

Instructions for FY18 Expenditure Documentation and Certification Form (EDCF)

DUE DATE:

The monthly reports are due within 15 days following the end of each calendar month. For example, the EDCF for July will be due August 15th.

Step 1: Approved Budget

- Locate and click on the Approved Budget sheet at the bottom of the spreadsheet.
- Your **Approved Budget** sheet has been pre-filled with the amounts provided in your approved GATA budget in the CSA system. Please verify that the budget amounts in the EDCF match your approved GATA budget. If the information is not correct, please send a message to dhs.youthprevention@illinois.gov requesting a correction.
- Fill in the report contact information
- The EDCF must be signed and dated by the agency's authorized official. (Step 4 Below)
- Save

Step 2: Monthly Expenditures

- Expenditures are to be reported to DHS on a monthly basis, due within 15 days following the end of each calendar month.
- To record monthly expenditures, select the corresponding sheet for the month in which you wish to record expenditures.
- Complete the expenditures by line item to correspond with your actual program expenditures.
- If you claim indirect costs, indicate what portion of your expenditures is included in your indirect costs base. Note that your base may not be higher than your actual direct costs. If you have a negotiated indirect cost rate agreement it will specify your base. Otherwise, your base will be your Modified Total Direct Costs (MTDC). Regarding MTDC, please be aware of the following regulations:

2 C.F.R. § 200.68 MTDC.

MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and subawards and subcontracts up to the first \$25,000 of each subaward or subcontract (regardless of the period of performance of the subawards and subcontracts under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward and subcontract in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

2 C.F.R. § 200.75 Participant support costs.

Participant support costs means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects. (2 C.F.R. 200.75)

- If you budgeted for indirect costs, you may record your actual indirect costs on your monthly EDCF. Your eligible indirect costs will be the lesser of your actual indirect costs or your base multiplied by your approved rate. For example, if you report \$500 in indirect costs, but you use the 10% de minimis rate and have only spent \$3000 of your indirect costs base, you will only be reimbursed \$300. The reported indirect costs for which you are not paid in any month will carry over to the next month and will be paid upon reporting sufficient base.
- Report any matching expenditures by line item.
- Using the available narrative space, provide a brief description of expenditures. For example, in personnel, you might say “1 Project Director and 4 Staff.”
- Save

Step 3: Review Cumulative Expenditures

- Click on the Cumulative Expenditures sheet to review cumulative expenditures.
- It is expected that your actual expenditures will closely resemble your budgeted expenditures. However, you are allowed some variance. Please note the following sections of the Uniform Grant Agreement:
 - 6.3 Discretionary Line Item Transfers. Unless prohibited from doing so in 2 CFR 200.308, transfers between approved line items may be made without Grantor’s approval only if the total amount transferred does not exceed the allowable variance of the greater of either (i) ten percent (10%) of the Budget line item or (ii) one thousand dollars (\$1,000) of the Budget line item. Discretionary line item transfers may not result in an increase to the Budget.
 - 6.4 Non-discretionary Line Item Transfers. Total line item transfers exceeding the allowable variance of the greater of either (i) ten percent (10%) of the Budget line item or (ii) one thousand dollars (\$1,000) of the Budget line item require Grantor approval as set forth in Paragraph 6.2.
- Discretionary Line Item Transfers **do not** require a budget revision. If your cumulative expenditures exceed the budgeted amount in any detail line item, but do not exceed the discretionary limit of the greater of 10% or \$1,000.00, the cumulative amount will be **yellow**. A **yellow** amount is not necessarily a problem and **does not** mean that an adjustment needs to be made to that detail line item. However, please note that discretionary line item transfers may not result in an increase to the overall budget, which means that if you exceed your budgeted amount in one detail line item, you should plan to spend less than your budgeted amount in at least one other detail line item. Please note that the discretionary limit of the greater of 10% or \$1,000.00 applies to any detail line item *to which* funds are transferred as well as any detail line item *from which* funds are transferred. If your cumulative expenditures exceed the discretionary limit of the greater of 10% or \$1,000.00, the cumulative amount will be **red** and will need to be adjusted or a budget revision may be necessary.
- The Discretionary Line Item Transfer rule applies to the indirect costs line item. However, it is important to note that in any event, your indirect costs may **not** exceed your approved indirect cost rate (ICR) multiplied by your indirect costs base. So, if you budgeted your maximum indirect costs, your indirect costs may not exceed that amount, even though the new amount is within the discretionary limit of the greater of 10% or \$1,000.00. Therefore, if your actual reported indirect costs exceed your budgeted indirect costs, the amount will be **red** until we can verify that you have not exceeded your approved ICR and/or the discretionary line item transfer limit.

Step 4: Signing and Dating the EDCF

- The Approved Budget and the Monthly EDCF must be signed and dated by the agency’s authorized official.

- First you must create an image file with the signature. If you need assistance with this please email dhs.youthprevention@illinois.gov with “EDCF Question” in the subject line of the email.
- To insert the required signature, place your cursor in the box to the right of ‘Authorized Signature’ and click on it. The signature must be an Authorized signature.
- Go to the toolbar at the TOP of the spreadsheet and click on the Insert tab (you must use the toolbar at the top; it will not work if you right click).
- Click on Picture and select the signature image you created. Follow instructions to locate your signature file and double click to insert. Resize/move the image as necessary to fit in the space provided.
- Type the date in the designated area.
- Save

Step 5: Submitting the EDCF

- EDCF’s will only be accepted electronically and should be submitted in the original Excel workbook format, **not** as PDFs, printed/scanned documents, etc.
- Before sending the Excel workbook, please make sure signatures and dates are included for all current and previously reported expenditures.
- To electronically submit the Excel workbook, attach it as a file in an email and include the following in the “Subject” line: (Program)-(Month)-(Contract Number)-(Agency name or acronym). Example: Homeless Youth-July-FCRR06181-ABC Agency.

**It is important that an email is first created and then the file is attached.* Please do not right click while in the document and select ‘email’ or ‘send to.’ This often prevents us from being able to open the attached file.

- Send the email with the EDCF attached to: dhs.youthprevention@illinois.gov

If you have any questions or problems with the EDCF, please email dhs.youthprevention@illinois.gov with “EDCF Question” in the subject line.

PERIODIC FINANCIAL REPORTING

Periodic Financial Reports can be found at the end of the EDCF. Periodic Financial Reports will populate with data as reported in your monthly expenditures. Only the boxes shown in green need to have additional data input. Those sections are:

- (i) Date Prepared – Enter date PFR was developed and submitted by the grantee to the awarding state agency.
- (u) Program Income (In current reporting period) – Enter the amount of grant program income earned during the current reporting period.
- (w) Interest earned (In current reporting period) – Enter the amount of grant interest earned during the current reporting period.
- (ff) Name and Title of Authorized Grant Representative – Enter the name and title of the grantee representative certifying the PFR. This individual must be authorized to represent the grantee in this capacity.
- (gg) Date Submitted – Enter the date the Authorized Grantee Representative submitted the PFR.
- (hh) E-mail – Enter the email address of the Authorized Grantee Representative certifying the PFR.

(ii) Telephone Number – Enter the phone number of the Authorized Grantee Representative certifying the PFR.

Period Financial Reports should be submitted based on the schedule below. Please submit

- Quarter 1 (July 1, 2017 – September 30, 2017), Due October 15, 2017
- Quarter 2 (October 1, 2017 – December 31, 2017), Due January 15, 2018
- Quarter 3 (January 1, 2018 – March 31, 2018), Due April 15, 2018
- Quarter 4 (April 1, 2018 – June 30, 2018), Due July 15, 2018
- Year End (July 1, 2017 – June 30, 2018), Due July 15, 2018

Submitting Periodic Financial Reports

- Periodic Financial Reports will only be accepted electronically and should be submitted in the original Excel workbook format, **not** as PDFs, printed/scanned documents, etc.
- To electronically submit the Excel workbook, included it as an attachment with the EDF that is due at the same time.

REVISIONS

For revisions to a previously submitted expenditure report:

A revised expenditure report is REQUIRED for ANY revision or correction made to a previously submitted expenditure report, even if it is only for a penny. If this is not done, payments will be considered delayed.

- First, if you wish to keep a copy of the report you are about to revise – please do so before proceeding.
- Locate the sheet that corresponds to the previously submitted month for which you intend to revise.
- In the “Revision #” box in the top right corner, please insert the number of the revision.
- Adjust the figures to reflect your revised expenditures.
- Insert an updated signature and date – this date will serve as the Revision Date.
- Save
- Submit these revisions with the NEXT monthly report.
- In the email that accompanies the report please indicate that a revision has been made and to which month(s). **Failure to do so will result in payment delay.**

Please note that if you make a revision to an EDCF for a month falling within a period of time for a previously submitted periodic financial report, you must also submit a revised periodic financial report for that period and any other subsequent periodic reports that were submitted prior to the revision of the EDCF. For example, if in February 2018 you make a revision to the August 2017 EDCF, you will need to submit a revised Periodic Financial Report for both Q1 and Q2.

For revisions to the Approved Budget sheet

For all budget adjustments other than discretionary line item transfers, a formal budget revision is required.

- If you believe a budget revision is needed, you will need to submit a Budget Revision Request Form. This form is included as a sheet at the end of your EDF. Indicate the new line item amounts you want the revised budget to reflect. Send the form to dhs.youthprevention@Illinois.gov. Include a narrative in

either the body of the e-mail or as a separate attachment. The narrative should provide a detailed justification for the change to each adjusted line item.

- Once the Budget Revision Form is approved by DHS program staff, you will need to formally revise your CSA budget. Upon approval of your request form, DHS staff will initiate revision of your CSA budget. **Please note that your budget revision is not complete until the revised CSA budget has been reviewed and approved by DHS program and fiscal staff, and receives final program signoff. Approval of a proposed Budget Revision Form does not guarantee that your actual CSA budget will receive program and/or fiscal approval in the CSA system.**