ELISS Expenditure Reporting and Cash Application for Education Centers (ERaCA) TA Webinar

Jennifer Smith, Program Administrator

Federal Program Monitoring & Support

Today's Agenda

- Welcome
- Vendor Electronic Payment Form
- Expenditure Reporting and Cash Application (ERaCA)
  - Submitting Expenditures
  - Utilizing Reports
- Reimbursement Process
- Required Fiscal Documentation
  - How to Submit
  - Samples
- Fiscal Reviews

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Vendor Electronic Payment & Substitute W-9 Forms

- **Electronic Vendor Payment form and Substitute W-9 form** should be completed or revised for your Non-LEA organization to allow financial transactions within the ERaCA system.

- Please email both forms back to Jennifer.Smith@dpi.nc.gov and copy Ed.Stone@dpi.nc.gov for processing, identifying Electronic Vendor Form and your ELISS Organization's name in the subject line.

Vendor Electronic Payment Form

Office of the State Controller
Return to: OSC Support Services Center
Address: 1410 Mail Service Center
                 Raleigh, NC 27699-1410
Email: osc.support.services@osc.nc.gov
Telephone: 919-707-0795

Vendor Electronic Payment Form
☐ New Add Request
☐ Change/Update Existing Account
☐ Inactivate Existing Account
Denotes a required field

The State of North Carolina offers payees the opportunity to receive payments electronically through U.S. based banks. In addition to having the funds deposited electronically, you will also receive remittance information by e-mail.

We require you to submit a copy of a voided check, bank statement, or a bank authorization letter on bank letterhead signed by a bank representative for account verification.

*TAX ID # or SSN

*PAYEE NAME

*REMITTANCE ADDRESS
(AS PRINTED ON
YOUR INVOICE)

STREET   SUITE/ROOM #

CITY   STATE   ZIP CODE

*CONTACT

NAME & TITLE   PHONE NUMBER

NEW FINANCIAL INFORMATION

*FINANCIAL INSTITUTION NAME:	
*NAME ON ACCOUNT:	
*NEW ROUTING NUMBER:	
*NEW ACCOUNT NUMBER:	
*ACCT TYPE:	☐ Checking ☐ Savings
*REMIT E-MAIL ADDRESS	

New add requests MUST include contact information for the state agency with which you are doing business.

*North Carolina Agency Name: ***North Carolina Agency Contact Name:**

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Substitute W-9

NC Office of the State Controller (IRS Form W-9 will not be accepted in lieu of this form) *Denotes a Required Field	STATE OF NORTH CAROLINA SUBSTITUTE W-9 FORM Request for Taxpayer Identification Number

Section 1 – Taxpayer Identification

*1. ☐ Social Security Number (SSN),
OR
☐ Employer Identification Number (EIN),
OR
☐ Individual Taxpayer Identification Number (ITIN)
*2.

(PRESS THE TAB KEY TO ENTER EACH NUMBER)

Please select the appropriate Taxpayer Identification Number (EIN, SSN, or ITIN) type and enter your 9-digit ID number. The U.S. Taxpayer Identification Number is being requested per U.S. Tax Law. Failure to provide this information in a timely manner could prevent or delay payment to you or require The State of NC to withhold 24% for backup withholding tax.

*4. Legal Name (as shown on your income tax return):

3. Dunn & Bradstreet Universal Numbering System (DUNS) (see instructions)

5. Business Name/DBA/Disregarded Entity Name, if different from Legal Name:

(PRESS THE TAB KEY TO ENTER EACH NUMBER)

Contact Information

*6. Legal Address (DO NOT TYPE OR WRITE IN THIS FIELD)	**7. Remittance Address** (Location specifically used for payment that is different from Legal Address, if applicable)
*Address Line 1:	**Address Line 1:**
Address Line 2:	**Address Line 2:**
*City ***State** ***Zip (9 digit)**	**City** **State** **Zip (9 digit)**
*County	**County**

*8. Contact Name:
*9. Phone Number:
10. Fax Number:
11. Email Address:

*12. Entity Type	***13. Entity Classification**	**14. Exemptions (see instructions)**
☐ Individual/Sole Proprietor/Single-member LLC ☐ C-Corporation ☐ S-Corporation ☐ Partnership ☐ Trust/Estate ☐ Other_____ ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) _____ **Note:** Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.	☐ Medical Services ☐ Legal/Attorney Services ☐ NC Local Govt ☐ Federal Govt ☐ NC State Agency ☐ Other Govt ☐ Other (specify)	Exempt payee code (if any): Exemption from FATCA reporting code (if any):

Under penalties of perjury, I certify that:
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service

Logging Into ERaCA

ERaCA - Expenditure Reporting and Cash Application for Education Centers

1. **Enter NCID username**
2. **Enter NCID Password**
3. **Click Login button**

User Name [   ]

Password [   ] (Login)

If you have forgotten your username or password,
Please go to the NCID website, https://ncid.nc.gov, to retrieve/reset your login information.

This is a closed site. Access is restricted to authorized school and LEA personnel. If you have been assigned a username and password, enter them appropriately to proceed to the site.

NOTE All information entered into this system may be viewed by authorized personnel in your local school system and by the North Carolina Department of Public Instruction.

ERaCA Welcome Screen

ERaCA - Expenditure Reporting and Cash Application for Education Centers

michael_ray Logout

| Welcome | Expenditure Data Entry | Inquiry Submitted Data | Reports | Manage Permissions | Admin | PRC Unit Enable/Disable | Help |

Home

Welcome
(DPI)

ERaCA System Welcome Screen

****The ERaCA system is a web-based application designed to automatically process expenditures and cash requests, for all Non-LEA units. The system will allow the non-units to view financial reports, previously submitted requests and see available balances online. The system eliminates the need for the manually entry process, which increases data integrity and ensures the timely processing of all submitted requests.

For additional system support, visit the NCDPI Financial and Business Services website by clicking this link:
https://www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/school-district-finance-operations/education-centers-eraca.
If you have any problems while using the ERaCA system, please contact the support center by submitting a ticket through the ServiceNow Portal at:
https://ncgov.service-now.com/sp_dpi or by calling 919.716.1840 M-F 7am-4pm

For additional support, regarding budget and financial information (i.e. program start date, budget amendments, budget approvals, available balance discrepancies, dollars per child, purchase requirements, etc...) contact your designated program consultant by clicking the following link:
https://www.dpi.nc.gov/districts-schools/federal-program-monitoring/21st-century-community-learning-centers#21st-cclc-directory/

If you have any questions regarding your request, please check the help screen first. If the answer to your question is not on the help screen, please send an email with ERaCA as the subject to systems_accounting@dpi.nc.gov and your question will be routed to the appropriate section, please include your Non-Unit number in the email.

Please make sure you review the following reports on a monthly basis:
JHA305 - Budget Balance Reconciliation Report
JHA314EG - Cash Balance Report (both Month-to-date and Year-to-date sections)

NOTE:
DPI processess expenditures each weekday at 3:00 PM except for holidays. All request submitted after 3:00 PM will be processed the following day.
You cannot submit another request for the same PRC until your first request has been processed.

PLEASE NOTE:

- All information entered / viewed using this system may be viewed by NCDPI and authorized personnel in your local school system.
- DO NOT share your user id or password with anyone.
- Make sure you log out of the application completely when your computer is unattended or when you have finished using the system.

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Entering Expenditures

Welcome | Expenditure Data Entry | Inquiry Submitted Data | Reports | Manage Permissions | Admin | PRC Unit Enable/Disable | Help

Home > Expenditure/Cash Request Data Entry

Federal Programs

Expenditure/Cash Request Data Entry Screen

Date : 10/26/2017

Fiscal Year : 2018

Unit Number : 996-NC Dept of Corrections

Program Report Code : 047 - Delinquent Youth in State Agency Facilities   Fund : Federal

List All Accounts : ○ Yes ● No (Only Submitted Accounts)

Account Description	Account Code	Expenditure
Remedial & Suppl K-12 - Contracted Services	5330-047-311	
Remedial & Suppl K-12 - Employer's Hospitalization Ins	5330-047-231	
Remedial & Suppl K-12 - Employer's Retirement - Regular	5330-047-221	
Remedial & Suppl K-12 - Employer's Soc Sec - Regular	5330-047-211	
Remedial & Suppl K-12 - Salary - Teacher	5330-047-121	

row(s) 1 - 5 of 5

Cancel Save

Expenditure Total for Program : 047   Total : $0.00

ATS Amount : $364,375.14

Request Cash ● Yes   Cash Request Amount : $0.00
             ○ No

ATD Amount : $364,375.14

Note: DPI processes expenditures each weekday at 3:00 PM except for holidays. All requests submitted after 3:00 PM will be processed the following day. You cannot submit another request for the same PRC until your first request has been processed.

PRC 133

1. Click on the drop down box and select the appropriate Program Report Code associated with expenditure.

2. Enter the dollar amount of the expenditure.

3. After entering the expenditures, click the save button.

4. You may not enter an amount greater than your ATS or ATD amount.
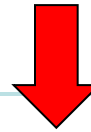
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Submitting Expenditures

Welcome | **Expenditure Data Entry** | Inquiry Submitted Data | Reports | Help

Home > Expenditure/Cash Request Data Entry

Data Updated/Saved Successfully! ☓ ①

Federal Programs

Expenditure/Cash Request Data Entry Screen

Date : 05/14/2010

Unit Number : 201-Office of Juvenile Justice
Fiscal Year : 2010
Program Report Code : 044 - IDEA VI-B Capacity Building and Improvement

Submit ②

④

Account Description	Account Code ▲	Expenditure
EC - Salary - Tutor	5210-044-143	$500.65
EC - Employer's Life Insurance Cost	5210-044-235	$25.98
EC - Workshop Exp/Allowable Travel	5210-044-312	$100.00
EC - Travel Reimbursement	5210-044-332	$46.57
EC - Supplies and Materials	5210-044-411	$98.65
		row(s) 1 - 5 of 5

Add COA Accounts   Cancel   Save

Expenditure Total for Program : 044   Total : $771.85
ATS Amount : $4,456.42

Request Cash ⦿ Yes   Cash Request Amount : $771.85
              ○ No
ATD Amount : $4,456.42

Note: DPI processes expenditures each weekday at 3:00 PM except for holidays. All requests submitted after 3:00 PM will be processed the following day. You cannot submit another request for the same PRC until your first request has been processed.

After "saving" the data, you should see the following message.

The "submit" tab will become active, only after you have "saved" the expenditure data.

You must click the "submit" button to send the Expenditure and Cash Request to DPI.

③

Please verify all expenditure and cash request information is correct before clicking "submit"

1. After saving the data you will get the following message: **Data Update Saved Successfully**
2. The submit tab will only become active after the data have been saved.
3. Verify all expenditures and cash request is correct before clicking submit.
4. Click the submit button to send the expenditure and cash request to DPI.

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Confirming Expenditures

1. Please read carefully
2. Verify all information is correct. If changes need to be made, select **"No, Don't Submit."** You will be given the opportunity to make corrections. If everything is correct, click **"Yes, Submit…"** and the request will be sent to DPI.

Correcting Expenditures

1. If you select, **"No, Don't Submit"**, you will be brought back to this screen to make changes.
2. You must select **"save"** after making changes before you can **"submit"** updated data
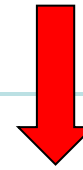
Confirming Data Successfully Submitted

1. After selecting "Yes, Submit…", you will see this message

2. **Reminder:** DPI processes expenditures each weekday at 3:00 PM except for holidays.
All requests submitted after 3:00 PM will be processed the following day.
You cannot submit another request for the same PRC until your first request has been processed.

Inquiry Submitted Tab

| Welcome | Expenditure Data Entry | **Inquiry Submitted Data** | Reports | Manage Permissions | Admin | PRC Unit Enable/Disable | Help |

Home > Inquiry Submitted Data

Federal Programs

Expenditure/Cash Request Data Inquiry Screen

Fiscal Year : 2010
Calendar Month : June
Submitted Date : 06/08/2010
Unit Number : 217 - N C Dept of Corrections
Program Report Code : 050 - ESEA Title 1 - LEA Basic Program (Transferability In Only)   Fund : Federal
Submitted Time : 11:55 am
Submitted Status : P

Account Description	Account Code ↕	Expenditure
Remedial & Suppl K-12 - Salary - Teacher	5330-050-121	$23,915.84
Remedial & Suppl K-12 - Employer's Soc Sec - Regular	5330-050-211	$1,755.49
Remedial & Suppl K-12 - Employer's Retirement - Regular	5330-050-221	$2,083.90
Remedial & Suppl K-12 - Employer's Hospitalization Ins	5330-050-231	$1,886.10
Remedial & Suppl K-12 - Workshop Exp/Allowable Travel	5330-050-312	$380.58
Remedial & Suppl K-12 - Supplies and Materials	5330-050-411	$3,341.39
Remedial & Suppl K-12 - Computer Software and Supplies	5330-050-418	$769.45
Remedial & Suppl K-12 - Equipment Purchase - Capitalized	5330-050-541	$2,310.76

row(s) 1 - 8 of 8

Expenditure Total for Program : 050   Total : **$36,443.51**
ATS_Amount : $69,031.02

Request Cash ○ Yes   Cash Request Amount : **$0.00**
                   ● No
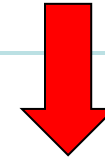ATD Amount : $69,031.02 Fund Requirement Date :

Cash Request is Approved
Amount : $36,443.51

1. Change the calendar month to the month you would like to view
2. If you have submitted multiple PRC's, use the drop-down box to see what was submitted in each PRC
3. Note your ATS and ATD amounts will NOT change until after your cash request has been processed.
4. The Fund Requirement Date will not be populated until DPI process your request. Once DPI processes the request, the Fund Requirement Date will show.
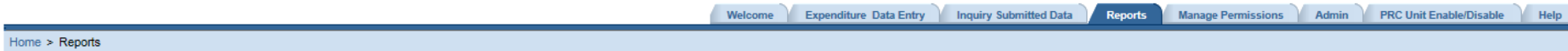
Funds are deposited *typically* 7-10 business days after Submission

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Accessing Reports

| Welcome | Expenditure Data Entry | Inquiry Submitted Data | **Reports** | Manage Permissions | Admin | PRC Unit Enable/Disable | Help |

Home > Reports

List of Reports

- Cash Request Report By FRD Date
- Cash Request Report By Unit Number
- Federal Expenditures Report - JHA305EG
- Federal Cash Balance Report - JHA314EG
- State Funds Available Report - JHA372EG

Click on a link to see a detailed report for your unit

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Accessing Reports

Sample Cash Request Report

By Unit Number

Accessing Reports

Sample Federal Expenditures Report

Home > Reports > Report Selection > Report Display

```
N.C. DEPT OF PUBLIC INSTRUCTION                    FEDERAL PROGRAMS                              PROG:    JHA305EG
DATE RUN: 12/13/19                       BUDGET BALANCE RECONCILIATION REPORT                    REPORT:       R01
TIME RUN: 16:04:11                            FOR   NOVEMBER , 2019                                            162
UNIT NUMBER                                                          PROGRAM REPORT CODE   133   ELISS
```

ACCOUNT CODE	Y-T-D BUDGET	TRANS AMOUNT	TRANS TYPE	VOUCHER NUMBER	SOURCE CODE	Y-T-D EXPENDITURES	BUDGET BALANCE
5350-113	$.00	$5,605.25			FN02000001	$20,628.75	($20,628.75)
5350-196	$.00	$.00				$771.87	($771.87)
5350-198	$.00	$13,436.63			FN02000002	$59,783.37	($59,783.37)
5350-211	$.00	$1,309.28			FN02000003	$5,736.82	($5,736.82)
5350-232	$.00	$4,207.56			FN02000004	$4,207.56	($4,207.56)
5350-311	$.00	$386.00			FN02000005	$2,095.00	($2,095.00)
5350-327	$.00	$2,000.00			FN02000006	$4,000.00	($4,000.00)
5350-333	$.00	$.00				$6,240.53	($6,240.53)
5350-411	$.00	$1,175.90			FN02000007	$3,093.86	($3,093.86)
5880-131	$.00	$3,240.50			FN02000008	$12,971.50	($12,971.50)
5880-211	$.00	$247.90			FN02000009	$992.33	($992.33)
6300-113	$.00	$4,048.00			FN02000010	$13,305.50	($13,305.50)
6300-211	$.00	$309.67			FN02000011	$1,017.87	($1,017.87)
6300-311	$.00	$200.00			FN02000012	$800.00	($800.00)
6550-311	$.00	$24.60			FN02000013	$2,840.76	($2,840.76)
6550-331	$.00	$.00				$1,476.59	($1,476.59)
8100-392	$.00	$1,036.47			FN02000014	$1,036.47	($1,036.47)
8200-399	$239,771.02	$.00			BA03000888	$.00	$239,771.02
PRC TOTALS:	$239,771.02	$37,227.76				$140,998.78	$98,772.24
UNIT TOTALS:	$239,771.02	$37,227.76				$140,998.78	$98,772.24

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Accessing Reports

Sample Federal Cash Balance Report

```
N.C. DEPT OF PUBLIC INSTRUCTION                FEDERAL PROGRAMS                              PROG: JHA314EG
DATE RUN: 07/15/20                      CASH BALANCE REPORT --  MTD BY LEA                  REPORT:     R03
TIME RUN: 16:04:34                            AS OF 06292020                                PAGE:      158
  UNIT NUMBER
```

PRC	PROGRAM DESCRIPTION	UNIT BEGINNING CASH BALANCE	MTD*** CERTIFICATIONS	NET MTD** EXPENDITURES	UNIT ENDING CASH BALANCE	ERROR FLAG*	REMAINING CASH AVAILABLE TO REQUEST
133	ELISS	.00	47,869.90	47,869.90	.00		122,014.05

```
    ================================================================================
    UNIT TOTALS:             .00        47,869.90       47,869.90             .00
    ================================================================================
```

```
      * – IN ERROR FLAG COLUMN INDICATES THAT CALCULATED CASH BALANCE IS NOT EQUAL TO THE CASH ADVANCE BALANCE.
     **NOTE: MTD EXPENDITURES ON THIS REPORT REFLECT ACTUAL CASH ACTIVITY.  THE ACCRUAL REVERSAL ENTRIES ARE IGNORED.
      ACCRUAL FIGURES, IN AN EFFORT TO REFLECT CASH ACTIVITY.
    *** CERTIFICATIONS INCLUDE REFUNDS FOR PRIOR YEAR OVERSPENT PROJECTS.
```

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ERaCA - Expenditure Reporting and Cash Application for Education Centers

Common Issues in ERaCA. Click the "+" sign to expand for solution.

▷ **1. I cannot access ERaCA**

▷ **2. How to request NCID**

▷ **3. I forgot my username and password**

▷ **4. I have not received my funds**

▷ **5. I cannot request my funds**

▷ **6. I do not see my funds**

▷ **7. I submitted my request and realized I made a mistake**

▷ **Contacts**

Display/Print/Dowload the ERaCA's help document. it will take a while!

Documentation Required for Reimbursement

- NCDPI is **requiring all Non-LEAs to submit for reimbursement in the ERaCA system at least once monthly after program starts**

- ERaCA Reconciliation Cover Sheet
  – Dated, Signed by Chief Admin/Fiscal Agent

- Expenditures/Cash Request Data Inquiry Screen
  – Documentation should follow order of the printout

ERaCA Reconciliation Cover Sheet

ERaCA Reconciliation Cover Sheet (Rev. July 31, 2020)

ORGANIZATION NAME	
UNIT NUMBER	
AMOUNT REQUESTED	
ERaCA SUBMISSION DATE	

I attest that the organization is submitting accurate and complete information for this reimbursement request.	
Signature of Fiscal Agent Organization Chief Administrator for the Non-LEA as Listed in the Basic Program Information Form	Date

Send Documentation to RICHARD.TRANTHAM@DPI.NC.GOV
*Documentation must be received within 10 business days of the ERaCA submission to avoid disablement of ELISS funds.

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Expenditure/Cash Request Data Inquiry

Documentation Required for Reimbursement

– Payroll

– Timesheets (signed, dated, showing work activities, attestation, account codes)

– Receipts (dates, account codes, management approval)

– Invoices (should match approved contracts)

– Account ledgers (reconciliation worksheet corresponding to submitted request)

Sample Documentation

Sample Timesheet

Community Kids Staff Timesheet

Staff Name: _____ Site: _____ Month: _____ Year: _____

Date	Start Hour	End Hour	Total Time	Task(s)

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Sample Timesheet Continued

Community Kids Staff Timesheet

GRAND TOTAL (MONTHLY): _____

I, _____, certify that I spent 100% of my time on the 21st CCLC attendance percentage for the month of _____, 2020, on 21st Century Activities.

_____   _____
Staff Signature   Date

I have reviewed all entries on this timesheet and approve that this staff member has spend 100% of their 21st CCLC attendance time for the month of _____, 2020, on 21st Century Activities.

_____   _____
Director Signature   Date

Documentation: Invoice Example

Company Name

[Street Address]
[City, ST ZIP]
Phone: [000-000-0000]
Fax: [000-000-0000]
Website: somedomain.com

INVOICE

DATE	12/9/2019
INVOICE #	[123456]
CUSTOMER ID	[123]
DUE DATE	1/8/2020

BILL TO
[Name]
[Company Name]
[Street Address]
[City, ST ZIP]
[Phone]

DESCRIPTION	TAXED	AMOUNT
[Service Fee]		230.00
[Labor: 5 hours at $75/hr]		375.00
[Parts]	X	345.00

Subtotal	950.00
Taxable	345.00
Tax rate	6.250%
Tax due	21.56
Other	-
TOTAL	$ 971.56

OTHER COMMENTS
1. Total payment due in 30 days
2. Please include the invoice number on your check

Make all checks payable to
[Your Company Name]

If you have any questions about this invoice, please contact
[Name, Phone #, E-mail]
Thank You For Your Business!

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ELISS Fiscal Reviews

- NC DPI and the Federal Program Monitoring and Support Division maintains responsibility and oversight for fiscal monitoring of the ELISS program

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ELISS Fiscal Reviews

- CFR§200.331 (d) - All pass-through entities must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward

Required Report on Use of Funds

- *"Each State agency or department that receives federal grant funds under Section 4.1 of this act shall provide a report to the Joint Legislative Commission on Governmental Operations and the Fiscal Research Division no later than 90 days from the day the grant period ends detailing the use of funds. The report….shall include the amount of funds allocated to each State agency, State department, and nonprofit organization; how the funds were used by each State agency, State department, and nonprofit organization; and the amount of funds allocated to each State agency, State department, and nonprofit organization that remained unspent as of December 30, 2020. The report required from each State agency or department that receives federal grant funds under Section 4.1 of this act shall include the amount of funds granted, the source of the funds, how the funds were used, and the amount of funds that remained unspent at the end of the grant period. " [Session Law 2020-4, SECTION 1.7}*

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Who will be Conducting Fiscal Reviews?

- Since 2013, NCDPI has experience in contracting with independent compliance monitoring firms through state convenience contracts to conduct on-site fiscal reviews utilizing a Fiscal Review (FR) instrument developed by NCDPI.

- FPMS is currently seeking bids from outside Accounting Firms to managing the Fiscal Reviews of ELISS grantees due to the limited internal staffing capacity to conduct these reviews

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Which Organizations Will Receive a Fiscal Review?

- This is currently unknown since we have not received bids at this time to know the Scope of Work Possible within the funds FPMS has to expend on the contract

- If only a portion of the 27 organizations can be reviewed, the selected organizations would be chosen via random selection

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When Would the Fiscal Review Occur?

- Due to the time it takes for NCDPI to follow the bid and procurement process and submit contracts for review and approval, the exact starting date or timeline for Fiscal Reviews is currently unknown

- Due to the limited Period of Availability of these grant funds (July 1, 2020- December 30, 2020) there is a likelihood that some organizations might receive a Fiscal Review AFTER the grant program ends on December 30, 2020

How Should We Prepare for a Possibly Fiscal Review?

- In preparation for a possible on-site fiscal review for selected ELISS programs, NCDPI is requesting that documentation (receipts, payroll record, timesheets, etc.), as well as any inventory, be maintained and readily available to compliance monitoring personnel for review.

ELISS Written Fiscal Procedures

- Each organization must establish and maintain effective fiscal control and fund accounting procedures (internal controls) over the Federal award that provide reasonable assurance that the organization is compliant in managing the Federal award

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ELISS Written Fiscal Procedures

- Written Procedures/Internal Controls should address the following:
  - Effective control and accountability of funds
  - Transactions must be properly recorded & supported with proper documentation
  - Subgrantees must maintain certified time & effort documentation

ELISS Written Fiscal Procedures

- Cash management processes
  - Written procedures for ERaCA submissions
- Allowability of Funds
- Conflict of Interest
- Bid & Procurement Process
- Travel
- Segregation of Duties

Grant Guidance Document

Questions?