

## *Congratulations on your new federal award!*

### Now what?

Receiving a federal award is a great accomplishment, but it can also create a lot of questions and it may feel a little overwhelming at first. This Guide Sheet will help you understand your responsibilities as you begin to manage your new grant.

### Roles in Grant Management

There are **three main roles** in managing federal grants and each plays a vital role in safeguarding the funds you receive throughout the lifetime of your award.

- ◆ **Administrative roles** make sure:
  - ◆ Required policies and procedures are developed
  - ◆ Contract and procurement requirements are followed
  - ◆ Federal reporting is completed as required
  - ◆ The grant is tracked throughout the entire period of performance
- ◆ **Program roles** make sure:
  - ◆ The program is implemented as described and the goals of the grant are met
  - ◆ Milestones are reported as required
  - ◆ Program reporting requirements are completed
- ◆ **Financial roles** make sure:
  - ◆ Revenues and expenditures throughout the grant period are tracked
  - ◆ Financial reporting requirements are completed

### Grantee Responsibilities

Your responsibility as a grantee of federal funds is to make sure the funds you receive are spent and managed in compliance with federal statutes, regulations, and the terms and conditions of your award. Each of the major tasks to properly manage a federal grant are explained below. You may also review these requirements in [2 CFR 200](#).

### Standards for Financial and Program Management

- ◆ **Performance Measurement** includes reporting on accomplishments toward goals stated in the grant such as tracking and reporting specific information as required in your grant award. Additional information about programmatic performance measurement can be found on the OJP [website](#).
- ◆ **Financial Management** includes:
  - ◆ Tracking and making sure all expenditures comply with federal statutes, regulations, terms, and conditions of the award and are within the grant period of performance.
  - ◆ Having a financial management system with the ability to:

- ◆ Record and report on the receipt and expenditures of grant funds
- ◆ Track receipts and expenditures for each award, including non-federal dollars, separately
- ◆ For more information about financial reporting, see the [TFMC Financial and Tax Reporting Guide Sheet](#).
- ◆ **Internal Controls** includes:
  - ◆ Policies and procedures to help reduce the likelihood of waste, fraud, and abuse of federal funds by making sure multiple people are involved in the processes to manage grants
  - ◆ Having division of duties, where the person who requests a payment is different from the person who processes the payment, and different from the person who is authorized to sign checks and deposit funds
  - ◆ For more information about internal control requirements and best practices, see the [TFMC Internal Controls and Separation of Duties Guide Sheet](#).
- ◆ **Supplanting** is when a grantee uses federal funds it receives from its award to pay for something they originally planned to pay for with their own funding. **Supplanting is not allowed.** If federal funds are used for supplanting purposes, the grantee will be required to repay the funds and additional consequences could arise, up to and including termination of the award. For more information about supplanting, see the [TFMC Supplanting Guide Sheet](#).
- ◆ **Program Income** are funds received from people who benefit from the service you provide as a direct result of the federal grant you receive. For instance, if you sell a product created with award funds or charge a registration fee for a grant-funded conference, that is considered program income. Program income must be reported and used before requesting additional Federal funds. It is important to know the amount of program income you earn and the amount of federal dollars you draw down, must be added together and the amount cannot exceed the total amount of your federal award.
- ◆ **Revisions of budget and program plans** are required whenever a change is made to your program plan, or your federal award amount is more than \$150,000 and you reprogram a total of 10% or more of the award amount from one approved budget category to another in either a single transaction, or over the life of the grant award. These changes require what is called a Grant Adjustment Modification or GAM. To learn more about the GAM, see the [JustGrants GAM training resources](#).
- ◆ **Closeout activities and reports are completed:**
  - ◆ As required by the terms and conditions of the federal award (usually financial, performance, and other reports within 90 calendar days after the end of the performance period)
  - ◆ When all applicable administrative actions and required work of the federal award have concluded
  - ◆ Once the agreement is officially closed and all deliverables have been submitted and accepted, as well as when all agreement terms have been met, and a final invoice has been received and paid

## Property Standards

- ◆ **Purchase/Lease of real property**, (land with or without a building on it) is not generally allowed with Department of Justice (DOJ) funding. Grantees can, however, lease a building that it does not own with grant award funds for the purpose of carrying-out grant-related activities (e.g., housing victim services program staff, providing temporary shelter or transitional housing assistance to victims of crime, operating a child advocacy center).
- ◆ **Equipment and supplies**

- ◆ Supplies are items with a value of less than \$5,000
- ◆ Equipment are items with a value of \$5,000 or more and have a useful life of more than one year
- ◆ Equipment items must be preapproved before being purchased
- ◆ Once purchased, equipment items must be tracked, and a physical inventory must be completed at least once every two (2) years
- ◆ **Insurance coverage during the period of performance of your grant:**
  - ◆ Maintain insurance coverage which meets tribal, federal, and state requirements
  - ◆ For example, insurance coverage is required for real property and equipment purchased or improved with federal funds
  - ◆ For more information about insurance coverage requirements, see the [TFMC Insurance Coverage Guide Sheet](#).

## Procurement Standards

- ◆ **Procurement requirements - 2 CFR 200.318**, located at ([https://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1#se2.1.200\\_1318](https://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1#se2.1.200_1318)), requires all grantees to have policies ensuring items purchased with federal funds are contracted in a way to provide for fair and open competition avoiding conflicts of interest.
- ◆ **Methods of procurement** include:
  - ◆ Competitive proposals
  - ◆ Micro-purchases
  - ◆ Sealed bids
  - ◆ Small purchases
  - ◆ Sole source

There are specific requirements for each of these methods. For more information about procurement and your responsibility as a grant recipient, see the [TFMC Procurement Guide Sheet](#).

- ◆ **Travel** is a common expense when working toward the goals of a federal award. There are specific guidelines and requirements grantees must follow when it comes to travel. For more information about travel and your responsibility as a grantee, see the [TFMC Travel Guide Sheet](#).
- ◆ **Excluded Parties List Search** is required whenever you provide federal funds from your award to another entity, whether through a contract or subrecipient subaward. Checking the excluded parties list helps to make sure you are working with responsible and trustworthy entities. For additional information about searching the excluded parties list, see the [TFMC Excluded Parties List Guide Sheet](#).

## Reporting

- ◆ **Reporting** is required depending on your award requirements or conditions, but generally includes the following:
  - ◆ **Progress/program reports** which provide information about the performance and activities of a plan, program, or project. Depending on the award type, progress reports are submitted annually or semi-annually. Final progress reports are due 90 calendar days after end date of the grant.

- ◆ **Federal Financial Report-11, also known as FFR-11**, for each award on a quarterly basis for the life of the grant. FFR-11 reports are due 30 calendar days after the last day of the reporting period (see below table for FFR-11 due dates). See the Department of Justice [JustGrants Reporting](#) resources for additional information.
- ◆ **Annual Audits** are required if your entity spends more than \$750,000 in federal funds in a fiscal year (from all sources of federal funds including pass-through subawards) under the requirements of [Title 2 CFR Part F](#). If your organization does not meet this threshold, you are exempt from Federal audit requirements for that year. However, you must keep records available for review or audit by your awarding agency and/or the U.S. Government Accountability Office.

FFR-11 Federal Financial Reports – Due Quarterly		
Reporting Period	Due by Date	Delinquent After
October 1 – December 31	January 30	January 30
January 1 – March 31	April 30	April 30
April 1 – June 30	July 30	July 30
July 1 – September 30	October 30	October 30

## Subrecipient Monitoring

**Subrecipient Monitoring** is required whenever you make a subaward using the federal grant funds received. This is different from contracting with another organization to perform specific tasks. For more information about subrecipient determinations and monitoring, see the [TFMC Subrecipient Monitoring Guide Sheet](#).

## Record Retention and Access

- ◆ **Retention Requirements** apply to various types of documents related to the federal award. All documents must be kept for a minimum of three years, with the exception of some document types which must be retained for a different length of time. For more information about retention requirements, see the [TFMC Retention of Records Guide Sheet](#).
- ◆ **Access to Records.** Grantees are required to make available in a timely and reasonable manner any documents, papers or other records related to their federal grants to the:
  - ◆ Federal awarding agency
  - ◆ Office of the Inspector General
  - ◆ Comptroller General of the United States
  - ◆ Any of above authorized representatives for the purpose of audits, examinations, excerpts, and transcripts

## Remedies for Non-Compliance

- ◆ **Notification.** If you or your subrecipient becomes non-compliant with federal statutes, regulations, or the terms and conditions of the award or subaward, the awarding agency or pass-through entity must notify you and/or your subrecipient in writing. The awarding agency is encouraged to impose additional conditions to help bring you or your subrecipient back into compliance.
- ◆ **Termination.** You or your subrecipient's award can be terminated for not complying with federal statutes, regulations, or the terms and conditions of the award or subaward after being notified of non-compliance (and provided an opportunity to comply). You and your subrecipient must be notified in writing of the termination.

## Resources

- ◆ **DOJ Grants Financial Guide**  
[https://oip.gov/financialguide/doj/pdfs/DOJ\\_FinancialGuide.pdf](https://oip.gov/financialguide/doj/pdfs/DOJ_FinancialGuide.pdf)
- ◆ **TFMC Guide Sheets**  
<https://mailchi.mp/ovctfmc.org/gs2020>
  - ◆ *Excluded Parties List*
  - ◆ *Financial and Tax Reporting*
  - ◆ *Grant Award Modifications (GAMs)*
  - ◆ *Insurance Coverage*
  - ◆ *Internal Controls and Separation of Duties*
  - ◆ *Procurement*
  - ◆ *Retention of Records*
  - ◆ *Subrecipient Monitoring*
  - ◆ *Supplanting*
  - ◆ *Travel*



The **OVC Tribal Financial Management Center (OVC TFMC)** provides **training, technical assistance, and resources** to support American Indian and Alaska Native communities as they successfully manage the financial aspects of their federal awards. OVC TFMC also offers support via our Virtual Support Center (VSC) to Office for Victims of Crime (OVC) grantees and those seeking federal funding from OVC for the first time. **Email questions or requests for grant financial management technical assistance to [TFMC@OVCTFMC.org](mailto:TFMC@OVCTFMC.org)** or call **703.462.6900**. Visit [OVCTFMC.org](http://OVCTFMC.org) for additional resources and information.

## Feedback Requested

OVC TFMC will continually work to provide resources to support grantees as they successfully manage their OVC financial awards. Your feedback assists us in creating these resources to meet your needs. To help us provide the most useful resources, we would appreciate your feedback on this guide sheet. Please send any comments or suggestions to [Evaluation@OVCTFMC.org](mailto:Evaluation@OVCTFMC.org).

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