



Emergency Solutions Grants Program: Using IDIS for Financial Management

Part I



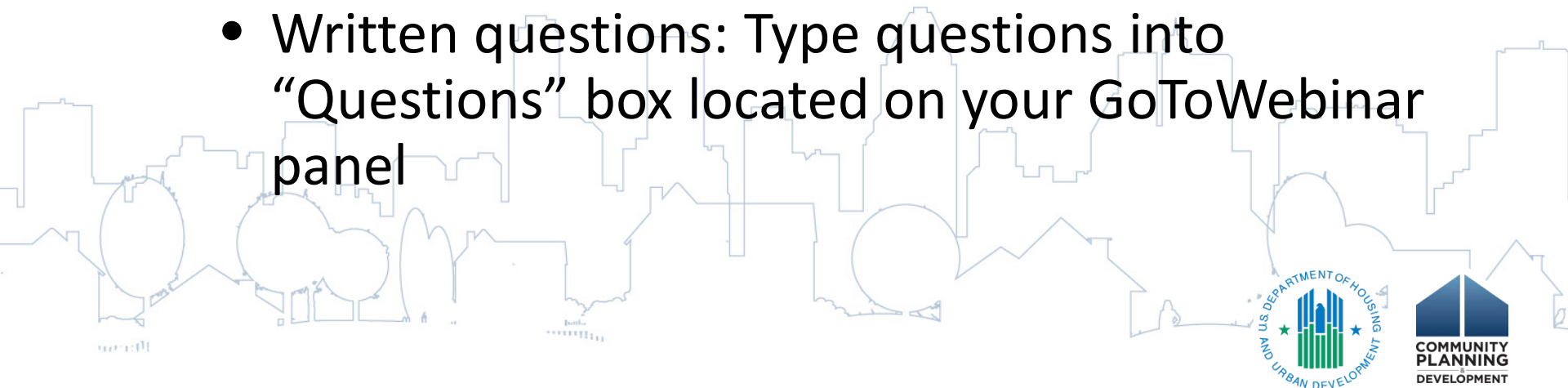
Presenters

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Logistics

- All participants are muted
- The Webinar will be recorded and posted to the HUD Exchange
- The Webinar has poll questions throughout to gauge audience knowledge
- Ask questions:
 - Written questions: Type questions into “Questions” box located on your GoToWebinar panel



Objectives

- Understand the implementation of Grant Based accounting principles (end of FIFO)
- Understand the key ESG financial management capabilities of IDIS data
- Gain familiarity with ESG financial management reports in IDIS
- Apply these reports to assess financial management of the ESG program



IDIS & Other ESG Reporting Systems

- **Integrated Disbursement Information System (IDIS):**
 - ESG program financial management system of record
- **eCon Planning Suite and Consolidated Annual Performance Evaluation Report (CAPER):**
 - required reporting system for the ESG program located in IDIS

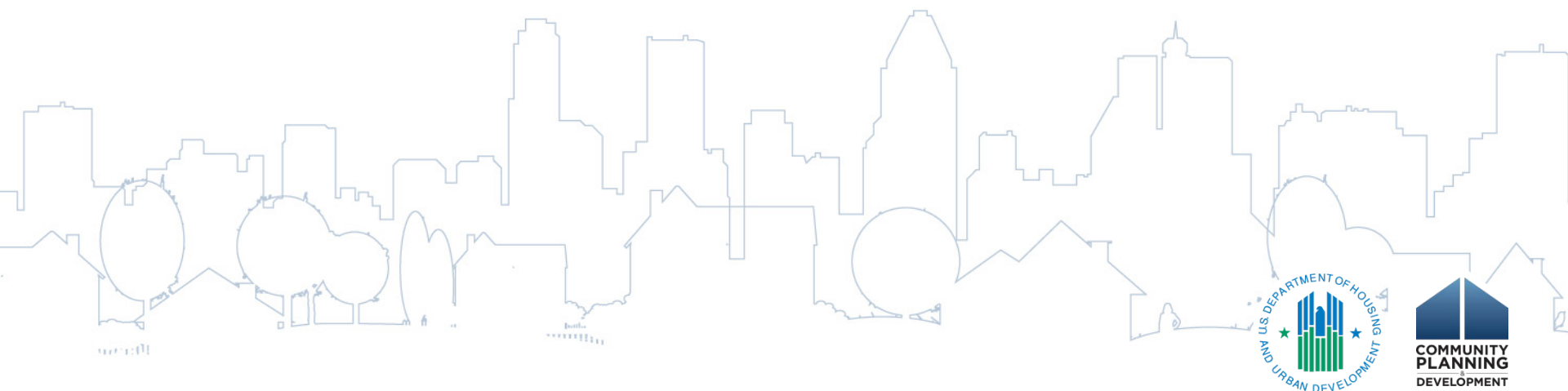


IDIS & Other ESG Reporting Systems

- **Homeless Management Information System (HMIS)**
 - Locally-designated data collection system that ESG-funded programs are required to use to collect client-level data
- **Internal financial management systems**
 - Various systems at the local level that address the ESG recipient's financial data needs beyond IDIS



Grant Based Accounting Principles



Grant Based Accounting Principles

Poll Question #1

In IDIS, ESG Recipients currently use First-In-First-Out (FIFO) accounting principles to financially manage the program.

True

False



Grant Based Accounting Principles

- First-In-First-Out (FIFO) accounting principles were removed
- The Office of the Inspector General found FIFO does not comply with federal financial management standards
- The ESG program transitioned to grant-based accounting in FY 2011 through the HESG program path in IDIS



Grant Based Accounting Principles

Grant Based Accounting for ESG



Funds are drawn in IDIS on a grant specific basis and ESG recipients will continue to align projects and activities with the same grant year through the funding process

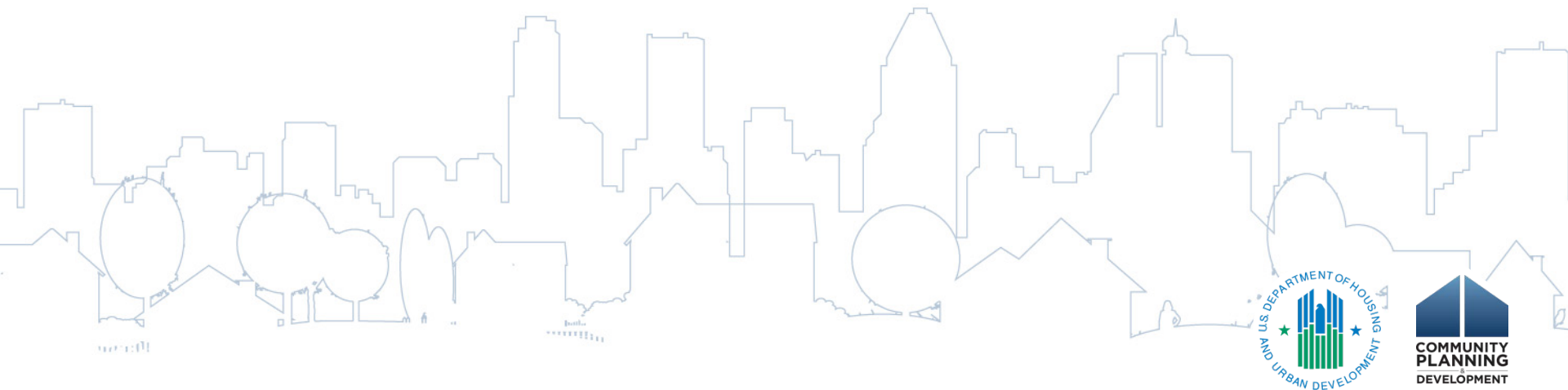


ESG Data Quality Reminders

- Activities are to be funded with ONE grant source year of funding
 - Reprogrammed funds must stay within the same program year
- Funds can get “trapped” in the Admin Subfund
- Activity Naming Convention is KEY
- Revise vouchers BEFORE completing final drawdowns
- Reprogrammed funds must stay in original fiscal year



ESG Financial Management: IDIS



ESG Financial Management: IDIS

Poll Question #2

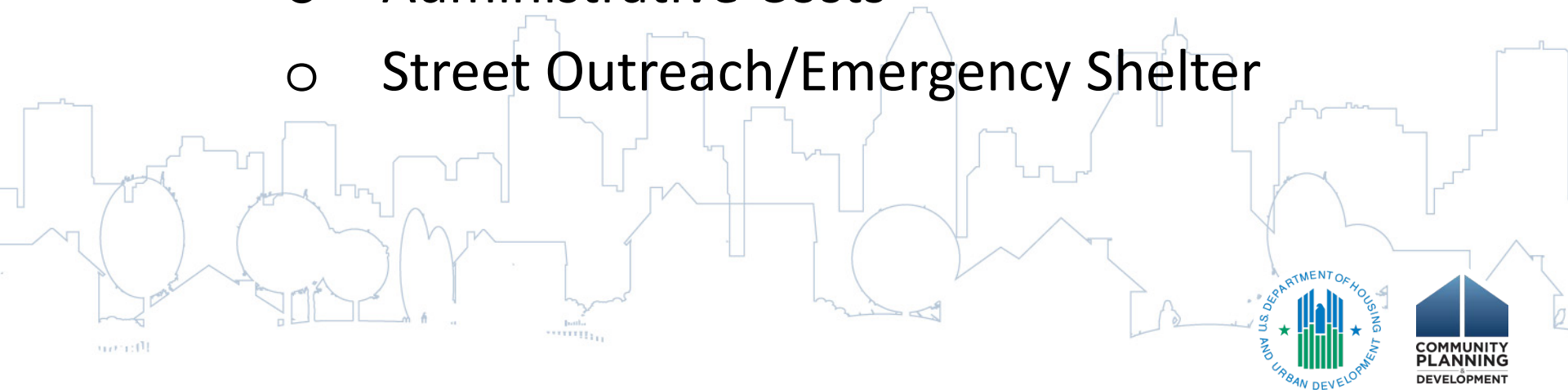
In IDIS, ESG Recipients can analyze performance regarding the following funding caps:

- A. 7.5% Administration Cap
- B. Street Outreach & Emergency Shelter Cap
- C. Both
- D. Neither



Key Financial Requirements

- Obligation Date
- Expenditure Deadline
- Quarterly Draws
- Expenditure Caps
 - Administrative Costs
 - Street Outreach/Emergency Shelter



Evaluating ESG Program Performance

- ESG recipients are evaluated by HUD on their financial performance using data within IDIS
- ESG recipients are encouraged to use IDIS data and reports available in IDIS to:
 - Inform financial management and regular self-monitoring
 - Monitor ESG subrecipients and enhance their program performance
 - Collaborate with local CoC



Obligation & Expenditure Requirements: States

- Obligation Requirements:
 - States must obligate funds to a local unit of government within **60 days** of HUD's signature date
 - State subrecipients must obligate funds within **120 days** of State's obligation date, which is the date that the State obligates its funds to a unit of general purpose local government.
- Expenditure Requirements: Recipients must expend all funds within **24 months** of HUD's signature date
- Frequency of Draws: At least quarterly



Obligation & Expenditure Requirements: Non-States

- Obligation Requirements:
 - Metropolitan City, Urban County and Territory ESG must obligate funds to a local unit of government within **180 days** of HUD's signature date
- Expenditure Requirements: Recipients must expend all funds within **24 months** of HUD's signature date
- Frequency of Draws: At least quarterly



ESG Expenditure Caps

- Administrative Cap:
 - 7.5% of total fiscal year grant
- Street Outreach/Emergency Shelter Cap:
 - The greater of:
 - 60% of the recipient's fiscal year grant **or**
 - The amount of FY2010 grant funds committed for homeless assistance activities



ESG Data Quality Indicators

- Commitment and Draw Rates
- Consistency between IDIS and internal financial records
 - Activity Setup
 - Subrecipient Setup
- Subrecipient activity
- Administrative Subfund Setup



ESG Financial Management Reports

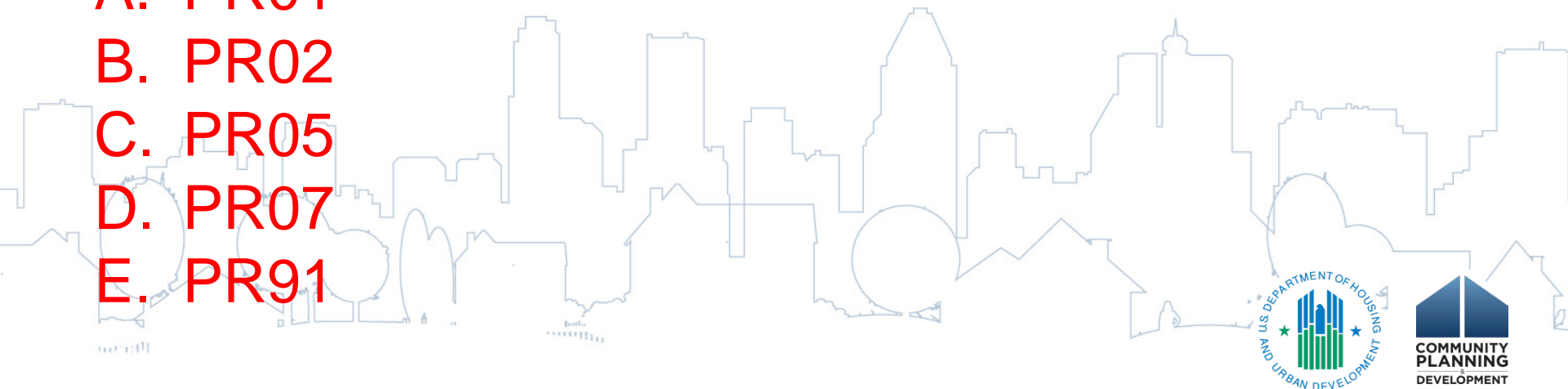


ESG Financial Management Reports

Poll Question #3

The primary reports for the financial management of the ESG program are:

- A. PR01
- B. PR02
- C. PR05
- D. PR07
- E. PR91



Outdated ESG Reports

- Do not rely on outdated ESG Specific Reports
- These reports can still be run but their accuracy for the HESG path is not guaranteed:

- PR01

- PR02

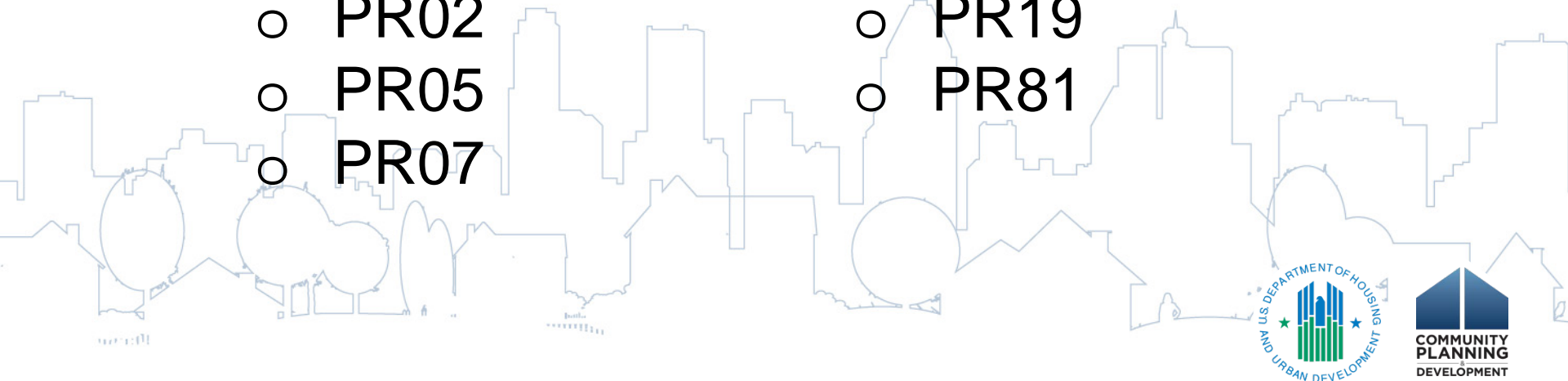
- PR05

- PR07

- PR12

- PR19

- PR81



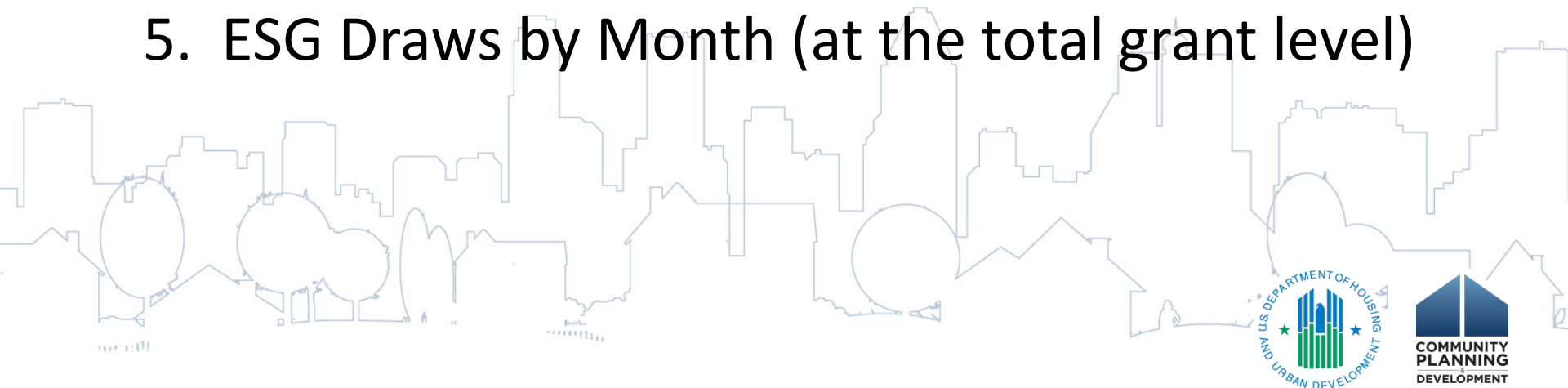
ESG Financial Management Reports

- HESG Specific Reports
 - PR91 ESG Financial Summary
 - Part 2: ESG Subrecipient Report
 - PR92 ESG Financial Summary National and Field Office Report
 - PR93 ESG Risk Status Report



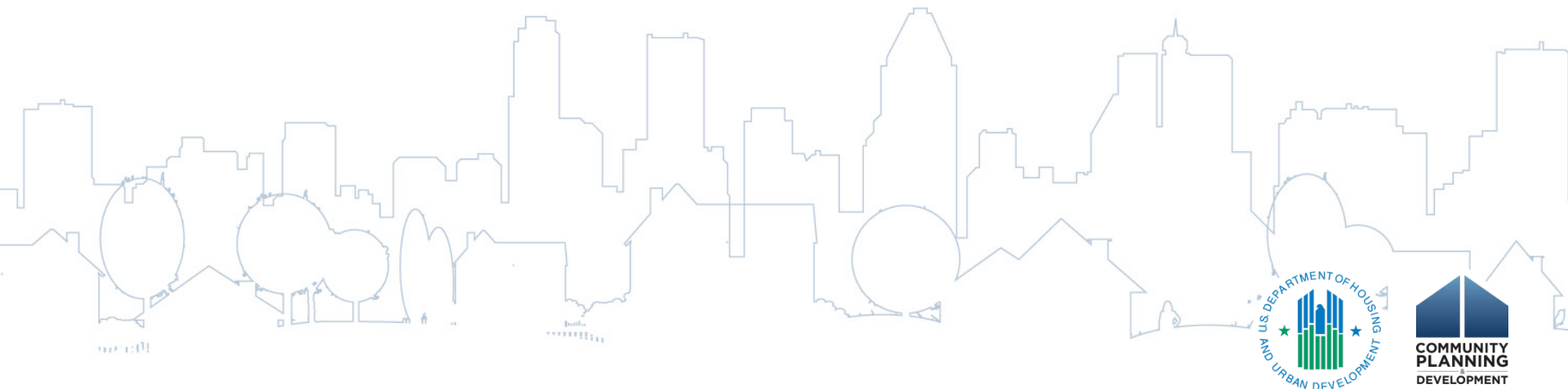
PR91 ESG Financial Summary

1. ESG Program Level Summary
2. ESG Program Components
3. 24-month Grant Expenditure Deadline
4. 60% Cap on Emergency Shelter and Street Outreach
5. ESG Draws by Month (at the total grant level)



PR91 ESG Financial Summary

6. ESG Draws by Quarter (at the total grant level)
7. ESG Subrecipient Commitments and Draws by Activity Category
8. ESG Subrecipient by Activity Category



PR91 Analysis



U.S. Department of Housing and Urban Development
Office of Community Planning and Development
Integrated Disbursement and Information System
PR91 - ESG Financial Summary

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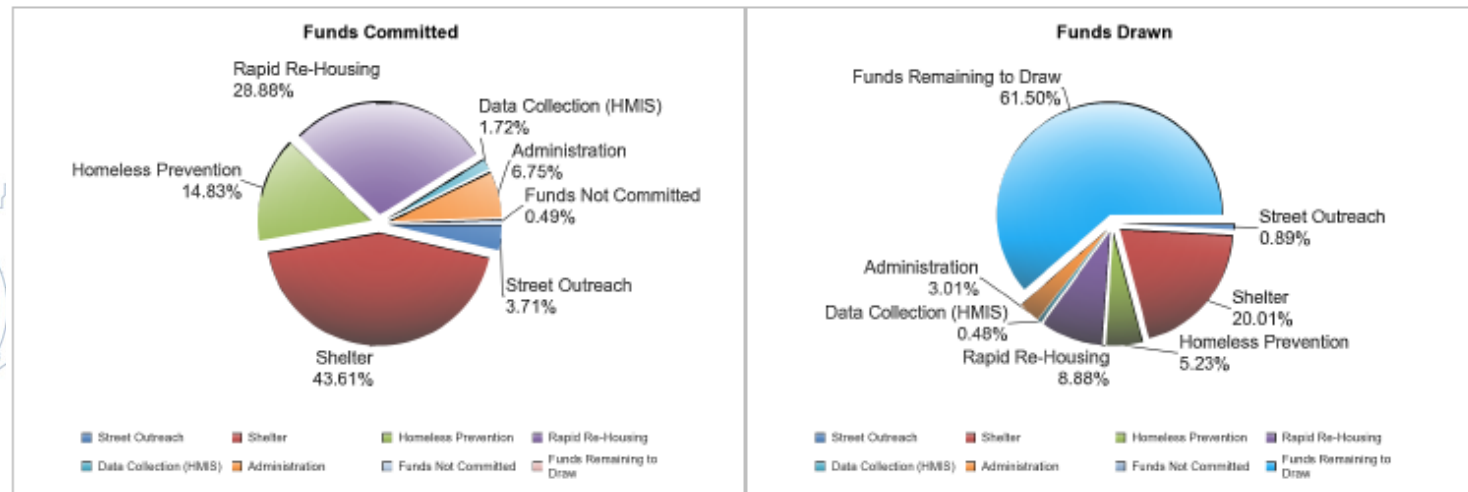
2013

ESG Program Level Summary

Grant Number	Total Grant Amount	Total Funds Committed	Total Funds Available to Commit	% of Grant Funds Not Committed	Grant Funds Drawn	% of Grant Funds Drawn	Available to Draw	% Remaining to Draw
	\$3,920,895.00	\$3,901,529.60	\$19,365.40	0.49%	\$1,509,416.43	38.50%	\$2,411,478.57	61.50%

ESG Program Components

Activity Type	Total Committed to Activities	% of Grant Committed	Drawn Amount	% of Grant Drawn
Street Outreach	\$145,600.00	3.71%	\$34,891.21	0.89%
Shelter	\$1,709,763.02	43.61%	\$784,575.33	20.01%
Homeless Prevention	\$581,311.70	14.83%	\$204,881.02	5.23%
Rapid Re-Housing	\$1,132,426.86	28.88%	\$348,270.87	8.88%
Data Collection (HMIS)	\$67,586.00	1.72%	\$18,691.76	0.48%
Administration	\$264,842.02	6.75%	\$118,106.24	3.01%
Funds Not Committed	\$19,365.40	0.49%	\$0.00	0.00%
Funds Remaining to Draw	\$0.00	0.00%	\$2,411,478.57	61.50%
Total	\$3,920,895.00	100.00%	\$3,920,895.00	100.00%



PR91 ESG Program Level

1. Do the Total Funds Committed and Grant Funds Drawn match internal records?
2. Are funds still available to commit?
3. Do the draws to date reflect all of the draws the recipient has completed?

ESG Program Level Summary				
Grant Number	Total Grant Amount	Total Funds Committed	Total Funds Available to Commit	% of Grant Funds Not Committed
	\$3,920,895.00	\$3,901,529.60	\$19,365.40	0.49%



PR91 ESG Program Component Level

1. Do activity category types committed and drawn amounts match internal records?
2. Were activities named and set up correctly?
3. Are expenditures lagging for certain types of activities?

ESG Program Components				
Activity Type	Total Committed to Activities	% of Grant Committed	Drawn Amount	% of Grant Drawn
Street Outreach	\$145,600.00	3.71%	\$34,891.21	0.89%
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Funds Remaining to Draw	\$0.00	0.00%	\$2,411,478.57	61.50%
Total	\$3,920,895.00	100.00%	\$3,920,895.00	100.00%



PR91 Expenditure Deadline

1. Is the HUD Obligation Date (HUD's signature date) correct?
2. Are expenditures on track to meet the 24 month deadline?

24-Month Grant Expenditure Deadline

All of the recipient's grant must be expended for eligible activity costs within 24 months after the date HUD signs the grant agreement with the recipient. direct charge for a good or service or an indirect cost or the accrual of a direct charge for a good or service or an indirect cost. This report uses draws in 2011 ESG funds in two allocations. For FY2011, this Obligation Date is the date of the first allocation. This report does not list the Obligation Date, does not list the Days Remaining for the FY 2011 second allocation.

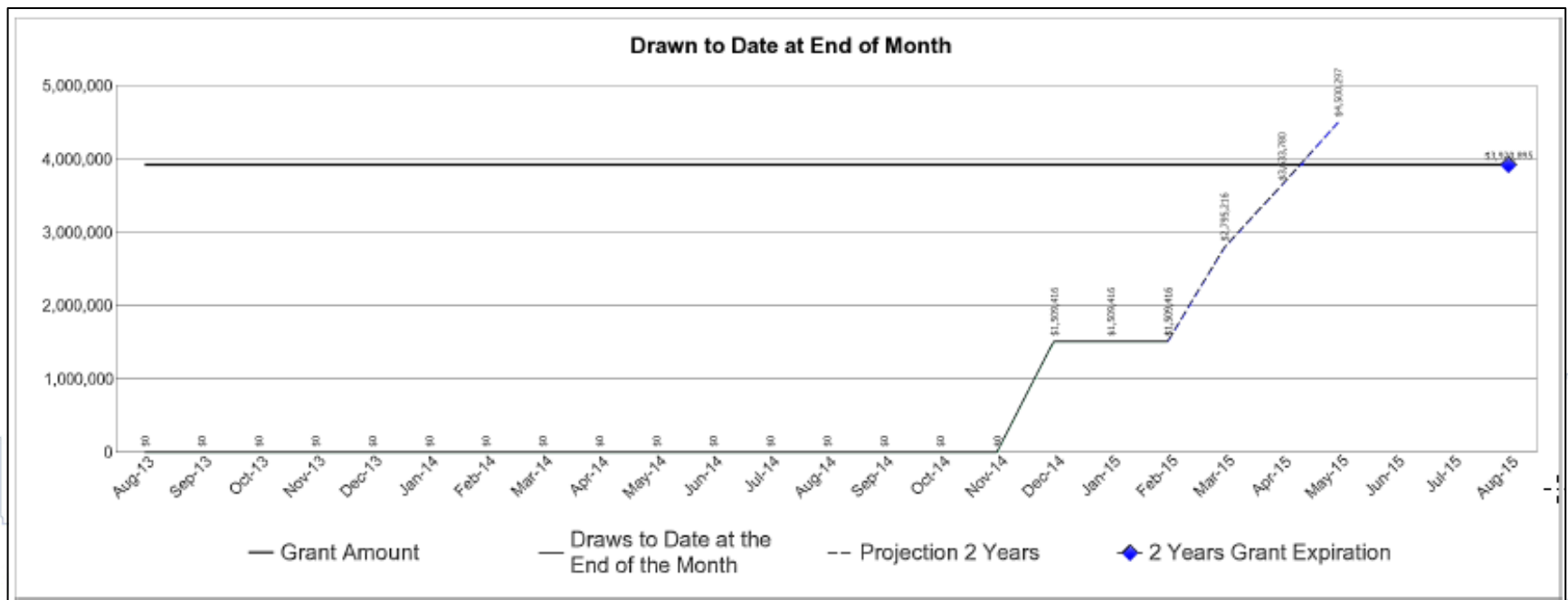
Grant Amount: \$3,920,895.00

Grant Number	Draws to Date	HUD Obligation Date	Expenditure Deadline	Days Remaining to Meet Requirement Date	Expenditures Required
	\$1,509,416.43	08/26/2013	08/26/2015	194	\$2,411,478.57



PR91 ESG Draws by Month

1. Will current expenditure patterns meet the 24-month expenditure deadline?



PR91 Draws by Quarter

1. Is the recipient drawing funds each quarter?
2. Can the recipient draw more frequently than quarterly?

ESG Draws By Quarter (at the total grant level):

Quarter End Date	Draws for the Quarter	Draws to Date at the End of the Quarter	% Drawn for the Quarter	% Drawn to Date at End of Quarter
09/30/2013	\$0.00	\$0.00	0.00%	0.00%
12/31/2013	\$0.00	\$0.00	0.00%	0.00%
03/31/2014	\$0.00	\$0.00	0.00%	0.00%
06/30/2014	\$0.00	\$0.00	0.00%	0.00%
09/30/2014	\$0.00	\$0.00	0.00%	0.00%
12/31/2014	\$1,509,416.43	\$1,509,416.43	38.50%	38.50%
03/31/2015	\$0.00	\$1,509,416.43	0.00%	38.50%



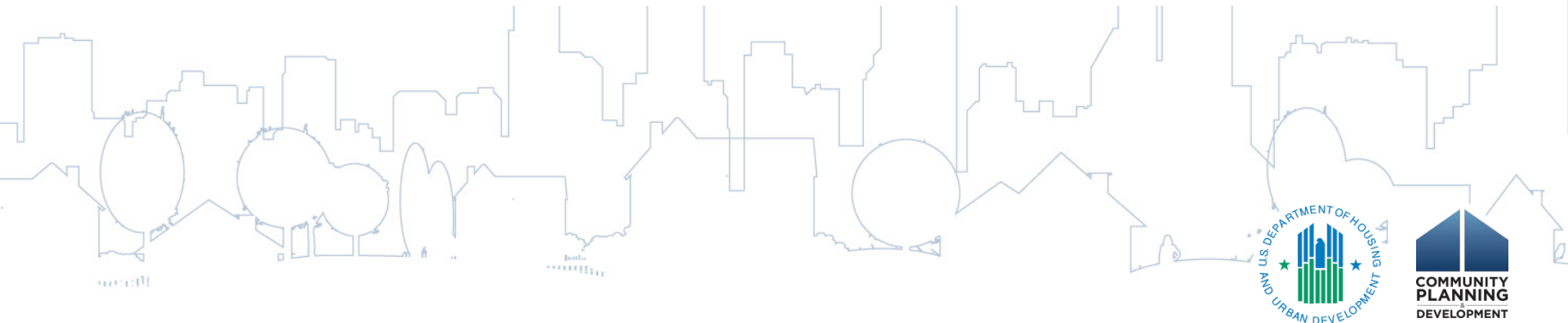
PR91 Expenditure Cap

1. Is the recipient at risk to return funds over the Emergency Shelter and Street Outreach expenditure cap?

60% Cap on Emergency Shelter and Street Outreach

The cap refers to the total amount of the recipient's fiscal year grant, allowed for emergency shelter and street outreach activities, is capped at 60 percent. This amount cannot exceed the greater of: (1) 60% of the overall grant for the year; or, (2) the amount of Fiscal Year 2010 ESG funds committed for homeless assistance activities.

Amount Committed to Shelter	Amount Committed to Street Outreach	Total Amount Committed to Shelter and Street Outreach	% Committed to Shelter and Street Outreach	2010 Funds Committed to Homeless Assistance Activities	Total Drawn for Shelter and Street Outreach	% Drawn for Shelter and Street Outreach
\$396,680.00	\$0.00	\$396,680.00	100.00%	\$254,485.00	\$396,680.00	100.00%



PR91 ESG Subrecipient Data

1. Are all of the recipient's subrecipients reflected on the report?

ESG Subrecipient Commitments and Draws by Activity Category :

Subrecipient	Activity Type	Committed	Drawn
State Agency Community Development	Administration	\$150,000.00	\$16,191.03
	Total	\$150,000.00	\$16,191.03
	Total Remaining to be Drawn		\$133,808.97
	Percentage Remaining to be Drawn		89.21%
Project Hope	Shelter	\$30,541.00	\$2,321.00
	Total	\$30,541.00	\$2,321.00
	Total Remaining to be Drawn		\$28,220.00
	Percentage Remaining to be Drawn		92.40%
St. Mark's Outreach and Support Center	Shelter	\$39,588.00	\$6,598.02
	Rapid Re-Housing	\$43,385.00	\$16,122.75
	Total	\$82,973.00	\$22,720.77
	Total Remaining to be Drawn		\$60,252.23
	Percentage Remaining to be Drawn		72.62%

PR91 ESG Subrecipient Voucher Report

1. Do the Committed and Drawn Amounts for each subrecipient match internal records?
2. Are certain subrecipients behind in spending?
3. Is intervention needed?
4. Is reallocation of funds needed?

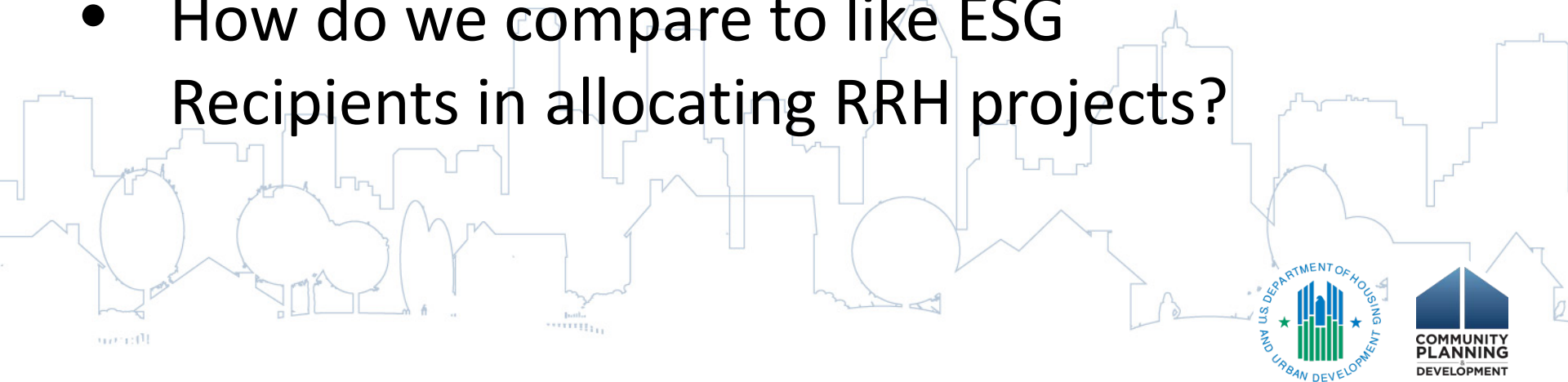
Subrecipient	Activity Type	IDIS Activity ID	Activity Name	Voucher Number	Voucher Line Item	Paid Date	Drawn Amount
Project Hope	Shelter	10135	ESG13 Shelter Support	5665002	2	3/8/2014	\$26,627.00
				5690542	2	5/22/2014	\$4,132.00
				5722760	2	8/22/2014	\$4,883.00
				5727445	2	9/6/2014	\$1,358.00
St. Mark's Outreach and Support Center	Homeless Prevention	10134	ESG13 Homeless Prevention	5627957	1	11/19/2013	\$21,234.08
				5690283	1	5/22/2014	\$24,977.86
				5722741	1	8/22/2014	\$8,806.06
Valley Services	Shelter	10135	ESG13 Shelter Support	5690542	2	5/22/2014	\$150,718.14
				5722760	2	8/22/2014	\$18,665.69
				5727445	2	9/6/2014	\$36,935.17
				5627957	1	11/19/2013	\$10,201.45



PR92 ESG Financial Summary

National and Field Office Report

- Comparative analysis opportunities for ESG Recipients
- Similar data elements as the PR91 summarized at the Field Office- and National-levels
- How do we compare to like ESG Recipients in allocating RRH projects?



PR93 ESG Risk Status

- A. No Draws in last 90 days
- B. 120 Day Obligation
- C. Less than 100% Committed
- D. Less than 50% Drawn at 1 year
- E. Less than 80% Drawn at 1 ½ years
- F. Less than 100% Drawn at 2 years
- G. All Activities Completed at 2 years
- H. Administration Subfund remaining funds



PR93 Analysis

1. Do the indicators represent a risk?
2. How to get back on track?

Field Office: _____, 2013

State	ESG Recipient	Grant Number	Indicators								Grant Amount	Total Committed	% Committed	Total Drawn	% Drawn
			A	B	C	D	E	F	G	H					
			X	X	X	X	X	X			\$3,920,895.00	\$3,901,529.60	99.51%	\$1,509,416.43	38.50%

Indicators:

A: No draws in last 90 days (quarterly draws are a regulatory requirement)

B: More than 120 days between obligation date and activity set up and funding (180 days: statutory requirement for non-state recipients)

C: Less than 100% committed

D: Less than 50% Drawn at 365 days from obligation date (1 year)

E: Less than 80% drawn at 548 days from obligation date (1 ½ years)

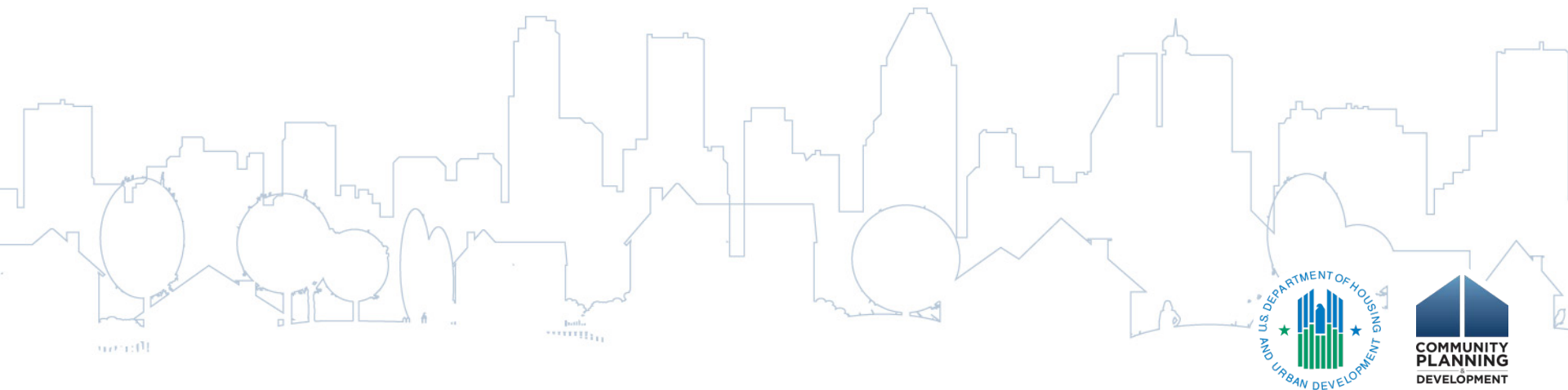
F: Less than 100% drawn at 730 days from obligation date (2 years or 24 months: regulatory requirement)

G: More than 730 days from obligation date and not all activities complete (2 years)

H: Administration "AD" subfund is not 100% drawn and has activity status of "complete"



Further Guidance



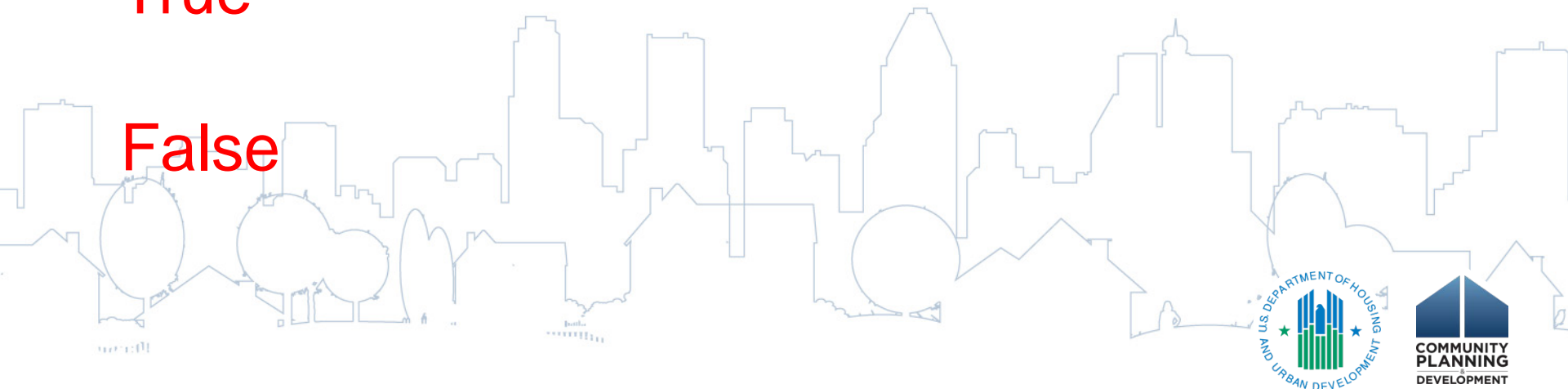
ESG Financial Management Reports

Poll Question #4

In IDIS, can Activities be funded from multiple fiscal years for the ESG program?

True

False



Further Guidance

- HUD will be posting 2 shorter, pre-recorded webinars on the HUD Exchange
- These webinars will build upon the guidance provided in this webinar
- Additional financial management training is available on the HUD Exchange:

<https://www.hudexchange.info/training-events/financial-management-curriculum>



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- IDIS FAQs – *Coming Soon!*
- Grants Based Accounting Guidance Posted on 7.9.2015:
 - [Grant Based Accounting page](#)



Questions?

