

**DISTRICT OF COLUMBIA GOVERNMENT
OFFICE OF JUSTICE GRANTS
ADMINISTRATION
AND
VICTIM SERVICES**



**FINANCIAL
POLICIES & PROCEDURES
MANUAL**

AUGUST 2011

Formulation of Grant Awards

Procedure for Grant Budget creation in SOAR

- Please provide the Financial staff with a copy of the full Federal Award, to include, any letters, memos, approved budgets, special conditions, etc.
- Financial staff will forward the documents to OCFO for SOAR budget creation, SOAR number establishment, and loading.
- Once this has been completed, the Financial staff will notify the Program Manager of the SOAR number, and the grant tracking sheet will be created.
- A log will be created and housed on the G:/ drive that will show Federal Grant numbers and their corresponding SOAR number.

Subgrant Grant Award Numeration

- Financial staff will be responsible for creating Subgrant numbers for all subgrants under any Federal Grant.
- Once a subgrant has been awarded, a copy of the fully executed subgrant award must be given to the Special Assistant for numeration.
- The Special Assistant will create a log of the Federal Grants and their corresponding subgrants with their numbers, and it will be provided to the Program Managers.

Procedure for Purchase Order Creation

- The Program Manager will provide the Financial staff with a fully executed copy of the subgrant award/agreement to attach to the PASS requisition.
- Once the requisition has been fully approved, the Financial staff will provide the Program Manager with a copy of their approved purchase order (PO)

Procedure for Intra-District Creation

- The Program Manager will provide the financial staff with a fully executed copy of the subgrant award, **IDSR**, and **MOU** to forward to OCFO Analyst.
- Once the forms have been completed and financial attributes established, the Program Manager will be provided with copies of the completed documents for the subgrant file.

Grantee Information

- The Program Manager is responsible for ensuring all pertinent information concerning the Grantee is entered into the system.
- The Financial staff will enter the “paid date” into the system once the request for funds are processed by Accounting.

Subgrant Match and Reimbursements

Match Reporting and Tracking

- Match will be determined, tracked and maintained by the Program Manager.
- The Program Manager will provide the OCFO financial staff with a report of the match documentation at the end of each quarter.
- The Financial staff will provide OCFO with the Match for Federal reporting documents.

Procedure for Processing of All Subgrantee Request for Funds/Intra-Districts

- Program Managers will be responsible for reviewing, approving, and submitting all **non-profit** subgrant reimbursements.
- The Program Manager will send all approved request to Accounting via inter-office mail and enter in Quickbase the “sent to Accounting” date.
- In the case of **Intra-Districts**, Program Managers will be responsible for reviewing and approving reimbursements only.
- Once the Intra-District has been fully approved, the Program Manager will submit the Request for Reimbursement, MOU, and IDSR to the Financial staff to ensure the proper attributes are listed.
- Financial staff will then submit the complete Intra-District documents to OCFO for further processing and enter the “sent to Accounting” date in Quickbase.

Federal Grant Tracking

Fiscal Grant Tracking and Monitoring

- Financial staff will track and monitor grants using the information provided to communicate with Accounting, OCFO and Program Managers on any questions/discrepancies related to the financial portion of the grant (i.e., inquiries on reimbursements, intra-districts, or budgets)

Federal Grant Modifications and Closeout

Fiscal Year Subgrant Modifications (Increases/Decreases/De-obligations)

- If there are subgrants that require an increase in the amount awarded, please provide Financial Staff with the PO number, the amount of the increase, and a copy of the GAN to attach.
- If there are subgrants that require a decrease in the amount awarded, please provide Financial Staff with the PO number, the amount of the decrease.
- If there are subgrants that require closing before the end of the fiscal year, please provide Financial Staff with the PO number and amount to reduce the purchase order by.

Federal Grant Budget Modifications

- **Extensions**
 - If the Program Manager obtains an extension for any Federal Grant, please provide a copy to the Financial Staff for submission to OCFO.
- **Reprogrammings**
 - If the Federal Grant is no longer in its first year, funds may be moved between categories. Admin funds can be moved for use in subgrants, not in reverse. Please provide the Financial staff with any amount that you wish to move.
 - Financial staff will reconcile the Federal Grant and after confirming the amount, will initiate a request for reprogramming with OCFO.

Fiscal Year End Close-Out for Subgrants

- If there are subgrants that need to remain open beyond 9/30, the Program Manager will be responsible for providing the Financial Staff with a list of the purchase orders that need to be accrued. The list should include the Subgrantee name, PO number and a dollar amount that needs to be available on the purchase order for any outstanding reimbursements.

Federal Grant Close-Out – Financial

- Please notify the Financial Staff of your intent to close the Federal Grant. Provide the Financial Staff with the Federal Grant number, and its corresponding SOAR number.
- The Financial Staff will perform a reconciliation of the Federal Grant.
- The Financial Staff will also notify OCFO Accounting in order to finalize and submit the final SF-269 in GMS.