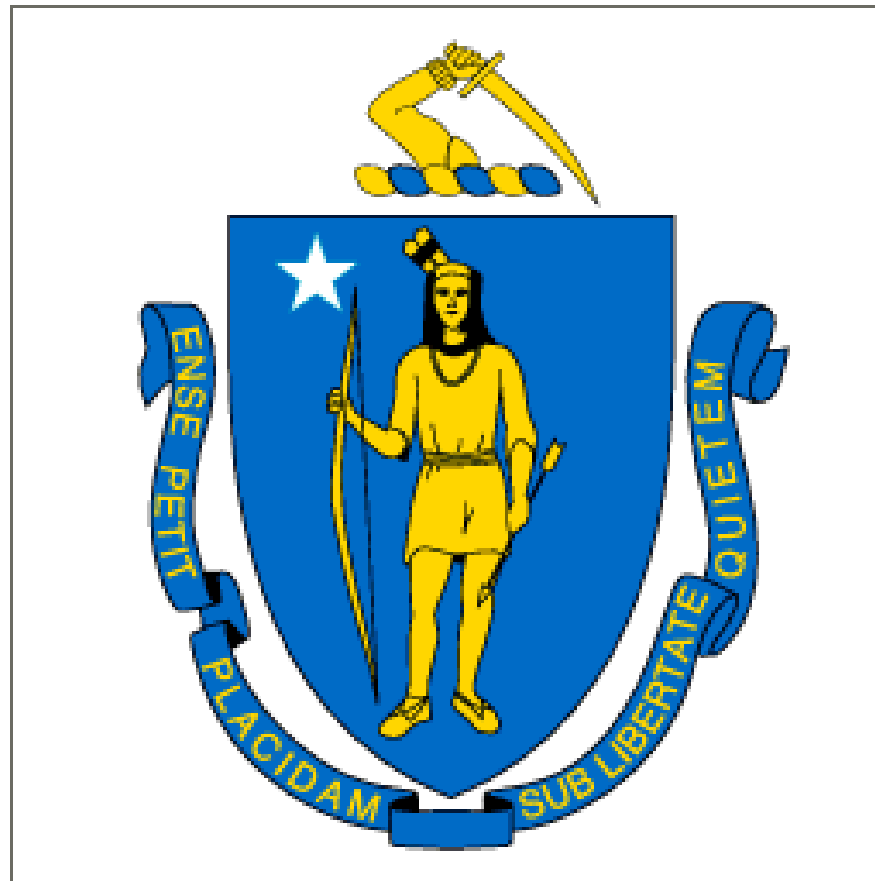


# Federal Grants Reconciliation Activity





# Automated Central Draw VS Non Central Draw

ACD Expenses are Reimbursed Automatically for Agencies

NCD Expenses Cannot be Picked Up and Reimbursed Through MMARS System

NCD Federal Contracts Differ

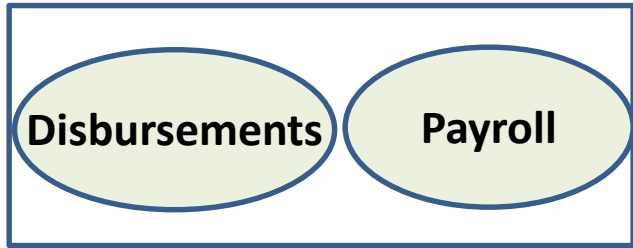
Certain Federal Contracts are reimbursed based on activities, rather than expenses.

Fed Gov. pays for performance on the grant  
Some NCD Departments Receive all Money Up Front



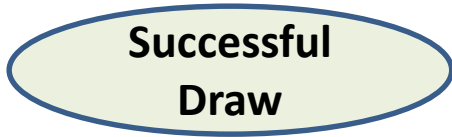
# Automated Central Draw Process (ACD)

Thursday night – all warranted transactions are prepared for Friday Night processing

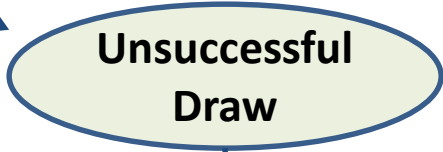


**Friday Night MMARS Cycle**  
**Selects Eligible Transaction**

- 1. Creates TRE Draw File**
- 2. Creates RE File**
- 3. Creates CR File**



**CTR manually requests draw amount from each designated federal payment system**



RE & CR are processed in MMARS – BQ82, BQ89 & BQ88 Budget Screens are updated. Collected Revenue is not updated until TRE reconciles the deposits.

CTR creates a report of program data  
TRE creates a reverse CR  
2 CR's are posted to MMARS – the net effect to revenue is \$0.00

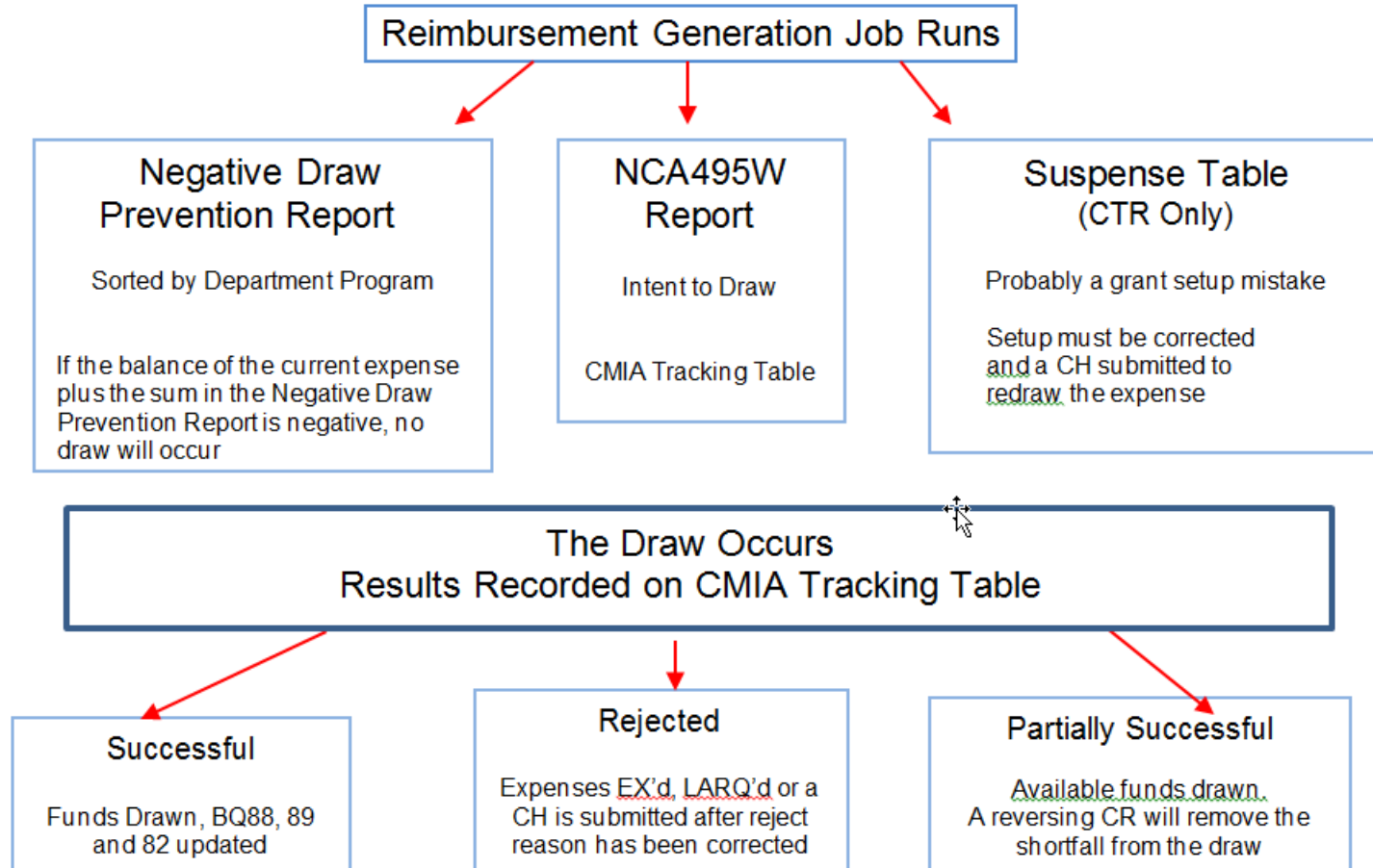


# Federal Payment Systems

Draw Name	Payment System Code	Federal Agency
GPRS /OJP	L	U.S. Department of Justice
PARS / Homeland Security	L	Homeland Security
• (Office of Justice Program)		
SMARTLINK	S	Health and Human Services/
• Environmental grants		
ECHO	E	Federal Transit Administration
G5	D	Department of Education
ASAP	Z	Multiple Agencies
• (Other Educational and Environmental grants)		



# CMIA Expense Flow Chart





# CMIA Tracking Table

With the advent of the new cash management system in January, 2011 there is a new MMARS table for departments to track their CMIA weekly draw cycles and to determine if the draws are successful. All of this information will be displayed on the CMIA Tracking Table. (CMIATRК)

Please notice that this table is a combination of the 495w (the intent to draw) and the warehouse draw report which reports the success of the draws. The columns are self explanatory and show the draw cycle and results.



# CMIA Tracking Table Search

The CMIA Tracking Table contains a detailed search mechanism which will allow the user to find data using a variety of accounting elements.

CMIA Tracking

Federal Payment System	Cycle	Letter of Credit	Sub Account	CFDA #	Department	Program	Requested Draw Amount	Reject Amount	Actual Draw Amount	Generated Doc
S	CDRAW12112015	4884P	90AG005101	93.454	MRC	F100AT0015	\$11,562.59	\$0.00	\$11,562.59	
S	CDRAW12182015	4884P	90AG005101	93.454	MRC	F100AT0015	\$18,546.26	\$0.00	\$18,546.26	
S	CDRAW01082016	4884P	90AG005101	93.454	MRC	F100AT0015	\$7,615.82	\$0.00	\$7,615.82	
S	CDRAW01152016	4884P	90AG005101	93.454	MRC	F100AT0015	\$34,297.60	\$0.00	\$34,297.60	
✓ S	CDRAW01222016	4884P	90AG005101	93.454	MRC	F100AT0015	\$10,268.55	\$0.00	\$10,268.55	
S	CDRAW01292016	4884P	90AG005101	93.454	MRC	F100AT0015	\$5,517.69	\$0.00	\$5,517.69	
S	CDRAW02052016	4884P	90AG005101	93.454	MRC	F100AT0015	\$14,166.57	\$14,166.57	\$0.00	<a href="#">CR.CTR.RVSL030816000000558.1</a>
S	CDRAW02122016	4884P	90AG005101	93.454	MRC	F100AT0015	\$5,788.47	\$5,788.47	\$0.00	<a href="#">CR.CTR.RVSL030816000000565.1</a>
S	CDRAW02192016	4884P	90AG005101	93.454	MRC	F100AT0015	\$959.60	\$959.60	\$0.00	
S	CDRAW02262016	4884P	90AG005101	93.454	MRC	F100AT0015	\$15,822.05	\$15,822.05	\$0.00	

First Prev Next Last Download

Save Undo Search

Cycle : CDRAW01222016 CFDA # : 93.454  
Federal Payment System : S Department : MRC  
Sub Account : 90AG005101 Program : F100AT0015  
Letter of Credit : 4884P Requested Draw Amount : \$10,268.55  
Request Date : 01/22/2016 Reject Amount : \$0.00  
Draw Status : Successful Actual Draw Amount : \$10,268.55  
Successful Draw Date : 01/28/2016 Comments :

▼ Reversal Information  
Reject Amount : \$0.00 Reversal Document Status : Not Applicable  
Reject Date : Generated Doc :  
Reject Reason : Generated Date :

Search - Internet Explorer

about:blank

Cycle :  Program : F100AT0015  
Federal Payment System :  Reject Date :   
Sub Account :  Reject Reason :   
Letter of Credit :  Reversal Document Status :   
Request Date :  Generated Doc Code :   
Draw Status :  Generated Doc Dept :   
Successful Draw Date :  Generated Doc ID :   
CFDA # :  Generated Date :   
Department : MRC

Ok Clear Cancel

Tan



In the case below we see a successful draw amount of \$6,763.05 under CDA's program F14ERTRP in CDRAW04012016. We can also download the entire draw history of F14ERTRP by searching by department , program and downloading the results into Excel.

Save Undo Search

Cycle :	CDRAW04012016	CFDA # :	97.067
Federal Payment System :	L	Department :	CDA
Sub Account :	EMW2014SS00024	Program :	F14ERTRP
Letter of Credit :	046002284G	Requested Draw Amount :	\$6,763.05
Request Date :	04/01/2016	Reject Amount :	\$0.00
Draw Status :	Successful	Actual Draw Amount :	\$6,763.05
Successful Draw Date :	04/07/2016	Comments :	

▼ Reversal Information

Reject Amount :	\$0.00	Reversal Document Status :	Not Applicable
Reject Date :		Generated Doc :	
Reject Reason :		Generated Date :	





# CMIA Tracking Table Download

In the case of CDA, program F14ERTRP, CDRAW04012016, the download shows the successful draw.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	CMIA Tracking Table													
2														
3	Cycle	Federal Payment System	Letter of Credit	Sub Account	Department	Program	CFDA #	Request Date	Requested Draw Amount	Reject Amount	Reject Reason Name	Successful Draw Date	Reversal Document Status	Actual Draw Amount
4	CDRAW12042015	L	046002284G	EMW2014SS00024	CDA	F14ERTRP	97.067	12/4/2015 0:0:0	2693.95	0.00		12/17/2015 0:0:0	Not Applicable	2,693.95
5	CDRAW12112015	L	046002284G	EMW2014SS00024	CDA	F14ERTRP	97.067	12/11/2015 0:0:0	128.77	0.00		12/21/2015 0:0:0	Not Applicable	128.77
6	CDRAW01222016	L	046002284G	EMW2014SS00024	CDA	F14ERTRP	97.067	1/22/2016 0:0:0	6020.71	0.00		2/1/2016 0:0:0	Not Applicable	6,020.71
7	CDRAW02052016	L	046002284G	EMW2014SS00024	CDA	F14ERTRP	97.067	2/5/2016 0:0:0	13062.19	0.00		2/16/2016 0:0:0	Not Applicable	13,062.19
8	CDRAW02122016	L	046002284G	EMW2014SS00024	CDA	F14ERTRP	97.067	2/12/2016 0:0:0	287.79	0.00		2/18/2016 0:0:0	Not Applicable	287.79
9	CDRAW03112016	L	046002284G	EMW2014SS00024	CDA	F14ERTRP	97.067	3/11/2016 0:0:0	624.37	0.00		3/21/2016 0:0:0	Not Applicable	624.37
10	CDRAW03252016	L	046002284G	EMW2014SS00024	CDA	F14ERTRP	97.067	3/25/2016 0:0:0	8811.27	0.00		4/1/2016 0:0:0	Not Applicable	8,811.27
11	CDRAW04012016	L	046002284G	EMW2014SS00024	CDA	F14ERTRP	97.067	4/1/2016 0:0:0	6763.05	0.00		4/7/2016 0:0:0	Not Applicable	6,763.05
12	CDRAW04082016	L	046002284G	EMW2014SS00024	CDA	F14ERTRP	97.067	4/8/2016 0:0:0	6533.23	0.00		4/15/2016 0:0:0	Not Applicable	6,533.23
13	CDRAW04152016	L	046002284G	EMW2014SS00024	CDA	F14ERTRP	97.067	4/15/2016 0:0:0	744.45	0.00		4/22/2016 0:0:0	Not Applicable	744.45
14	CDRAW04222016	L	046002284G	EMW2014SS00024	CDA	F14ERTRP	97.067	4/22/2016 0:0:0	10527.30	0.00			Not Applicable	10,527.30



# CMIA Tracking Table – Rejected Draw

Here is an example of a rejected draw. The rejected column is highlighted in red. Also notice that there is a link to the resulting Reversal CR document (CR CTR RVSL0330160000000588 )

CMIA Tracking

Federal Payment System	Cycle	Letter of Credit	Sub Account	CFDA #	Department	Program	Requested Draw Amount	Reject Amount	Actual Draw Amount	Generated Doc
S	CDRAW03112016	V820B	SAPT15	93.959	SDF	F451290695	\$1,033.66	\$0.00	\$1,033.66	
S	CDRAW03112016	V820B	SAPT15	93.959	SDH	F451290695	\$4,028.93	\$0.00	\$4,028.93	
S	CDRAW03112016	V820B	SAPT15	93.959	SDW	F451290695	\$3,260.67	\$0.00	\$3,260.67	
S	CDRAW03112016	V820B	SAPT15	93.959	TRC	F451290695	\$8,344.43	\$0.00	\$8,344.43	
S	CDRAW03112016	V976B	CMHS15	93.958	DMH	F159401	\$155,237.15	\$0.00	\$155,237.15	
L	CDRAW03112016	VG0005299	EMW2013PU00313	97.056	DCR	F230313P	\$70,273.90	\$70,273.90	\$0.00	<a href="#">CR.CTR.RVSL0330160000000586.1</a>
L	CDRAW03112016	VG0005299	EMW2013PU00313	97.056	ENV	F230313P	\$41,345.00	\$41,345.00	\$0.00	<a href="#">CR.CTR.RVSL0330160000000587.1</a>
L	CDRAW03112016	VG0005299	EMW2014PU00358	97.056	ENV	F230358P	\$396.00	\$0.00	\$396.00	
✓ S	CDRAW03112016	D8636P1	15TI26112A	93.243	BRI	FSAMFR16	\$6,923.08	\$6,923.08	\$0.00	<a href="#">CR.CTR.RVSL0330160000000588.1</a>

First Prev Next Last Download

Save Undo Search

Cycle : CDRAW03112016  
Federal Payment System : S  
Sub Account : 15TI26112A  
Letter of Credit : D8636P1  
Request Date : 03/11/2016  
Draw Status : Rejected  
Successful Draw Date :  
CFDA # : 93.243  
Department : BRI  
Program : FSAMFR16  
Requested Draw Amount : \$6,923.08  
Reject Amount : \$6,923.08  
Actual Draw Amount : \$0.00  
Comments :

▼ Reversal Information  
Reject Amount : \$6,923.08  
Reject Date : 03/21/2016  
Reject Reason : 0006CMIA  
Reversal Document Status : Created  
Generated Doc : [CR,CTR,RVSL0330160000000588,1]  
Generated Date : 03/30/2016

Clicking on the Reject Reason Pick List Arrow shows us the reject reason



# Negative Uncommitted/Unexpended Balance

**State Finance Law** (General Laws Chapter 29 and 26) requires that all appropriations “shall not exceed the appropriations made therefore by the general court or the allotments made therefore by the governor.”

Departments are required to ensure that **revenue for all federal grants is sufficient** to make expenditures from appropriations approved by the General Court.



# BQ89 Negative Unexpended Balance

## Central Expense: Level 2

BFY	Appropriation	Fund	Sub Fund	Department	Name
✓ 2016	41200752	0100	0000	MRC	FFY15IL PART C

First Prev Next Last

Search

### ▼ Budget Actuals

<u>Pre Encumbered</u> :	\$0.00	<u>Obligation Ceiling</u> :	\$261,749.13
<u>Encumbered</u> :	\$427,045.85	<u>Expenditure Ceiling</u> :	\$261,749.13
<u>Advances</u> :	\$0.00	<u>Uncommitted</u> :	(\$740,700.87)
<u>Accrued Expenses</u> :	\$0.00	<u>Unexpended</u> :	(\$313,655.02)
<u>Cash Expenses</u> :	\$575,404.15	<u>Uncommitted Estimated Receipts</u> :	\$334,150.00
<u>Total Expenses</u> :	\$575,404.15		

### ▼ Budgetary Amounts

<u>Beginning Balance</u> :	\$0.00	<u>Current Modified Budget</u> :	\$0.00
<u>Original Budget</u> :	\$0.00	<u>YTD Allotment</u> :	\$0.00
<u>Amendments</u> :	\$0.00	<u>Planned Savings</u> :	\$0.00
<u>Transfer In</u> :	\$0.00	<u>Balance Forward</u> :	\$0.00
<u>Transfer Out</u> :	\$0.00	<u>Budgetary Estimated Receipts</u> :	\$1,336,600.00

### ▼ Linked Revenue

<u>Linked Collected Earned Revenue</u> :	\$261,749.13	<u>Summary Link Floor</u> :	\$0.00
<u>Net Linked Collected Earned Revenue</u> :	\$261,749.13	<u>Summary Link Ceiling</u> :	
		<u>Summary Link %</u> :	100.0000%

Be sure to get reimbursed for all expenses.

This is what has been reimbursed so far.

This shows what reimbursements are outstanding. This may be the result of a timing issue, or the draw may have been rejected. By year end, all expenditures should have been reimbursed.



# How Do We Know There is a Problem?

Warehouse Queries can help identify when there is an outstanding balance for collections

Dept.	Appr.	Major Program	Beginning	Cash Expenses	Collected Earned Revenue	Outstanding Balance
SJC	03201709	SJ1709	\$0.00	\$0.00	\$0.00	\$0.00
TRC	03326110	FSUFDC	\$0.00	\$0.00	\$0.00	\$0.00
TRC	03350301	F50301	\$0.00	\$0.00	\$0.00	\$0.00
NOR	03400237	0237	\$5,335.69	\$0.00	\$0.00	\$5,335.69
WES	03400531	GNVIOL	\$0.71	\$0.00	\$0.00	\$0.71
WES	03400540	SENTRY	\$0.20	\$0.00	\$0.00	\$0.20
PLY	03400806	PL0806	\$0.84	\$0.00	\$0.00	\$0.84
PLY	03400806	PLYWNS	\$0.84	\$0.00	\$0.00	\$0.84
PLY	03400816	SAMHSA	\$0.00	\$56,914.41	\$40,024.15	(\$16,890.26)
PLY	03400820	NCVRWP	\$0.00	\$0.00	\$0.00	\$0.00
PLY	03400821	SYMTCP	\$0.00	\$0.00	\$0.00	\$0.00
BRI	03400902	SAMHS1	\$0.00	\$133,773.18	\$43,210.18	(\$90,563.00)

Compare Collected Earned Revenue to Expenses

Positive Outstanding balances may mean grant has been over collected and needs to have funds returned. Negative balances need to be analyzed.



# Using Billed Earned to Determine Problems

Often the discrepancy can be explained by the fact that the reimbursements are in the pipeline. Reviewing Billed Earned Revenue from the BQ82 budget can see if that is the case

Central Revenue: Level 3

<u>BFY</u>	<u>Fund</u>	<u>Sub Fund</u>	<u>Department</u>	<u>Revenue Source</u>	<u>Name</u>
✓ 2016	0100	0000	MRC	F984	2016-0100-0000-MRC-F984

First Prev Next Last

[Search](#)

▼ **Budget Actuals**

<u>Unbilled Earned Revenue</u> :	\$0.00		<u>Collected Earned Revenue</u> :	\$261,749.13	
<u>Billed Earned Revenue</u> :	\$313,655.02		<u>Collected Unearned/Deferred Revenue</u> :	\$0.00	
			<u>Total Revenue</u> :	\$575,404.15	

▼ **Budgetary Amounts**

<u>Revenue Beginning Balance</u> :	\$0.00		<u>Current Revenue Budget</u> :	\$0.00	
<u>Original Revenue Budget</u> :	\$0.00		<u>Unrecognized Revenue</u> :	(\$575,404.15)	
<u>Revenue Amendments</u> :	\$0.00		<u>Revenue Balance Forward</u> :	\$0.00	

This explains the outstanding amount. In time it will be collected.



# Federal Grant Reconciliation Starter Queries

## Draw History Data Query

Query used to pull the status of a draw cycle and provide whether a draw was successful and if not, the reasons for the rejection of the draw

## Draw Data Query

Query extracts the department's federal grant draws, grouped by sub account and Letter of Credit. Can be used to match the draws to the NCA495W or the Draw History Data Query and determine which Letters of Credit have been successful and which have been rejected

## Draw Data Detail Query

Query extracts the department's federal grant draws, grouped by sub account and Letter of Credit. It provides the Doc IDs, to allow users to identify which specific transactions were rejected when the draw was rejected.

## Draw History Detail Query

Query joins the m\_ca\_draw\_cmia\_tracking and the m\_ca\_draw\_reimb\_and\_Receivable\_detail views, to produce a listing of the individual transactions in a draw cycle and the corresponding status and result of the draw request, by transaction.



# Tables in Warehouse for Reconciliation

- 495W  
dbo m\_ca\_draw\_reimb\_and\_  
receivable\_detail
- Central Expense  
dbo \_m\_ap\_central\_expense\_detail
- Revenue  
dbo M\_AR\_Revenue Transactions





# Ensure Revenue Accurately Posted to BQ82, BQ88 and BQ89

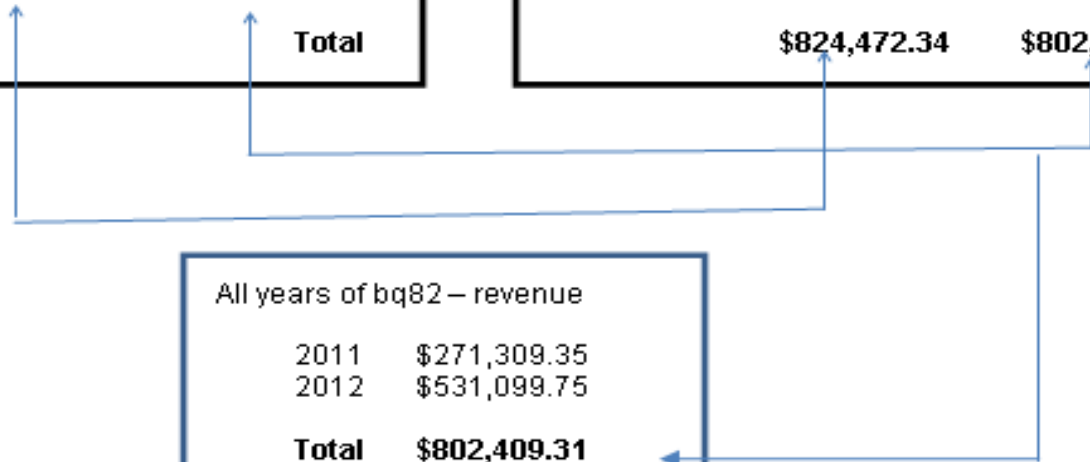
## In Balance

45120186

All years of bq89 – expenses and revenue		
	<u>Expenses</u>	<u>Revenue</u>
2011	\$271,309.56	\$271,309.56
2012	\$553,162.78	\$531,099.75
<b>Total</b>	<b>\$824,472.34</b>	<b>\$802,409.31</b>

All bq88 Programs that belong to the appropriations		
	<u>Expenses</u>	<u>Revenue</u>
F451201862	\$150,405.00	\$134,508.97
F45120186A	\$6,167.00	\$0
F45120186B	\$0	\$0
FR45120186	\$667,900.34	\$667,900.34
	<b>\$824,472.34</b>	<b>\$802,409.31</b>

All years of bq82 – revenue	
2011	\$271,309.35
2012	\$531,099.75
<b>Total</b>	<b>\$802,409.31</b>





# Summary of Reconciliation Process Automated Central Draw (ACD)

If Draw information not Found on CMIATRK, look at Negative Draw Prevention Report, to see if there were adjustments that created a negative net dollar amount

## Identify Rejected Draws

If Draw was Unsuccessful, or Partially Successful, identify the Rejected Draw Documents with NCA495W Report

## Check the Suspense Table

If No Draw Information on the NCA495W or the Negative Draw Report, Contact the Federal Grant Unit to Check the Suspense Table

Usually Due to a Set-Up Issue

Usually Occurs at Start of Grant



# Summary of Reconciliation Process Non Central Draw (NCD)

Federal Grant Expenditures Involved in Non Central Draw must Draw Funds on at Least a Monthly Basis

- Departments Should Use the NCA496W Report to Determine Federal Grant Expenditures in Need of Reimbursement
- Departments should have access to the Federal Payment System to request the funds. The funds are transferred to Treasury, without information of which department requested it.
- A CD form at the time of the reimbursement request should be completed by the department and sent to FGCA unit in CTR and the Cash Management unit in TRE
- The funds transfer is processed by TRE



# Federal Grant Luminist Reports

## **NCA495W – CMIA Selection Report**

This report captures all transactions submitted by the Commonwealth for reimbursement by the federal government since the last prior draw. Data is grouped and sorted by department, major program, appropriation, letter of credit number, CFDA number, program, sub account and doc ID. This report is scheduled to be generated weekly.

**NCA495WP – CMIA Selection Report for expenditures from the prior fiscal year reimbursed during the Accounts Payable period of the new fiscal year**

## **NCA496W – BFY Non-Central Draw Grant Report**

This report captures the funds drawn for all non-central draw grants as a percentage of the amount expended, and includes activity for all open budget fiscal years. This report is scheduled to be generated monthly.

## **NGA220W Reimbursable Grant Statement**

This report captures inception-to-date activity for federal budget lines in the reimbursable grant budget structure. Data is grouped and sorted by department, major program, program, funding profile, funding priority and funding line number. This report is scheduled to be generated weekly.



# NCA495W Report for ACD

Report ID: NCA495W

Run Date: 2/27/2016

Run Time: 08:08 AM

## COMMONWEALTH OF MASSACHUSETTS

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### CMIA SELECTION REPORT BY DEPARTMENT FOR DRAW CYCLE CDRAW02262016 AS OF WH DATE 2/27/2016

MRC

MRC MASS REHABILITATION COMMISSION

----- DISBURSEMENT DOCUMENT -----										----- REFERENCE DOCUMENT -----						
MAJOR PROG	APPROP	LTR OF CREDIT #	CFDA NO	PROGRAM	SUB-ACCOUNT	CD	DPT	IDENTIFIER	AC LN	LN AMOUNT	CD	DPT	IDENTIFIER	V L	C L	A L
SS0511	41200511	28040001	96.001	F16DDS0511	1604MADI00	PRLNP	MRC	EMPL 020160220112948	4	\$872.88						
									5	\$1,055.75						
									6	\$10.50						
									7	\$2,482.00						
PROGRAM F16DDS0511 TOTAL										\$1,284,483.21						
MAJOR PROGRAM SS0511 TOTAL										\$1,284,483.21						
APPROPRIATION 41200511 TOTAL										\$1,284,483.21						
HS0610	41200610	4884P	93.234	F100061002	14-TBISP	EFT	CTR	DISB0219160000205058	1	\$2,173.99	PRC	MRC	PRCMRC82301653342100	1	1	1
								DISB0219160000205810	8	\$72.22	PRC	MRC	PRCMRC20211604197100	1	1	8
						PRLNP	MRC	EMPL 020160220112758	1	\$2,315.97						
PROGRAM F100061002 TOTAL										\$4,562.18						
MAJOR PROGRAM HS0610 TOTAL										\$4,562.18						
APPROPRIATION 41200610 TOTAL										\$4,562.18						
HS0751	41200751	4884P	93.454	F100AT0015	90AG005101	EFT	CTR	DISB0219160000204857	2	\$5,096.10	PRC	MRC	INTF2007166801000007	1	1	1
								DISB0219160000205810	3	\$5,642.99	PRC	MRC	INTF2007166801000007	1	2	2
								DISB0222160000208403	9	\$122.59	PRC	MRC	PRCMRC20211604197100	1	1	9
								DISB0222160000208418	2	\$250.00	PRC	MRC	PRCMRC82171691F61100	1	1	1
								DISB0222160000208418	2	\$1,460.00	PRC	MRC	PRCMRC82171691F61200	1	1	1
								EMPL 020160220112768	1	\$3,250.37						
PROGRAM F100AT0015 TOTAL										\$15,822.05						
MAJOR PROGRAM HS0751 TOTAL										\$15,822.05						
APPROPRIATION 41200751 TOTAL										\$15,822.05						
HS0752	41200752	E1017347	93.432	F100ILC015	90IM000201	EFT	CTR	DISB0219160000205059	1	\$14,152.38	PRC	MRC	INTF200716FED1000047	1	1	1
									2	\$13,654.46	PRC	MRC	INTF200716FED1000048	1	1	1
									3	\$16,542.78	PRC	MRC	INTF200716FED1000049	1	1	1
									4	\$13,550.48	PRC	MRC	INTF200716FED1000054	1	1	1

Major Program, Appropriation, LOC, CFDA #, Program and Sub Account info

These are the documents that created the expenditure complete with commodity line and accounting line information



# NCA495WP

During the months of July, August and September there is also the NCA495WP report to reflect the Accounts Payable period

It is possible to also have entries in the NCA495W for charges incurred in the *current* FY

Report ID: **NCA495WP**  
Run Date: 9/19/2015  
Run Time: 07:38 AM

## COMMONWEALTH OF MASSACHUSETTS CMIA SELECTION REPORT BY DEPARTMENT FOR DRAW CYCLE CDRAW09181615

DOE  
DOE DEPARTMENT OF ELEMENTARY & SECONDARY EDU

----- DISBURSEMENT DOCUMENT -----												
MAJOR PROG	APPROP	LTR OF CREDIT #	CFDA NO	PROGRAM	SUB-ACCOUNT	CD	DPT	IDENTIFIER	AC LN	LN AMOUNT	CD	
CHAP26	45701527	4796P	93.092	F457015274	PREP13	CA	CTR	FY15DOEE16CONCHRGE02	1	\$5,360.85		
PROGRAM F457015274 TOTAL										\$5,360.85		
MAJOR PROGRAM CHAP26 TOTAL										\$5,360.85		
APPROPRIATION 45701527 TOTAL										\$5,360.85		
CHAP40	45701553	4796P	93.945	F45701553A	DP131305SCHOOLFCA		CTR	FY15DOEE16CONCHRGE02	2	\$4,471.00		
PROGRAM F45701553A TOTAL										\$4,471.00		
MAJOR PROGRAM CHAP40 TOTAL										\$4,471.00		
APPROPRIATION 45701553 TOTAL										\$4,471.00		
431001	70431001	E1014513	84.010	FS010A1421	S010A140021	CA	CTR	FY15DOEE16CONCHRGE02	5	\$61.89		
									6	\$894.07		
									7	\$4,876.94		
PROGRAM FS010A1421 TOTAL										\$5,832.90		
MAJOR PROGRAM 431001 TOTAL										\$5,832.90		
APPROPRIATION 70431001 TOTAL										\$5,832.90		
431006	70431006	E1014513	84.010	FS0377A1122			CTR	FRNG0906150000001410	1	(\$16,956.57)		
								FY15DOEE16CONCHRGE02	8	\$7,486.73		
								INDC0906150000002246	1	(\$14,052.75)		
								INDC0906150000002250	1	\$1.20		
								INDC0906150000002260	1	(\$4,055.62)		
								PYTX0906150000005379	1	(\$988.67)		
PROGRAM FS377A1122										(\$28,565.68)		
								FRNG0906150000001410	2	(\$1,897.49)		
								FY15DOEE16CONCHRGE02	9	\$5,291.63		
								INDC0906150000002246	2	(\$1,572.54)		
								INDC0906150000002250	2	\$236.98		

In September most of the charges will be for Fringe, Indirect Cost and Payroll Taxes



# Expenditures for Previous FY Reimbursed in Current FY

During Close of FY, Departments Should Ensure that  
Revenue Reimbursement is Posted to Correct Year  
*(for example if Fringe Benefits or Indirect Costs were not accounted for )*

If Revenue Posted Incorrectly to New Fiscal Year,  
Departments Should Submit a Request for a “Revenue  
Pushback” via Revenue Pushback Template

Beginning Balance may be too much for New FY  
Negative Balance from Prior Year



# NCA496W Report for NCD

This monthly report captures funds drawn for all NCD grants as a percentage of the amount expended

Report ID: NCA496W  
Run Date: 9/2/2014  
Run Time: 08:08 AM

COMMONWEALTH OF MASSACHUSETTS

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AGR  
DEPARTMENT of AGRICULTURAL RESOURCES

## BFY 2014 NON-CENTRAL DRAW GRANT REPORT

Unlike ACD Grants  
you have to look to  
see if you are  
overdrawn

FUND	SUB FUND	APPR	APPROPRIATION NAME	BEGINNING BALANCE	COLLECTED REVENUE	EXPENDITURE CEILING	EXPENDED	UNEXPENDED BALANCE	PERCENT DRAWN
0100	0000	25110400	COOPERATIVE AGRICULTURAL PEST SURVEY	\$76,445.39	\$195,781.00	\$272,226.39	\$207,886.36	\$64,340.03	
		25110972	FARMLAND PROTECTION	\$5,626,782.66	\$1,334,000.00	\$6,961,639.85	\$2,907,636.18	\$4,054,003.67	
		25111022	MAD COW DISEASE ENHANCED SURVEILLANCE	\$69,166.43	\$0.00	\$69,166.43	\$0.00	\$69,166.43	
		25111023	ENHANCED SURVEILLANCE OF SWINE GARBAGE	\$61,821.50	\$0.00	\$61,821.50	\$0.00	\$61,821.50	
		25111024	EXOTIC NEWCASTLE DISEASE IN POULTRY	\$1,463.76	\$0.00	\$1,463.76	\$0.00	\$1,463.76	
		25111025	Country of Origin Labeling - Retail Surveillance	\$4,183.27	\$20,400.00	\$24,583.27	\$24,389.96	\$193.31	
		25151002	ANIMAL DISEASE SURVEILLANCE HOMELAND	\$0.00	\$3,302.25	\$3,302.25	\$0.00	\$3,302.25	
		25151003	VOLUNTARY JOHNES DISEASE CONTROL	\$23,939.30	\$0.00	\$23,939.30	\$0.00	\$23,939.30	
		25151004	SCRAPIE DISEASE SURVEILLANCE & FLOCK	\$7,228.17	\$0.00	\$7,228.17	\$0.00	\$7,228.17	
		25151005	Low Pathogenic Avian Influenza Prevention and Control	\$4,460.11	\$0.00	\$4,460.11	\$0.00	\$4,460.11	
		25151008	Highly Pathogenic Avian Influenza Surveillance	\$919.00	\$57,002.82	\$57,921.82	\$91,641.00	(\$33,719.18)	158.21%
		25169002	DEVELOPMENT OF INSTITUTIONAL MARKETING	(\$150,931.52)	\$501,495.38	\$350,563.86	\$490,711.56	(\$140,147.70)	139.98%
		25169007	ORGANIC CERTIFICATION COST-SHARE PROGRAM	\$0.00	\$52,100.02	\$52,100.02	\$57,791.27	(\$5,691.25)	110.92%
		28209705	ANIMAL & PLANT HEALTH INSPECTIONS	(\$51,791.91)	\$92,447.13	\$40,655.22	\$78,946.15	(\$38,290.93)	194.18%
DEPARTMENT AGR TOTAL				\$5,673,686.16	\$2,256,528.60	\$7,931,071.95	\$3,859,002.48	\$4,072,069.47	48.66%

Draws should be done as soon as possible – ideally monthly if possible.





# NGA220W Report for Program Activity

**NGA220W in Luminist allows you to get a snapshot look at each Program within a Major Program to see what has been collected and what is outstanding.**

Report ID: NGA220W  
Run Date: 4/22/2016  
Run Time: 07:02 AM

## COMMONWEALTH OF MASSACHUSETTS

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### REIMBURSABLE GRANT STATEMENT

ADD

MJR PROG CODE	PROGRAM CODE	FUNDING PROFILE	FUNDING PRIORITY	FUNDING LINE NO	AWARD	ENCUMB/ PRE-ENCUMB	ACCRUED EXPENSE	CASH EXPENSE	ADVANCES	UNCOMMIT AMOUNT	COLLECTED REVENUE	OUTSTANDING RECEIVABLE
DD-ACT	FY13-DDC	FEDGRT	1	1	\$1,320,431.00	\$0.00	\$0.00	\$1,320,431.00	\$0.00	\$0.00	\$1,320,431.00	\$0.00
	FY14-DDC	FEDGRT	1	1	\$1,322,999.00	\$103,735.02	\$8,507.68	\$1,084,784.49	\$0.00	\$125,971.81	\$1,148,534.55	\$5,000.00
	FY15-DDC	FEDGRT	1	1	\$1,305,975.00	\$8,874.47	\$0.00	\$1,218,635.10	\$0.00	\$78,465.43	\$1,219,197.28	\$0.00
	FY16-DDC	FEDGRT	1	1	\$1,365,884.00	\$90,050.80	\$225.00	\$459,022.21	\$0.00	\$816,585.99	\$363,133.64	\$57,434.15
DDACT	FY02-DDACT	FEDGRT	1	1	\$25,000.00	\$0.00	\$0.00	\$13,400.00	\$0.00	\$11,600.00	\$13,400.00	\$0.00
	FY03-DDACT	FEDGRT	1	1	\$350,000.00	\$0.00	\$0.00	\$306,070.81	\$0.00	\$43,929.19	\$286,070.81	\$0.00
	FY04-DDACT	FEDGRT	1	1	\$600,000.00	\$0.00	\$0.00	\$690,193.01	\$0.00	(\$90,193.01)	\$677,890.24	\$0.00
	FY05-DDACT	FEDGRT	1	1	\$1,356,751.00	\$0.00	\$0.00	\$1,354,698.89	\$0.00	\$2,052.11	\$1,347,473.06	\$0.00
	FY06-DDACT	FEDGRT	1	1	\$1,341,520.00	\$0.00	\$0.00	\$1,371,152.94	\$0.00	(\$29,632.94)	\$1,365,692.94	\$0.00
	FY07-DDACT	FEDGRT	1	1	\$1,338,027.00	\$0.00	\$0.00	\$1,367,904.37	\$0.00	(\$29,877.37)	\$1,426,581.39	\$0.00
	FY08-DDACT	FEDGRT	1	1	\$1,336,773.00	\$0.00	\$0.00	\$1,336,486.25	\$0.00	\$286.75	\$1,355,931.44	\$0.00
	FY09-DDACT	FEDGRT	1	1	\$2,759,140.00	\$0.00	\$0.00	\$1,395,240.63	\$0.00	\$1,363,899.37	\$1,395,737.43	\$0.00
	FY10-DDACT	FEDGRT	1	1	\$1,359,763.00	\$0.00	\$0.00	\$1,359,468.59	\$0.00	\$294.41	\$1,359,468.59	\$0.00
	FY11-DDACT	FEDGRT	1	1	\$1,403,346.00	\$0.00	\$0.00	\$1,390,094.25	\$0.00	\$13,251.75	\$1,388,031.50	\$0.00
	FY12-DDACT	FEDGRT	1	1	\$1,400,096.00	\$0.00	\$0.00	\$1,400,096.00	\$0.00	\$0.00	\$1,323,978.24	\$0.00
	FY12XDDACT	FEDGRT	1	1	\$114,243.76	\$0.00	\$0.00	\$114,243.76	\$0.00	\$0.00	\$72,694.39	\$0.00
	FY13-DDACT	FEDGRT	1	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,157.73	\$0.00
DEPARTMENT ADD TOTAL:					\$18,699,948.76	\$202,660.29	\$8,732.68	\$16,181,922.30	\$0.00	\$2,306,633.49	\$16,094,404.23	\$62,434.15



# Rejected draw from the designated federal payment system because MMARS data is incorrect

Problem: Payment Document has incorrect Program

Solution: Submit an expenditure correction document (EX, LARQ, PRRV)

Effect:

- Initiates the redraw of funds from correct program
- Will update Accounting Journal
- Will update Cost Accounting Journal & BQ88 screen

*Note: Incorrect program has already drawn funds.*

- *If the same subaccount is used with both programs, a simple net zero CR can transfer the funds.*
- *If a different subaccount is used with each program:*
  - *If Incorrect program is expected to draw in the near future, submit a –CH to suppress for the amount of the original draw*
  - *If Incorrect program is not expected to draw in the near future, return the payment via RF1*



# Rejected draw from the designated federal payment system, MMARS data is correct (CH)

**A draw request may have been rejected for a number of reasons. For example federal reports may be overdue or incorrect banking information may exist.**

Once the problem has been corrected:

- Department completes a CH for CTR to submit

Effect:

- Initiates the redraw of funds
- Will not update Accounting Journal
- Will update Cost Accounting Journal & BQ88 screen

*Note that if the problem still exists, the CH will result in another rejected draw. If the problem cannot be resolved, expenditures should be transferred out of the program.*

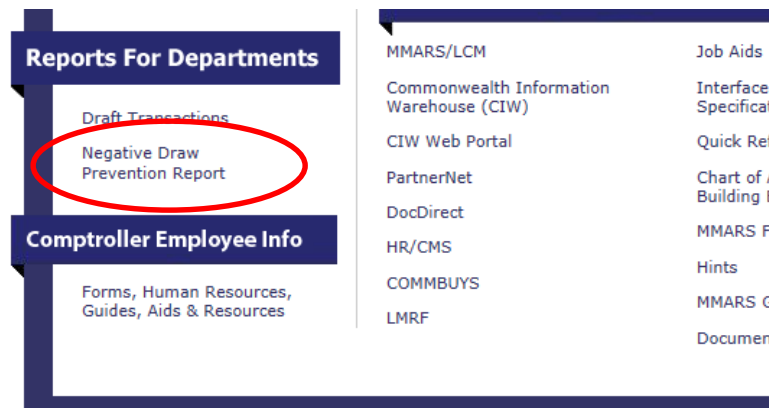


# Negative Draw Table

The Negative Draw Prevention Report (NDPR) was created to avoid returning over collected funds if the grant is active.

Future draws will be offset by the amount on the NDPR until the total on the NDPR (the amount that was over collected) is reached.

This report can be accessed on the Comptroller Intranet.





# Negative Draw Example 1

Department charges expense to program A and gets reimbursed successfully thru CMIA draw system.

Department then EX's expense to program B. They collect the draw again and the credit side of the EX goes to the Negative Draw Report (NDPR). The next draw(s) will be suppress by the amount on the NDPR.



# Negative Draw Example 2

Department charges expense to program A but the draw is rejected due to insufficient funds.

Department then EX's expense to an administrative 0010 fund. The credit side (Program A) of the EX goes to the NDR.

- Budget should be monitored, it may be necessary to issue a positive CH to remove the EX amount for the Program A from the NDP since there was no reimbursement for the original expenditure.



# Negative Draw Table

## NEGATIVE DRAW PREVENTION REPORT Cumulative Results as of :

22-Mar-16

Dept.	Program	End date	Appropriation	Letter of Credit	Sub account		
ADD	FY11-DDACT	2/21/2014	11001703	B353G			
ADD	FY11-DDACT	2/21/2014	11001703	B353G			
<b>Program Total</b>							
ADD	FY12XDDACT	3/31/2016	11001703	B353G			
ADD	FY12XDDACT	3/31/2016	11001703	B353G			
<b>Program Total</b>							
ADD	FY13-DDACT	12/31/2015	11001703	B353G			
ADD	FY13-DDACT	12/31/2015	11001703	B353G			
ADD	FY13-DDACT	12/31/2015	11001703	B353G			
<b>Program Total</b>							
AGO	F11VCGX043	8/31/2015	08100026	15041319	2011VCGX0		
<b>Program Total</b>							
AGO	F12DDS0511	3/20/2013	41200511	28040001	1204MADI00		
<b>Program Total</b>							
AGO	F13DDS0511	10/30/2014	41200511	28040001	1304MADI00		
<b>Program Total</b>							
AGO	F13VCGX053	12/30/2016	08100026	15041319	2013VCGX0053	2/26/2016	(\$2,724.53)
AGO	F13VCGX053	12/30/2016	08100026	15041319	2013VCGX0053	3/1/2016	\$858.00
AGO	F13VCGX053	12/30/2016	08100026	15041319	2013VCGX0053	3/15/2016	\$1,013.47
<b>Program Total</b>							<b>(\$853.06)</b>

On 2/26/16 an EX transferred the expense from this program to another. F13VCGX053 already received reimbursement. No reimbursement was given for given for valid draw requests of 3/1/16 and 3/15/16 to offset the \$2,724.53. The program will continue to be suppressed for another \$853.06



# Remember to Reconcile Regularly!

Reconciliation should occur on a regular basis – not only at year end or when a grant is closing

- Schedule to reconcile monthly – this can easily be done with queries.
- Pay special attention when there are expenditure corrections.
- Parent departments should monitor Child departments, especially with NCD grants.
- Review the amount collected in MMARS against what has been disbursed in the payment system to ensure they are in sync.
- Check the Comptroller website for Federal Grant Training classes.