ESG Grant Management Tools Summary:
ESG Subrecipient Expense & Voucher Tracker and ESG Recipient Disbursement Ledger Tool

These companion tools can be used to detail and track Coronavirus Aid, Relief, and Economic Security (CARES) Act Emergency Solutions Grants (ESG-CV) expenses from subrecipient incurrence and reimbursement requests to recipient disbursement tracking and reporting. They can be used as is or modified to reflect recipient and subrecipient policies and procedures.

ESG Subrecipient Expense & Voucher Tracker

With this tool, subrecipients can list and categorize expenses, create reimbursement requests, and track project spending. Recipients can use the information for the reimbursement requests to track overall spending and report to the U.S. Department of Housing and Urban Development (HUD). The chart below summarizes how subrecipients and recipients can use each tab and section. Specific instructions are available on the tool and a demonstration script is included below. You may also view a video demonstration.

Table & Section	Audience	Use
Expense Register—Inputs (Side	Subrecipient	• Input and detail ESG expenses and support documentation maintained. • Can track multiple projects (Rapid Rehousing, Street Outreach, etc.) at once. • Can be signed off by subrecipient preparer and submitted as part of voucher request to recipient. • After expenses are submitted for reimbursement, a copy of the tool with the completed Expense Register Inputs table should be saved. Once saved, the input table data can be zeroed out and the tool can be re-saved and utilized for the subsequent period (more detailed record-keeping guidance is included below). • Subrecipients will create one register for every voucher submitted to the ESG recipient.
Expense Register—Summary (Side B)	Subrecipient	• Creates a summary of ESG expenses by component, cost category, and allowable cost, which can be copy/pasted onto Reimbursement Request Tabs.
Reimbursement Request (one for each period; quarterly and monthly versions available)—Side A	Subrecipient	• Can enter total project funding in the "Budgeted Amount" column (only required for first quarter; budget data will carry forward into subsequent tabs). • Transfer the totals from Tab 1, Side B (Expense Register Summary) into the "This Request" column. • Can compare budgeted amount, request amount, total of requests to date, and balance. • Budgeted and cumulative expended amounts carry over to tabs for subsequent periods.
Reimbursement Request—Side B	Subrecipient	• Transfer information from each Reimbursement Request (from Side B—'Reimbursement Summary' of the relevant period's reimbursement request tab) into the Recipient companion Disbursement Ledger Tool.

Subrecipients can use this information to create a reimbursement request. A complete reimbursement request might include:

1. Expense Register for the period of the request (Tab 1, Side A) (signed & dated).
2. Reimbursement request tab (Tabs 2—end) for the period of the request (signed & dated).
3. Source documents to verify expenses (i.e., copies of leases, invoices, staff time & activity reports, etc.).

ESG Recipient Disbursements Ledger Tool

With this tool, recipients can track all disbursement for a particular grant (e.g., ESG-CV1) in one place. It is set up for ease of transferring information from subrecipient reimbursement requests. It also contains a tracking sheet for quarterly financial reporting to HUD. The chart below summarizes how subrecipients and recipients can use each tab and section.

Table & Section	Audience	Use
ESG Disbursement Ledger	Recipient	• Input information about each disbursement issued to various subrecipients as rows in the Disbursement Ledger. • Transfer expense summary data from the subrecipient tool (Side B 'Reimbursement Request Summary' of the relevant period's reimbursement request tab in the subrecipient tool) into the Disbursement Ledger. • Automatically tracks quarterly totals by component and activity category for ease of expense reporting on ESG-CV Quarterly Reports.
Budget Dashboard	Recipient	• Input budget information for recipient's overall ESG-CV grant. • Automatically tracks expenditures and expenditure progress for the whole grant as disbursement data is input into Tab 1.

Demonstration Script—Subrecipient Version

Tab 1, Side A: Expense Register Inputs

Legend:

Red cells—ESG Component (Rapid Rehousing, Homelessness Prevention, Street Outreach, Emergency Shelter, Temporary Emergency Shelter, Other [includes Homeless Management Information System]).

Dark blue—ESG activity categories under specific components; these are set up in the same way as the ESG-CV SAGE expense categories required for ESG-CV quarterly reporting.

Light blue cells—have totaling formulas.

Yellow—section of the Expense Register Summary that can be pasted into the parallel section on the Reimbursement Request/Voucher tabs.

Side A: Expense Register inputs begins with detailed instructions. These instruction rows are grouped and can be minimized by selecting the minus sign in the left axis of the spreadsheet.

At the top of the Expense Register input table, there are a few rows underneath the gray header where subrecipients can input organizational and timing information.

The table itself is sized appropriately for printing and if widths are not adjusted, the table will print with a table width of one page.

This table (Expense Register Inputs) is designed for subrecipients to input individual expenses that are being charged to the ESG-CV grant as they are incurred (or however frequently the subrecipients' existing processes provide for).

There are eight columns with green headers. The first four columns allow subrecipients to input information tied to a particular expense, such as date, check number, payee, and description. The following three columns are set up with drop-down menus that the subrecipient can use to classify costs according to 1) ESG Component; 2) Cost/Activity/SAGE Category; and 3) Allowable cost (sub-category). Each drop-down is linked to the selection made in the previous dropdown. In row one, when you select RRH in the component column, you will then be offered only RRH activities in the cost category column for that same row. In the same way, once a cost category is selected, only allowable costs under that category will be available in the sub-category column for that row. The expense amount is input into the final column.

The pink shaded cell above the last two columns automatically tracks the total expenses input throughout the table.

Tab 1, Side B: Expense Register Summary: automatically tracks total expenses by component and activity/cost category as individual expenses are recorded in Side A.

The table on Side B is organized by ESG Component (see components in the red headers throughout the table), activity/cost category (these cost categories are identical to the SAGE activity categories for each component that recipients are required to report expenses under—see dark blue sub-headers throughout the table), and allowable cost (see the white cells under the dark blue sub-headers).

The activity/cost category rows of the table are totaling rows and will reflect the total assigned to the allowable costs beneath it.

As a subrecipient is entering expenses into Side A, if the subrecipient does select a cost category but does not select a sub-category while inputting expenses on Side A, the cost/activity category row will still capture the total costs but will show no costs assigned to the allowable costs listed beneath it. Under this circumstance, the total check cell (green cell to the right of each activity/cost category totaling cell) will be inaccurate (this is because the total check cell sums the total based off of costs assigned in the table on Side A by sub-category, while the activity/cost category sums the total based off of costs assigned in the table on Side A by the activity/cost category). If the subrecipient assigns both a cost/activity category and a sub-category to every cost input on Side A, the Expense Register Summary on Side B will reflect the accurate totals in the cost/activity category and the accurate amounts assigned to the sub-categories. Under this circumstance, the total check cell will reflect the same amount listed to its left in the activity/cost category totaling cell. If these two cells do not match, there is an error in which costs are inconsistently assigned in the Expense Register Inputs on Side A.

When a subrecipient has recorded all expenses for the period on Side A (Expense Register Inputs), those expenses should be completely summarized in Side B (Expense Register Summary) and the total amount at the bottom of the summary table (Side B) should match the total amount at the top of the input table (Side B). Recipients will then use the summary table to transfer expense information by component into the reimbursement request tab for the relevant period. This transfer process will be discussed further below after an explanation for the reimbursement request tab is provided.

Tab 2 (and all subsequent tabs), Side A: Each of the subsequent tabs are structured as reimbursement/voucher requests for specific periods (quarters or months). Side A is the voucher request and Side B is a voucher request summary structured in a way that allows the data to be easily transferred to the recipient's overall expense tracking tool. Side B requires no action from the subrecipient other than making sure the summary totals are accurate after they have completed Side A.

The reimbursement request on Side A is laid out in the same way as the Expense Register Summary (Tab 1, Side B) allowing for the easy transfer of expense data.

There are only two inputting actions that a subrecipient must take on this tab.

First, the subrecipient must complete the 'Budget' column by inputting the budgeted amounts by category consistent with their subrecipient agreement budget. This budget information will carry forward to all subsequent periods in the following tabs. It only has to be input for the first period.

The second inputting action a subrecipient must take (and for all periods following the first period, this is the only inputting action that the subrecipient must take) is to copy the expense data from the Expense Register Summary on Tab 1, Side B, and transfer it by ESG Component into the reimbursement request for the relevant period. This can be done by copying all the yellow cells for a particular component on Tab 1, then selecting the first yellow cell for that same component on the relevant reimbursement request tab and selecting paste values (to do this in Excel, select the

first yellow cell under the correct component, right-click, and select 'Paste Special' and then 'Values.' Because the two tables are identically structured, this operation should transfer all the expense data accurately into the voucher request.

Once you have completed the transfer, three new sets of data will automatically become available.

The final two columns of the voucher request will automatically calculate a cumulative total expended amount and a remaining-to-expend amount. As you complete subsequent voucher requests for subsequent periods, the cumulative and remaining columns will incorporate the data from all preceding periods.

Additionally, once you have completed the transfer, this operation will also cause the data to be further summarized on Side B, Reimbursement Summary. Again, the subrecipient only needs to confirm that this summary is accurate. There is no further action required by the subrecipient on Side B.

Subrecipients using this tool will want to ensure adequate expense records are maintained on file. Before demonstrating the recipient expense tracking tool, below are some record-keeping recommendations for subrecipients in relation to the subrecipient tool.

Recordkeeping Recommendations

- The first tab, including Side A expense inputs and Side B expense summary, acts as a staging area to produce key information for the reimbursement request/voucher form.
- At time of quarterly (or monthly) reimbursement request/voucher submission to recipient:
  - o Expense Register inputs should be complete (Tab 1; Side A) and signed off on for submission (additionally, there should be backup documentation for each expense included in the register).
  - o Expense Register summary (Tab 1; Side B) should be transferred into relevant quarter (or month) reimbursement request/voucher (Tabs 2—end) and signed off on for submission.
  - o At this point, subrecipients should save a version of the file and name it for the submission quarter (or month); for example: "ESG-CV Reimbursement/Voucher Submission Q1." This will preserve the Expense Register inputs (Tab 1; Side A) for that quarter, which you will wipe in the next step for the next period's file.
  - o Immediately save the same file for the subsequent quarter (or month); for example: "ESG-CV Reimbursement/Voucher Submission Q2." Clear out all the individual expenses from the Expense Register Inputs (Tab 1; Side A) and re-save. You may now start adding expenses as they are incurred for the subsequent quarter; when the time comes to close out the quarter and transfer the Expense Register Summary (Tab 1; Side B) into the relevant quarter (Tabs 2—end), the previous quarter's reimbursement information will be preserved in this file and cumulative expense information will carry forward into subsequent tabs.
  - o Repeat this process at the end of each quarter (or month) so that you maintain a full record at the close of each quarter (or month) of both the Expense Register inputs and the reimbursement request/voucher for that quarter before wiping the Expense Register for use in the subsequent quarter.
  - o Following this process will allow you to do the following three things:
    - Reset Tab 1, which acts as your staging area for expense inputs each quarter.
    - Carry cumulative reimbursement request data forward into the subsequent quarter's active file.
    - Maintain a complete record of individual and summarized expenses for each quarter.

Demonstration Script—Recipient Version

The companion tool for recipients is designed to maintain a record of all disbursements made to subrecipients for ESG-CV. It is set up to easily receive information from the subrecipient tool via the Reimbursement Summary, which is Side B of all the voucher request tabs in the subrecipient tool. The tool also allows the recipient to track expenses by quarter for ease of reporting and has a Budget Dashboard on the second tab to show expenditure progress at a summary level.

Tab 1 of the recipient tool, the Disbursement Ledger, primarily consists of a table where recipients can input and retain information about disbursements made to subrecipients. The table is set up to allow recipients to enter information about an individual disbursement to a subrecipient as one row in the table. Each row has columns that allow the recipient to input information about each disbursement. For a specific disbursement, recipients can input the

organization name, a project name, and a contract number. For each disbursement, the recipient must select the quarter in which the expense was incurred in order to accurately track expenses by quarter. The recipients can also input a request received date and designate a status for each disbursement. The status indicator allows recipients to add subrecipient request data into the table upon receipt and mark it as pending until the disbursement is issued. Inputting data ahead of the actual disbursement allows for data closer to real-time expense reporting for the ESG-CV quarterly reports if recipients choose to use this tool for that purpose.

All of the subsequent columns are organized by ESG Component and ESG Activity/SAGE Category so that recipients may input expense data by component and category for a specific disbursement. The categories and components are designed to match the layout of the Reimbursement Summary (Side B of all the voucher/reimbursement request tabs) of the subrecipient tool so that recipients can copy only the green cells for a particular ESG component and paste them directly into the green cells for that component in the Disbursement Ledger. Once data is input into the green cells, a subtotal for that component will automatically calculate as well as an overall total for the disbursement.

As the recipient inputs disbursement data into the table at the top of the Disbursement Ledger, quarterly totals will automatically calculate in the 'Quarterly Totals' table at the bottom of the tab. These quarterly totals will be summarized by ESG Component and SAGE Activity category in a way that is consistent with the SAGE categories in the ESG-CV quarterly reports.

Recipient Tool—Tab 2: Budget Dashboard

The Budget Dashboard on Tab 2 allows the recipient to track expenditure progress for the recipient's entire grant overall and also by ESG component and Activity/Cost category. To utilize the Budget Dashboard, the recipient must input the budget information for the grant into the first column. This budget information can be input by activity category for each component or simply at the more general level of ESG Component. After the recipient inputs the budget information, no ongoing inputs are required. The dashboard pulls the remaining expense data from Tab 1 and calculates the percentage of funds expended and remaining amounts. The section at the top of the Dashboard shows the total grant amounts budgeted and expended (total and percentage), and the amount remaining to expend.