



The Grants Gazette

Ohio EMA's Preparedness Grants Updates

April 2012

Issue 3

SPOTLIGHT OF THE MONTH

FEDERAL SCHEDULE REPORTING REQUIREMENTS

Federal disbursements for the audit period are to be reported on the Federal Awards Expenditure Schedule (the Schedule). Each year, the Auditor's Office sends individual schedules to each department to determine the amounts to be included on the Schedule. Since the department schedules submitted by the various departments are the basis for the schedule, their completeness and accuracy is necessary to complete the Federal Awards Expenditure Schedule correctly.

Reporting requirements for the Federal Schedule can be accessed through the [Office of Management and Budget \(OMB\) Circular No. A-133, Subpart C Section .300 states: in part, Identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency and name of the pass-through entity. \(d\) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with Paragraph -310.](#)

Inaccurate completion of the federal departmental schedules could lead to inaccurate reporting of federal expenditures by the sub-grantee and possible loss of federal funding.

You should monitor receipts and expenditures during the year so that at year end you are able to differentiate between federal and state receipts and expenditures. Keeping your Auditor informed of all grants you have been awarded will enable them to assist by segregating the grant funds into separate sub-funds in the accounting system.

This also includes any sub-grantee that manages or receives HMEP funding. You must report the federal share on the federal awards expenditure schedule to be compliant with the reporting requirements for the federal schedule.

Questions concerning reporting federal grant expenditures accurately on the Federal Awards Expenditures Schedule may be directed to Ann Lechner, Compliance Officer at (614) 799-6507.

Compliance Tip of the Month

Setting up a separate funding code for each federal grant award received.

Standards for Financial Management System 44 CFR, Part 13.20 (b) (2)

"Accounting records: Grantees and sub-grantees must maintain records which adequately identify the source and application of funds provided for financially- assisted activities. These records must contain information pertaining to grantor sub-grant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income".

Ensure Compliance By:

Utilizing the same fund for several federal grant programs makes fiscal activities such as tracking grants difficult. In addition, it increases the risk that federal funds from one program are used on another. Each federal grant award **must** be accounted for separately in your general ledger.

Ask your Auditor/Treasurer to set up a separate funding code (within your existing account) for each federal grant award received.

EGMS Reminder

When entering equipment into EGMS, remember the discipline must match the receiving agency, i.e. receiving agency is ABC Fire Department, the discipline should be Fire Service.

When requesting funds for equipment the receiving agency must be listed in the cash request comments section and the quantity of items purchased must match the quantity of items requested for funding. Quantities should not be zero (0) unless drawing as an "accessory" line item.

HSGP Grant Expenditures

As of April 30, 2012

Grant	Award	Expended	Remaining
FY 2009	\$42,082,519	\$20,936,981	\$21,145,538
FY 2010	\$40,769,989	6,738,612	\$34,031,377