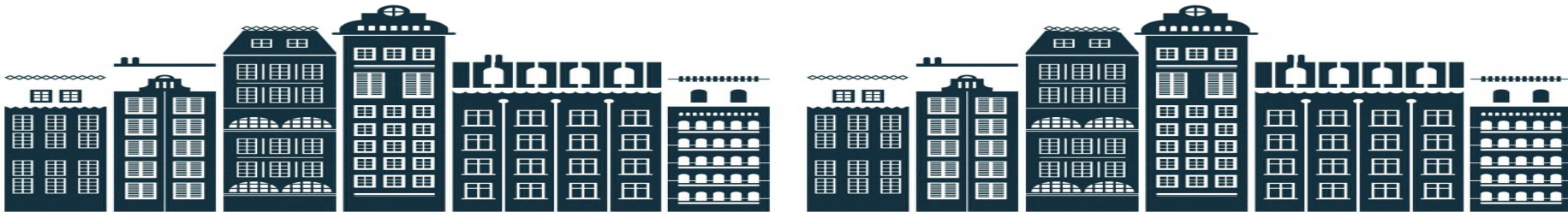


FY17 NEW GRANTEE ORIENTATION



Fiscal Management Procedures

By: Victoria Jackson
Katina Jordan



WASHINGTON, DC SEPTEMBER 20-22, 2017

Fiscal Management General Objectives

2

Common Grant
Amendments

LOCCS Set-Up
Requirements

LOCCS
Overview and
Set Up

LOCCS Payment
Process
Requirements

On-Going Fiscal
Monitoring

TYPES OF AMENDMENTS

THERE ARE THREE MAJOR AMENDMENTS:

Change in Key
Personnel

Extension-
Period of
Performance

Budget Change
(10% or more
of HUD's share)

TYPES OF AMENDMENTS

❖ Change in Key Personnel

The grant officer will need the following:

- ❑ A letter from the grantee signed by Authorized Official requesting a change in Key Personnel giving the Name, Percentage of time and the effective date of the change.
- ❑ Resume(s)
- ❑ HUD-96012 – (include the effective date of the key personnel change(s))
- ❑ If the change is for the Program Manager, make sure the percentage of time is at least 75% as otherwise stated in the NOFA
- ❑ GTR acceptance/recommendation memorandum

TYPES OF AMENDMENTS

❖ Extension – Period of Performance

- ❑ A letter from the grantee signed by Authorized Official requesting an extension and rationale/justification to substantiate the extension
 - ❑ Having funding remaining is not justification for an extension. Funding draws are part of benchmarks to be completed within the 36 month grant performance.
- ❑ Revised HUD-424-CBW and Budget Narrative justification for **the extension period only (if needed)**
- ❑ All amendment request must go through the GTR. DO not send anything regarding an amendment outside of HHGMS or to the Grant Officer Directly.

TYPES OF AMENDMENTS

- ❖ **Budget Change of 10% or more of HUD's share (funding)**
- A letter from the grantee signed by Authorized Official to change/reallocate funds and rationale/justification to substantiate the change(s)
- Grantee shall submit a revised HUD-424-CBW (budget) and budget narrative justification
- GTR shall review the budget and budget narrative justification to ensure that the types and quantities of cost elements are technically acceptable, and the budget has been completed correctly. **Note: Direct and Admin thresholds met and No costs shall be proposed in Category 8 (Construction Costs) in the budget**
- GTR acceptance/recommendation memorandum

LOCCS Overview and Set-Up



LOCCS AND ELOCCS OVERVIEW

- The Line of Credit Control System (LOCCS) is the U.S. Department of Housing and Urban Development's (HUD) **primary grant disbursement system**, handling disbursements for the majority of HUD programs.
- Grant disbursements are facilitated **via the Internet through the eLOCCS system**.
- Customers (**users and approving officials**) are required to gain access to Secure System or Federal Housing Administration (FHA) Connection.
- Both Secure System and FHA Connection serve as an internet gateway between the general public and the internal eLOCCS application.

Please Note: There is a requirement for a separate eLOCCS User ID and password from Secure Systems access for both users and approving officials.

LOCCS AND ELOCCS OVERVIEW

- The requested payment amount is checked against the grant's available balance in LOCCS to ensure that the request does not exceed the grant's authorized funding limit and costs submitted are eligible.
- LOCCS will only allow **one draw per day** on a given grant, unless funds are requested by project or sub grantee.
- Once a request/draw is approved by HUD staff, funds are sent from the U.S. Treasury directly to the grantee's bank account, usually within 48 hours from the day the request is made.

LOCCS AND ELOCCS OVERVIEW

What Grantees See In eLOCCS

- **REAC eLOCCS link (this is what they see on the Secure Systems Main Menu)**
- **LOCCS Authorizations (this is what they see after registering the 27054E)**
- **eLOCCS Core Screens**
 - ▣ **Main Menu**
 - ▣ **Portfolio**
 - ▣ **Grant Queries**
 - ▣ **User Profile**
 - ▣ **Voucher Drawdown**
 - ▣ **Email Maintenance**
 - ▣ **eLOCCS getting started Guide has complete list**

What Our Side of LOCCS Looks Like

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Authorized:	3,231,609.00
Disbursed:	0.00
In Process:	47,658.00
Balance:	3,183,951.00
LOCCS Created: 10-21-2015	
Effective Date: 10-20-2015	

Actions

- Contract Dates
- PAS Project Detail
- Disbursement History
- Cancel Voucher
- Review Voucher (V32)
- Update Thresholds
- Project Notes
- Update Mailing Address
- Suspend/Unsuspend

1 = Total Award Amount
2 = Total \$ paid to Grantee
3 = Total \$ in process of request
4 = Remaining Balance (minus any requests in process)

LOCCS AND ELOCCS OVERVIEW

What Can Grantees Do in eLOCCS

- View their HUD portfolio
- View individual Grant detail
- Enter a voucher (if authorized)
- Enter Program information if required
 - (i.e. obligation/expenditure)
- Maintain their personal email address
- Control who in their organization receives LOCCS emails

LOCCS AND ELOCCS OVERVIEW

Detailed instructions for establishing and using the LOCCS and eLOCCS Systems are covered below in the following links:

- LOCCS Access Guidelines for Grantees
portal.hud.gov/hudportal/HUD?src=/program_offices/cfo/loccs_guidelines
- LOCCS Registration Guide
portal.hud.gov/hudportal/documents/huddoc?id=eloccs_registration_guide.pdf
- eLOCCS Getting Started Guide
portal.hud.gov/hudportal/documents/huddoc?id=eloccsguide.pdf

GETTING HELP

Help desk contact numbers are:

- eLOCCS Support Help Desk- 571-766-2916
- Public and Indian Housing (PIH) Real Estate Assessment Center (REAC) Technical Assistance – 888-245-4860 or [REAC TAC@HUD.GOV](mailto:REAC_TAC@HUD.GOV)
- LOCCS Security Office – 877-705-7504



Grantee Request for Payment Process



Grantee Request for Payment Process Steps


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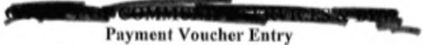
- 1) Understand the OLHCHH Policy
- 2) Start LOCCS Set Up Process
- 3) Create Voucher in the eLOCCS System
- 4) **Submit Documentation Requirements in HHGMS**
 - 1) **2 person verification/signature on eloccs form**
- 5) **Wait on GTR Review to Process Payment**
 - ▣ Under \$100K
 - ▣ Over \$100K
 - ▣ At GTR Discretion: Can include any documentation needed to verify the draw requested at any time

LOCCS Documentation Requirements

Payment Voucher Form

Grant BLI Voucher Entry Page 1 of 1





Payment Voucher Entry

[Menu](#) [Auth](#)
[Log Off](#) [Bottom](#)

[Menu](#) [Voucher Selection](#) [Payment Entry](#)

eLOCCS **U.S. Department of Housing and Urban Development**
Office of Public and Indian Housing

LBA Lead-Based Paint Abatement Payment Voucher

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB control number.

HUD implemented the Line of Credit Control System/Voice Response System (LOCCS/VRS) to process requests for payments to grantees. Grant recipients fill out a voucher form for the applicable HUD program with all the necessary information prior to making a telephone call using a touch tone telephone to initiate the drawdown process. This information is required to obtain benefits under the U.S. Housing Act of 1937, as amended. The information requested does not lend itself to confidentiality.

1. Voucher Number 039-***** <i>03-15-14</i>	2. LOCCS Pgm Area LBA	3	4
5. Voice Response No. 59442-95401	6. Grantee Organization <i>[Redacted]</i>		
8. Grant or Project No. <i>[Redacted]</i>	9a. Grantee Organization TIN <i>[Redacted]</i>		

Name	Authorized	Available Drawdown Balance	Drawdown Amount
Grant Balance	2,300,000.00	571,522.00	24,568.00
Total:	2,300,000.00	571,522.00	24,568.00

I certify the data reported and funds requested on this voucher are correct and the amount requested is not in excess of immediate disbursement needs for this program. In the event the funds provided become more than necessary, such excess will be promptly returned, as directed by HUD.

11. Name & Phone Number of Person completing this form <i>[Redacted]</i>	12. Name & Title of Authorized Signatory <i>[Redacted]</i>	
	13. Signature <i>[Redacted]</i>	14. Date of Request 03-23-2015


Warning: HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Privacy Statement: Public Law 97-255, Financial Integrity Act, 31 U.S.C. 3512, authorizes the Department of Housing and Urban Development (HUD) to collect all the information (except the Social Security Number (SSN)) which will be used by HUD to protect disbursement data from fraudulent actions. The purpose of the data is to safeguard the Line of Credit Control System (LOCCS) from unauthorized access. The data are used to ensure that individuals who no longer require access to LOCCS have their access capability promptly deleted. Failure to provide the information requested on the form may delay the processing of your approval for access to LOCCS. While the provision of the SSN is voluntary, HUD uses it as a unique identifier for safeguarding the LOCCS from unauthorized access. This information will not be otherwise disclosed or released outside of HUD, except as permitted or required by law.

form HUD-5080-LBA-a (4/2000)

LOCCS Documentation Requirements (Payment Voucher Form Breakdown)

Grant BLI Voucher Entry Page 1 of 1



Payment Voucher Entry

Menu [Auth](#)
[Log Off](#) [Bottom](#)

Menu [Voucher Selection](#) [Payment Entry](#)

eLOCCS U.S. Department of Housing and Urban Development
Office of Public and Indian Housing

LBA Lead-Based Paint Abatement Payment Voucher

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HUD implemented the Line of Credit Control System/Voice Response System (LOCCS/VRS) to process requests for payments to grantees. Grant recipients fill out a voucher form for the applicable HUD program with all the necessary information prior to making a telephone call using a touch tone telephone to initiate the drawdown process. This information is required to obtain benefits under the U.S. Housing Act of 1937, as amended. The information requested does not lend itself to confidentiality.

1. Voucher Number 039-024544	2. LOCCS Pgrm Area LBA	3	4
5. Voice Response No. 59442-95401	6. Grantee Organization [REDACTED]		
8. Grant or Project No. [REDACTED]	8a. Grantee Organization TIN [REDACTED]		

Name	Authorized	Available Drawdown Balance	Drawdown Amount
Grant Balance	2,300,000.00	571,522.00	24,568.00
Total:	2,300,000.00	571,522.00	24,568.00

I certify the data reported and funds requested on this voucher are correct and the amount requested is not in excess of immediate disbursement needs for this program. In the event the funds provided become more than necessary, such excess will be promptly returned, as directed by HUD.

11. Name & Phone Number of Person completing this form [REDACTED]	12. Name & Title of Authorized Signatory [REDACTED]
13. Signature [REDACTED]	14. Date of Request 03-23-2015

Warning: HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

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form HUD-50080-LBA-a (4/2000)

Box 1-8 are auto filled from the eloccs system

Box 11. Should be auto filled with the name of the person who input the draw in the eloccs system

Box 12 and 13 Should hold the printed name and signature of the second reviewer.

Submit Reset Cancel

Next Payment (LBA CALHB057514)

Documentation Requirements Breakdown (Part 3 Form)

PART 3 FINANCIAL REPORTING HUD Lead Hazard Control Grant

Major Columns Overview

Grant Agreement Number:		Report Period:		
Grant Organization:		May	Year 2014	
BUDGET CATEGORIES*	NEGOTIATED BUDGET	APPROVED LOCCS DRAWDOWNS THIS PERIOD*	CUMULATIVE LOCCS DRAWDOWNS TO DATE*	AVAILABLE BALANCE
1. Personnel (Direct Labor)	600,412.80	\$14,178.23	394,311.40	206,101.40
2. Fringe Benefits	244,033.12	\$7,562.36	160,280.24	83,752.88
3. Travel	20,727.00		6,022.17	14,704.83
4. Equipment	-		-	-
5. Supplies and Materials	23,538.71		7,223.02	16,315.69
6. Consultants	-		-	-
7. Contracts / Sub-Grantees /				
7a. Mustardseed	29,400.00		20,400.00	9,000.00
7b. LHC - Owner Occupied	556,500.18	\$28,156.00	408,780.00	147,720.18
7c. LHC - Rental	326,751.15		266,249.00	60,502.15
7d. Healthy Homes Interiors	180,000.00	\$8,239.00	103,970.00	76,030.00
	-		-	-
	4,000.00		144.18	3,855.82
	68,000.00		-	68,000.00
	76,500.00		-	76,500.00
	76,500.00		42,675.00	33,825.00
7j. Neighborhood Focus	-		-	-
7k. City of Independence Missouri	85,000.00		8,850.00	76,150.00
7l.	-		-	-
7m.	-		-	-
7n.	-		-	-
7o.	-		-	-
Subtotal Item 7	1,402,651.33	36,395.00	851,068.18	551,583.15
8. Other Direct Costs	188,637.04	\$1,510.46	102,360.63	86,276.41
9. Indirect Costs	-		-	-
10. TOTALS*	2,480,000.00	59,646.05	1,521,265.64	958,734.36

Negotiated budget must match last approved budget documents

NO negative balances can result from draw being approved

Documentation Requirements (Part 3 Form)

FINANCIAL REPORTING HUD Lead Hazard Control Grant

Grant Agreement Number:	
Grant Organization:	Department
Report Period:	Year 2014

Administrative Cost Summary

BUDGET CATEGORIES*	NEGOTIATED BUDGET	APPROVED LOCCS DRAWDOWNS THIS PERIOD*	CUMULATIVE LOCCS DRAWDOWNS TO DATE*	AVAILABLE BALANCE
1. Personnel	102,541.92	2,839.84	70,464.34	32,077.58
2. Fringe Benefits	41,683.29	1,154.39	34,070.10	7,613.19
3. Travel	20,727.00		6,022.17	14,704.83
4. Equipment			-	-
5. Supplies and Materials	12,986.00		7,103.37	5,882.63
6. Consultants			-	-
7. Contracts / Sub-Grantees /			-	-
8. Other Grant Costs	17,400.00	0.46	12,292.55	5,107.45
10. TOTALS ADMIN COSTS*	195,338.21	3,994.69	129,952.53	65,385.68

* Administrative costs included in totals expended are not to exceed 10-percent.

Total Award \$2,480,000 with HHI Budgeted

Minimum Direct Costs:	\$ 1,612,000.00	\$ 1,806,526.19 meets
Maximum Administrative Exp:	\$ 248,000.00	\$ 195,338.21 meets

Admin Sub
Report
Breakdown

No Negative Balances can results from the requested draw.

Example Analysis of Staying within the % of direct and admin cost.

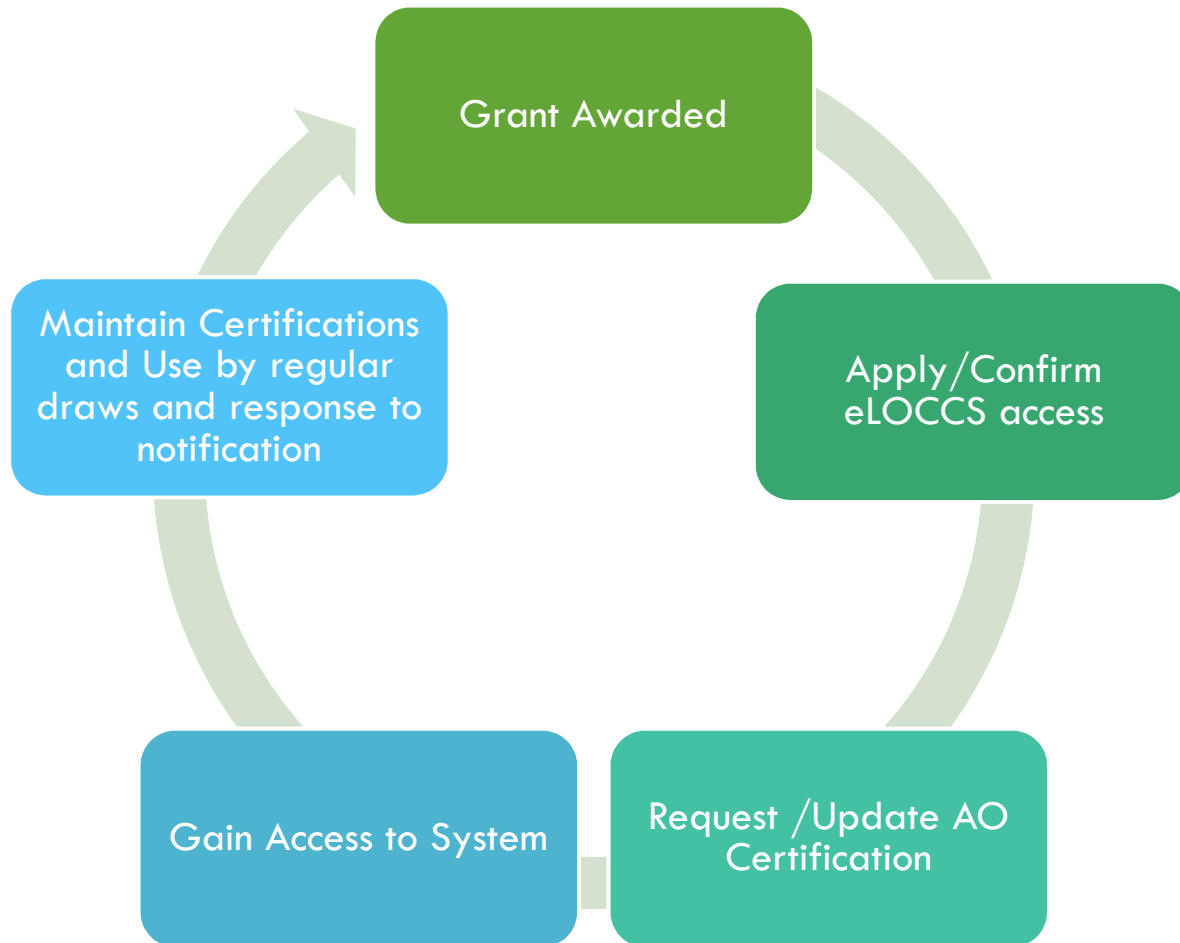
eLOCCS Payments Tips

Check List:

- Request under correct grant award number
- Attach all files needed
- Include invoices to support the draw in full if \$100,000 OR if the GTR requests to see them for any reason
- Ensure the forms are filled out completely and accurately

LOCCS Cycle of Set up and Drawdown Process Recap

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On-Going Fiscal Management

- Match Basics and Requirements
- SF-425 Overview and Breakdown
- Fiscal Management Checklist for Ongoing Reporting

Match Basics

- Match is to be reported at a minimum quarterly on the SF 425
- The quarterly SF 425 should be attached to the quarterly report
- The LOCCS/Part 3 form can track and document Match with each draw

Match Documentation Requirements

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- The documentation that is needed is the quarterly minimum reporting:
 - Source of match amount
 - Use of match funds
 - Details should be tied to and part of unit files where applicable

SF 425 Review

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- How to fill it out
- When is it due (Quarterly)
- Close Out Report and the Final SF 425

Completing the SF 425

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted [Redacted]		2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) [Redacted]		Page 1	of [Redacted]
3. Recipient Organization (Name and complete address including Zip code) State of Ohio Health Department PO Box 15278 Columbus, Ohio 43215 [Redacted] Your Organization name Here					
4a. D [Redacted] Here 11111111111111111111		5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) 31-111111111		6. Report Type <input checked="" type="radio"/> Quarterly <input type="radio"/> Semi-Annual <input type="radio"/> Annual <input type="radio"/> Final	
				7. Basis of Accounting <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual	
8. Reporting Period Start/Grant Period (Month, Day, Year) 10/15/15		To: (Month, Day, Year) 10/14/18		9. Reporting Period End Date (Month, Day, Year) 12/31/15	

Grant Performance Dates

Reporting Dates

Reporting Dates

Completing the SF 425

10. Transactions	Cumulative
<i>(Use lines a-c for single or multiple grant reporting)</i>	
Federal Cash (To report multiple grants, also use FFR Attachment):	
a. Cash Receipts	<div data-bbox="510 688 1348 773" style="background-color: #4CAF50; color: white; padding: 5px; display: inline-block;"> Use this line to track cash received for match from homeowners and partners. </div> <div style="float: right; text-align: right;">\$1,275,000</div>
b. Cash Disbursements	<div data-bbox="510 773 1348 859" style="background-color: #4CAF50; color: white; padding: 5px; display: inline-block;"> All cash received here should be spent on eligible cost prior to draw down of grant funds. NO balance/profit is allowed and interest may be charged on any moneys received and not spent timely </div> <div style="float: right; text-align: right;">\$1,275,000</div>
c. Cash on Hand (line a minus b)	0

Completing the SF 425

(Use lines d-o for single grant reporting)

Federal Expenditures and Unobligated Balance:

d. Total Federal funds authorized	Your total award \$	\$3,231,610
e. Federal share of expenditures	Total \$ Eligible drawdown received	\$1,000,000
f. Federal share of unliquidated obligations	\$ remaining for drawdown	\$275,000
g. Total Federal share (sum of lines e and f)	\$ Summary of e. and f.	\$1,275,000
h. Unobligated balance of Federal funds (line d minus g)	Line d. minus line g.	\$1,956,610

These amounts should match what is in LOCCS for the same date range of reporting

Close Out Report Final Financial Forms

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- The Final SF 425 must be received and approved prior to the final payment of funds to the grantee
- HHGMS Grant Award Amounts and Expenditures must match:
 - LOCCS
 - SF-425
 - Executed HUD 1044

Fiscal Management Checklist Recap

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- In order to report and monitoring fiscal management accurately, each program must be able to:
 - Access Funds in eLOCCS to disburse to staff, subs and partners
 - Request Funds in eLOCCS and HHGMS
 - Report Summaries Quarterly and with LOCCS request
 - Collect and Provide Fiscal Back up Documentation that correlates to reported summaries clearly when applicable
 - Provide cumulative reports in final Closeout Report

OLHCHH Policies on Fiscal Management

- 2015-01: Clarifications of Costs for LHRD and LBPHC
- 2013-03: Requesting Grant Amendments
- 2010-01: Revised Line of Credit Control System (LOCCS)
- 2012-05: Closeout Procedures for OHHLHC Grantees
- 2012-03: Eligibility of Units Counted as Match
- OLHCHH Policies Link:
https://portal.hud.gov/hudportal/HUD?src=/program_offices/healthy_homes/lbp/pg

Conclusion

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Fiscal Management Recap Activity

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1. What were the three types of Amendments?
2. How often can you drawdown for LOCCS a day and how long it usually take to reach your organization bank account?
3. What where the three LOCCS and ELOCCS guides mentioned in the presentation ? (Hint: There were links within the slides)
4. What documentation is needed for LOCCS Payment Draws?
5. What was our office recommendation on how often should your organization Draw Down to avoid LOCCs issues?
6. When do you report Match and SF-425?
7. How much percentage of Match is required for your program?
8. What happens if a grantee doesn't collect all match as planned?

Match and SF-425 Answers

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- Match and SF-425 are reported at least quarterly
- The minimum statutory match is based on the LHC/LHRD allocation of fund only: LHRD-25%,LHC- 10%
- If for any reason you cannot collect all match planned it is best to consider limiting spending of LHC/LHRD amounts that corresponds to the min statutory amount you can collect.
- Defaulting on match amount could result in payment being due to OLHCHH and/or impact future application for funding.

LOCCS Activity Response

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- Refer to Slide 9 (1 per day)
- Refer to Slide 13 for Answers:
 - ▣ LOCCS Access Guidelines for Grantees
 - ▣ LOCCS Registration Guide
 - ▣ eLOCCS Getting Started Guide
- Office Recommendations Answer on Avoiding LOCCS Delays:
 - ▣ Draw regularly to avoid access issues
 - ▣ Pay attention and take action early when notified due to the lengthy process

Point of Contact

39

□ VICTORIA JACKSON

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Phone: (202) 402-3167

□ KATINA JORDAN

Grant Officer

Email: Katina.L.Jordan@hud.gov

Phone: (202) 402-7577