City may receive funds from grants in advance of payment for expenditures. In all such cases, grantee must obtain written permission from grantor to pre-draw funds. The time requirement for when these advance funds must be encumbered and disbursed varies by grantor. In all cases, grantee should receive in writing from the grantor the time period in which funds received in advance must be spent. Grant funds' master data will be set up so that interest is earned in case of advances. Grantees whose grants hold surpluses recorded in SAP at the grant's year-end must have written permission from the grantor as documentation for a carry-forward to be presented to auditors.

General Grant Guidelines (continued):

G. All grants have specific contract provisions, laws, regulations, or rules that must be adhered to. Most federal grants must follow certain compliance requirements. These requirements relate to Activities Allowed or Unallowed; Allowable Costs; Cash Management; Davis-Bacon Act; Eligibility; Equipment and Real Property Management; Matching, Level of Effort, and Earmarking; Period of Availability; Procurement and Suspension and Debarment; Program Income; Real Property Acquisition; Reporting; Subrecipient Monitoring; and Special Tests and Provisions. These requirements are described in further detail in this AD and in OMB Circular A-133. All departments who receive federal funds shall obtain a copy of the then-current OMB Circular A-133 Compliance Supplement to review. This Supplement is revised annually and includes general and specific requirements for federal grants. Grantees are responsible for adhering to their specific grant requirements, from federal, state, and private sources.

H. Grantees must draw funds on their specific grants for incurred and paid expenditures not less than every 30 (thirty) days, unless prohibited by the grantor. The General Fund will float grant expenditures up to thirty days, maximum. Constant monitoring of grants and draws by the grantees will support sound cash management practices and mitigate the possibility of incurring grant deficits due to funds not being drawn in a timely manner. Dated downloads or hard copies of financial data generated from SAP will be retained for documentation to support draw requests. Dollars must be deposited into a grant fund at all times.

I. Reporting to grantors shall be submitted timely and accurately. All financial numbers submitted on the reports will be obtained through the use of SAP. Reconciliations between SAP balances and reported values are permissible if warranted. Dated downloads or hard copies of financial data from SAP and reconciliation schedules will be retained for documentation to support submitted reports.

J. Grantees are responsible for reviewing and responding to any request from a grantor regarding overpayments. These issues will be dealt with within 5 business days to prevent vendor hold.

K. In cases of extraordinary circumstances, the Office of Emergency Management of the Fire Department will coordinate with key departments. Specific accounting internal order information will be created and distributed to the relevant departments to provide service.

L. Internal service charges will be coordinated by Internal Service Departments and Grantees. Documentation of charges shall be provided to Grantees upon request. Grantees will provide accurate accounting information to the Internal Service Departments and CIMS (for rental of facilities). Grantees will notify the Internal Service Departments and/or CIMS upon creation of new internal orders and their expiration dates.

M. Grants that fund salaries must be coordinated by the grantee with the Human Resources Department and the Office of Management and Budget (OMB). Internal order numbers tying to position numbers must be changed by the departmental Organization Chart Maintainer to reflect new cost distribution immediately when the new grant availability period begins.

General Grant Guidelines (continued):	**N.** Monitoring visits will be communicated to the Finance – Financial Reporting Manager (Grants), by the Grantee in form of written notification. Dates of entrance and exit conference will be communicated to the Finance – Financial Reporting Manager (Grants) to ensure Finance representation at the meetings. Copies of final reports generated will be forwarded to Finance – Financial Reporting Manager (Grants). Reviews, audits, or any other similar type engagement by grantor agencies or other entities must be forwarded to Finance – Financial Reporting Manager (Grants) immediately upon receipt. Grantee's responses to such engagements, as well as any corrective action plans resulting from such engagements must be coordinated with the Finance – Financial Reporting Manager (Grants) prior to release to grantor agency. **I.** Corrective action plans relating to reviews, audits, or any other similar type engagement, whether initiated from the Single Audits, internal audits or from grantor monitoring visits or desk reviews, shall be implemented immediately. Proper documentation shall be maintained to provide to auditors on subsequent visits. Grantee personnel shall be fully briefed on these new procedures. **J.** Capital assets procured with grant dollars shall be capitalized if above the City's capitalization threshold. If the asset purchased is below the City's capitalization threshold, the asset shall be recorded as tracked property. Grantee must identify this purchase as such in the SAP system. Please refer to AD 8.7 Financial Management of Capital Assets and Tracked Property for details. **O.** Grantee personnel are required to provide to the Finance – Financial Accountant II (Grants), copies of all summary grant award notices and amendments.

Grant Initiation:	**A.** Prior to preparing grant proposal and application, Grantee personnel will coordinate with grantee's Department Head and Intergovernmental Relations Department. **1.** Meeting will facilitate the processes of both applying for the grant and for conducting proposed project. **2.** Grantee, with early consultation with Intergovernmental Relations Department, will be provided appropriate guidance on proposed grant submission. **3.** Various factors shall be considered prior to grant proposal. Grantee must consider project goals and objectives, staffing requirements, and matching fund obligations. **B.** Once departmental approval has been obtained, all policies and procedures detailed in the "Grant Ordinance Process Guidelines" (***Appendix A***, "Grant Ordinance Process Guidelines"), shall be followed and adhered to. Any subsequent revisions shall be considered an integral part of this AD.
SAP Master Data:	**A.** New Grant Awards **1.** Master Data for new grant awards will not be created until written official notification of award is received from the grantor. Acceptable means of award notification include letter, fax, or e-mail from grantor. Notification must be in writing. **2.** Master Data for new grant awards will not be created until written official notification of award is received from the grantor. Acceptable means of award notification include letter, fax, or e-mail from grantor. Notification must be in writing. **3.** Proof of award must be submitted to Finance - Financial Accountant II (Grants) prior to new master data being created. **4.** "Grant Internal Order Request Form", included as ***Attachment D*** and on COSAWEB, will be completed by Grantee and forwarded to Finance – Financial Accountant II (Grants) for approval. Any additional information requested must be submitted or request will be rejected. Upon approval, information will be forwarded to SAP Financial Maintainer. **5.** Finance will approve creation and departments may begin spending on new grant when availability period begins.

SAP Master Data (continued):	**B.** Continuation Grant Awards **1.** Grants that the City have received in the prior fiscal year(s) and are anticipating to receive in the current fiscal year are considered continuation grants. Master Data for continuation grants will be created upon approval by Council for application. **2.** Charges that are to be reimbursed by new grant shall be coded to new master data. **3.** "Grant Internal Order Request Form" (***Attachment D***) must be filled out by grantee. Prior year's order will be required. **4.** Department will track charges in new internal order to ensure period of availability is adhered to. If grant is not awarded, charges in new internal order(s) must be moved by grantee to an alternative and eligible funding source. If charges are not moved within ten (10) business days, Finance will move charges to grantee department director's operating cost center. **5.** If grant award amount is subsequently reduced, excess charges in the new internal order(s) must be moved to department's operational budget. If grant award amount is subsequently increased, grantee must notify Finance - Financial Accountant II (Grants), so that budget can be revised in SAP. **6.** Grantee must coordinate with Finance and the OMB any changes in budget and plans for resolving any shortfalls. However, the Grantee is solely responsible for resolution of deficits. **7.** If the period of availability of a grant award is changed by the grantor, the grantee is responsible for notifying Finance – Financial Accountant II (Grants) of this revision in a timely manner.

Employment Process:

A. Hiring grant-funded positions follows the same process as non-grant funded positions in terms of advertising, E-list, interviewing, and selection. EEO guidelines are followed on all City advertised positions. Grant-funded employees are exempt from the provisions of the Municipal Civil Service Commission and are subject to an at-will employment status.

B. The lead departmental fiscal staff determines if the grant has been approved by Council and that the position(s) has been approved by the Grantor.

C. The lead departmental fiscal staff confirms that the grant has been activated in SAP, the budget has been created and released in SAP, and that the grant has sufficient funds authorized for the position. The lead departmental fiscal staff will then obtain a Job Description and an Organizational Chart from the department.

D. The lead departmental fiscal staff or Organizational Chart Maintainer will create the position in SAP, ensuring the effective date and end date of the new position are properly inserted, and request activation from the Human Resources Department.

E. The hiring manager in the individual departments will fill out a Position Request form through the lead departmental fiscal staff. The forms will be sent to OMB for approval. OMB will send the approval to the HR Department, where HR will notify the department of approval and activation.

F. Once the new position has been activated in SAP, the responsible Hiring Manager will need to fill out the Job Advertisement Request Form and send it to the HR Specialist (HRS), copying the HR Generalist (HRG). The Hiring Manager will need to ensure the position is identified as "Grant Funded."

G. Once the position closes, HR Recruitment will forward the Eligibility Listing to the HRG, who will in turn review the list and provide to the Hiring Manager. The Hiring Manager will review the applications and/or resumes and coordinate the interview list with the HRG prior to interviewing.

H. When the grant is going to expire, a request is made to SAP HR-Production Support to have the position delimited. The lead departmental fiscal staff will coordinate with Human Resources to notify the employee that the position is not funded by the grant.

I. The City will not retain employees whose appointments are funded with Federal, State, or private dollars, beyond the expiration of the grant, unless there is another grant (continuation) to use them in.

J. At the time of the interview the candidate will be informed that the position for which they are interviewing is a grant funded position, and the position is contingent upon funding from the granting agency. The selectee will acknowledge this in writing at the time of hire.

K. If the grant is a continuation/contract renewal grant then the employees (cost distribution) will be changed to the new Internal Order for the current year grant. This function will be completed by the Organization Chart Maintainer.

Expiration of Grant Funded Employment:	**A.** The City of San Antonio does not guarantee placement in another position within the City, nor retain grant-funded employees in the position beyond the expiration date of the grant providing the salary. **B.** If position is abolished, the employee may seek employment in another City position for which they qualify.
Required Documentation in Support of Salaries and Wages Charged to Federal or State Awards:	**A.** Charges to Federal or State grants for salaries and wages, whether treated as direct or indirect costs, will be based on payrolls documented in accordance with City payroll policy and approved by a responsible official(s) of the City of San Antonio. Employees who receive salaries and wages that are fully or partially charged to a Federal or State grant, whether treated as direct or indirect costs, must provide certifications or time sheets to document the time worked. Certifications and time sheets will be retained in the employee's department and be available for examination by the internal auditors, by the external auditors for the Federal and/or State Single Audit, or grant monitoring organizations. **1.** Certifications - Where employees are expected to work solely on a single Federal or State grant program, their salaries and wages will be supported by certifications that the employees worked solely on that program for the period covered by the certification (see ***Attachment H*** for a sample certification). These certifications will be prepared at least biweekly to correspond with the biweekly pay period, and will be signed by the employee and a supervisory official having first hand knowledge of the work performed by the employee. Departments may elect to use time sheets or a time accounting system to document time of employees who work solely on single Federal or State grant awards in lieu of the certifications. If so, the requirements set forth below will be followed. **2.** Time Sheets - Where employees work on multiple Federal or State Grants, and their time is to be charged accordingly, a distribution of their salaries and wages will be supported by time sheets that meet the standards below. (See ***Attachment I*** for sample). a. Time sheets will be required where employees work on more than one grant activity, a grant activity and a non-grant activity, an indirect cost activity and a direct cost activity, or an unallowable activity and a direct or indirect cost activity. b. Time sheets must reflect an after-the-fact distribution of the actual activity of each employee; they must account for the total activity, including overtime, for which each employee is compensated, no matter the funding source; they must be prepared each week and coincide with a work week within a biweekly pay period, and they must be signed by the employee and the employee's supervisor.

Required Documentation in Support of Salaries and Wages Charged to Federal or State Awards (continued):

3. Budget Estimates - Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal or State grant awards but may be used for interim accounting purposes, provided that:

    a. The department's system for establishing the estimates produces reasonable approximations of the activity actually performed,

    b. At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly time sheets are performed. Costs charged to Federal or State grant awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten percent, and

    c. The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.

4. Cost Sharing or Matching Requirements - Salaries and wages of City employees used in meeting cost sharing or matching requirements of Federal or State awards must be supported in the same manner as those claimed as allowable costs under Federal or State awards. Therefore, the timekeeping requirements set forth above will be followed for all City employees whose salaries, or a portion thereof, are used for matching requirements.

B. Donated or volunteer services may on occasion be furnished to the City by professional and technical personnel, consultants, and other skilled and unskilled labor for the benefit of a grant activity. While the value of these services is not reimbursable either as a direct or indirect cost, their value may be used to meet cost sharing or matching requirements in accordance with the provisions of the Common Rule.

1. If the value of donated services used in the performance of a direct cost activity becomes material in amount, it should be included in the determination of the City's indirect costs or rate(s) and accordingly shall be allocated a proportionate share of applicable indirect costs.

2. Donated services will be documented and supported in the same manner prescribed above.

    The Grantee must use the time distribution forms specified by the grantor. If certification or timesheet template is not provided by grantor, please use format similar to those provided in ***Attachment H*** and ***Attachment I***.

Activities Allowed or Unallowed:	**A.** Activities allowed or unallowed are unique to each federal, state or local program. **1.** Found in laws, regulations, and provisions of contracts and grant agreements. **2.** Awards shall only be expended for allowable activities. **3.** Failure to expend funds solely for allowable activities may result in adverse findings and dollars may have to be reimbursed to grantor. **4.** Unallowed costs must be moved by grantee to an alternative funding source upon notification of unallowed expense. Finance will move deficit unallowed costs to the grantee department's operating budget within one month of deficit charge notification if no action is taken.
Allowable Costs/Cost Principles:	**A.** Grantees must only budget for and expend dollars that are allowed under the grant, to include direct and indirect costs. **B.** Indirect Costs **1.** Costs that benefit common activities are predetermined rates, fixed rates, and provisional rates. **2.** OMB coordinates the indirect cost allocation plan. Percentages allocated for departments are available for grant application submittal. a. Grantee must budget indirect cost in grants, if allowed. b. Grantee must ensure journal entry is initiated from grant to transfer monies to the General Fund for indirect cost reimbursements. c. Dollars budgeted for indirect cost should not be used to fund other grant line-item overages. **3.** Not all grants allow indirect cost charges. **4.** Auditors and grantor may require documentation regarding calculation.

Allowable Costs/Cost Principles (continued):	**C.** City has flex benefit, workers' compensation, liability charges and information technology assessments. **1.** Grantee responsible for budgeting within grant, if allowed. **2.** These assessments are considered indirect costs for human resource and technology support for grant. **3.** If not budgeted, these assessments will not be processed against the grant. However, flex benefit assessments will be charged to the department's operating fund if the dollars are not budgeted in the grant or if the grant's budget is exceeded. The department will be notified when this occurs.
Cash Management:	**A.** Majority of grants are reimbursement grants; therefore, the entity must have paid program costs prior to request for reimbursement. **1.** Auditors test timing of disbursements in relation to draw dates. **2.** When funds are advanced, City must comply with applicable regulations from the Grantor, as each agency is different. a. These include minimizing time elapsing between receipt of funds and disbursement of funds for expenditures. b. If funds are submitted to a subrecipient, City must monitor that same timing requirements are adhered to. c. If interest was earned on advances, proper reporting and remittance instructions must be followed in accordance with the specific grant agreement. **B.** Sales orders must be recorded into SAP within one business day of drawdown. Automated billings will generate sales orders. **1.** If draw is electronic and system has an available field, Grantee Department will note the City Sales Order number. This will enhance tracking and matching capability of incoming wires. If the Grantee is utilizing the automated billing available in SAP, Grantee will note the City Billing number versus Sales Order number.

Cash Management (continued):	2. Monthly financial reporting on grants will create deficits in grants if sales orders are not properly initiated and recorded. Finance Department will contact Grantees when deficits are identified in grants. a. Draws that are initiated for multiple program years require the sales orders to indicate proper internal order distribution. b. Grantee department is responsible for drawing funds on a timely basis, at a minimum of every 30 days, or as allowed by grantor. However, in no case shall a grant, excepting grantor requirements, operate without the minimum of monthly draws.
Davis-Bacon Act:	**A.** Laborers employed by contractors or subcontractors who work on projects which receive federal funding must be paid wages not less than the prevailing wage rates as determined by the Department of Labor. **B.** Contractors or sub-contractors are required to submit weekly to the City a copy of the payroll and a statement of compliance for each week in which any contract work is performed. **C.** All City construction projects, whether federally funded or not, must adhere to Davis-Bacon Act provisions and include the required prevailing wage rate clauses in the contract. **1.** Department issuing request for proposals must advise in the RFP that the City requires adherence to the Davis-Bacon Act. **2.** In pre-proposal conferences, communicate requirements for adherence to the Davis-Bacon Act. **3.** At the pre-construction meeting, after the construction company is hired, invite Capital Improvements Management Services' (CIMS) Wage and Hour Office to entrance meeting to obtain written confirmation that contractor understands requirements relating to Davis-Bacon Act. **4.** Prior to releasing final payment to contractor, Grantee shall contact CIMS Wage and Hour Office to ensure that contractor has complied with the Davis-Bacon Act. Any non-compliance will prevent release of final payment until rectified. **5.** Attached is Davis-Bacon checklist to ensure contractor's compliance with Davis-Bacon. (See ***Attachment E***).

Eligibility:	**A.** Eligibility requirements are unique to each grant – stated in the laws, regulations, and provisions of the grant agreement. **B.** City is required to keep documentation relating to how eligibility determinations are made, which may include: **1.** Income eligibility for participants. **2.** Residential eligibility for participants. **3.** Age eligibility for participants. **4.** Any other eligibility requirements as stated in the grant contract. **5.** Proof that subawards were made only to eligible subrecipients. **6.** Proof that any calculations for amounts provided to, or on behalf of eligible parties, were calculated in accordance with program requirements.

Equipment and Real Property Management:	**A.** Regulations exist for assets purchased with federal and state funds. Grantor's regulations shall be followed regarding inventories, asset disposition, and asset destruction. **B.** Assets purchased that exceeds City's capitalization threshold will be capitalized upon purchase. **1.** Title to equipment and real property acquired with Federal funds vests with the City. Title requirements for State funded purchases relating to equipment and real property will be communicated by grantor in grant contract. **2.** Equipment must have useful life of more than one year. **3.** Asset cost must exceed $5,000 per unit (City's current capitalization threshold for machinery and equipment). Although asset cost may be lower than $5,000, it still must be tracked for the grantor. a. These asset purchases must be tracked using the City's SAP Fixed Asset module for tracked property. i. Upon receipt of tracked property, asset shell is created (asset class is TP9000) using transaction AS01. ii. Check "Include Asset in Inventory List" under general tab in AS01 transaction. iii. Any asset procured with grant funds must be tracked regardless of dollar amount if it is a tangible physical item with a useful life greater than one year. **4.** Other requirements for federal and state capital grant purchases: a. Equipment and real property must be used solely in the program for which it was acquired. b. Control system must be in place to safeguard asset and equipment shall be adequately maintained. c. Equipment records must be adequately maintained and a physical inventory of equipment must occur at least once every two years unless an alternate length is specifically stated in grant Compliance Supplement. Inventory observations must be reconciled to equipment records, with changes made to records as needed.

Equipment and Real Property Management (continued):

d. Awarding agency may consent to asset being used in another program, but written permission must be obtained prior to use.

e. If equipment/real property is sold, grantor may have a right to recover dollars from sale.

i. Sale of grant funded capital assets must be communicated to Finance – Financial Accountant I (Capital Assets) in memo form within 5 working days of sale. Please see Attachment B, AD 8.7.

ii. Disposition instructions must be obtained from grantor prior to sale. Receipt, deposit and grantor reimbursement (if any) of sales proceeds shall be in accordance with grantor regulations.

5. When a capital asset is to be purchased, a request to the Finance – Financial Accountant I (Capital Assets) is made to have an asset shell created. For capital assets purchased by grant funding that do not meet the capitalization threshold, the asset shell is created before the asset is received and payment is issued to the vendor for the asset. This asset shell contains data indicating the source of funding (i.e. internal order asset is purchased from).

a. The asset shell's accounting information must tie to the internal order in which the asset is purchased through.

b. If department moves the purchase from an internal order (that ties to the asset shell) to another cost element, the Grants Financial Accountant II will notify the Fixed Asset Accountant I to update the asset shell. Departments with permissions to update asset shell may also update the information.

c. These asset shells derive asset listings, so it is imperative proper information is detailed.

Matching, Level of Effort, Earmarking:	**A.** Specific requirements for matching, level of effort, and earmarking are unique to each grant and are found in the grant agreement and Compliance Supplement. **1.** Matching criteria: a. Are necessary and reasonable for program. b. Are documented and verifiable. c. Are not included as contributions for any other federal or state program, unless specifically allowed by specific grant. d. Are not paid with funds from grant award, unless specifically allowed by grantors. e. Are included in the grant's budget. f. Department is responsible for initiating match journal entry in SAP. g. Department is responsible for adhering to match requirements and procedures required in individual grants awarded. h. Excess match dollars, if allowed, can be encumbered and moved to the following grant year. i. Are allowed under the applicable cost principles. j. Revenue draws relating to matches, in the event of multiple fundings, are to be incurred in the following order: grants, contributions from other agencies, tax notes, general obligation or certificate of obligation debt, and operating funds. **2.** Dollars matched from general obligation or certificate of obligation debt may be used if grant purpose was originally identified in sale of bonds. a. Final determination will be by Financial Management, Finance Department.

Period of Availability:	**A.** Grant agreement specifies time period in which grant funds will be expended. **1.** Some grants allow unexpended dollars to be carried into subsequent awards. Grantee department must provide de-obligations to Finance so the budget is properly reduced. In new grant budgets, grantee must allocate carryforwards to the proper general ledger line item for loading by Finance. **2.** Expenditures must have been obligated prior to grant close. **3.** Grantee may not encumber or order supplies after grant end date. **4.** Grantee may only expend funds on items obligated prior to grant end date during the close-out period (as specified in grant contract). **5.** Accounting system will block new purchase orders or requisitions from processing during grant close-out period. **6.** Charges incurred outside of grant period of availability will be disallowed. Finance will notify Grantee and will move deficit to Grantee's operating budget if no action is taken within ten (10) business days of notice. **7.** Finance will lock internal orders after close-out period has ended. a. Orders will not be opened unless proof of extension is provided to the Finance Department, whereupon master data will be updated. b. Requests for orders to be opened must be initiated from the Grantee's lead departmental fiscal staff with proof in hand to validate the necessity of opening the order. Requests for opening orders from other sources will not be honored.
Procurement, Suspension, and Debarment:	**A.** Procurement **1.** States and governmental subrecipients of states must use State policies and procedures used for procurements from non-Federal Funds. a. City must ensure purchase orders or other contracts include any clauses required by Federal statutes. b. City will use its procurement procedures for non-State monies. Procurement procedures must conform to federal law and regulations.

Procurement, Suspension, and Debarment (continued):	**B.** Suspension and Debarment **1.** City may not contract with or make subawards to parties that are suspended or debarred, nor their principals who are suspended or debarred. **2.** Verify suspension or debarment status by checking the Excluded Parties List System (EPLS) at www.epls.gov for federal awards. For State awards, the grantee may view the Debarred Vendor List at www.window.state.tx.us/procurement/prog/vendor_performance/debarred. Additionally, the City may obtain certification from the entity that they are not suspended or debarred. **3.** Department must obtain and hold documentation that the EPLS or Debarred Vendor List was checked or that certification was provided before the contract/subaward was granted. **4.** Purchasing Department will validate suspension or debarment for contracts over $3,000. Grantees are responsible for contracts below $3,000. These dollar amounts are subject to change. Grantees should monitor AD 1.6, "Basic Procedures Regulating Purchases of Materials or Services".
Program Income:	**A.** If program income is applicable, each grant provides direction on how program income may be used. Program income includes: **1.** Income from fees paid or services performed. **2.** Use or rental of real property acquired with grant funds. **3.** Sale of commodities or items originally purchased from grant funds (excluding sale of equipment or real property). **4.** Payments by borrowers of principal and interest on loans made with grant funds. **B.** Program income received must be deposited daily in the City's depository bank. **C.** Sales orders for the program income must be initiated in the SAP system within one business day of collection of program income. **D.** Income must be deposited into proper general ledger in SAP for recording purposes.

Program Income (continued):	**E.** Grantees are responsible for providing documentation relating to program income to auditors and grantors. The grantee must follow guidelines contained in the grant contract. The income may be used in one of three methods: **1.** Deducted from outlays **2.** Added to the program budget **3.** Used to meet matching requirements.
Real Property Acquisition and Relocation Assistance:	**A.** Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 provides for uniform and equitable treatment of people displaced by federally-assisted programs from their homes or businesses. **1.** Property acquired must be appraised by qualified independent appraiser. **2.** Appraisals must be examined by a second appraiser for acceptability. **3.** Federal requirements govern determination of payments for: a. Replacement housing assistance b. Rental assistance c. Down payment assistance d. Moving expenses
Reporting:	**A.** Grantors establish various reporting requirements to ensure goals are being met. Three types of reports are Financial Reports, Performance Reports, and Special Reports. **1.** Financial Reports a. Depending on report type, typically due quarterly or annually to grantor. b. Dollars for expenditures incurred on grant must tie to SAP, or have a valid reconciliation schedule from SAP. c. Reports must be filed timely or funds may be held. d. Quarterly reports should tie to annual filings as well as to the Schedule of Expenditures with reconciliation schedules, where necessary. e. Financial Status Reports (FSR) is most common report. These are due annually either electronically or in paper form.

Reporting (continued):

f. Federal Cash Transaction Report (SF-272) is also used for some grants to report monthly/quarterly expenditures and program income to be reimbursed by the grantee. These reports may be prepared and submitted either electronically or in paper form, and shall be timely submitted as required.

2. Performance Reports

a. Typically due annually, but some may be due quarterly.

b. Compares goals established versus actual accomplishments for grant period and includes details why goals were not met, if applicable.

d. Can include information on cost overruns, if applicable.

e. These reports are typically narrative and statistical in nature.

3. Special Reports are other reports required by grantor.

4. Reports and the dates the reports are due to the Grantor are required in submission of master data.

a. Entering data in master data will assist department in ensuring timely submittal of reports.

b. Will prevent City from being placed on vendor hold status.

c. Financial numbers entered on reports MUST tie to SAP.

i. Grantee must acquire SAP documentation in case of future audits.

Reporting (continued):	ii. Financial report numbers must only be created from SAP data; excel or "off shelf" systems are not compliant. Valid reconciliations from SAP for reporting purposes, etc, are allowed. d. Dated downloads or hard copies of supporting documentation used to generate financial reports are to be retained, along with a copy of the submitted report. Financial reports to grantors should be prepared after the month is closed in SAP in order to provide accurate monthly costs. Some reports require submission prior to month's close, and this procedure requires the Finance Department Controller's approval prior to usage. **5.** Grantee must have backup personnel in case primary person is not available for reporting function. a. Proper training must have occurred to ensure data integrity.
Subrecipient Monitoring:	**A.** City provides funding to subrecipients on numerous grants and is responsible for: **1.** Award Identification a. Provide CFDA title and number, award name, etc to subrecipient. b. During the award monitoring i. Monitor subrecipient's use of Federal funds to ensure proper use, to include use reporting, site visits, regular contact, other means, and monitoring must be documented. c. Subrecipient Audits i. City must ensure that subrecipients expending $500,000 or more in total Federal dollars have a Federal Single Audit completed within 9 months of the subrecipient's fiscal year-end.

Subrecipient Monitoring (continued):	ii. City must issue management decision on audit findings not more than 6 months of receipt of subrecipient's audit report. iii. City must ensure proper and timely corrective action is initiated and completed by subrecipient on all audit findings. d. Pass-through Entity Impact i. City must evaluate subrecipient's activities on its ability to comply with Federal regulations. e. A checklist for subrecipients is included (***Attachment F***) to this AD. This completed checklist must be retained by grantee to prove compliance for subrecipient monitoring. f. A Single Audit Act Compliance Report form letter is included as ***Attachment G*** of this AD. Departments must mail annually to subrecipients and ensure returned receipt and review to assist in documenting subrecipient monitoring. The responses and the City's action(s) on them should be maintained in the subrecipient's file for risk assessment, compliance, and monitoring purposes.
Special Tests and Provisions:	**A.** Individual grants may have special tests and provisions that need to be tested. The City is required to comply with all special tests and provisions of a grant upon acceptance of that award. Tests and provisions are typically specified in the grant contract or Compliance Supplement.
Refunds:	**A.** Grantor may contact Grantees requesting refund for prior overpayment. **1.** Grantee must address possible overpayments promptly. **2.** Failure to respond may result in imposition of a vendor hold or more substantial consequences and actions. a. In cases of overpayment, request for payment shall be coded to general ledger "Refunds to grantor agency". b. In cases where overpayment exceeds amount available in grant internal order, Grantee shall research and communicate to Grantor. Upon completion of research if the grant remains in deficit, Grantee is responsible for funding deficit from Grantee department's operating budget.

Surpluses:	**A.** After the grantee has ensured that all expenditures and revenues are properly recorded and there is a surplus at the end of the grant availability period, the grantee must follow these steps: **1.** The grantee must ensure that over the life of the grant a funding source besides the federal, state, or private funds were never used to cover a deficit (e.g. General Fund, Fund 24). If other sources were used then the grantee must transfer that amount to the other funding sources. **2.** Contact the grantor to return the funds. If the grantor agrees to receiving the funds follow the steps as presented in ***Attachment K*** of this AD. **3.** Ask the grantor if the excess funds may be transferred to a current grant. The grantee must receive permission in writing from the grantor and present such paperwork to Finance prior to SAP execution of transactions. **4.** For grants that continue to have surplus balances that are considered "unrestricted" by the grantor, the grantee can move that surplus revenue out of the grant and into a new private internal order or into your operating budget. The grantee must have written documentation from the grantor that the grantor would not require return of the funds and would not allow the funds to be transferred to another grant.
Internal Service Fund Charges:	**A.** The City has departments that provide services to City departments, including Grantees. The recipients (including Grantees) of these services reimburse the Internal Service Funds for the value of the provided services. **1.** These internal services include services for fleet, procurement, employee benefits, and information technology services. **2.** Proper internal order information must be provided to Purchasing and General Services, Fleet Maintenance Operations, and Information Technology Services Department by the Grantee, to permit quick and accurate billing. a. Information on grants start and end dates must be provided to Fleet, Purchasing, and Information Technology Services Department by the Grantee.

Internal Service Fund Charges (continued):	**3.** In case of improper accounting information submitted to Internal Service Funds, the ISF staff will communicate with Finance – Financial Accountant II (Grants) to obtain accurate accounting information. a. Finance – Financial Accountant II (Grants) will communicate with Grantee Department to ensure proper accounting data is submitted. b. In cases where Grantee Department is requesting backup for charges and backup is not provided, those charges will not be assessed until proper documentation is provided. c. Charges billed after grant availability period has expired will not be permitted to be billed to grant when cause is due to delay in billing. d. In cases where Grantee Department is not refuting the charges but fails to provide accounting information within a 24 hour period from request, the Internal Service Fund will assess charge to Grantee's Operating Funds in the Director's Office cost center. **4.** For Flex Benefits, Workers' Compensation, and Liability assessments, Finance will park and post journal entry assessing the charges to the appropriate grant. a. Finance - Financial Accountant II (Grants) will review grants to ensure charges are posted to grants. b. Flex charges must only be assessed if grant positions are filled. If flex charges not budgeted or under budgeted, the department's operating cost centers will be charged. **5.** Please note the above requirements also apply to the CIMS department, which manages leases for various grant-funded facilities.
Grantor Monitoring:	**A.** Grantor may contact Grantee to initiate a monitoring or financial audit of grant. **1.** Upon notification of such events, the Grantee must send hard or electronic copy of letter or e-mail to Finance – Financial Reporting Manager (Grants). **2.** Information regarding time and date of entrance and exit conference must be timely communicated to Finance. **3.** Final reports and Grantee's responses (corrective action) must be submitted to the Finance – Financial Reporting Manager (Grants).

Grant Closing Processes:	**A.** Grantee shall populate requested information in Grant Checklist, ***Attachment B*** to this AD. **B.** All purchase orders, purchase requisitions, and encumbrances shall be closed by Grantee no later than the end of grant close-out period. **C.** At the end of the grant and after the final report has been submitted to the Grantor, the lead departmental fiscal staff in Grantee department shall certify that all pertinent steps as outlined in the Grant Checklist have been fully completed.
Extraordinary Circumstances:	**A.** The Office of Emergency Management, Fire Department, will communicate with the Finance Department when an extraordinary circumstance arises. These include acts of terrorism, flooding, winter weather, hurricanes, and other man-made or natural disasters. **B.** Finance will create internal orders for tracking costs for each department providing emergency services during the extraordinary circumstance, as dictated by the Office of Emergency Management. These orders will also be communicated to the affected City departments by the Office of Emergency Management. **C.** The Office of Emergency Management will communicate to each City department functioning during the disaster what allowable costs are. Only allowable costs for the specific disaster will be charged to the orders. Dollars not allowed will be moved to a type 4 (statistical) order created and requested by individual departments.
Roles and Responsibilities	
Grantees:	**A.** Directors and Assistant Directors of Grantee departments are responsible for the programmatic and fiscal activities relating to their respective grants. **B.** Monitor their grants not less frequently than monthly to ensure charges are valid and deficits are not incurred. **C.** Ensure that any external reports due to grantors are submitted timely and accurately. **D.** Ensure that dollars reported to the funding agencies are compiled through SAP, the City's system of record, and that shadow systems and Excel spreadsheets are not utilized for financial reporting. **E.** Be responsible for funding any deficits in grants through their operating budget or alternate sources in a timely manner. **F.** Notify Finance – Financial Reporting Manager (Grants) when Grantor requests a monitoring or financial audit on their grant immediately upon receipt of notification.

Grantees (continued):

G. Create Sales Orders prior to drawdown, and view monthly accounts receivable report to ensure cash has been properly applied. Sales orders will be automatically created via automatic billing for those departments who choose to participate.

H. Communicate to Finance Department any budgets that are eligible for carry forward.

I. Ensure any communication from the grantor is handled quickly and accurately, particularly in cases where failure to respond will result in vendor hold.

J. Have trained a minimum of 2 (two) individuals on financial reporting to external agencies in case the primary individual is not available.

K. Create Sales Orders prior to drawdown, and view monthly accounts receivable report to ensure cash has been properly applied. Sales orders will be automatically created via automatic billing for those departments who choose to participate.

L. Provide accurate accounting information to Internal Service Funds for billings and park in-kind entries for posting by Finance.

M. Ensure all matching, level of effort, and earmarking requirements are wholly recorded.

N. Provide full and accurate information upon initial creation of master data.

O. Provide full and accurate information upon notification of changes issued by the grantor to properly update the master data.

P. Ensure applicable payroll certifications are properly executed. Departmental directors must implement a system for maintaining time distribution records, to include time sheets and certifications, as applicable, for their employees whose salaries and wages are charged to Federal or State grant awards. It is the responsibility of the supervisor who has first hand knowledge of work performed by his or her employees to approve certifications and time sheets for those employees whose salaries and wages are charged to Federal or State grant awards. Employees whose salaries and wages are charged to a Federal or State grant award must verify and sign their time sheets or certification statements.

Q. Use ***Attachment B***, "Grants Checklist", from beginning to end of grant. Ensure all Appendices and Attachments to this AD are adhered to and used in the management of grants. Submit copy of signed acknowledgement form to Finance Department, Controller. (See ***Attachment C***).

R. Ensure all parked journal entries are reviewed timely. Communicate with Finance in a timely fashion to post entries in same period as the entries are parked.

S. Ensure all fiscal personnel in Grantee department have attended Grant training relating to this AD.

Finance Department:	**A.** Act as the top-level control and oversight for all grants. **B.** Communicate deficits that are found to Grantees. **C.** Communicate charges incurred outside of availability period to Grantees. **D.** Park entries relating to flex benefit contributions, workers' compensation, and liability assessments for grants in a timely manner. **E.** Manage the Single Audit processes. **F.** Prepare monthly grant financial reports for management review. **G.** Retain administrative responsibility for this AD. **H.** Manage the locking and unlocking of grant internal orders. **I.** Assist in reminders relating to external financial reporting.
City Attorney's Office:	**A.** The City Attorney's Office will provide legal advice to City Departments regarding grant related issues.
Office of Management and Budget:	**A.** Provide guidance to departments on the availability and eligibility of operating funds identified by departments to be used for grant deficits or overruns. **B.** Provide guidance relating to matching requirements as identified in the operating funds. **C.** Perform joint annual review of grant funded positions with HR to ensure only funded authorized positions are active and funded.
Internal Service Departments:	**A.** Bill grants for charges within 5 working days after month end for charges incurred. **B.** Provide relevant and accurate documentation regarding billing upon request of grantees or auditors in reasonable amount of time. **C.** When documentation of charges cannot be provided, authorize reversal of revenue and expenditures from the Internal Service Fund and grant funds, respectively. Once relevant documents are provided, the ISD can resubmit costs so long as the grant is still open.
Human Resources:	**A.** All personnel-related decisions of grant funded employees must be processed through the Human Resources Departments. **B.** Perform joint annual review of grant funded positions with HR to ensure only funded authorized positions are active and funded.

Office of Emergency Management:	**A.** Notify Finance Department for master data creation in case of extraordinary circumstances. **B.** Notify external City departments of financial data upon creation. **C.** Coordinate with funding agencies and notify external City departments of allowable costs. **D.** Report timely and accurate financial data to the funding agency. **E.** Coordinate any external audit relating to disasters with funding agencies and auditors.

Attachments/Appendices

Appendix A	**Grant Ordinance Process Guidelines**
Attachment B	**Grants Checklist for Grant Departments**
Attachment C	**Employee Acknowledgement Form**
Attachment D	**Grant Internal Order Request Form**
Attachment E	**Davis-Bacon Checklist**
Attachment F	**Subrecipient Checklist**
Attachment G	**Single Audit Act Compliance Report**
Attachment H	**Payroll Certification Sheet**
Attachment I	**Payroll Time Sheet**
Attachment J	**Budget Revision Template**
Appendix K	**Returning Funds to Grantor**
Appendix L	**ARRA Guidelines**

This directive supersedes all previous correspondence on this subject to include AD 2.5, Required Documentation in Support of Salaries and Wages Charged to Federal or State Grant Awards.

Information and/or clarification may be obtained by contacting the Finance Department, Accounting Division at 207-5734.

CITY OF SAN ANTONIO

GRANT ORDINANCE PROCESS GUIDELINES

APRIL 2007

Finance/AD 8.10
(As of March 1, 2008)
Appendix A

Employee Copy

The Ordinance Process

One extremely important part of the grant process is submitting a "Request for Council Action (RFCA)" to authorize the submission of a grant application and to accept a grant award. All grant applications must be approved by City Council before submission. The following details will provide a comprehensive explanation of why this is necessary and how to accomplish the ordinance process.

Grant Application Submission

Each department must have an RFCA prepared to authorize submission of a grant application once a department has decided to pursue a grant. The City Charter states that "the City may contract and be contracted with....no contract shall be made or authorized, nor any money appropriated without a written ordinance." In many cases, the grant application itself serves as a form of a contract. Therefore, City Council must approve grant applications. In order to ensure adequate time to complete the RFCA process, a detailed timeline is provided with notations of required coordination. *(See pg. 8)*

Non-Lead Grant Projects

Departments collaborating with external entities in a partnership capacity and that will not submit an application as the lead grantee need not submit request for authorization to apply. However, upon notification of grant award from partner entity departments must request approval to accept any funds and/or enter into contract.

Review Process

Key milestones in the review process include:

- Department Review (internal coordination)
- Inter-departmental Review (all departments involved in review)
- Management Team Review (City Manager, Deputy/Assistant City Manager)
- Agenda Review Meeting (final review before City Council Meeting)
- City Council Presentation ("A" or "B" session)

Timeline

To meet Management Team and grant application deadlines, staff responsible for preparing the grant application must do initial research and data collection at least five weeks before an RFCA is submitted into the Request for Council Action System. As coordination with department staff is occurring, the grant originator must also coordinate with the Intergovernmental Relations Department, Office of Management and Budget, Finance Department, City Attorney's Office, City Manager's Office and other departments impacted by the grant application.

Special Category Grant Opportunities

There are certain grants that may meet the criteria for this special category. Grants in this category may be submitted for authorization via the process defined below. Grant opportunities submitted via this process will undergo a comprehensive review. The following conditions will be considered for the *Special Category Grant Opportunity* authorization process:

Short Term Application Deadlines

- Grant opportunities when there are 30 days or less between the solicitation date and deadline to apply.
    - **NOTE:** Upon notification of award departments must follow the grant *Ordinance Process Guidelines* to request authorization to accept award funds and execute contract.

Short Term Grant Renewal and Extension Applications

- Grant application renewals and extensions when the time frame for submission to renew or extend grant is 30 days or less.
    - **NOTE:** These grant projects must have previous City Council approval.

Funding Increases

- Supplemental funds made available by granting agencies to increase existing funded projects that require requests to be submitted within 30 days or less by grantor.
    - **NOTE:** These grant projects must have previous City Council approval.

<u>Authorization Process:</u>

STEP 1

- Department Head or designee will submit a *Special Category Grant Opportunity* (SCGO) authorization form (attached) to the Intergovernmental Relations Department (IGR).

STEP 2

- IGR will review, document and approve for submission. IGR will complete a full evaluation within five (5) business days. If approval is granted IGR will return form to Department for further processing. Upon necessary evaluation if an approval is not granted IGR will initiate dialogue with respective department.

STEP 3

- Department Head or designee will forward form to the Office of Management and Budget (Budget Analyst) for approval. Departments are responsible for communicating and coordinating with the Office of Management and Budget throughout this process.

STEP 4

- Department Head or designee will submit form to the appropriate Management Team Member for final approval (City Manager, Deputy/Assistant City Manager).

STEP 5

- Once all authorizations have been received Departments shall send the original document to IGR for documentation purposes. Departments may keep a copy for their files.

STEP 6

- Complete and submit required documentation and supporting documents to granting agency.

IMPORTANT:

Upon awarding of grant funds Department Head or designee shall promptly submit an RFCA to request authorization to accept grant funds and execute contract, as per the *Grant Ordinance Process Guidelines.*

NOTE:

Department personnel may proceed with preparation of proposed application to preclude delays during (SCGO) authorization process.

CITY OF SAN ANTONIO
Special Category Grant Opportunity

SUBMISSION AUTHORIZATION REQUEST

Instructions:
Submit this completed form to the Intergovernmental Relations Department. Only grant proposals with a solicitation timeline of 30 days or less may be submitted for authorization via this track.

Grant Title:	
Grantor: *(Agency name)*	
Grant Category: *(New (new funds/project to COSA); renewal; funding increase; other-explain)*	
Solicitation Date:	
Due Date:	
Grantee: *(Department submitting)*	
Project Manager/Grant Writer:	
Funding Amount:	
Match Requirement: *(cash/in-kind)*	
Partnerships:	
Ordinance Date/Number : *(Previously approved grants)*	
Grant Summary:	

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☑ _____ **(check to acknowledge provision)**	**PROVISION:** Submission of this grant does not obligate the City of San Antonio to accept funds if awarded. The City Manager's Office will make a final determination regarding the availability of cash match requirements.
Submitted By:	Date:
Department Head Authorization:	Date:
IGR Authorization:	Date:
OMB Authorization (Budget Analyst):	Date:
Management Team Member Authorization:	Date:

Request For Council Action (RFCA) E-Agenda Components

- Permits department agenda coordinator or designated user to submit agenda information and attach backup material through web-based system
- Creates a summary memo that will be automatically linked to final agenda
- Automatically generates e-mail notifications to approvers/reviewers, based on established workflows
- Tracks item through approval process to identify delays

Agenda Builder

- Will receive data from RFCA system and automatically "builds" the agenda document based on Council date with links to corresponding backup material
- Enables City Manager staff to produce forecast reports for upcoming Council meetings

Workflow System

- Establishes review and approval order

Standard Workflow Modified for Grant Related Items

- Agenda Coordinator/Originator submits;
  - Workflow Approval:
    1. Department Agenda Coordinator
    2. Other affected departments (if applicable)
    3. Department Head
    4. **Intergovernmental Relations Department**
    5. Office of Management & Budget
    6. Finance Department
    7. City Attorney's Office
    8. Management Team/City Manager's Office

A. City Attorney's Office will input caption language
B. Management Team Member approves item for "draft" agenda
C. City Manager makes final determination of agenda date

RFCA Authorization Types and Attachments

The attachments required are determined by the type of authorization requested. Attachments below are required documentation for authorization. Departments must plan to attach a proposed budget and personnel complement (if applicable) when requesting authorization to accept grant funds.

Type 1
Requesting authorization for submission of a grant application:

- Grant application (1-4 pages detailing introduction or program overview)
- Grant narrative explaining scope of work (include in memorandum)
- Letter(s) of support (if any)
  - Partners
  - Community
- Any other documentation necessary to support/supplement proposal

Type 2
Requesting authorization for submission of a grant application and acceptance of funds upon award notification (in an amount up to _____); and to authorize proposed budget, proposed personnel complement and execution of all related documents of this grant:

- Grant application (1-4 pages detailing introduction or program overview)
- Grant narrative explaining scope of work (include in memorandum)
- Proposed Budget
- Proposed Personnel Complement (when applicable)
- Letter(s) of support (if any)
  - Partners
  - Community
- Any other documentation necessary to support/supplement proposal

Type 3
Requesting authorization for acceptance of grant funds and execution of contract:

- Contract (terms and conditions)
- Notice of Grant Award (official notification)
- Budget
- Personnel Complement (when applicable)
- Any other documentation necessary to support/supplement contract

Type 4
Requesting authorization to accept an award increase, amendment or contract change:

- Notice of Grant Award (official notification)
- Contract (terms and conditions)
- Budget
- Personnel Complement (when applicable)
- Any other documentation necessary to support/supplement contract

Ordinance Process Timeline

STEP	ACTION	APPROVAL	COORDINATION	TIMELINE
1	Initial research; identification of grant opportunity and data collection	Division Head	Department fiscal officer, and other affected departments	Approximately 5 weeks - 2 months prior to grant application deadline
2	Notify IGR via email of the following actions: All applications/ Notification of awards (any other related actions required for acquisition of grant funds)	Intergovernmental Relations Department	Grant originator and Intergovernmental Relations Department (initiate communication with IGR via email)	Approximately 5 weeks - 2 months prior to grant application deadline (upon confirmation of Division Head approval)
3	Submit Request for Council Action (RFCA) Item: Enter Item into the Request for Council Action System - Add attachments (see pg. 6)	Division Head (submit to Dept. Agenda Coordinator and continue along specified workflow) NOTE: Modify RFCA workflow to include IGR approval after Department Head	**Workflow Approval:** Department Agenda Coordinator (DAC), and other affected departments, Department Head, Intergovernmental Relations Department, Office of Management & Budget, Finance, City Attorney's Office, City Manager's Office	Approximately 4 weeks prior to Council date (no less than 16 days prior to target Council meeting)
4	RFCA to appropriate Management Team	Management Team (City Manager, Deputy/Assistant City Manager)	Management Team (City Manager, Deputy/Assistant City Manager)	Approximately 2 weeks prior to Council date
5	Agenda Review Meeting -Draft Agenda for following week -Current week agenda is reviewed	City Manager	Management Team (City Manager, Deputy/Assistant City Manager)	Wednesday (8 days prior to Council meeting)
6	Agenda Review Meeting -Current week agenda is reviewed	City Manager	Management Team (City Manager, Deputy/Assistant City Manager)	Wednesday (Day before Council Meeting)
7	City Council Meeting	City Council	City Manager and Staff	Council Meeting B Session (Wednesday) A Session (Thursday)

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Departmental Responsibilities for RFCA

Originator:

- Authorized to create an agenda item and submit through internal review process
- May view items they have created

Department Agenda Coordinator:

- Develops & maintains all workflow scenarios and authorizations
- Authorized to initiate approval process
- Authorized to reject an item before it goes to Department Head
- View all departmental items in progress
- Train departmental Originators, Reviewers and Approvers

Intergovernmental Relations Department:

- Responsible for the coordination and administration of City wide grant related initiatives, objectives and approving grant related RFCA items.

Office of Management and Budget:

- Responsible for reviewing all agenda items to assure conformance of expenditures with the Annual Budget, Capital Improvement Program, adopted policies of the City Council and City Manager, and sound fiscal and administrative policies.

Finance Department:

- Responsible for reviewing and approving financial information.
- Has the fiduciary responsibility for providing policy and program direction to safeguard the City's financial assets and manage its financial resources in accordance with the goals of the City Council, the City Manager, and in compliance with applicable laws and generally accepted accounting and financial management principles.

City Attorney's Office:

- Responsible for reviewing all agenda items to assure compliance with applicable provisions of state and Federal law and regulations and the provisions of the City Charter. The City Attorney is responsible for preparation of the preliminary Council Agenda and preparation and posting of the regular Council Agenda and any add-on items as directed by the City Manager's Office. In addition, Attorney's Office reviews and develops the agenda posting language.

City Manager's Office-Agenda Coordinator:

- Upon receipt of ordinance requests, the Council Agenda Coordinator consults with the Department Head regarding any questions, problems or suggestions regarding the RFCA. All ordinances passed by the City Council shall take effect at the time indicated in the ordinance, but not less than ten days from the date of its final

passage.

Agenda Review Meeting

Every Wednesday, the Agenda Review Meeting is held in the Media Briefing Room, First Floor of City Hall. Management Team members attend the meeting. Other staff members will be required to attend upon notification by the City Manager's Office. The purpose of the meeting is to review the preliminary agenda for the following week and to consider significant issues which may arise at the Council meeting to be held the next day - Thursday.

Grant Award Acceptance

Award letters are generally sent to the authorized representative who originally signed the grant application (City Manager) or to the submitting department. Grant awards must be approved by City Council via the RFCA process. A "Request for Council Action" to authorize acceptance of a grant award is processed with the amount of the award, detailed financial data, and period of grant or project year. At this time, the budget, personnel complement, and any needed contracts will be submitted to City Council for acceptance. This step may not be necessary if authorization to accept award was granted simultaneously with authorization to apply for grant. When hiring grant project personnel contact with Human Resources is essential to ensure that established human resource policies and procedures are followed.

Master Data

The creation of master data was previously initiated upon entry in the RFCA system for applications. In order to control the creation of master data, new procedures will be in place for master data creation. Master data will only be created during the RFCA process for those grants that have been historically received by the City and are currently in existence. If the City believes that the same grant will be awarded to the City in a subsequent period, master data will be created. Departments will be responsible for ensuring proper expenditures are coded into the respective grant years.

Master data for new grants will not be created until award notification is received from the granting agency. Dollars should not be spent on these new grants until official notification is received.

Obtain Copy of Ordinance

The City Clerk prepares the ordinance, once adopted by City Council, for the Mayor's and City Attorney's signature. Copies of ordinances may be obtained by calling the City Clerk's Office at 207-7253. The City Clerk also uploads the signed Ordinances into the Agenda Builder System, making them part of the supplemental documents through the E-Agenda.

Sections: Request for Council Action (RFCA)

DEPARTMENT:

- Name of Department submitting RFCA. (Automatically populated based on the credentials of the Originator)

DEPARTMENT HEAD:

- Name of Department Head submitting RFCA. (Automatically populated based on the Department Name)

COUNCIL DISTRICT(S) IMPACTED:

- List individual districts impacted or note "City Wide" if city-wide impact applies.

SUBJECT:

- Purpose for submitting RFCA.

SUMMARY

- Description of requested action.

BACKGROUND INFORMATION:

- Provide sufficient information to fully describe project/program. Provide facts, statistics and scope of work/grant narrative.

ISSUE:

- Explain purpose of RFCA.
- Explain benefits of grant and how it will improve and promote city services. Link to department and City mission.

ALTERNATIVES:

- Discuss the viable alternatives that Council has to approving this action; or that have been evaluated by staff.
- The alternatives of taking no action should be outlined from the perspective of any resulting financial or operational impacts. If one or more of the suggested alternatives would substantially alter existing City policy, this should be discussed.
- List alternative plans.
    - May use this section to explain loss if approval is not obtained.

FISCAL IMPACT:

- Indicate amount applied for, if matching funds are required, and the general fund impact.

Sections: Request for Council Action (RFCA) Continuation

RECOMMENDATION:

- Based on the alternatives provided in the Alternatives section above, state for Council, staff's best recommendation for taking action on this item. Also, provide any next steps scenarios if applicable.
- At minimum, note the following: *"Based on the information provided above staff recommends approval"*

ATTACHMENT(S):

- Attach any and all necessary attachments.
    - Refer to the RFCA Attachments section on page seven (7) of this document.

DEPARTMENT HEAD AUTHORIZATIONS:

- Department Head authorizing RFCA.

APPROVED FOR COUNCIL CONSIDERATION:

- Approval to submit RFCA obtained by:
    - City Manager
    - Deputy City Manager
    - Assistant City Manager

RFCA MOCK SAMPLE ON NEXT PAGE

RFCA MOCK SAMPLE

CITY OF SAN ANTONIO
Request for Council Action

Agenda Item #
Council Meeting Date:
RFCA Tracking No:

DEPARTMENT: Health Department **DEPARTMENT HEAD:** Fernando Guerra M.D.

COUNCIL DISTRICT(S) IMPACTED:
City Wide

SUBJECT:
Grant submission to Texas Department of State Health Services for the HIV Prevention funding.

SUMMARY:
This ordinance authorizes the submission of a grant application of approximately $500,000.00 to the Texas Department of State Health Services (TDSHS) to support the ongoing HIV Prevention Program in the San Antonio Metropolitan Health District (SAMHD).

BACKGROUND INFORMATION:

TDSHS provides annual assistance to the City to support core public health activities provided by the SAMHD. HIV prevention has been an important function of SAMHD for many years and much of the support for these programs has come from TDSHS. However, this funding is not assured and SAMHD must compete with other qualified agencies throughout the State.

This grant application is specifically for HIV prevention programs that target high risk populations. Funding priorities will be given to groups demonstrating strong community ties and with specific experience in serving the targeted group or subgroup. SAMHD has an effective and favorable experience in working with these programs and with at-risk individuals. Moreover, SAMHD has established strong relationships with local community-based organizations which also serve this population. These connections, which facilitate client referrals to other service programs, enhance the grant application.

Presently this grant funds two Special Project Officers and one Health Program Specialist. A successful grant application may allow for this program to be expanded.

ISSUE:

Over 300 new cases of HIV are reported in Bexar County each year. Grant funds are available through the TDSHS to support HIV prevention efforts focusing on at-risk populations. SAMHD has disease prevention as an essential component of its mission and has operated HIV prevention programs since the disease was first identified as a public health issue.

ALTERNATIVES:
If this grant application is not submitted, the current program will be closed at the end of the grant period, September 30, 2007. SAMHD would no longer have a specific program to address HIV prevention.

FISCAL IMPACT:

The grant application will be submitted with the intention of supporting and expanding the current program with no demands to the City's general fund. The current TDSHS contract was an eight month renewal of $200,000.00 for the ongoing HIV Prevention Program at SAMHD.

RECOMMENDATION:

Based on the information provided above staff recommends approval.

ATTACHMENT(S):

Grant Application
Letter of Support

DEPARTMENT HEAD AUTHORIZATIONS:

Assistant Director Health Department

APPROVED FOR COUNCIL CONSIDERATION:

Assistant City Manager

Examples of Posting Language for Ordinances Related to Grants Submissions/Applications, Acceptance and Amendments

Authorizing Submission of a Grant Application

An Ordinance authorizing the submission of a grant application in the amount of $_____by _____ (Department) on behalf of the City of San Antonio to _____ (Grantor) for the purpose _____ _____. (Specify program year if applicable-i.e. "for program beginning September 1, 1999 and ending on August 31, 2000")

Example: (from May 27, 1999 City Council Meeting Agenda)
An Ordinance authorizing the submission of a grant application in the amount of $1,334,000.00 for three years by the City of San Antonio's Department of Community Initiatives, Community Action Division to the U.S. Department of Housing and Urban Development in connection with the Housing Opportunities for Persons with AIDS (HOPWA) Competitive Program.

Authorizing Submission of a Grant Application and Acceptance of Funds upon Award

An Ordinance authorizing the submission of a grant application, and acceptance of funds upon award up to the amount of $_____ by_____ (Department) on behalf of the City of San Antonio to_____ (Grantor) for the purpose of _____ for the period of_____(period of grant or program year). (Specify program year if applicable-i.e. "for program beginning September 01, 2007 and ending on August 31, 2008)

Example: (from March 07, 2007 City Council Meeting Agenda)
An Ordinance authorizing the submission of a grant application, and acceptance of funds upon award up to the amount of $577,106.00 from the Texas Department of State Health Services to support the ongoing Inner City School Immunization Program of the San Antonio Metropolitan Health District for the period September 1, 2007 through August 31, 2008.

Authorizing Acceptance of a Grant Award

An Ordinance authorizing the acceptance of a grant in the amount of $_____ from _____ (Grantor) to _____ _____ (purpose) for _____ (period of grant or program year. (if applicable include approval of the budget and personnel complement.)

Example: (from July 22, 1999 City Council Meeting Agenda)
An Ordinance authorizing the acceptance of grant funds in the amount of $100,000.00 from the Texas Department of Human Services to continue operations of the Personal Attendant Services Program administered by the Department of Community Initiatives, Elderly and Disabled Services Division for the period beginning September 1, 1999 through November 30, 1999

Amending Previous Grant Award Acceptance

An Ordinance amending Ordinance No. _____, passed and approved on _____ (date of ordinance previously authorizing acceptance) which accepts a _____ grant for _____ (program) by increasing the budget by $_____. For a total budget amount of _____.

Example: (from June 24, 1999 City Council Meeting Agenda)
An Ordinance amending Ordinance No. 89114 passed and approved on January 21, 1999 accepting an Office of National Drug Control Policy (ONDCP) High Intensity Drug Trafficking Area (HIDTA) grant for the South Texas Intelligence Center by increasing the project budget by $239,010.00.

Resolution to Support another Entity's Grant Application

A Resolution supporting the application by _____ (Entity) to _____ (Grantor) for $_____ to _____ (purpose).

Example: (from May 13, 1999 City Council Meeting Agenda)
A Resolution supporting the application by the San Antonio Development Agency to the State of Texas for $500,000.00 in State Home Funding to support San Antonio's Housing Rehabilitation Program.

"The procedure established is intended to provide adequate review by the City Manager and the appropriate Departments to ensure sound policy recommendations to the City Council."

This document was prepared by the Intergovernmental Relations Department. For questions, or clarification please contact Sally Basurto at 207.7197 or via email at Sally.Basurto@SanAntonio.gov.

Finance/AD 8.10
(As of March 1, 2008)

Administrative Directive 8.10
Grants Management
Grants Checklist for Grant Department

Grant Name: _____

Grant Award: _____

Funding Agency/CFDA: _____

Period of Availability: _____

If approved, order number(s): _____

Grant Initiation:	Date Action Occurred
1. Grant Department informed Department Head of grant opportunity	_____
2. Grant Department informed Intergovernmental Relations Department of grant opportunity	_____
3. Approval was granted from Department Head to pursue Grant	_____
4. Coordination occurs with Intergovernmental Relations Department in application process	_____
5. Request for Council Action is initiated	_____
6. List date and ordinance number of passage:	
7. Is this a continuation or a new grant?	
If continuation, request master data immediately.	_____
If new grant, cannot request data until formal award notice is received.	
Post Award Activities:	
8. Date contract and award letter is sent to Finance.	_____
9. If personnel component, create position number in SAP	_____
10. Coordinate with Budget, HR Recruitment, HR Generalist to release position and ready for advertising	_____
11. Validate budget in SAP matches budget submitted to grantor and ordinance	_____
12. If carryforward dollars from prior year, ensure original budget equals grant award, and revised budget equals grant award plus carryforward dollars	_____
13. Inform internal service departments of internal order number changes, if applicable	_____
14. If continuation grant with personnel, Organizational Chart maintainer must update master data with new internal order	_____
15. Validate master data that was set up in the system is accurate	_____
Monthly and Quarterly Activities:	
16. Run grant report in SAP minimum monthly to view activity and validate expenditures and revenues	_____
17. Validate that expenses are accurately charged to the correct grant and internal order.	_____
18. Ensure all matching and in-kind entries are booked prior to month end close.	_____
19. If fixed asset was purchased, ensure asset shell is created.	_____
Enter Asset Shell Number	_____
20. If fixed asset was below $5,000, ensure asset shell is created, indicating tracked property.	_____
Enter Asset Shell Number	_____
21. Validate personnel charges are charged to the proper grant.	_____
22. View capital projects funded by grants to ensure proper funding.	_____
23. Validate that activity in grant funded capital projects are limited to expenditures and transfers in. Federal and state grant dollars should NOT be directly deposited into capital projects.	_____
24. For draws, initiate sales order prior to draws. Keep all documentation for audit purposes.	_____
25. Ensure sales orders are populated with internal order versus functional area.	_____
26. Ensure all checks received from grantors are deposited upon receipt and are properly reflected in the system.	_____
27. Three to five days after draw, validate cash was properly debited to grant fund.	_____
28. Validate all prior draws' cash was received.	_____
29. Reconcile and research all open sales orders. Delete duplicates.	_____
30. Reconcile and research all open payables. Validate they are incurred within availability period.	_____
Year End Activities	
31. Validate all prior draws' cash was received.	_____
32. Reconcile all reports submitted to grantor to SAP to ensure proper year end reporting.	_____
33. Reconcile and research all open sales orders. Delete duplicates.	_____
34. Reconcile and research all open payables. Validate they are incurred within availability period.	_____
35. Reconcile all reports submitted to grantor to SAP to ensure proper year end reporting.	_____
36. Validate all invoices for goods, services, and subrecipients for activity before October 1 are properly recorded in the prior fiscal year through period 12 (if opened) or in a journal entry parked by Finance in periods 13 through 16.	

Administrative Directive 8.10
Grants Management
Grants Checklist for Grant Department

Grant Name: _____

Grant Award: _____

Funding Agency/CFDA: _____

Period of Availability: _____

If approved, order number(s): _____

Grant Close Out Process

37. Communicate with Wage and Hour to ensure compliance with Davis Bacon _____
38. Notify Internal Service Funds/CIMS of new internal orders or expiration of current internal order. _____
39. Notify Finance to lock internal order. _____
40. If extension is granted, send copy to Finance to change master data information. _____
41. Liquidate encumbrances, purchase requisitions, and purchase orders on closed grants. _____
42. Keep checklist in Department in Grant Folder for proof of compliance _____

Other

43. Communicate any monitoring or review visits on grants to Finance upon notification from agency _____
44. Ensure Finance personnel is present at entrance and exit meetings regarding monitoring or reviews. _____
45. Send all reports to Finance that come from monitoring or review visits. _____
46. Send draft responses to monitoring or review reports to Finance before submission. _____

CITY OF SAN ANTONIO

EMPLOYEE ACKNOWLEDGMENT FORM
FOR

ADMINISTRATIVE DIRECTIVE 8.10
Financial Management of Grants

Employee:

I acknowledge that on _____, 20___, I received a copy of Administrative Directive 8.10, Financial Management of Grants. I understand if I should have any questions I should contact my Human Resources Generalist.

_____	_____
Employee Name (Print)	Department
_____	_____
Employee Signature	SAP Employee ID Number

201 File (original)
Field Folder Copy
Employee Copy

City of S[illegible]tonio
ERM SAP
Grant Internal Order Form

BA	Ordinance #	Sponsor/Fund	Fund Name Official Grant Award Name (maximum 20 characters)	Grant Type	Award (New/ Continuation	IO	Internal Order Name (maximum 40 characters)	IO Group	New Group Name	CFDA #	Functional Area No.	Functional Area Name (maximum 25 characters)
0700				Insert a drop down list with options	Insert a drop down list with options							

Always your business Area

reference contract; year is required and must be at the end. If existing, follow previous year naming convention

reference contract; year is required and must be at the end. If existing, follow previous year naming convention

Use command FM_FUNCTION -

Same name as assigned for IO name

Pull info off contract

Responsible Cost Center	Grant Start/End Date	Close out period	Contract #	Grant Value	Indirect Cost Allowed	Is a Subrecepient Involved	Sponsored Classes	Prior Years Order	IDIS #			
					Insert a drop down list with "yes" or "no" options	Insert a drop down list with "yes" or "no" options	Insert a drop down list with options					

reference contract

If previous year exists; use master list or recent budget. If not, need to

reference contract

DAVIS-BACON CHECKLIST

(TO VERIFY PROJECTS ARE MEETING ALL FEDERAL REQUIREMENTS)

Project Title/Location: _____

Submit all documents to: Capital Improvements Management Services
Wage and Hour Division

Date Completed:

_____ 1. Request a Wage Determination: Call Thomas Nixon, CIMS, Labor Compliance Section, at (210) 207- 8774 or e-mail Thomas.Nixon@sanantonio.gov

' MN05 (Highway) ' MN07 (Bldg.) ' MN0061 (Heavy/Sewer) ' MN62 (Residential)

Effect. Date _____ Effect. Date_____ Effect. Date_____ Effect. Date_____

_____ 2. Advertise for Bids: Must Advertise within 10 days of receiving wage decision. All Bid packet must include "Wage Determination" & "Federal Labor Standards Provisions (HUD 4010)" for contractors reviews. Also make available "Contractors Guide to Davis Bacon" publication. Maintain copy of the bid publication and bid documents in procurement records.

_____ 3. Contact the Wage and Hour Division within 10 days prior to the Formal Bid Opening Date to determine if the wage decision has been modified.

_____ 4. Award Contract: Contract must be awarded within 90 days of the formal bid opening date. If more than 90 days elapses, Department must obtain new wage determination. Include the Wage determination as an Exhibit to the Contract.

_____ 5. Department must notify Contractor of requirement to post current wage decision & Employee Notification Poster where all employees can readily view it during working hours

_____ 6. Employee Interviews and payroll review will be conducted by the Capital Improvements Management Services, Labor Compliance Section. Contractors/subcontractors are to submit certified payrolls weekly for all employees on site to Capital Improvements Management Services, Labor Compliance Section.

_____ 7. Reimbursement Request: Before reimbursement of any grant funds, ensure that the above actions have been satisfied and the following original, signed documents to be received:

____ a. Bid Documents
____ b. Executed Contract with wage determination and HUD 4010 included
____ c. Signed Contractor/Subcontractor Certification
____ d. Weekly Certified Payroll Reports

Administrative Directive 8.10
Grants Management
Subrecipient Checklist (To Verify Meeting All Federal Requirements)

Subrecipient Name: _____

Subgrant Award Number: _____

Subgrant Award Amount: _____

Subgrant Award Period: _____

	Initials	Date
One time action		
1) Subgrant award contract includes the following items:		
- Program Title	_____	_____
- Program CFDA # (if Federally funded)	_____	_____
- Federal Agency (if Federally funded)	_____	_____
- Award Name	_____	_____
- Award Amount	_____	_____
- Award Period	_____	_____
- Description of passed through requirements (e.g. Matching, Eligibility determinations, Reporting requirements, Special Tests & Provisions, etc.)		
- Cerification of subrecipient not being suspended or debarred	_____	_____
Monthly/quarterly actions		
2) Annual monitoring of subgrant award contact including:		
- Monthly expenditure reports to ensure items purchased are in line and within subgrant award amount and period	_____	_____
- Quarterly and/or annual financial/special or performance reports on subgrant	_____	_____
- Annual calculation of matching requirements to determine if met (if applicable to subgrant)	_____	_____
Annual actions		
3) Annual review of subrecipient's Single Audits:		
- Confirmations of whether Single Audits are required and performed (see ***Attachment G***)	_____	_____
- Receipt of Single Audit Reports within 9 months after subrecipient's fiscal year end	_____	_____
- Review of Single Audit Report within 3 months after reports are received	_____	_____
- Issuance of management decision on noted findings within 6 months after report's receipt	_____	_____
- Subrecipient's corrective action reviewed within 1 year after prior report's receipt	_____	_____
4) Annual risk assessment process performed and documented on subrecipients:		
- Take into account audit findings, subgrant award amount, length of relationship with City public news, complexity of program/subgrant, etc.	_____	_____
- Risk assessment is documented with point ranking system	_____	_____
- Various levels of monitoring are performed based on subrecipient's ranking score		
- Higher rankings receive site visit during the current fiscal year with more detailed procedures performed	_____	_____
- Mid rankings receive desk reviews during the current fiscal year	_____	_____
- Lower ranking continue normal communications with no additional reviews or visits during the fiscal year (unless issues change during the year that would have altered the risk assessment had it been known earlier)	_____	_____
5) Subrecipient grant close out		
- Ensure final invoices are received within 75 days of subgrant award but no later than 90 days after the Original Grantor's award period end date.	_____	_____
- Review final invoices for allowability and within subgrant period award. Indicate ***FINAL*** on bill/invoice.	_____	_____
- Close out grant award after final invoice received within above requirements has been paid.	_____	_____
- If unspent funds left in subgrant document one of the following:		
- Formally document an extension of award period to subrecipient through subgrant ammendment	_____	_____
- Reassign unspent funds to other subrecipients	_____	_____
- Include unspent funds In new subgrant with existing subrecipient	_____	_____
6) Sanctions and/or holds		
- Include applicable verbiage for sanctions and/or holds in subgrant contract	_____	_____
- Based on review of monthly expenditure reports, risk assessments, audits performed, etc. formally inform subrecipient of corrective actions and timeline to complete noted issue or holds or other sanctions will be placed on future fundings	_____	_____
- Impose holds or other sanctions if needed based on continued breach of subgrant agreement, including and up to cancellation of subgrant and reallocation of funding	_____	_____

SINGLE AUDIT ACT COMPLIANCE REPORT

San Antonio, City of [Subrecipient Name] [Grant]

Check the appropriate statements below regarding your organization's compliance with the audit requirements and indicate when the audit will be sent to our office. Please complete all information below: sign (include your title) and date the letter and return within 30 days of receipt.

Our Fiscal Year ends/ended on (Date) _____

Please check one of the following boxes:

- ❑ We are **not subject** to OMB Circular A-133 Audit because we expended **less than $500,000** in Federal Awards, ***from all sources***, in this fiscal year.
- ❑ We are **not subject** to a OMB Circular A-133 Audit because our Annual Financial Report will be completed by the **State Auditor's Office** or other state recognized accounting agency.
- ❑ Our Circular A-133 Audit for fiscal year ended _____ is attached. (If so, were there findings affecting any Federal awards?) **[ ] Yes [ ] No**
- ❑ Our Circular A-133 Audit and CAFR for fiscal year ended _____ is not attached, but will be completed by (Date) ____/____/____ and **will include a schedule of expenditures for both Federal and State expended funds.**

Direct Contact - (The person directly in charge of this information who we are to contact for questions, etc....)

Print Name/Title: _____ Email address: _____

Phone Number: _____ FAX Number: _____

Highest Official in your organization (please print)

Title: _____ Name: _____

Phone Number: _____ Mailing Address: _____

Please return this form to:

City Address
Departmental Contact Person

CITY OF SAN ANTONIO
DEPARTMENT NAME
DIVISION NAME

Certification for Employees Working Solely On a Single Federal/State Award or Cost Objective

Grant/Cost Objective Description: _____

SAP Grant Number: _____

Pay Period:_____

Employee Certification:

I certify that I worked solely on the grant/cost objective during the pay period identified above.

Employee Printed Name: _____

Employee Signature: _____

Supervisor Certification:

I certify that the above employee worked solely on the grant/cost objective during the pay period identified above.

_____
Printed Name Supervisor/Division Chief

_____
Signature of Supervisor/Division Chief

_____
Date

Finance/AD 8.10
(As of July 1, 2010)
Attachment H

CITY OF SAN ANTONIO
Department Name

TIME DISTRIBUTION RECORD

Employee Name: _____ Title: _____

SAP Number: _____ Pay Period Ending: _____

Grant Program Name/IO:

	DATE	Grant Hours Worked	Other Hours Worked	TOTAL	Specification of Work
Monday					
Tuesday					
Wednesday					
Thursday					
Friday					
Saturday					
Sunday					
Total		0	0	0	
Monday					
Tuesday					
Wednesday					
Thursday					
Friday					
Saturday					
Sunday					
Total		0	0	0	
Total Hours Worked		0	0	0	

Total Hours:

% of Grant Program Time:
% of Other Work Time:

To the best of my knowledge, the hours reported are true and correct. I further certify that all time reported on the timesheet was worked solely on grant eligible activities unless otherwise indicated.

_____ _____
Employees Signature Date

_____ _____
Supervisor's Signature Date

Finance/AD 8.10
(As of July 1, 2010)
Attachment I

Funding Agency _____
Grant Name _____
Grant Period _____
Internal Order _____
Grant Contract # _____
Fund #, CFDA # _____
Ordinance # _____

ESTIMATED REVENUES	GL No.	PREVIOUS BUDGET	ADD DEDUCT	REVISED BUDGET
Federal Grant - Oper	4501100	0	0	0
General Fund Cash Match(List 390000000XXX)	6101100	0	0	0
In-Kind Contributions	6500000	0	0	0
	Total Estimated Revenues	$ 0	$ 0	$ 0

APPROPRIATIONS				
5101010	Regular Salaries & Wages			0
5101020	Overtime			0
5101050	Language Pay			0
5101060	Longevity Pay			0
5103005	FICA & Medicare Expense			0
5103010	Life Insurance			0
5103035	Personal Leave Buy-Back			0
5103055	Car Expense Allowance			0
5103070	Clothing Allowance			0
5104003	F&P Retiree Prepaid Health			0
5104009	Court Duty			0
5104027	F&P Pension			0
5104030	Flex Health Benefits			0
5104033	CLEAT Insurance			0
5104045	Police Certification Pay			0
5104060	Education Incentive Pay			0
5105010	Retirement Expense (TMRS)			0
5201025	Education			0
5201040	Fees to Prof. Contractors			0
5202025	Other Contractual Services			0
5203040	Advertising & Publications			0
5203050	Membership Dues & Licenses			0
5204020	Maint & Rep - Cmrcl			0
5204070	Rental of Field Equipment			0
5204090	Maint & Rep - Automotive			0
5205010	Mail & Parcel Post			0
5206010	Rental of Facility			0
5207010	Travel - Official			0
5301020	M&R Parts Automotive			0
5302010	Office Supplies			0
5304005	Clothing & Linen Supplies			0
5304050	Tools & Apparatus			0
5403010	Phone & Fax Service			0
5403030	Rental of Pagers			0
5403040	Cellular Phone Service			0
5403545	Motor Fuel & Lubricants			0
5404510	Automotive Admin Charge			0
5405030	Liability Hazard & Fidelity Insurance			0
5406530	Indirect Costs			0
6501010	In-Kind Salaries			0
6602020	In-Kind Contractual Services			0
6704080	In-Kind Other Commodities			0
6806520	In-Kind Miscellaneous Expense			0
	Total Appropriations	$ 0	0	0

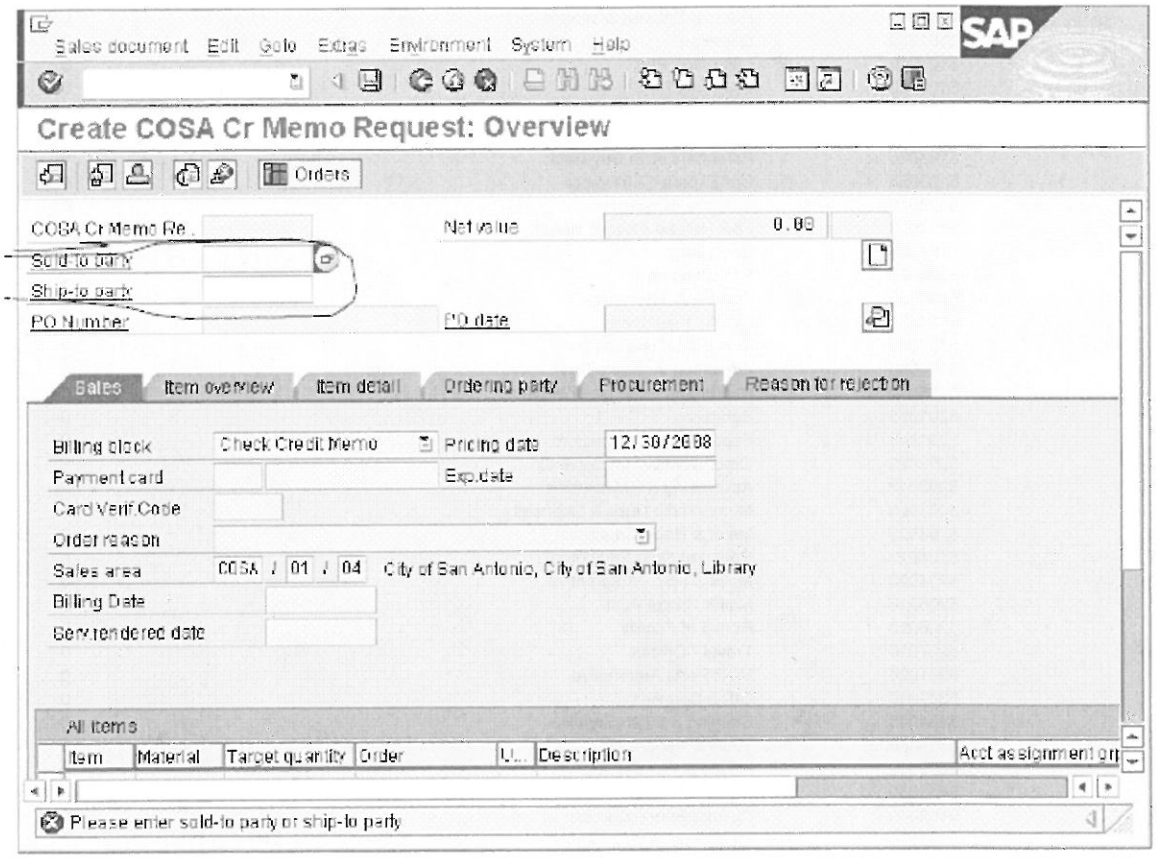
PERSONNEL COMPLEMENT

Class No. Title
Activity XX-XX-XX
Cost Center XXXXXXXXXX
Internal Order XXXXXXXXXXXX

Class No.	Title	PREVIOUS POSITIONS	ADD (DEDUCT)	REVISED POSITIONS
0040	Administrative Assistant I	1	0	1
0067	Administrative Aide	1	0	1
0874	Accountant II	0	0	0
0870	Special Project Coordinator	1	0	1
	Total Personnel XX-XX-XX:	**3**	**0**	**3**

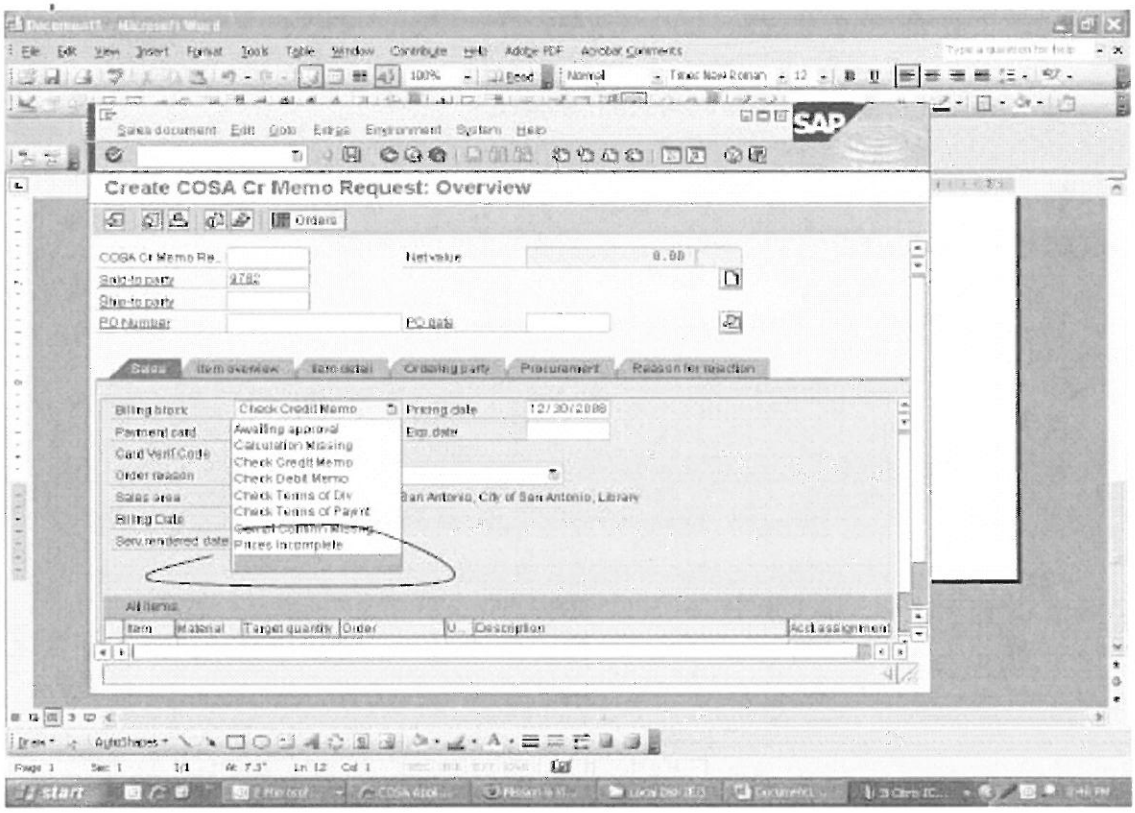
How to Return money by Check to Grantor Agency

Open SAP and go to transaction VA01 (Create Sales Order).
Under "Order Type" select ZCR (COSA Credit Memo Request) and enter appropriate Division information. Click the green X enter icon and you should get a screen like below.



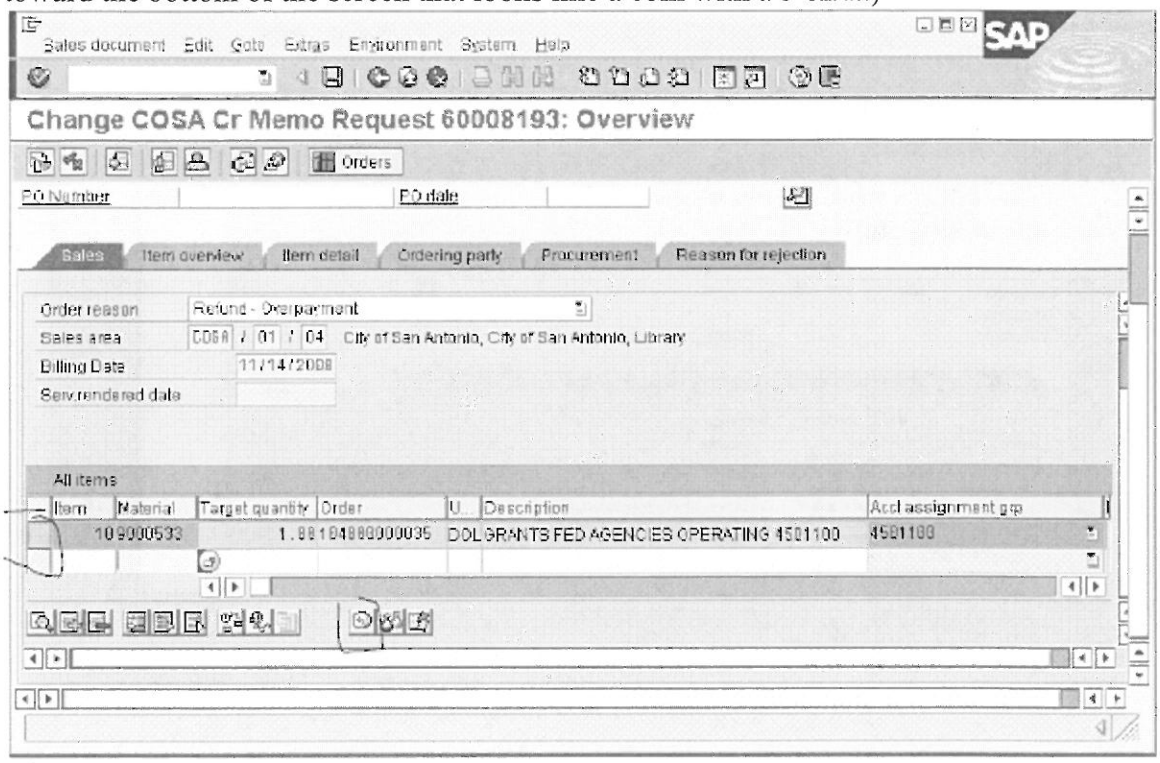
Under "Sold to Party" enter the vendor that the refund is to be made to. This number also goes in the "Ship-to Party"
Under "PO Number" you can put the grant number assigned by the grantor agency.

Under "Billing Block" make sure this is blank by selecting the last option on the dropdown menu as below.

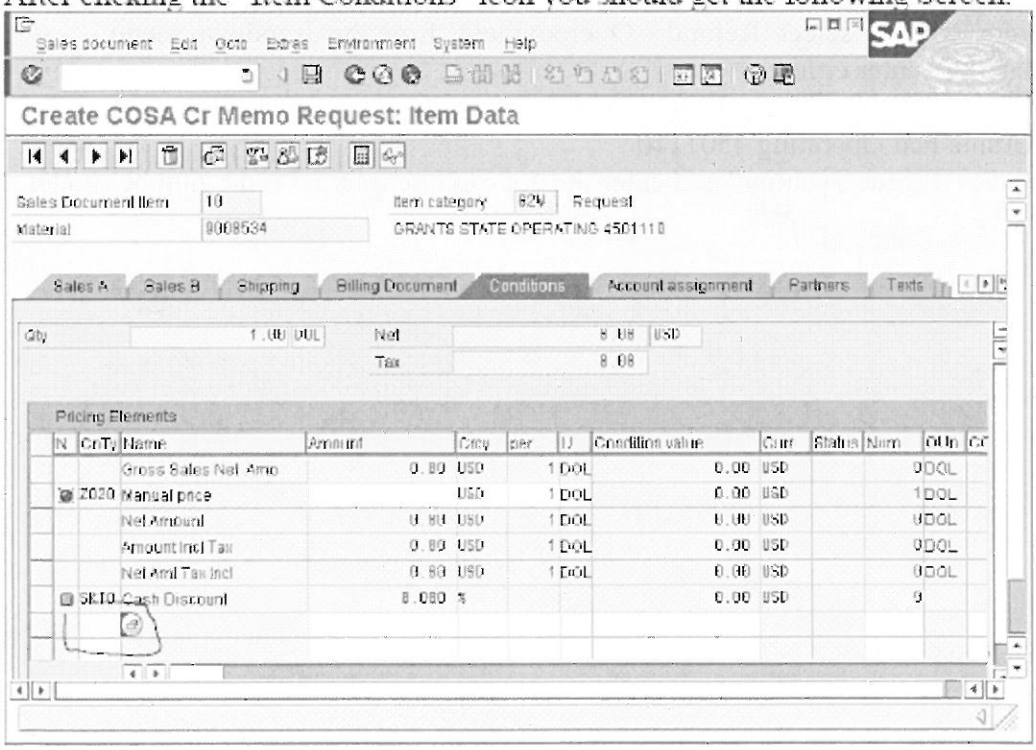


Under "Order Reason" select 'Refund – Overpayment' from the dropdown menu.
Under "Material" enter either:
9000534 Grants State Operating 4501110 (0r)
9000533 Grants Fed Operating 4501110
Enter 1 for the "Target Quantity" and enter the appropriate internal order number under "Order."

Highlight the row of information you just completed by clicking on the button to the left of "Item" on that row. Then click on the "Item Conditions" icon. (This is the icon toward the bottom of the screen that looks like a coin with a 5 on it.)



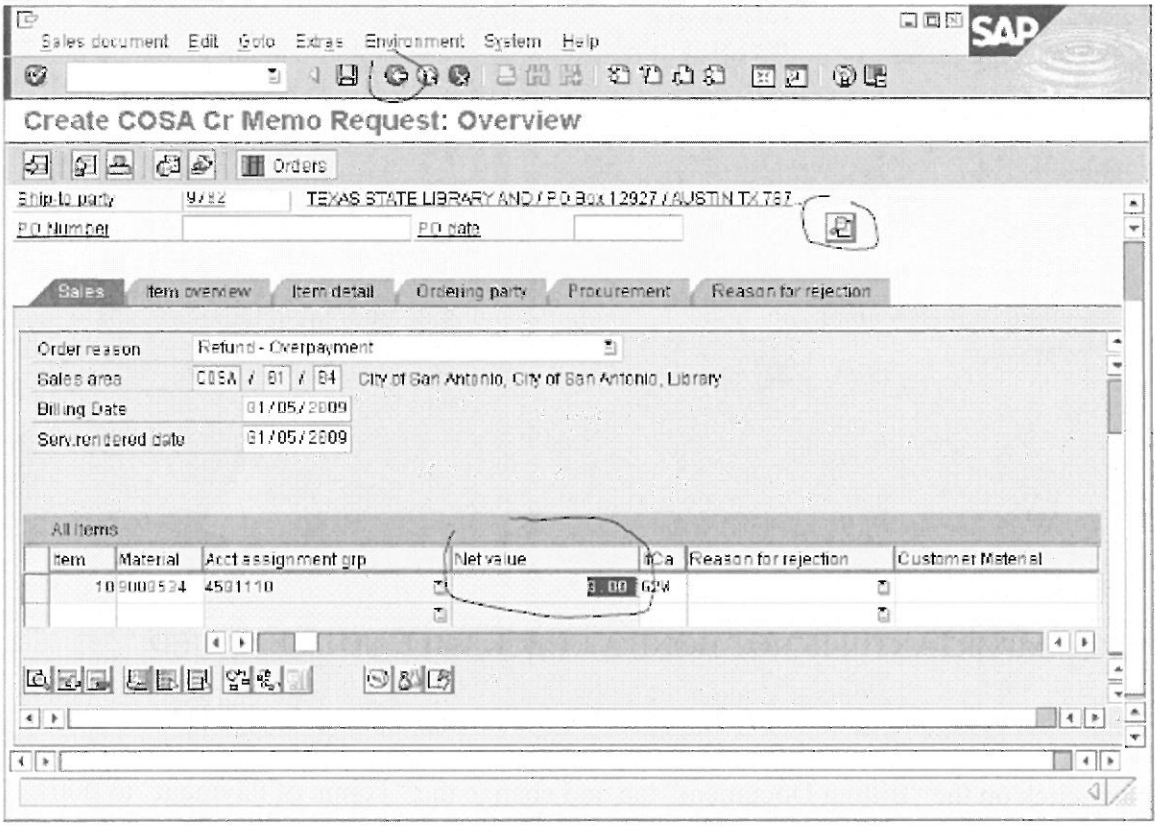
After clicking the "Item Conditions" icon you should get the following Screen.



Under the "Conditions" tab and in the Column "CnTy" select Z020 from the drop down menu. (Manual Price)

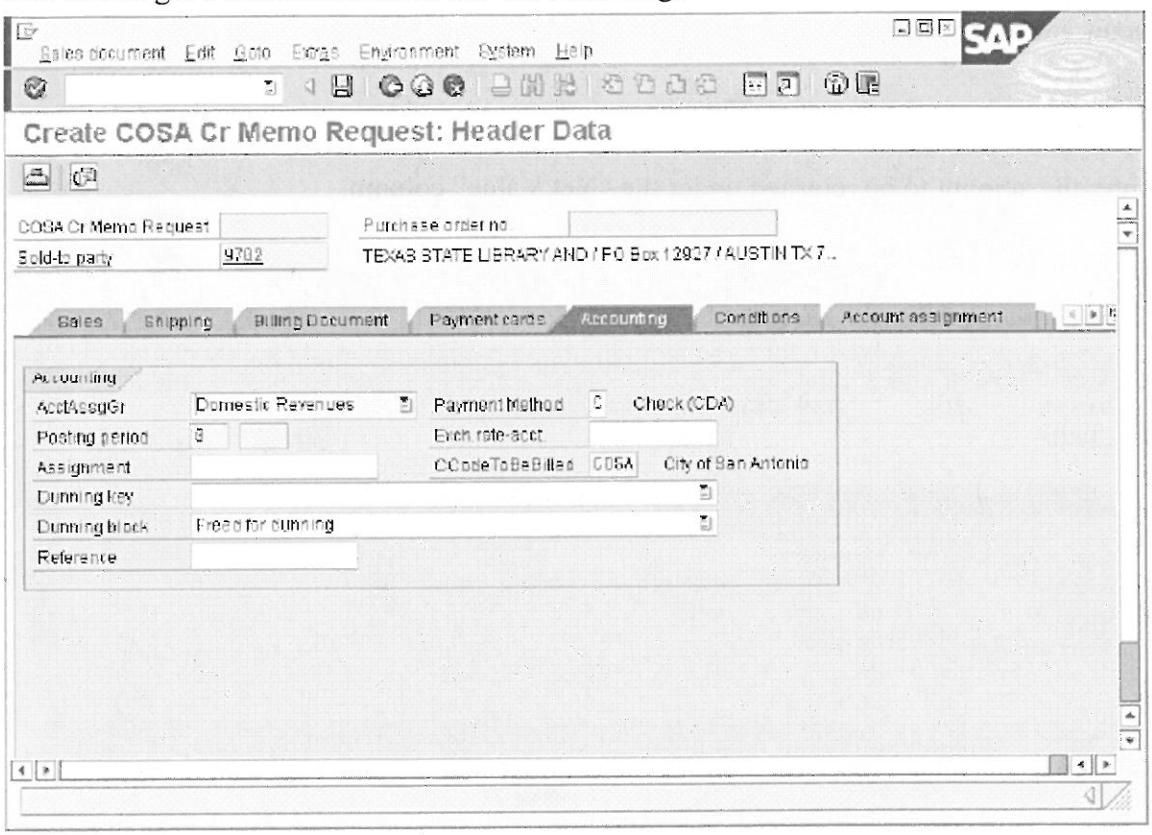
Click on the green back arrow ←

Enter the amount to be returned under the "Net Value" column.



Next Click on the "Display Doc Header Details" icon. (See icon circled above)

You should get a screen that looks like the following.



VERY IMPORTANT!!! IF NOT DONE A CHECK WILL NOT BE ISSUED.

Under the "Accounting" tab for "Payment Method" select "C". (Check CDA)

Now click on the "Billing Document" tab and change the "Terms of Payment" to 0001. (Pay Immediately)

If you wish to have the check returned to your department, you can enter this information under the "Text" tab.

Click the green back arrow ← and save.

COSA ARRA Guidelines
American Recovery and Reinvestment Act

Departments must select a representative for each ARRA grant awarded to enter required data at the website FederalReporting.gov. The individual must further request a FRPIN number, from the same website; this FRPIN will allow the individual to enter reporting data concerning the awarded grant.

Grant financial data is cumulative, and is due 10 calendar days past quarter end. The quarters are based upon calendar year. The next report is due January 10, 2010 for grants expended/awarded through December 31, 2009; etc.

If dollars have been awarded officially (i.e., department is in receipt of award letter and contract from grantor agency), this data must be reported, regardless if any actual dollars have been expended or not. If there have been actual expenditures incurred, departments must execute the financial report SAP on last day of quarter, download with time and date indication, and have available for audits in the future. These dollars reported will not typically tie to SAP, as the books are not closed for the month at this time. However, cumulatively, at the end of the grants, the numbers reported to the federal government must tie to information reflected in the SAP system.

Prime recipients may delegate reporting to sub-recipients; individual departments must communicate with the prime recipients from whom they are receiving monies as to who is responsible for reporting. If the City is not responsible for reporting on FederalReporting.gov, then the City must communicate as to when data is due to the prime recipients so proper reporting may occur. Additional information is required by prime recipients for infrastructure projects. The City is required to report certain information on www.sanantonio.gov in order to comply with ARRA Section 1511. Please ensure compliance with this requirement, if applicable; this is required prior to the City receiving any ARRA funds for infrastructure projects.

If the City is the prime recipient, and is disbursing dollars to sub-recipients, it is the individual department's responsibility to assess if the sub-recipient has the capability to accurately report the required information on FederalReporting.gov. The City, as the prime recipient, is responsible for any data reported, regardless of who enters it. The City must review data inputted by sub-recipients for accuracy. FederalReporting.gov allows a review process from day 11 to day 21 after quarter end. Prime recipients can only view the subrecipient's data, but may offer input and request corrections be made during that time.

The grantor agency will review information submitted on FederalReporting.gov on days 22 to 29 after quarter end. If there are corrections to be made, the grantor agency will communicate such; the City or sub-recipients will have until day 29 to make corrections. On day 30 after quarter end, the information submitted will be published on Recovery.gov.

Please note the reporting on FederalReporting.gov does NOT take the place of any quarterly, monthly, or annual reporting required for your individual grants. The FederalReporting.gov website does not execute draw requests. This reporting is in addition to any other reporting required, and this reporting is mandatory. Entities not filing data by the 10th day after quarter end will be considered noncompliant.

Please review information available at FederalReporting.gov, www.whiltehouse.gov/omb/circular_a133_09toc/, and www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-15.pdf. There must be extensive communication with our sub-recipients, and in some cases, with our vendors, in order to ensure our reporting on ARRA is completed successfully.