



onestar
foundation

2016 AmeriCorps Texas
All-Grantee Meeting
February 25-26, 2016

Cover Your Assets

#nerfherder



IPERA

- “We have concluded the 2015 IPERA testing process, and no improper payments were identified for your organization.”
- Stay tuned this Spring for news on the 2016 IPERA process.



Asset Utilization

- What is it?
- Why does it matter?
- What are OneStar's program-level and portfolio-level goals?
 - >97% for each sub-grantee
 - In aggregate, no more than \$137,300 across the portfolio.
 - NEW Commission Performance Measure



PM: Improving Subgrantee Financial Management through Asset Utilization

- **Problem Statement:** In order to deliver services effectively and efficiently, AmeriCorps sub-grantees need to successfully budget, manage, and utilize their awarded grant funds to maximize efficiency. Sub-grantees that utilize less than 100% of their awarded grant funds do not provide the greatest benefit to their communities, members, and service beneficiaries. Not all programs in the Commission portfolio continuously demonstrate 100% asset utilization.

PM: Improving Subgrantee Financial Management through Asset Utilization

- **Interventions:**
 - In-person training (NASO, AGM, regional trainings)
 - Bi-monthly calls
 - Monitoring and PER/FFR/Deobligation Reviews
 - Year-round individualized TTA and coaching

PM: Improving Subgrantee Financial Management through Asset Utilization

- **Output:** G3-3.4: Number of organizations (subgrantees) receiving capacity building services
- **Outcome:** G3-3.10: Number of organizations (subgrantees) reporting that capacity building helped make them more effective
 - **Instrument:** Pre/Post Assessment, comparing previous program year's Asset Utilization rate to current year's Asset Utilization rate after all final PER payments have been (typically finalized and analyzed each December/January).
 - Sub-grantees will be expected to show at least one of the following achievements: 1) decrease in deobligated funds at midyear; 2) increase in final Asset Utilization rate from previous program year; or 3) a perfect 100% final Asset Utilization Rate overall.

How can you help OneStar meet this measure?

- Accurate budgets
- Budget reallocations
- Always have spending back-up plans
- Thoughtful deobligation
 - Use Deob as a ‘last resort’



Budget Changes vs. Budget Amendments

- Depends on factors such as:
 - Amount of variance
 - Whether there is an expansion or reduction in dollars or slots
- Formality
 - When needing approval, budget changes are documented in writing.
 - Budget Amendments require budget revision and must be signed by OneStar and your Legal Signatory.



Budget Changes

- What kinds of changes are allowable?
 - We understand that there will be some variance in your budget to actuals.
 - Allowance for an aggregate CNCS variance of 10% of the total budget (CNCS and grantee share). You can use the PER tracker to calculate the 10%. These are program and year specific so ask your OneStar Fiscal Grants Officer if you would like a copy of it.



Budget Changes

- However, costs still need to be approved so please ask OneStar for approval if you anticipate either of the following scenarios:
 - Items of cost not in your approved budget (i.e. adding a staff person to the grantee share or a request for a new type of supply not originally approved in the budget).
 - If you need to significantly exceed the amount budgeted for an item of cost that is in your approved budget (i.e. budgeted a staff person at 20% but they are actually spending 50% of their time on the project).



Budget Changes

- When to request permission?
 - As soon as you know that either of the scenarios on the previous slide applies.
 - Ideally, we would like to make changes *before* Deobligation occurs (FFR due April 14) because this is when we need to determine how much money will be repurposed versus de-obligated.



Budget Changes

- Include the following information in your request:
 - Cost per unit? Number of Units?
 - What is the purpose of the item (if not obvious)?
 - What is your normal practice/policy for this type of purchase?
 - If the item benefits more than the AmeriCorps program, what is your allocation method to derive the benefit received by the program?
 - When will the work be completed?
 - When will the item be put in to use?



Budget Changes

- We try to review these requests as quickly as possible but sometimes there are a number of follow-up questions in order to determine whether the change can be approved. Asking as early as possible is the best plan.
- Additional considerations from OneStar:
 - Timing within the grant year of the request
 - Timing within your project period of the request
 - Did you ask for this same thing in a budget change last year? If so, is there a reason why it wasn't included in the originally approved budget for the subsequent year?



Deobligation

- When?
 - Midyear FFR – April 14, 2016
- Why?
 - New grant awards
- Special Circumstances to move slots and dollars



How it affects asset utilization

Jakku STEM tutors has \$100,000 of AmeriCorps funding. At year end \$5,000 remained unspent.

Without deobligation, the asset utilization is
 $\$95,000 / \$100,000 = 95\%$ Below OneStar's minimum

If they'd deobligated \$2,500, then asset utilization would be
 $\$95,000 / \$97,500 = 97.43\%$ Above OneStar's minimum



FFR – New and Improved!

- Updated fields
 - Federal funds used as match

Subaward Number	Federal Department Name	Federal Agency Name	CFDA Number	Amount of Federal Funds Expended
<input type="text" value="n/a"/>	<input type="text" value="n/a"/>	<input type="text" value="n/a"/>	<input type="text" value="n/a"/>	<input type="text" value="n/a"/>

[If you have an additional source of Federal funds used as match, please click here.](#)



Federal Share of Program Income

Please indicate whether your organization has any Federal Program Income to report during this period. *

- ☒ Yes, my organization DOES have Federal Program Income to report (not including program income used as match).
- ☐ No, my organization DOES NOT have Federal Program Income to report.

A. Total Federal Program Income earned (does not include any used/or planned to be used toward match/grantee share). *

B. Program Income expended in accordance with the deduction alternative. *

C. Program Income expended in accordance with the addition alternative. *

D. Unexpended Federal share of program income (line A minus line B or C). *

Add any explanations deemed necessary.



Deobligation descriptions

By indicating that you have funds to deobligate, OneStar will create a Grant Amendment that reduces the CNCS share of your grant award. Once the amendment has been signed by OneStar and your organization, you will not be able to expend funds in excess of the amount of the reduced CNCS share.

A. Total CNCS Sections I, II, and Corporation 3%. *

98%

Include the total from Section I, II and the Grantee portion of Section III. (Do NOT include the Commission 2%)

B. Total Section III Commission Fixed 2% to be deobligated. *

2%

Include 2% of the total CNCS share (listed below) that is being deobligated.

C. Total Amount of CNCS Share to be deobligated. *

100%

A. plus B. should be what is entered in C.





TatooineCorps Program Staff tell you that they will underspend on Sections I and Section II because one of the counselors retired and 2 members ended their service early for grad school. Her estimate is that \$30,000 will be unspent between the two sections. What is the total to deobligate for Sections I, II, and III Corporation Share 3%?

We know Sections I and II = \$30,000. This is 95%.

Box A asks for 98%

$$\frac{\$30,000}{X} = \frac{.95}{.98}$$

Naboo Math Corps received a generous in-kind donation from a corporate partner. The items were initially within the CNCS Share of the budget. Rather than finding alternative items to spend the dollars on, they prefer to deobligate funds. The total amount to deobligate is \$75,000. What is the amount to entered in to boxes A and B on the deobligation form?

We know the total deobligation is \$75,000 or box C.

To calculate box A: $\$75,000 \times .98 =$

To calculate box B: $\$75,000 \times .02 =$

Best Practices Share Fair

- Preparing for fiscal reviews
- Clear and well-organized GL
- Program/Fiscal Collaboration
- Other topics?



- **Old Method**
 - Pre-award review
 - Final PER review
 - Onsite visit once during the three-year cycle
- **Changes to improve performance**



- **New Method**
 - What stays the same
 - Pre-award review
 - Final PER review
 - What is changing
 - Interviews
 - PER samples annually
 - High Intensity
 - Low Intensity
 - New Grantees





NSCHC Disallowances

- Interim Guidance
 - Per infraction disallowance
 - Amount of disallowance is based on mitigation level, percentage of infractions, and whether or not it was self-reported
 - NSCHC Disallowance PER
 - Specific PER template
 - Must come from CNCS Share
 - Must leave those dollars unspent



PER template:

H.	Evaluation			\$ -
I.	Other Program Operating Costs			\$ -
J.	NSCHC Disallowance			\$ -
SECTION I TOTAL		\$ -	\$ -	\$ -
SECTION II.	MEMBER COSTS	CNCS SHARE CURRENT EXPENSE	GRANTEE SHARE CURRENT EXPENSE	TOTAL CURRENT EXPENSE (auto-calculates)
A.	Living Allowance			\$ -
B.	Member Support Costs			\$ -
	FICA			\$ -
	Worker's Compensation			\$ -
	Health Care			\$ -
SECTION II TOTAL		\$ -	\$ -	\$ -
SECTION III.	ADMINISTRATIVE/INDIRECT COSTS	CNCS SHARE CURRENT EXPENSE	GRANTEE SHARE CURRENT EXPENSE	TOTAL CURRENT EXPENSE (auto-calculates)
A.	Corporation Fixed Percentage			
	Corporation Fixed Amount (3%)			\$ -
	Commission Fixed Amount (2%)			\$ -
B.	Federally Approved Indirect Cost Rate			\$ -
SECTION III TOTAL		\$ -	\$ -	\$ -
TOTAL	CNCS / GRANTEE (auto-calculates)	\$ -	\$ -	\$ -
Amount Reimbursable to Grantee		\$ -		



Cash vs In-kind Match

- **Cash:** Contributions received by cash, check, electronic funds transfer, credit card, or payroll deduction
- **In-kind:** Value of non-cash contributions - May be in the form of real property, equipment, supplies, services, etc.



Activity

A graphic of five colorful blocks stacked in a pyramid shape. From bottom to top, the blocks are: two green blocks, one blue block, one orange block, and one yellow block.





Fiscal Nuggets

C. 18. May a program temporarily withhold a member's living allowance if the member has failed to submit his or her timesheets for two or more weeks?

A program may temporarily withhold a member's living allowance if the member has failed to submit timesheets. **The member agreement must clearly state the policy**, and the withholding must be temporary, and not result in the program docking the member's living allowance.

Reference: 2007 AmeriCorps grant provisions IV. H.



C. 19. Can a member living allowance be garnished by law?

Any type of garnishment of the federal portion of a member's living allowance is not permitted due to issues of sovereign immunity. Sovereign immunity protects the property interests of the United States from suits to which it has not consented. The federal government has a continuing property interest in AmeriCorps grant funds until they are expended in accordance with the grant's terms. With respect to the living allowance, the Corporation has a property interest in the federal share of the member's living allowance, until the AmeriCorps member actually receives it, and this property interest is protected by sovereign immunity. Only Congress may waive this immunity.

Whether or not the non-federal portion of the living allowance—i.e. the funds provided as match at the program level—is subject to garnishment is a state law issue. Because the Corporation is not a party to this action, and because it involves application of state law, programs should consult their own local counsel.

Reference: 42 U.S.C. § 12594



C. 21. If an EAP chooses to pay a living allowance, are they held to the statutory minimum and maximum?

The minimum does not apply. Congress explicitly exempted EAPs from living allowance requirements in appropriations language. Therefore if EAPs are exempted from paying a living allowance at all, the “minimum” that they have to provide is \$0. **However, EAPs that do provide living allowances (other than Professional Corps) are required to comply with the maximum.**



C. 28. May an AmeriCorps member use AmeriCorps service to satisfy an internship requirement for college?

There is no rule to prohibit this type of arrangement. In fact, the regulations describe, as one type of program eligible for AmeriCorps funds, “campus-based programs” that “provide substantial service in a community during a school term and during summer or other vacation periods.” 45 CFR 2522.100(e). While this type of arrangement is not precluded, programs should consult with their AmeriCorps program officer on a case-by-case basis to ensure that the member is still meeting an unmet need.



C. 39. May an AmeriCorps member receive service hour credit for time spent studying for a high school equivalency?

Members may earn service hours for time spent studying for their high school equivalency as part of their education and training hours **if this is a component of the program design.**





onestar
foundation

2016 AmeriCorps Texas
All-Grantee Meeting
February 25-26, 2016