Revising IDIS Vouchers for the ESG Program

Marlisa Grogan: Welcome to the webinar Revising IDIS Vouchers for the ESG Program. Next slide, please.

My name is Marlisa Grogan. I am a desk officer for the ESG team in HUD's Office of Special Needs Assistance Programs. Presenting along with me today are Chris Pitcher from ICF International and Heidi Schilpp from the Cloudburst Group. Next slide.

During today's webinar, we will review: one, the key steps for activity funding and draws; two, the process to revise a voucher in the integrated disbursement and information system, IDIS, from one subrecipient organization to another subrecipient within the same activity and between different activities; three, the process to correct draws from different fund types and different grant years; and four, how to analyze the PR91 ESG subrecipient voucher's report to assist with voucher revisions. Next slide.

Before demonstrating how to revise vouchers, let me first highlight several key steps for activity funding and draws. Funding activities correctly up front helps avoid the need to revise vouchers and correct draws. Selecting and allocating funds to a subrecipient organization is a key step to funding an ESG activity. IDIS must accurately reflect the amount of funds awarded to each subrecipient for each activity type. The ESG regulations require recipients to collect and report data on their use of ESG funds and IDIS. If your organization is not using IDIS regularly to collect and track financial data, it is out of compliance with the ESG regulations and must come into compliance.

Some subrecipients have not identified their subrecipients on the activity funding screens. Recipients must not identify themselves as subrecipients unless they are directly carrying out an activity. When setting up a subrecipient's IDIS, you are able to identify a subrecipient as a subordinate or a CarryOut org. HUD requires recipients to set up their subrecipients as subordinate. However, recipients have set up subrecipients in the past of CarryOut org. Users cannot change this categorization and should only use the CarryOut org if a subrecipient has already been set up that way.

In this case, users must remember to search for subrecipients by filtering for subordinate and CarryOut org to select a subrecipient during activity funding. Recipients can view a full list of the subs set up in IDIS by accessing the CR60 screen in the eCon planning suite. HUD has updated the functionality of the CR60 screen so that users are not required to enter in subrecipient information.

Subrecipients identified at the funding level for HESG activities appear on a list where users can select subrecipients that were awarded funds for the applicable program year. IDIS looks back to the 2011 program years to compile the list of subrecipients for the CR60 screen. If you do not see one of the subrecipients listed, this means that the subrecipient was not set up for the HESG activity on the funding screen. Next slide.

Another key step in the funding and draw-down process is drawing funds by subrecipients. ESG recipients draw for each specified subrecipient when creating a voucher in IDIS consistent with the way recipients fund activities by allocating funds to their subrecipients. Therefore, to revise vouchers, ESG recipients must know the specific subrecipient and the activity associated with the draw. Next slide.

Funding an activity from the correct Federal fiscal year's grant is critical for compliance with grant-based accounting principles. For example, if an activity is set up under the Federal fiscal year 2015, then the recipient must only fund that activity from its Federal fiscal year 2015 grant allocation. If that activity's funds are not fully expended during the program year, recipients should keep them in the original activity or, if necessary, reprogram or reallocate those Federal fiscal year 2015 funds to other Federal fiscal year 2015 activities or subrecipients within the 24-month expenditure deadline.

Recipients must not reprogram one Federal fiscal year's funds to an activity set up under a different Federal fiscal year. For example, Federal fiscal year 2015 funds must not be reprogrammed to activities set up under the 2014 or 2016 projects. ESG recipients are required to only fund their activities with the grant year of funding that correlates to their program year. For additional clarification, please review the ESG grant-based accounting materials on the HUD Exchange. The link is provided on the last slide of this presentation. Next slide.

Consistently using HUD's prescribed activity naming convention, as illustrated on this slide, will ensure that activities are funded with the correct grant funds -- activity names identified in the Federal fiscal year and ESG components. For example, for an emergency shelter activity funded with 2015 grant funds, the activity is named as ESG15 Shelter.

In addition to reinforcing the grant-based accounting principles, the required activity naming convention helps recipients avoid activity set-up, funding, and draw-down errors and enables HUD to track ESG funds consistently across the nation. Consistently following the naming convention is also an important way to enforce correct activity set-up and disbursement of funds in cases where the recipient's staff responsible for setting up activities differs from those who fund and draw activities.

Including the Federal fiscal year in the project and activity titles highlights the grant years throughout IDIS and reinforces the linkage of the single grant year's project, activities, funding, and draws. Including the component name in the title, ensures that funds are committed and disbursed for the intended ESG activity type and funds for different ESG components are kept separate and not budgeted together under the same IDIS activity. I'm now going to turn it over to you, Heidi.

Heidi Schilpp: Thank you, Marlisa. Before we begin revising vouchers, we must cover basic tenants. First, the activity or activities must be open. If an activity status is completed or cancelled, the user must first reopen the activity on the activity set-up screen prior to making any revision. For activities that have been cancelled, the recipient must also confirm the activity is set up correctly and shows as ready to fund and funded.

Activity or activities must have funds available. The system will not allow an activities draw amount to be greater than the activities funded amount. If all funds have been drawn and no funds are available, then the recipient must submit a question through the HUD Exchange Ask a Question. A link is included on the resource slide. Subrecipient or subrecipients must have funds available.

All voucher revisions must include a narrative description in the required justification text box. This change was included in the 11.9 IDIS release which launched September 2014. The required justification should include: one, the specific reason for revising the voucher and two, an explanation of where the funds were originally drawn and the revised dollar amount. Use the revision procedures described in this webinar when revising a completed voucher from one eligible activity or subrecipient to another eligible activity. However, if the recipient expends funds on ineligible activities, those funds must be repaid to the letter of credit.

Now we are going to go into the IDIS user acceptance testing area to show how to revise voucher. First, we will be revising a voucher within an activity from one subrecipient organization to another. When in IDIS, first click the funding draw-down tab at the top of the screen. Then, on the left side of the screen, select search voucher. These options may differ depending on your specific user privileges in IDIS.

Search for the voucher you wish to revise using the IDIS voucher number or by another method that you prefer such as IDIS activity ID, the date or line item status. Select search once you've included your search parameter. Once you find the voucher you wish to revise, on the search voucher screen, click maintain approve in the action column. On the maintain and improve voucher screen, click revise in the action column for the specific line item number that needs to be revised. You may have to scroll down on this screen.

In the HESG recipient withdrawn amount drop-down menu, select the subrecipient from whom you wish to revise funds. Select the Q-toggle for the HESG subrecipient to whom you wish to reallocate the funds. Please notice: The amount text box will not appear open until you select the radio button.

Enter the appropriate amount in the corresponding amount box for each subrecipient. In this example, we will only be revising funds from one subrecipient to another. If you were revising to multiple subrecipients, the process would be the same. Include a narrative description in the required justification text box. Finally, click save. And you will receive the message: voucher revised successfully. That was our first example.

In our next example, we are going to revise funds from one subrecipient organization to a different activity -- so from one activity to a different activity. The process is exactly the same, but we're just going to go through it to show how it works.

Again, select the funding draw-down at the top of the screen. On the left, select search voucher. Include your voucher search parameters. Again, the IDIS voucher number, the IDIS activity ID number. Select search. Once you find the voucher you wish to revise, on the search voucher screen, select maintain approve in the action column. On the maintain and approve voucher

screen, click revise in the action column for the specific line item number that needs to be revised. In this specific example, we are going to revise funds from one activity to another.

Again, scroll down if needed. In the drop-down HESG subrecipient withdrawn amount, select the subrecipient to whom you are revising funds. Now scroll down until you find the specific activity number where you are revising your funds. In this case, the activity numbers will show up in numerical order. We are advising from activity 793327931. Again, select the radio button and the dollar amount box will appear. Include required justification. Finally, select save. You will now receive the message: voucher revised successfully. We're going to go back and continue with the presentation.

Now we're going to discuss how to revise funds between two different fund types. ESG recipients must set up an admin subfund for each year if using administration funds. ESG recipients cannot revise vouchers between entitlement funds and administration funds and vice versa. This is an IDIS system function and is the same for other CPD program areas.

To revise vouchers between EN and AD fund types, the ESG recipient must submit a question to the IDIS Ask a Question. Make sure to include in your question the voucher numbers, the specific dollar amount to be revised, the subrecipient or subrecipient name, and activity numbers. Next, how to revise funds between two different grant years. Submit a question to the IDIS Ask a Question. These situations will be reviewed on a case-by-case basis. In certain situations, HUD will require recipients to return the incorrectly drawn funds to their line of credit to correct the error. Recipients must include the following information in their question: the voucher number or numbers, the specific dollar amount to be revised, the subrecipient or subrecipient name, and the activity numbers for both where the funds were drawn and where funds should have been drawn.

Please note: This process is very time consuming. ESG recipients would be best served to ensure that funds are not drawn from incorrect years when creating their vouchers in IDIS. Again, the ESG activity naming convention can assist in avoiding these errors. Now I'm going to turn the rest of the presentation over to Chris Pitcher.

Chris Pitcher: Thanks, Heidi. The PR91 ESG financial summary report is a critical tool for the financial management of the ESG Program. In previous written materials and webinars, HUD has described the various uses of the ESG financial summary report. However, we have not fully discussed the other report that comprises the full suite of the ESG financial summary report. As you can see here, there's a second report called the PR91 ESG subrecipient vouchers report. This report is a critical component of the ESG financial management, particularly for financial monitoring and reconciliation. Next slide.

Once you've opened the PR91 ESG subrecipient vouchers report, you will find a few props that allow you to customize your report. In the prompted grantee hierarchy, you will select your ESG recipient name by navigating the various levels of the hierarchy from headquarters to field office to your ESG recipient name. In the grant year prompt, you will select the grant year you would like to analyze and click the single blue arrow. The double blue arrow will add all grant years, and that will deliver an overwhelming amount of information in the report. HUD recommends that you only run the PR91 ESG subrecipient vouchers report for a single grant year. Next slide.

After you select your prompt for the PR91 ESG subrecipient vouchers report, you will run the report. Here you can see a sample of the PR91 ESG subrecipient vouchers report. You can see there are eight columns of information in this report including subrecipient name, activity types, IDIS activity ID, activity name, voucher number, voucher line item, paid date, and drawn amount. Each of these fields offers important information that will help you analyze your ESG financial status and aid in ongoing and year-end reconciliation.

It is important that ESG recipients use the PR91 ESG subrecipient vouchers report to analyze vouchers and payments to subrecipients instead of the PR05 and PR07 report. HUD recommends the use of the PR91 report over the PR05 and PR07 report since the PR91 has been developed specifically for the ESG program. There are a number of analysis opportunities contained within this report, and you can answer some very important financial management questions for the ESG program.

Here are a few questions asked when reviewing the report:

Are all subrecipients accurately included on the report? Are there missing or additional subrecipient organizations? If so, the ESG program may be incorrectly set up in IDIS.

Are the subrecipients funded for the correct activity types? As you can see, Homeful has been funded for homeless prevention and administration. And this report can help you show that each subrecipient organization is just saving [ph] the accurate type of ESG funds.

Do the activity types match the activity names? This a critical analysis that will ensure the PR91 ESG financial summary report provides you accurate information. All activity types must match the activity names. As you can see here, Homeful, both the homeless [inaudible] administration activities match the activity type/activity name. If this is not the case, you will need to edit your ESG set-up in IDIS.

Are the subrecipient's drawn amounts accurate? This is the critical analysis to complete on an ongoing basis, and at the end of the year that ensures that all funds drawn for each subrecipient are accurate.

Which leads us to our final question: Do vouchers match internal financial records? This analysis should be done on an ongoing basis and at program end to ensure that the financial system of records for HUD, IDIS, matches your internal financial record or that all information is accurate by subrecipient organization and activity type. Next slide.

One of the best ways to use the PR91 ESG subrecipient vouchers report is to export the report into Excel for ease of use. When exporting this report, you have several options. First, make sure you export the whole report. Next, you have two basic options detailed in sample report A and B. In sample report A, we have selected Excel with plain text. This option will allow you to filter and manipulate exported data in Excel. And it's easier to use for more in-depth Excel analysis. It is not as [inaudible] as sample report B.

In sample report B, we have selected Excel with the formatting. This option does not allow for easy analysis filtering or manipulation in Excel as it has a multitude of merge skills. It does, however, look just like the online version of the PR91 ESG subrecipient vouchers report and can be easy to analyze in the printed format.

Either report option will return you the same results for the PR91 ESG subrecipient vouchers report. It is simply a matter of how you intend to use the exported report. Next slide.

There are a multitude of additional resources to aid ESG recipients with the financial management of the ESG program. Here we have highlighted the ESG program using IDIS for financial management webinar series part one. This webinar is part two of that series. Next, the ESG grant-based accounting fact sheet that shows ESG program recipients how to effectively manage their program in IDIS in accordance with grant-based accounting principles.

Finally, there is a financial management curriculum, financial management 101, that assists ESG recipients and subrecipients to comply with Federal grant requirements, increase effectiveness, maximize efficiency, provide introduction to key topics and financial management. Next slide.

If you need additional assistance or guidance with the financial management of ESG or use of IDIS, you can submit a TA request to HUD or access the Ask a Question feature of the HUD Exchange. Next slide.

Finally, we've provided you with the HUD Exchange pages for ESG and IDIS resources and the IDIS frequently asked questions. Please access these resources should you have more questions regarding ESG and IDIS.

Thank you for joining us today for the Revising IDIS Vouchers for the ESG Program webinar.

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