



From Dollars to Dialogue:

Best Practices for Budget Management of Competitive Brownfields Grants

Daena Robinson
Director of Finance & Operations
Center for Hazardous Substance Research

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Proposal to Reality – Being a good Steward



Proposal

Workplan

Obligation

Impact



Your EPA Project Officer is your Best Ally!

Roles & Responsibilities



EPA Project Officer

- Oversight & approvals

Grantee Finance Officer and/or Officer

- Drawdowns
- Accounting

Grantee Program Staff

- Deliverables
- Doing the spending
- Day to Day activities

Understanding Substantial Involvement

Grant

- Standard federal funding mechanism
- Agency provides money, but has limited involvement in day-to-day activities
- Recipient carries out the project largely independently

Cooperative Agreement

- Used when the federal agency expects substantial involvement
- Common in EPA Brownfields funding
- EPA provides guidance, technical input, and oversight throughout the project

•Substantial Involvement means:

- EPA reviews and approves key workplan elements and budget changes
- Ongoing coordination with your Project Officer
- Collaborative approach

Key Terms

Allowable Costs

- Costs that can be charged to a federal award under Uniform Guidance (2 CFR 200 Subpart E)
- Must be necessary, reasonable, allocable, and consistent with policies
- *Examples: payroll for staff directly working on the grant, travel for grant-related meetings*

Unallowable Costs

- Costs that cannot be charged to a federal award, regardless of justification
- Clearly listed in Uniform Guidance
- *Examples: entertainment, alcohol, lobbying*

Eligible Costs

- Costs specifically permitted within EPA Brownfields guidelines for a particular grant program
- Can be allowable under Uniform Guidance, but not always eligible for a Brownfields grant
- *Example: redevelopment may be allowable in general, but not eligible under certain Brownfields grants*



Test your Knowledge

Your community wants to use your grant funds to redevelop an abandoned warehouse. Redevelopment is generally an allowable cost under the UGG, but the grant guidelines for your award specifically exclude redevelopment. Can you charge it to the grant?

- A) Yes, because it's allowable under federal rules
- B) Yes, if it's in your budget
- C) No, because it's not eligible under this Brownfields grant program
- D) Yes, with your Finance Officer's approval

Documentation Matters

Drawdown

- Each time funds are drawn down it creates a responsibility
- Must always be allowable and eligible

Documentation

- Payroll records, receipts, invoices, contracts

Retention

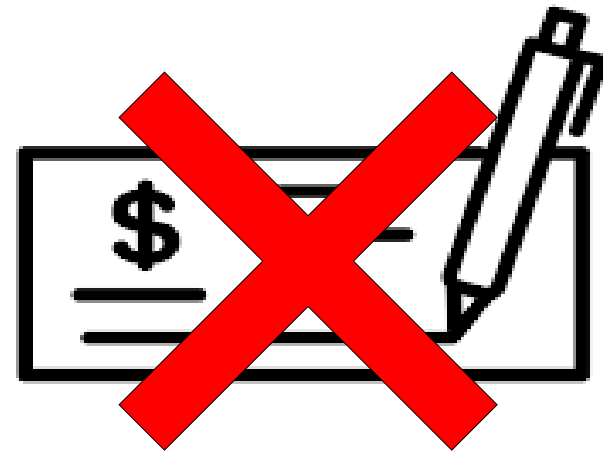
- 3 years from submission of final financial report
- Know your organization requirements

Resolution

- Close Out, or
- Talk to your EPA Project Officer

Money in the Bank....or so you thought

- **Proposal – Workplan – Obligation**
- **Don't treat it like a blank check**
- **Common Pitfalls**
- ***Ask: Is it in your workplan?***



Tracking Your Budget

1. Track by Budget category (personnel, travel, supplies, etc.)
2. Don't just rely on your Finance Office
3. Compare your budget vs Actual
 1. At least monthly but figure out what works for you
 2. Catch issues early before they snowball
4. Good tracking = fewer surprises



Communicate early with your EPA Project Officer if things change

Best Practices for Tracking People Costs



Track Time Accurately: timesheets, payroll records



Align salaries & fringe with the approved budget



Connect the staff activities directly with your workplan

Payroll Documentation

- Timesheets/Effort Reports
 - Employee Name & position title
 - Dates Worked (pay period)
 - Hour charges
 - Grant & task
- Payroll Register
 - Gross pay, fringe, deductions
 - Funding Source
 - Charges must align with budgeted personnel costs
- Backup documentation
 - Position description tied to grant duties
 - Proof of payment



Use unique project codes

Test your Knowledge

You realize that travel funds aren't being spent as expected. Personnel costs are tight, and travel has a surplus. What should you do?

- A. Shift travel funds into personnel without documentation
- B. Work with your EPA Project Officer
- C. Spend the travel funds anyway
- D. Stop tracking until the end of the grant

Best Practices for Tracking & Documenting Travel

1. Approval
 1. Travel must be included in your workplan
 2. Follow your organizations policies
2. Spending
 1. Use per diem, airfare, and mileage rates
 2. Ensure costs are reasonable & necessary
 3. Only staff travel is allowable (does not include contractors)
3. Documentation
 1. Retain receipts, agendas, approval forms
 2. Link the purpose of travel to grant activities



Always document the Who, What, When, Where, and Why of travel

Best Practices for Indirect Costs

What is an Indirect Cost?

- Shared costs that support the grant but aren't tied to one activity
- Finance & Accounting Staff
- Office Utilities, Supplies
- IT support

Managing Indirect Costs

- Allowable costs in 128(a) & 104(k) grants
- Based on your agreed workplan
- Talk to your EPA Project Officer if changes incur



104(k) grants are subject to the 5% administrative cost cap

Test your Knowledge

Your organization is paying for IT Support. The IT staff maintains all employee computers, the servers, and the network your team uses. Can you charge this as a direct cost to your Brownfields grant?

- A. Yes, because IT is necessary for the program
- B. Yes, if it's in your budget
- C. No, this is an indirect cost because it supports multiple activities
- D. What's an IDC?

Key Takeaways



Spend according to your workplan



Communicate and explain changes proactively with your EPA Project Officer



Be transparent & diligent

Contact Info

Daena Robinson

Director of Finance & Operations

Kansas State University

daenar@ksu.edu

785-532-6027

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