



TOWN OF GOFFSTOWN, NH

GRANTS MANAGEMENT POLICY

Policy Type	Town Financial Policy
Adopted Date	05/22/2023
Adopted By	Goffstown Select Board
Effective Date	05/23/2023
Revision Date	

PURPOSE AND SCOPE

The Town of Goffstown's Financial Policies require the Town to recognize that grant funding provides significant resources to enhance the Town's ability to provide services and activities not otherwise available. The Town will seek grant funding for activities that are determined to be in the best interests of our community.

The purpose of this policy is to provide procedures relating to the requirements for application and contracts for grants, and to ensure that Town departments are accountable for proper grant documentation, administration, and activities. The Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance") apply to all federal grants as well.

APPLICABILITY

This policy applies to all Town of Goffstown Departments.

DEFINITIONS

Accrual: An accounting adjustment used to record revenues that have been earned but not received or an adjustment to record expenses that have been incurred but not paid.

Indirect Costs: Costs associated with the administrative and general functions of Town government that support direct services of a grant or fund. Indirect costs include such things as the cost of facilities, utilities, insurance, accounting and payroll, information technology, infrastructure, etc.

Period of Performance: The period of time during which the federal funds recipient is expected to complete grant activities and to incur and expend approved funds.

State and Federal Grants: Revenues received from the state or federal government (directly or indirectly).



TOWN OF GOFFSTOWN, NH

GRANTS MANAGEMENT POLICY

Town Official: As used in this policy means Elected Official and/or appointed Department Head.

Unanticipated Grant Revenue: Revenue that was not anticipated during the budget process for the grant period of performance.

ADMINISTRATIVE PROCEDURES

AUTHORITIES

All grant contracts will be approved in accordance with the Town's policy and procedures. Grant applications may be completed, signed, and submitted by Town officials after direction from the Select Board or their designee.

GRANT APPLICATION

Completion of grant applications is the responsibility of the Town official designated by the Select Board. Applications shall include indirect costs when allowed. Applications requiring signature of the Town's executive authority may be signed by the Select Board or their designee.

BUDGETED GRANT CONTRACT/REQUIREMENTS FOR APPROVAL

Prior to acceptance of any funding or expenditure of funds on any grant activity, a written contract is required. The Select Board can approve/accept grant contracts and subsequent funds for budgeted grant programs.

EMERGENCY GRANT CONTRACT/REQUIREMENTS FOR APPROVAL:

A written contract is required prior to acceptance of emergency grant funding. However, emergency orders allow for acceptance outside of RSA 31:95-b and the Select Board has the authority to approve/accept emergency grant contracts and subsequent funds.

UNANTICIPATED GRANT CONTRACT/REQUIREMENTS FOR APPROVAL:

A written contract is required prior to the acceptance of unanticipated grants. The Select Board accepted the provisions of RSA 31:95-b in 1994 and this allows the Select Board to apply for, accept and expend unanticipated funds that become available throughout the year. However, if the grant requires matching funds, then the Select Board should be sure there are proper appropriations available to satisfy the matching requirement without overspending the bottom line.

Furthermore, the Select Board has authorized the Town Administrator or other designee to apply for unanticipated grants.

COMPLIANCE WITH GRANT REQUIREMENTS

Town officials are responsible for compliance with all aspects of grant requirements including tracking and ensuring that requests for reimbursement are accurate and submitted on schedule or as soon as possible after completion of grant activities.



TOWN OF GOFFSTOWN, NH

GRANTS MANAGEMENT POLICY

COMPLIANCE WITH FEDERAL GRANT REQUIREMENTS

Town officials shall follow the OMB Uniform Guidance for all federally funded programs as cited under the Code of Federal Regulations, Title 2, Grants and Agreements section. The full OMB text is lengthy at over 750 pages so a summary of key areas pertaining to federal awards responsibility is listed below:

Allowable Costs: It is up to the Department administering the grant project to determine allowability of costs based on written requirements of the federal awarding agency. All costs must be fully documented, reasonable in nature and amount, and necessary for the covered program. Costs shall not be used to meet cost sharing or matching requirements of any other federally financed program in the current or prior period. In other words, no “double-dipping.”

Cash Management: Reimbursement requests for costs previously awarded shall follow the requirements within the federal award agreement. The Department administering the grant project shall monitor the contract costs against the award amount in order to avoid spending over the award amount. Departments should identify federal grant expenditures by noting the project name on invoices submitted to accounts payable or by identifying hours worked with applicable payroll codes when processing payroll requests.

Eligibility: Cost eligibility is specific to each federal program and the Department administering the program shall review grant agreements carefully prior to purchases to avoid improper purchases and to avoid incurring costs not expected to be reimbursed.

Equipment and Real Property Management: The Finance Department shall maintain all records for acquisitions and disposition of property acquired with federal awards. In accordance with the Town’s current capital asset policy, assets will be tagged, tracked in financial software, must have a useful life greater than one year and meet minimum cost requirements in order to be capitalized and depreciated. Disposal of federally funded equipment and real property will be in accordance with Chapter 200, section 313 of the Code of Federal Regulations.

Matching and Earmarking: If matching is required for the grant project, then the Department administering the project shall earmark in-kind contributions of property and services to meet the match amount identified in the award. The Finance Department will also be available to assist with these calculations where applicable.

Period of Performance: Costs must be incurred or obligated according to the period of performance identified for the federal program.



TOWN OF GOFFSTOWN, NH

GRANTS MANAGEMENT POLICY

Procurement and Debarment: Federal grant purchases will be made in accordance with the Town's purchasing policy. Additionally, the Town shall not enter into purchase contracts with vendors listed in the government wide exclusion list. Departments can verify vendor status by searching the System for Award Management website: <https://sam.gov/content/exclusions>.

Program Income: Grant revenue will be recognized when there is reasonable assurance that the grant conditions have been met and that the monies will be received. It is also worth noting that any reductions to expenditure type transactions for grant activities such as a purchase discount, rebate or insurance refund must be recorded as a cost reduction or as a cash refund to the grant program.

Reporting: The Department administering the grant program is responsible for any grant reporting and grant closeout documents as required by the federal awarding agency.

Sub-recipient Monitoring: Should the Town ever pass through federal award monies to a sub-recipient, then any applicable OMB Uniform Guidance for sub-recipient monitoring will be followed.

Single Audit: The Town will be subject to single audit whenever \$750,000 in federal funds are expended in a fiscal year. A single audit provides the federal government with assurance that recipients are following OMB Uniform Guidance and the deadline for a single audit is September 30th in the year following a December fiscal year-end.

OBLIGATION OF GRANT FUNDS

All grant funds must be obligated by the termination date of the project. Project funds legally obligated by the termination date must be expended within the period specified within the grant contract or agreement.

RESPONSIBILITY FOR MAINTENANCE OF FILE AND PUBLIC DISCLOSURE

The initiating Department will maintain the official grant file, including but not limited to: the contract and amendments, applications, activity reports, requests for reimbursement, fiscal reports, and other correspondence. Copies of grant records will be forwarded to the Finance Department for accrual and audit purposes. In turn, the Finance Department will notify the Department when the cash is received and provide proof of receipt upon recording. The majority of grant processing has been centralized at the Finance Department for the purpose of streamlining this function.

Public disclosure requests regarding grants will be referred to the initiating Department for coordination of public records gathering and release.



TOWN OF GOFFSTOWN, NH

GRANTS MANAGEMENT POLICY

ACCOUNTING PROCEDURES

GRANT REVENUES

All grant revenues will be deposited to revenue accounts specific to the grant and grant year. In addition, accruals will be deposited to separate revenue accounts. The Finance Department will create and maintain revenue numbers that ensure identification of grants by year and provide for tracking of accruals.

Deposit and Budgeting of Revenue for Multi-year Grants

Town officials must ensure that for reimbursement-based, multi-year grants, both revenues and expenditures are budgeted in the year during which the grant activity will be performed. Reimbursements for grant activities performed in one calendar year and not actually received until the next calendar year are considered accruals and deposited as such.

Revenues for grants where funds are received by the Town prior to the grant activity (typically as a lump sum) are required to be deposited into a special revenue account set up specifically for the grant purpose.

PURCHASING PROCEDURES

Any purchases for goods or services to be made with grant funds shall follow the Town's established Purchasing Policy. For equipment purchased with grant funds, the Town official shall ensure that the equipment is inventoried in accordance with the Town's Capital Asset policy.

In the event that grant funds are to be used for payroll, the Benefits Administrator will ensure that the employee being paid with grant funds are coded properly to the proper accounts in the payroll system. The Finance Department Bookkeeper processing payroll will key personnel hours according to timesheets submitted. The timesheet records submitted for processing payroll is approved by the Department Head prior to release to the Bookkeeper.

IMPORTANT TIMELINES AT A GLANCE

September: A single audit is required whenever \$750,000 or more in federal funds are expended in a fiscal year and the single audit deadline for calendar-year entities is September 30th.

30 Days After Single Audit is Complete or September 30th (whichever is sooner):

The audit collection form must be submitted to the Federal Audit Clearinghouse (FAC) website. The FAC serves as the repository of record for single audit reporting packages and must make these records available to the public.

September/October: Departments should include known grant opportunities in budget requests for the upcoming fiscal year whenever possible. This includes the submission of a brief description of the program along with estimated appropriations and revenue to the Select Board or their designee and Finance Director.



TOWN OF GOFFSTOWN, NH

GRANTS MANAGEMENT POLICY

October: Finance should secure the services of an audit firm to take on the annual financial audit in conjunction with a single audit - if required. Chapter 200, section 501 of the Code of Federal Regulations (CFR) indicates that the scope of a single audit must cover the entire operations of the auditee.

November/December: Departments have the opportunity to present potential new grant opportunities to the Select Board for consideration before they move the budget to public hearing in January.

December/January: Finance shall do a comprehensive review of grant records and files and ensure that accruals for grant expenditures and any related revenue are matched to the appropriate fiscal year.

January/February: Finance shall prepare the Schedule of Expenditures for Federal Awards (SEFA) for the prior fiscal year. This shall be completed prior to any scheduled grant audit work to ensure efficiency for both the auditee and auditor. Even if there are not enough federal grant expenditures to trigger a single audit, federal recipients must make grant records available for review upon requests by officials of the Federal agency, pass-through entity or Government Accountability Office (GAO).

Three Years Following a Single Audit Submission to the FAC: The Finance Department will maintain the federal grant audit package submitted to the Federal Audit Clearinghouse (FAC) for three years following the submission date as required by the Office of Management and Budget's (OMB) Uniform Guidance.

Three Years Record Retention: The initiating Department with responsibility of administering the grant will retain the grant master file for three years from the date of submission for the final expenditure report.

POLICY REVIEW AND AMENDMENTS

This policy shall be reviewed and re-affirmed on a regular basis, no less often than every five (5) years, to ensure the accuracy and applicability of State and Federal statutory requirements, as well changes in departmental responsibilities.



TOWN OF GOFFSTOWN, NH

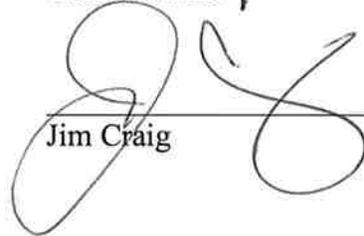
GRANTS MANAGEMENT POLICY

This policy was adopted by the Goffstown Select Board on May 22, 2023.


Kelly Beyer, Chair


Collis Adams


Peter Georgantas, Vice Chair


Jim Craig


Mark Lemay

Policy Type	Town Financial Policy
Adopted Date	05/22/2023
Adopted By	Goffstown Select Board
Effective Date	05/23/2023
Revision Date	