FEDERAL GRANTS 101

YOUR PART-TIME CONTROLLER®
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CHECKLIST FOR FINDING, APPLYING, IMPLEMENTING, AND REPORTING ON A FEDERAL GRANT

Finding and Applying for a Federal Grant

1 **Use the Grants.gov website to search for grants**
- Narrow your search with keywords, or delineate by Funding Type, Eligibility, Category, or Agency.

2 **When viewing a Grant Opportunity, confirm your entity is eligible to apply**
- To view required Forms and other information, click on the "Package" tab.

3 **Register your entity with the System for Award Management (SAM) website (skip this step if your entity is already registered)**
- Part of registration includes being assigned a Unique Entity Identifier (UEI) unless your entity already has one. The DUNS number is no longer required.
- New to Registration? Download the **Entity Registration Checklist** to see exactly what information you will need in order to register your entity on Sam.gov.

4 **Register as an Individual on Login.gov**
- Creating an account on Login.gov will allow individuals access to both SAM.gov and Grants.gov.

5 **Register as an Individual on Grants.gov and create your Applicant profile**
- Here's where you can link yourself to an organization (or several), create notifications, and save searches.
- After you register, your organization's E-Business Point of Contact (EBiz POC) or Expanded Authorized Organizational Representative (AOR) will assign you a role within the Grants.gov system. You can read more about roles **here.**

6 **While logged in to your Grants.gov Applicant account, locate the "Opportunity" for which you wish to apply, and click the "Apply" button**
- You will be asked to enter an application filing name (any convenient application name of your choice, such as "DramaMama Theatre NEH application").

7 **Create a Workspace for the federal grant application. Workspace is the shared online platform where all parts of the application must be completed.**
- If you do not have the privilege to create a Workspace, you will be prompted to select a Workspace Owner. Anyone assigned a Core role – Expanded AOR, Standard AOR, or Workspace Manager – can create a Workspace. Read more about roles **here.**

8 **Have the Workspace Owner add team members from your organization as "Participants" so they can access the Application Forms**
- Team members can be internal or external, but all must be registered with Grants.gov.
- When attaching documents to your Application, attach them in the precise order indicated, using the exact file names provided in the Opportunity.
- Uploading more pages than asked for may cause your application to be rejected.

9 **When all forms have been completed, notify the Expanded AOR user that the Application can be submitted**
- Only the executive with the Expanded AOR role can "Sign and Submit" the Application.

10 **Download the submitted application for your recordkeeping**
- Track your application using the tracking number you receive from Grants.gov.

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Implementing and Reporting on Your Federal Grant

1 **Read your grant award carefully and understand whether your entity is the "Prime Awardee" or a "Subrecipient"**
- When using Grants.gov to apply for grants, you are applying as a Prime Awardee.
- A Subrecipient is an entity that receives funding from a Prime Awardee (aka Pass-through Entity) to carry out the work for which a federal award was made.
- The Prime Awardee is required to monitor the activities of any Subrecipients to ensure that the subaward is used only for authorized purposes.

2 **Encourage all team members to become familiar with the Uniform Guidance for federal grants and agreements (issued by the Office of Management and Budget, or OMB)**
- The OMB guidance is codified within **Title 2, Part 200** of the Code of Federal Regulations (CFR)
- Read all subparts, especially those relating to **Cost Principles** and **Audit Requirements**
- This guidance is not regulatory; each federal agency can issue its own regulations on how to implement OMB guidance. Thus, read your award carefully to see how your funding agency implements the guidance.

3 **If your award allows for indirect costs, your nonprofit can negotiate for an approved indirect cost rate through an indirect cost proposal**
- The cognizant agency – the federal agency that provides your entity the most direct grant funding – must approve the proposal.
- Nonprofits that do not have a current negotiated indirect cost rate may elect to charge a de-minimis rate of 10%.

4 **Make use of the grants management officer and program officer assigned to your award**
- They are there to help you and would rather hear from you with questions than have to reach out later if there are problems with the way the program was administered.
- Be sure to respond promptly to all funding agency requests.

5 **Add your award to your entity's Schedule of Expenditures of Federal Awards (SEFA)**
- The SEFA lists expenditures for your entity's fiscal year by federal agency, grant number, and amount.
- For an example, refer to our webinar slides which you can access by filling out this **form.**

6 **Use your entity's SEFA to monitor your entity's federal spending. If your entity spends $750K or more in federal funds during its fiscal year, it must have a Single Audit.**
- A single audit is a compliance   audit and includes both a financial statement audit report as well as a report of the entity's internal controls. It means an additional cost for your organization.
- The Single Audit package must be sent electronically to the **Federal Audit Clearinghouse** within 30 days of receipt from the auditors or 9 months from the end of your fiscal year, whichever comes first.
- Many program officers will ask that you send a copy of the audit directly to them as well.

7 **Set up your accounting system for easy grant tracking**
- If using QuickBooks Online, be sure to toggle on the option to track expenditures by customer.
- As you input vendor bills, you can then assign expenditures to customer names (i.e. grant awards).

8 **Make sure your entity understands what is expected to close out the grant, including deadlines**
- Most awards must be closed out within 90 days of the end of the program period.
- The closeout process can take several months while you wait for the awarding agency to confirm.

Need assistance? Reach out to YPTC's Government Funding Department to see how YPTC can help!