



Tracking and Reconciling Cooperative Agreement Funds

ISSUE STATEMENT

This policy is intended to provide guidance on the tracking and reconciliation of Cooperative Agreement funds from award to closeout. The City of Virginia Beach In-Site Financial system is the primary tracking system of grant funds appropriated by City Council. VA-TF2 has developed a system using department codes to integrate both City Financial systems with management of funds as required by the Grants Program Directorate and the US&R Program Office.

REQUIRED ACTION

The VA-TF 2 Program Manager or designee will track the expenditure of cooperative agreement funds monthly. Reports shall be obtained from the CVB In-site financial system and reconciled according to the individual Cooperative Agreement budget. The following provides guidance for downloading trial balance reports and discovery reports as well as reconciling the reports to the federal budget plan.

Reconcile Cooperative Agreement Fund Report

- Open the appropriate grant text file and import into excel format. Set the field widths and break lines.
- Save the excel document as an excel workbook.
- Review the Department/Program codes to insure they are complete and correct. Missing codes or blank fields should be corrected. Corrected fields should be shaded in yellow. This will assist in reconciling future reports. Department/Program Codes are a six digit number used to identify the following:
 - First Three numbers: Performance Area
 - 191 – Management/Administration
 - 192 – Training
 - 193 – Equipment
 - 194 – Storage and Maintenance
 - Fourth Number – Sub-Category
 - 1 - Personnel Expense
 - 2 – Fringe Benefits
 - 3 – Travel
 - 4 – Equipment
 - 5 – Supplies



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6 – Contractual

7 – Other

- Fifth and Sixth Number – Special Identifier & Sub Project Code

See appendix A VIBES Tracking Chart for FEMA US&R Cooperative
Agreement Expenditure Codes

Example: Expenditure for the warehouse lease would be coded as follows:

Detail Code – 194 6 11 (194 – Storage and Maintenance, 6 – Contractual expense,
11 – Building Lease)

- Color-code the expenditure to the budgeted performance area. Color codes reflect the following:
 - Red – Management/Administration
 - Blue – Training
 - Green – Equipment
 - Purple – Storage and Maintenance
- Code the performance area sub-category in the ACTV and LOC column using the following codes:
 - ACTV Column – Performance Area
 - ADM – Management/Administration (Red)
 - TRN – Training (Blue)
 - EQP- Equipment (Green)
 - S/M – Storage and Maintenance (Purple)
 - LOC Column – Sub category
 - PER – Personnel
 - FRN – Fringe Benefits
 - TRA – Travel
 - EQP – Equipment
 - SUP – Supplies
 - CON – Contractual
 - OTR – Other
- On the bottom of the report, complete the table by totaling the expenditures to date comparing to actual budget amount not including encumbered funds, and add the encumbrances pending to determine the total expenditures. Determine the funds remaining within each performance area. All totals within the Federal budget should be the same as the In-site report.



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- To print the reconciled in-site report as coded, complete the following steps:
 1. Go to print and page set-up.
 2. On the page tab, set the landscape orientation and reduce the scaling to 70% normal size.
 3. On the margin tab, reduce the left and right margins to .45.
 4. On the header and footer tab, open the custom header tab and in the left hand field insert: Virginia Task Force 2, Center field insert Cooperative Agreement and the appropriate number, Right field insert the current report date.
 5. Open the custom footer tab and select the center field and insert the page number.
 6. Open the sheet tab and check the gridlines box.
 7. Print the appropriate number of copies and distribute to the Program Manager, Grants Manager and Logistics Coordinator.

Complete the Federal Budget Summary Report

- In addition to the In-site trail balance report, a Federal Budget Summary report is developed to provide a comparison of the budgeted performance area sub category amounts to the actual current expenditure amounts.
- Use the following steps to complete the Federal Summary Report:
 1. Open the previous month's budget summary report.
 2. Complete the current expenditure fields using the most recent In-site report previously described. The subcategories columns can be filtered to provide totals for each area.
 3. All totals should match both reports. Note the total expenditures do not include encumbered funds.

Download Discoverer Reports

- In-site discoverer reports are available to provide additional information on expenditures with incomplete program codes or missing codes. Discoverer reports are more extensive and are not practical to print on a regular basis.
- To view and download discoverer reports follow the following step:
 1. Log into the discoverer viewer application.
 2. Open workbooks
 3. Run the report queries
 4. View the results
 5. Export report data to excel
 6. Save the discoverer report in the appropriate folder.



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- Excel data can be filtered and color coded to match the codes on the trail balance reports. The discoverer reports are submitted with the close-out documents for final close of the Cooperative Agreements.