INSTITUTE of Museum and Library SERVICES

State Program Report (SPR) Refresher

Grants to States

Webinar

October 2023

Overview

- Warm-up quiz!
- Top takeaways
- Upcoming reporting deadlines
- Obligating vs. liquidating funds
- Costs that are NOT allowable
- Frequent mistakes in the Interim Federal Financial Report (FFR)
- How to enter FY 2022 award project data
  - Administrative Costs
- Refresher and general best practices for the SPR

Warm-up quiz!
Question 1

True or False: Both the interim financial report and final report are due on December 30th.

Warm-up quiz!
Question 2

Which are the best dates to reflect in a project?

a) The default dates of the entire two-year grant period

b) Dates for when the project actually ran

c) Project dates can start 30 days before the start of the grant period and 30 days after

Warm-up quiz!
Question 3

Which of these is an administrative cost?

a) Collections for a new Teen Room

b) A trainer's salary and benefits for a computer class

c) New office furniture for the SLAA

d) All of the above

Warm-up quiz! Question 4

What is a baseline consideration for bundling discrete grant activities into a single SPR project?

a) When a single grantee is running multiple grants

b) When grants with statewide audiences and large price tags don’t have a lot of exciting outcomes

c) When the work all supports a single intent and the same subjects and beneficiary audiences

Top takeaways

- Submit all reports in the SPR, not eGMS
- DO NOT have two tabs or windows open when in the SPR, use the “print” function and save a PDF of prior work for reference
- Open the Final FSR and SAVE before you certify the report to reflect all the latest auto-calculations
- For any state contact updates use State Info, not eGMS
- These are the Authorizing Official certification steps:
  - **Interim FFR**: Projects > Financial Status Report > Interim (FFR) > Certify button at the top
  - **FSR**: Projects > Certify Reports > click “Certify Reports” again and enter password

Upcoming reporting deadlines

December 30, 2023

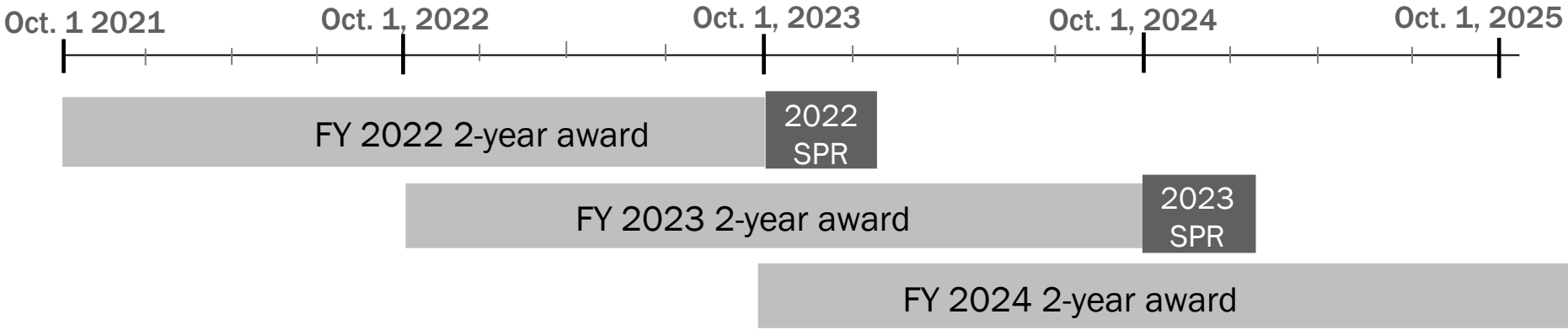
- 2023 interim federal financial report (FFR)

January 29, 2024

- 2022 final financial status report (FSR) encompassing final performance report (SPR) for FY 2022 award

If you are unable to meet your reporting deadline, you need to contact IMLS before that deadline to ask for a reporting extension.

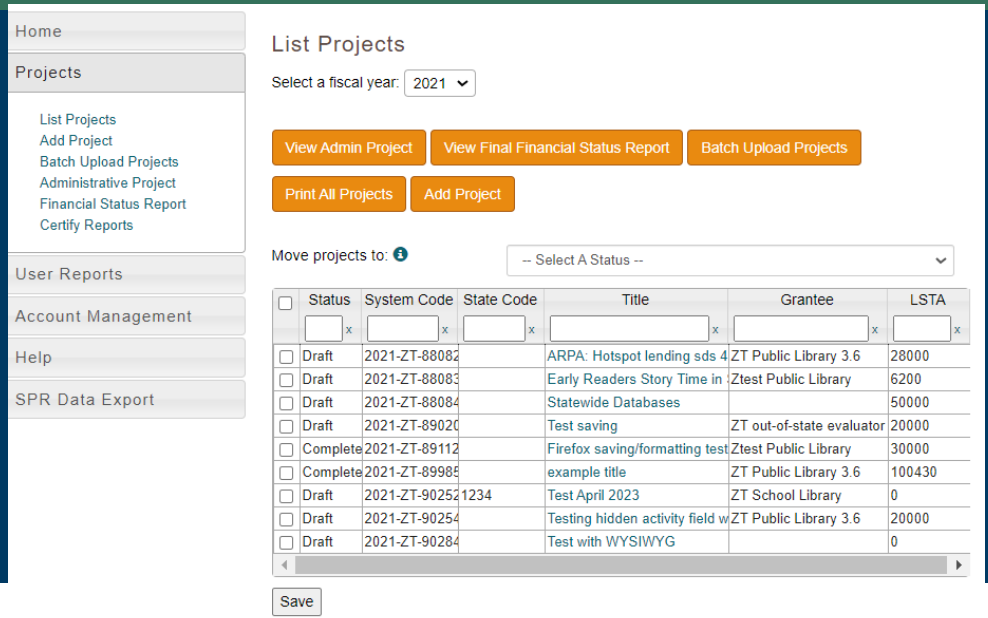
Periods of performance



Obligating vs. liquidating funds

- From the 2022 G2S guidance:
  - *"All project activities must be completed and all funds **obligated** by September 30, 2023. All financial obligations incurred under the award must be **liquidated** by January 29, 2024."*
- Liquidating funds can include reconciling accounts and making payment requests from IMLS

REMINDER: submit all reports through the SPR for the LSTA Grants to States program *Not eGMS!*



https://imls-spr.imls.gov/Login

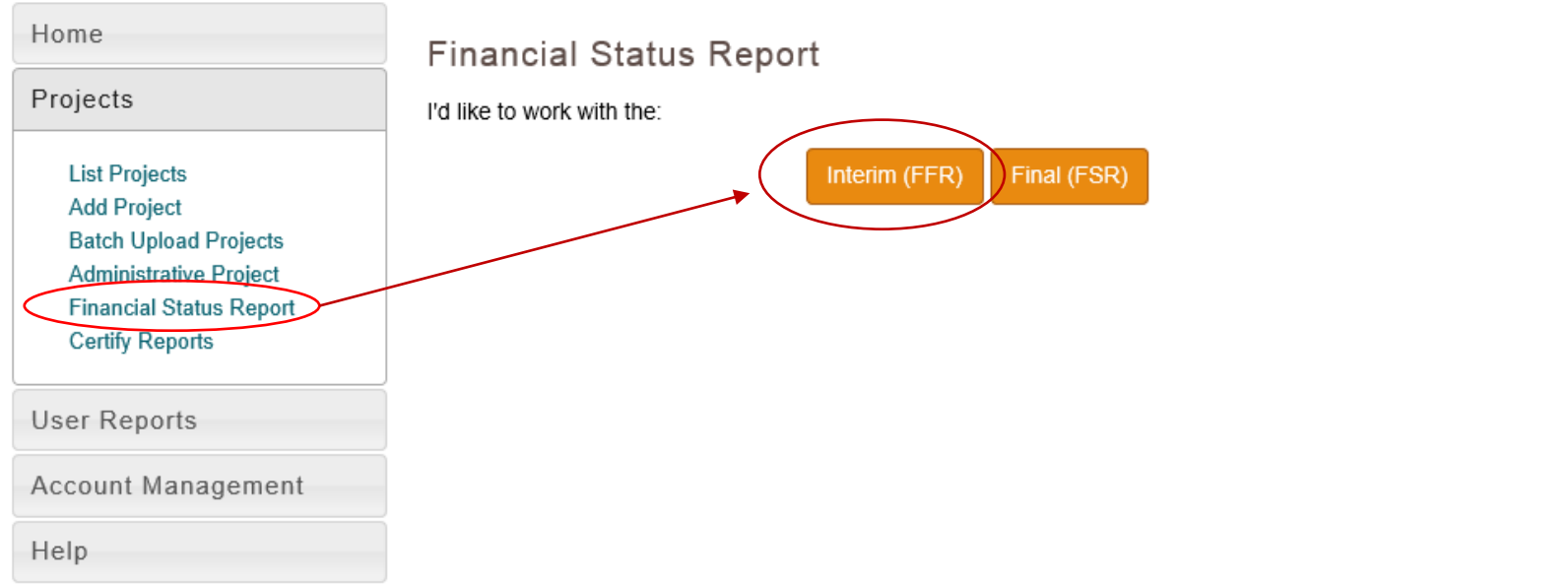
References we don't want to see in a Project

The following costs are NOT allowable:

- Entertainment
- Advocacy
- General marketing (must be specific to an LSTA-funded project)
- Furniture with no programmatic purpose
- Supplanting funds (federal funds used in place of local funds)
- Costs associated with starting a new organization
- Operational costs in SLAA projects (Admin project instead)
- Activities unrelated to the LSTA purposes and priorities

Entering Interim FFR data for the FY 2023 LSTA funds (including frequent mistakes)

FY 2023 interim FFR report



FY 2023 interim FFR reporting

Add the FY23 grant number in the “identifying number” field

Federal Grant or Other Identifying Number Assigned by Federal Agency *

This number comes from the award document (available in eGMS)

Official Award Notification for Grants and Cooperative Agreements
Institute of Museum and Library Services

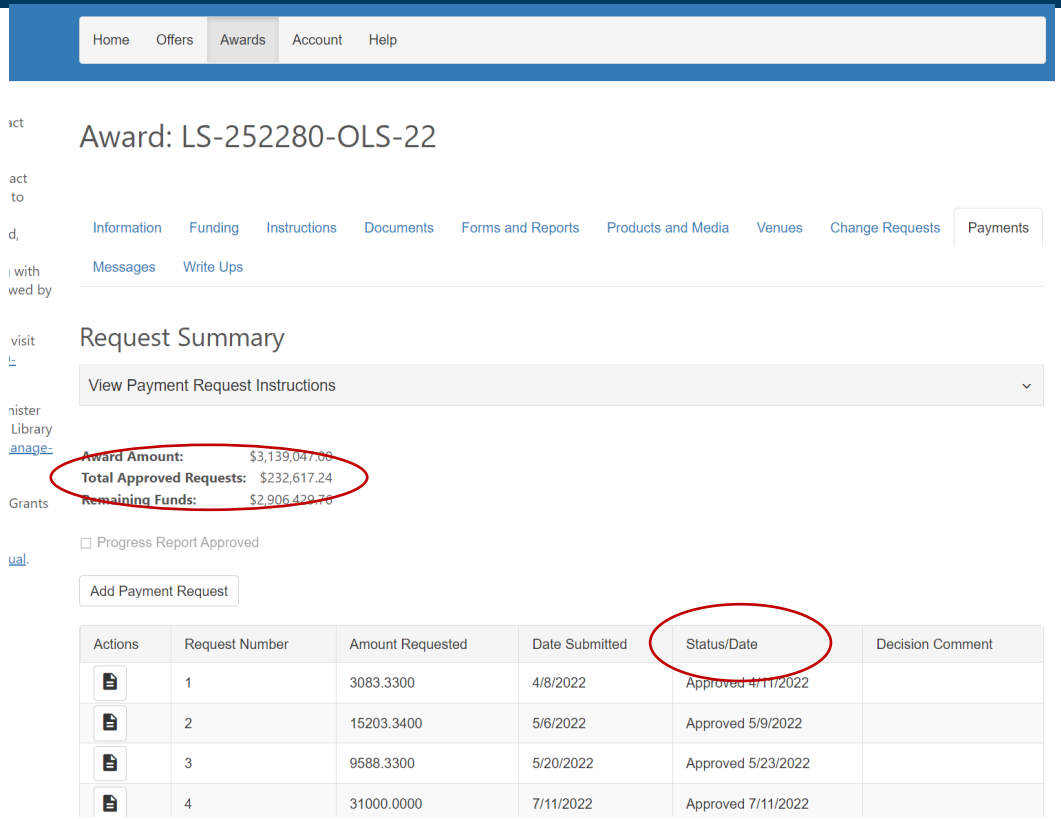
Action Taken: Award **Date of Action:** 2/9/2023 **Award Date:** 2/9/2023

FEDERAL AWARD INFORMATION

Federal Award ID Number (FAIN)	LS-253612-OLS-23

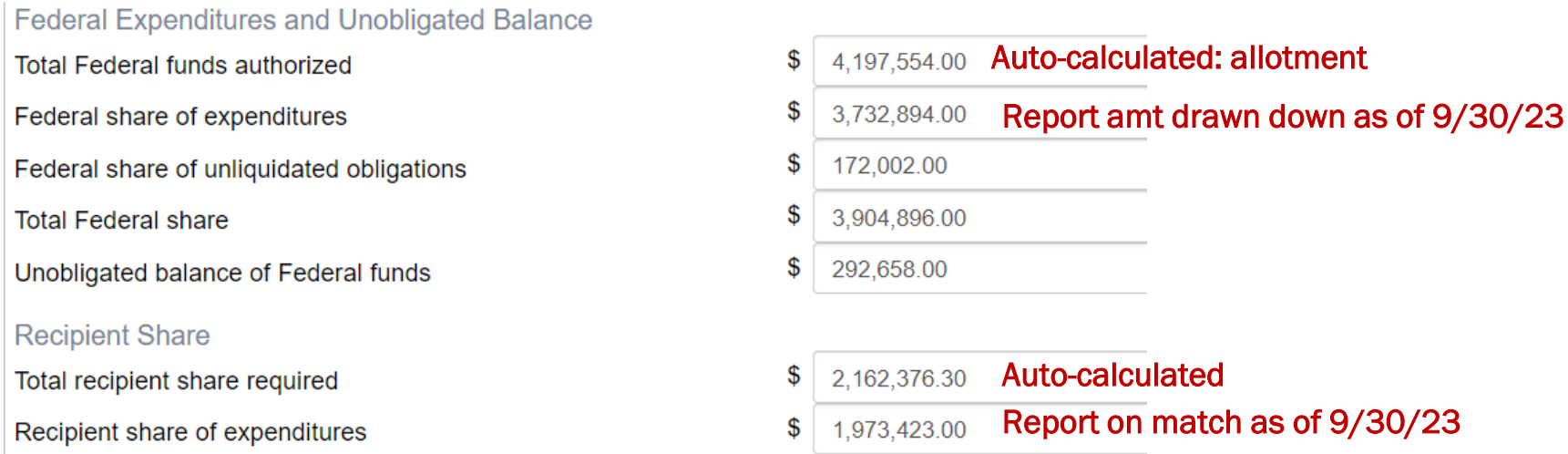
Locating amount drawn down in Reach

- Go to the payments Tab in the 2023 award record
- Look at “Total Approved Requests” figure
- Look at the request Status Date and **subtract** any requests approved after September 30, 2023



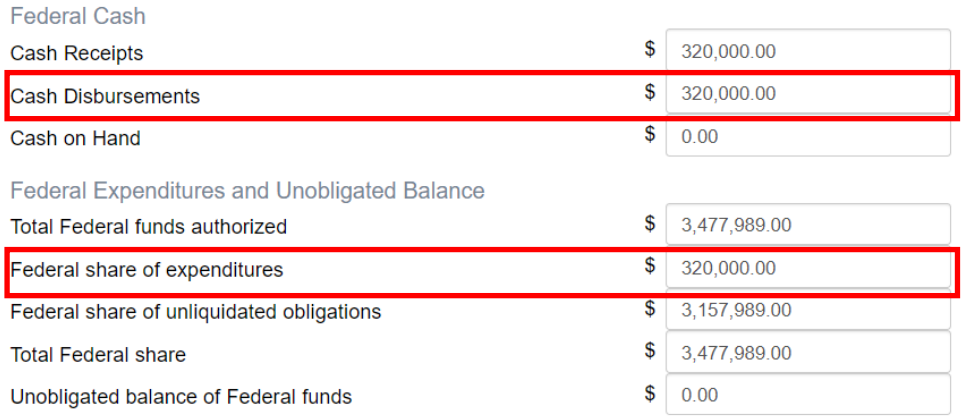
Interim FFR financial fields

- "Total Federal funds authorized" auto-calculates the 2023 award amount
- Tip: Hit "Save" for the correct auto-calculated figures to populate (not there initially)
- Report on spent funds for FY 2023 in "Federal share of expenditures" and related fields, as of 9/30/2023



Interim FFR frequent mistakes

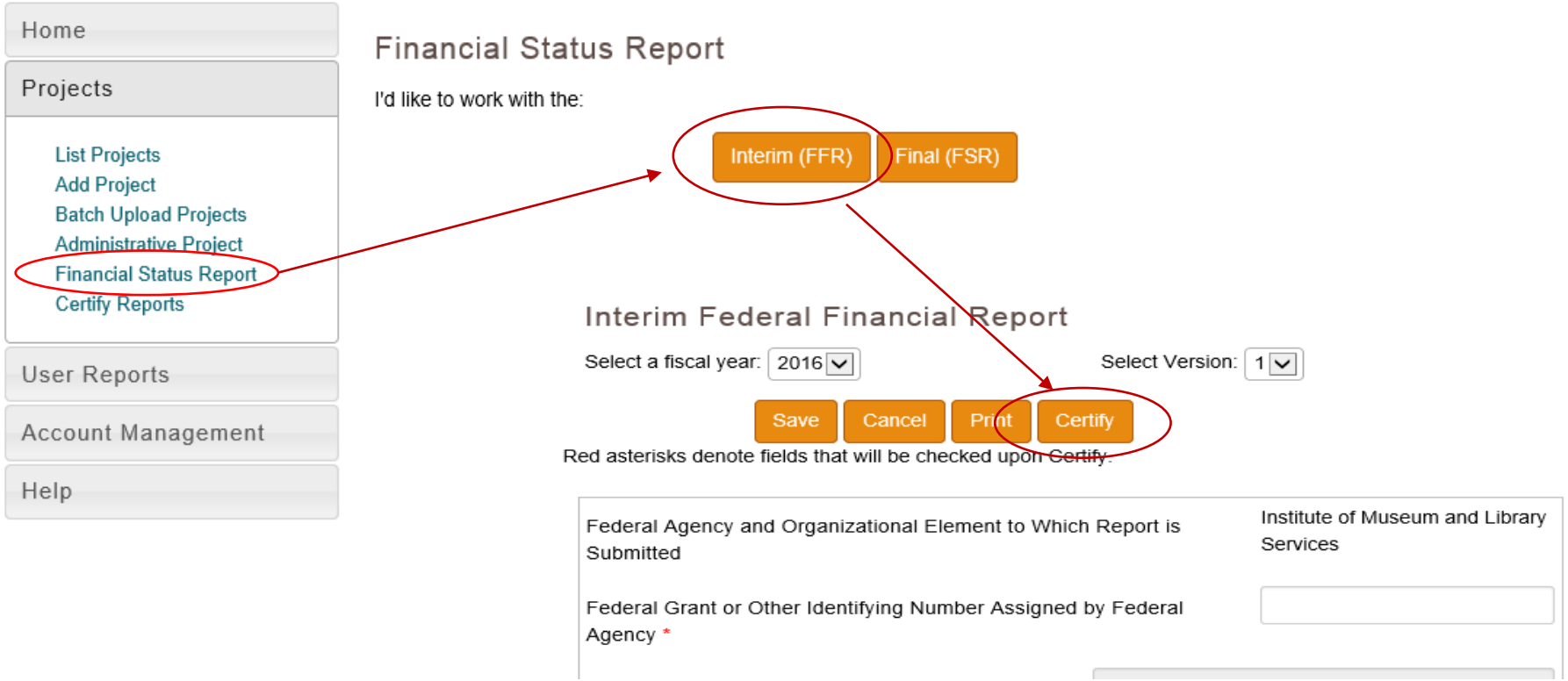
- "Cash Disbursements" should match eGMS Reach "Payments" (as of 9/30/2023)
- Amount in "Cash Disbursements" typically matches "Federal share of expenditures"
- Leave "Indirect Expenses" blank
- Typically leave "Program Income" blank



Federal Cash		
Cash Receipts	$	320,000.00
Cash Disbursements	$	320,000.00
Cash on Hand	$	0.00
Federal Expenditures and Unobligated Balance		
Total Federal funds authorized	$	3,477,989.00
Federal share of expenditures	$	320,000.00
Federal share of unliquidated obligations	$	3,157,989.00
Total Federal share	$	3,477,989.00
Unobligated balance of Federal funds	$	0.00

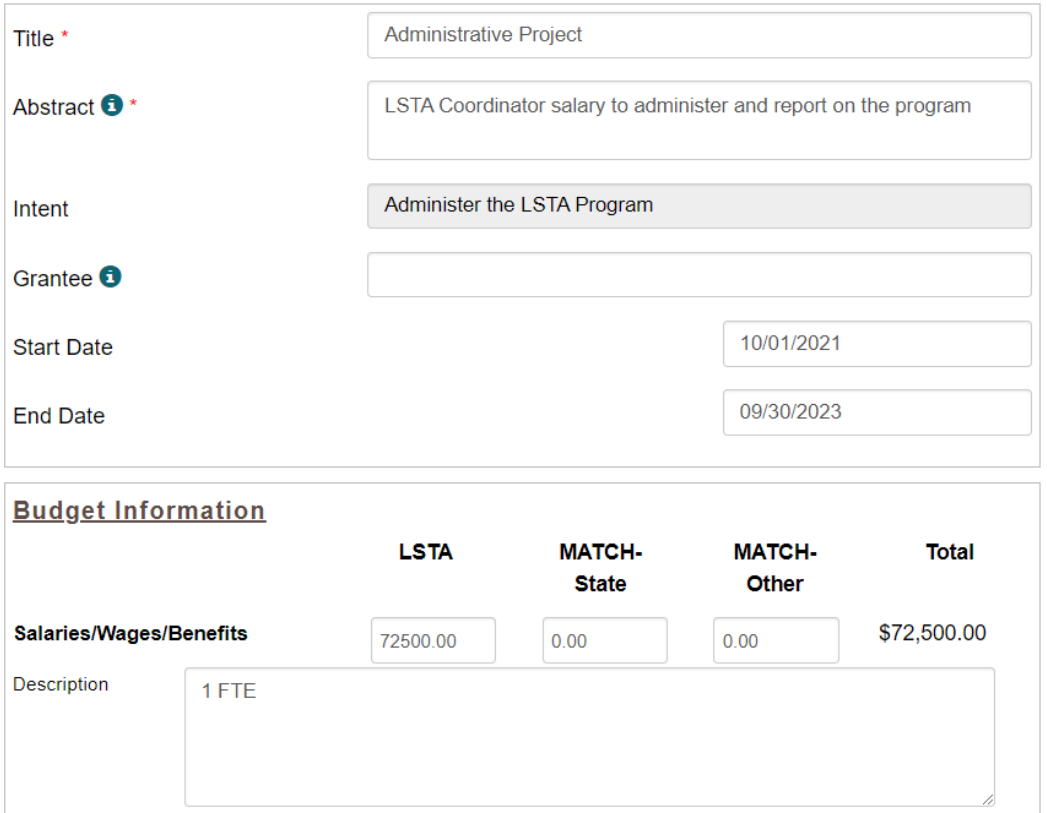
More Interim FFR tips, p. 13: https://www.imls.gov/sites/default/files/2021-09/imlsstateprogramreportinguserdocumentation.pdf

Certify the Interim FFR



Administrative project

- Use the Administrative Project to report on funds under the 4% federal cap, as well as any state or other match



Title * Administrative Project

Abstract * LSTA Coordinator salary to administer and report on the program

Intent Administer the LSTA Program

Grantee

Start Date 10/01/2021

End Date 09/30/2023

Budget Information

	LSTA	MATCH-State	MATCH-Other	Total
Salaries/Wages/Benefits	72500.00	0.00	0.00	$72,500.00

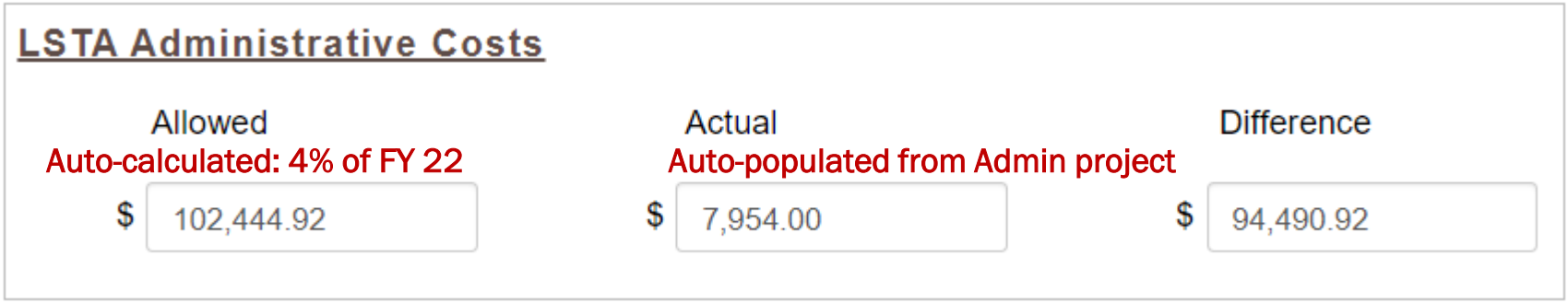
Description: 1 FTE

Administrative Costs (4%)

- Administrative costs are:
  - Necessary, reasonable, allocable, and allowable
  - Associated with the SLAA's management, oversight, and administration of plans and activities funded under LSTA
- Examples of Administrative costs:
  - Personnel and consultants who manage and administer the LSTA program (staff time prorated as needed).
  - Travel expenses to carry out the management/oversight/administrative activities of the LSTA program.
  - Financial management costs, including audit costs, for the LSTA program.
  - All facilities-related costs, such as rent, maintenance, utilities and security, incurred at the State level.
  - State advisory council on libraries, other advisory councils or committee expenses for the LSTA Program.
  - Publicizing the State Plan.
  - Grant selection and award activities.
  - Time reporting on LSTA funds.
- 4% ceiling on federally-funded Administrative costs at the SLAA
- There is NOT a ceiling on state funds that go to administrative costs (and can count towards Match)
- Administrative costs in subawards are counted within the project and do not count toward the 4% ceiling

See: https://www.imls.gov/sites/default/files/administrativecosts_feb2015.pdf

FSR administrative costs



Tip: If you notice any incorrect calculations in this section, try saving the FSR again.

Financial Status Report (FSR)

- You must add the Grant Award number for FY 2022
- Federal Funds amount is auto-filled

General Information

State	AL
Fiscal Year	2022
Federal Grant or Other Identifying Number Assigned By Federal Agency	LS-252411-OLS-22
Total Federal Funds Authorized for This Funding Period	$ 2715590.00
Recipient Account Number or Identifying Number	

INSTITUTE OF MUSEUM AND LIBRARY SER
LIBRARY SERVICES AND TECHNOLOGY A
STATE ALLOTMENT TABLE
FY 2022 IMLS Appropriations (Public Law 117

Total Distributed to States: **$168,803,000**

State	Federal Funds from IMLS (66%) (1), (2)	Sta F
ALABAMA	$2,715,590.00	

Official Award Notification for Grants and Cooperative Agreements
Institute of Museum and Library Services

Action Taken: Award **Date of Action:** 4/8/2022 **Award Date:** 4/8/2022

FEDERAL AWARD INFORMATION

Federal Award ID Number (FAIN)	LS-252411-OLS-22
Award Recipient	Alabama Public Library Service

FSR match and federal outlays

MATCH-State funds expended specifically on the Five-Year Plan	$	2,658,941.00
MATCH-Other funds expended specifically on the Five-Year Plan	$	217,697.00
Total Match	$	2,876,638.00
Minimum Match Required	$	1,319,366.39
All other recipient outlays not previously reported	$	0.00
Total unliquidated obligations (expected to clear by Dec. 30 or later IMLS-approved date)	$	0.00
Unobligated balance of Federal funds (these funds to be deobligated)	$	0.00
Federal share of net outlays	$	2,561,123.00

Match auto-populated from projects

Required match auto-populated

Federal outlays auto-populated from projects

Refresher: General best practices for the SPR

Logging In: https://imls-spr.imls.gov/Login

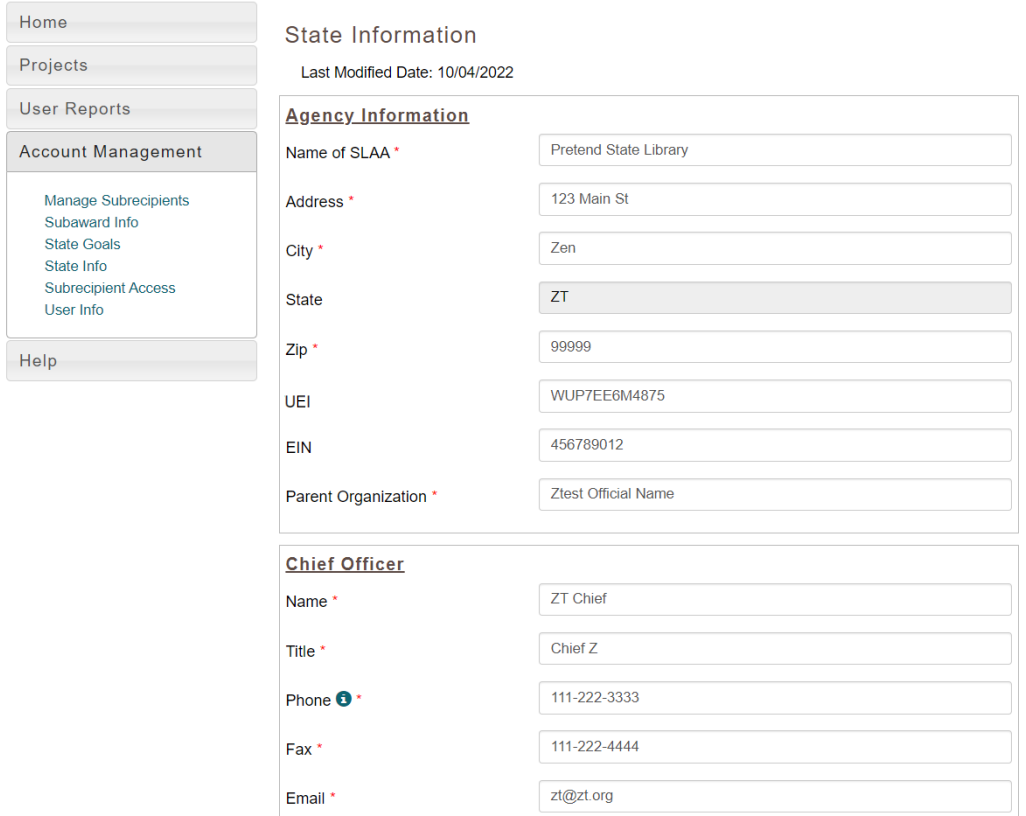
NOTE:

- Chrome and Firefox are recommended browsers
- Do NOT open two browser windows or tabs for the SPR at the same time - issues tend to occur
- Use the “Print” (PDF) function to view previous reports concurrently

Account Management pertinent to reporting

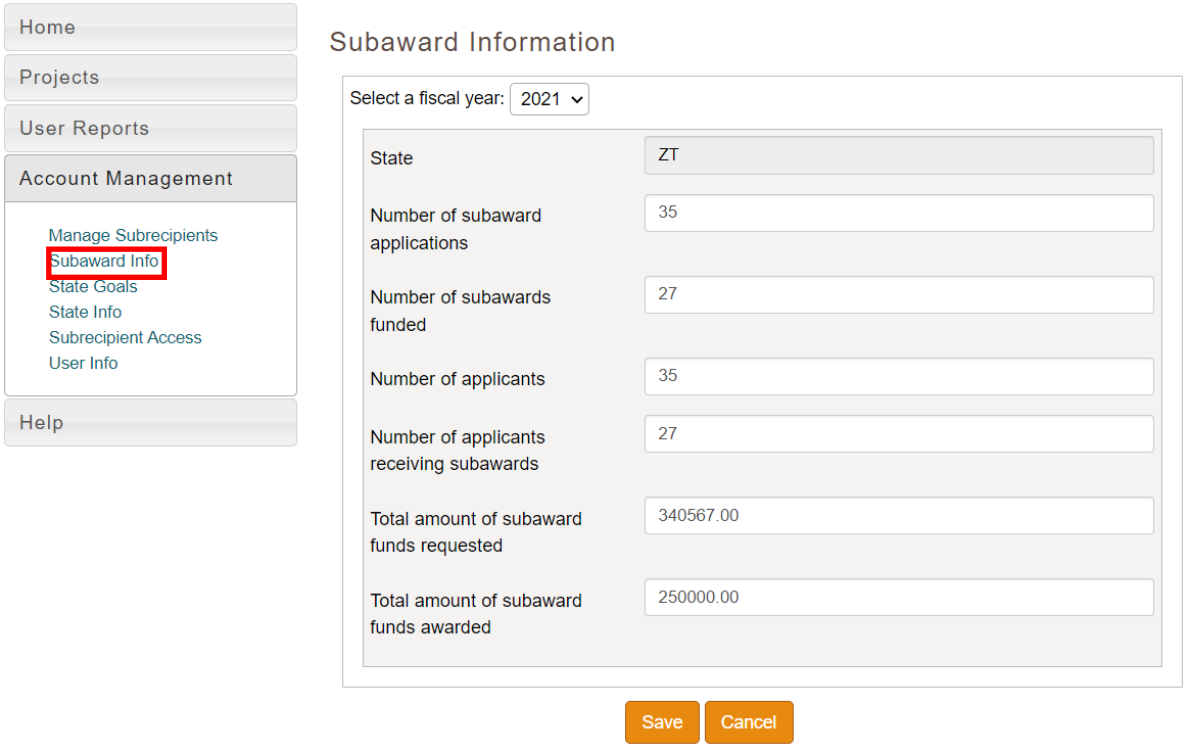
In the system update:

- User Info
- State Info (UEI)
- Subaward Info



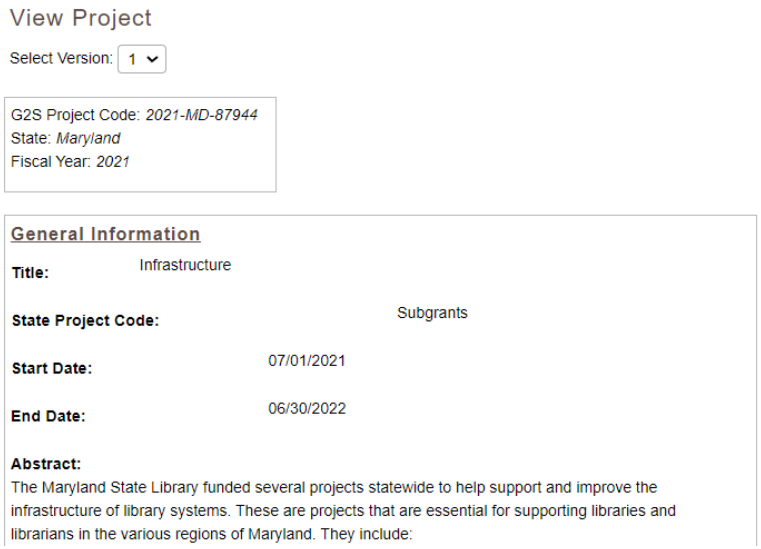
Subaward Info

Remember to enter Subaward Info!



Writing Tips for Projects

- Adjust the default dates to reflect the actual project dates.
- Think about the entire project report as a whole.
- Use plain language (avoid acronyms and jargon)
- Write in the past tense
- Avoid First Person singular (use “the library” vs. “I”)
- Use position titles, not staff names
- For continuing projects, tell us what you did **this year**



View Project

Select Version: 1

G2S Project Code: *2021-MD-87944*
State: *Maryland*
Fiscal Year: *2021*

General Information

Title: Infrastructure

State Project Code: Subgrants

Start Date: 07/01/2021

End Date: 06/30/2022

Abstract:
The Maryland State Library funded several projects statewide to help support and improve the infrastructure of library systems. These are projects that are essential for supporting libraries and librarians in the various regions of Maryland. They include:

Abstracts

- Between 90-160 words
- What did you do this year? Not just a general program description if a continuing project
- Should reflect the budget & activities
- IMLS updated the system this year to override any formatting in abstracts

Statewide Projects

- A State Effort (or Statewide project):
  - Has the entire state's population as potential beneficiaries rather than a specific, and smaller, target audience
  - Is usually administered by the SLAA
  - If only a small number of libraries participate, it may not be statewide; instead, in the Activity area, indicating the participating libraries by name or number would be optimal for reporting

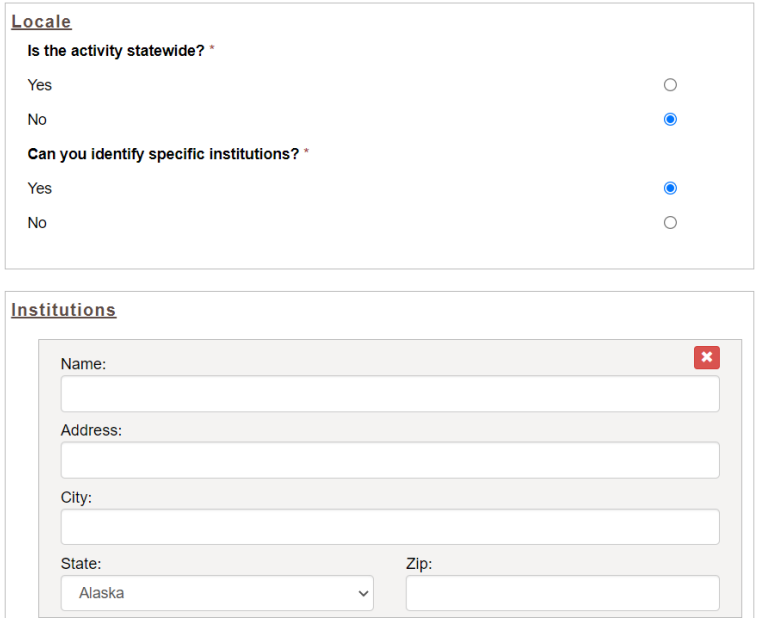
Bundling Projects

Individual projects may be combined into a single project report if they:

- Are smaller projects (historically under $5,000/per project)
- Support the same Intent
- Cover the same subjects
- Target similar beneficiary audiences
- When bundled, there still must be no more than 10 activities

Bundling scenario: 75 libraries with kits

- SLAA as grantee
- Single project/single activity
- Locales noted individually or, if “statewide,” as numbers



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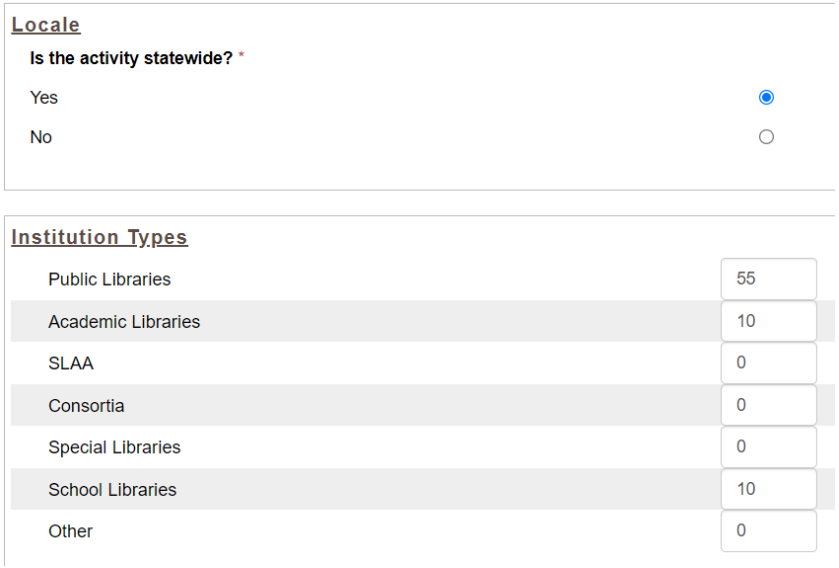


Intents (14) and Focal Areas (6)

- Improve users' formal education (**Lifelong Learning**)
- Improve users' general knowledge and skills (**Lifelong Learning**)

- Improve users' ability to discover information resources. (**Information Access**)
- Improve users' ability to obtain and/or use information resources. (**Information Access**)

- Improve the library workforce (**Institutional Capacity**)
- Improve the library's physical and technological infrastructure (**Institutional Capacity**)
- Improve library operations (**Institutional Capacity**)

- Improve users' ability to use resources and apply information for employment support (**Employment & Economic Development**)
- Improve users' ability to use and apply business resources (**Employment & Economic Development**)

- Improve users' ability to apply information that furthers their personal, family, or household finances (**Human Services**)
- Improve users' ability to apply information that furthers their personal or family health & wellness (**Human Services**)
- Improve users' ability to apply information that furthers their parenting and family skills (**Human Services**)

- Improve users' ability to participate in their community (**Civic Engagement**)
- Improve users' ability to participate in community conversations around topics of concern (**Civic Engagement**)

Activities

- An activity accounts for at least 10% of the total amount of resources committed to the project.
- Keep under 10 activities per project
- The activity title and description should be different, and it should not be identical to the project title and description

Activity Abstracts

Title: Awesome Alphabet Activities

Abstract:

Once a month the Watauga County Library offered a drop-in program for parents and children. The library meeting room was set up with various literacy stations that spanned a large range of motor skills and interest levels. The library desired to provide opportunities and experiences for parents to assist their children in developing the skills of alphabet recognition and phonemic awareness--essential skills for learning to read.

Intent: Improve users' general knowledge and skills.

Activity: Instruction

Mode: Consultation/drop-in/referral

Format: In-person

Activity Types (4) and their Modes

- **Instruction** (Program, Consultation, Other, etc.)
- **Content** (Acquisition, Creation, Lending, etc.)
- **Planning & Evaluation** (Prospective, Retrospective)
- **Procurement** (no mode applicable) – NOTE: only available with Institutional Capacity intent

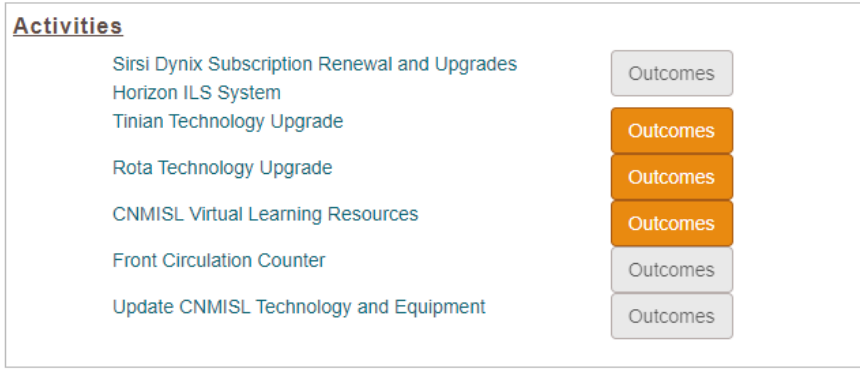
Procurement

- Only available for “Institutional Capacity” Intents:
  - Improve the library workforce
  - Improve the library’s physical and technological infrastructure
  - Improve library operations
- Many purchases are not “Procurement” Activity
  - Purchasing databases = “Content – Acquisition” Activity
  - Purchasing laptops for learning lab = “Instruction” Activity

Activity Outcomes

When To Survey Participants in a Grants to States Project

		Beneficiary	
		Library Workforce	General Public
Activity	Instruction	Yes if mode is Program	Yes if mode is Program
	Content	Yes if mode is Acquisition or Creation	No
	Planning & Evaluation	Yes	No
	Procurement	No	No

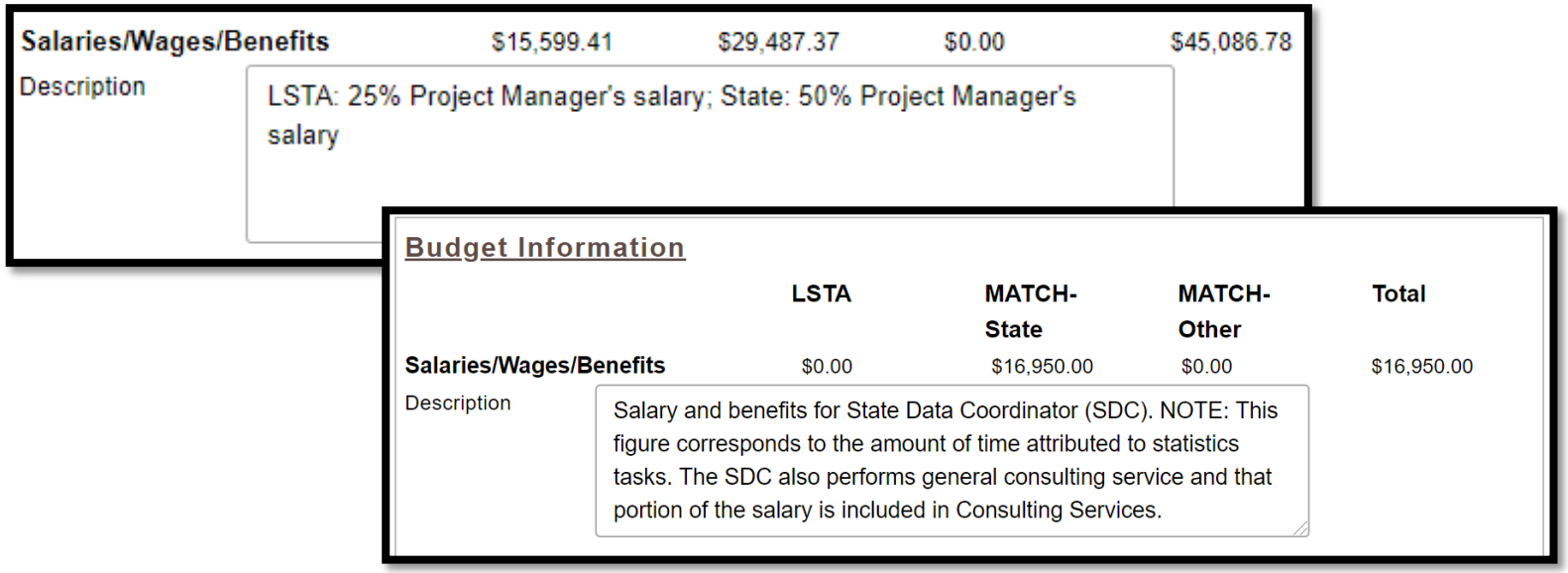


Budget Reminders

- Conference registrations: Services, *not* Travel
- Apps/Software/Licenses: Services, *not* Supplies
- Avoid vague/misleading terms in descriptions (“Other related costs,” “Miscellaneous”)

Budget Examples: Salaries/wages/benefits

- Provide position titles and FTE equivalents
- Differentiate LSTA and Match funds (narrative)



Salaries/Wages/Benefits	$15,599.41	$29,487.37	$0.00	$45,086.78

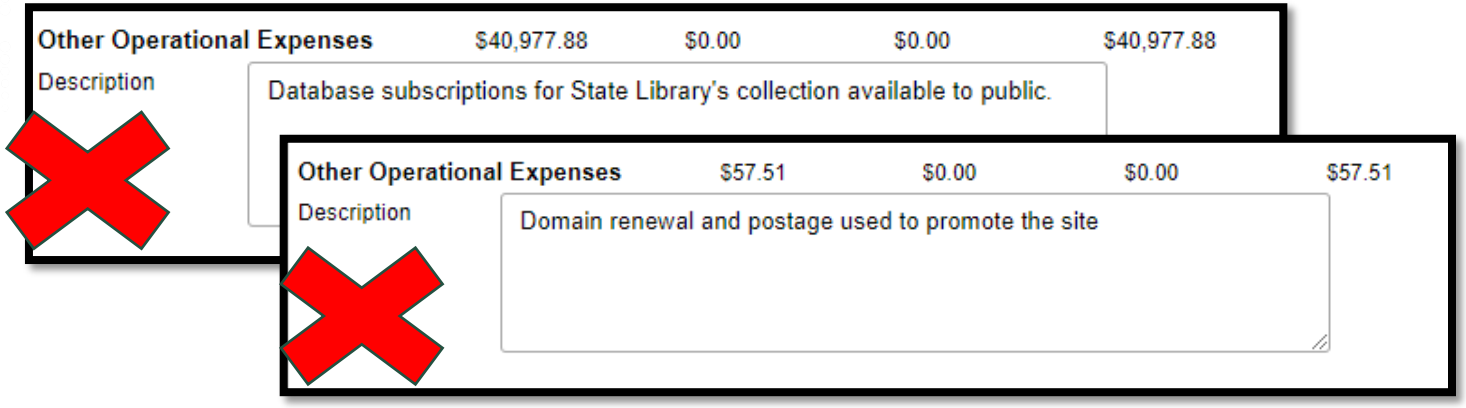
Description: LSTA: 25% Project Manager's salary; State: 50% Project Manager's salary

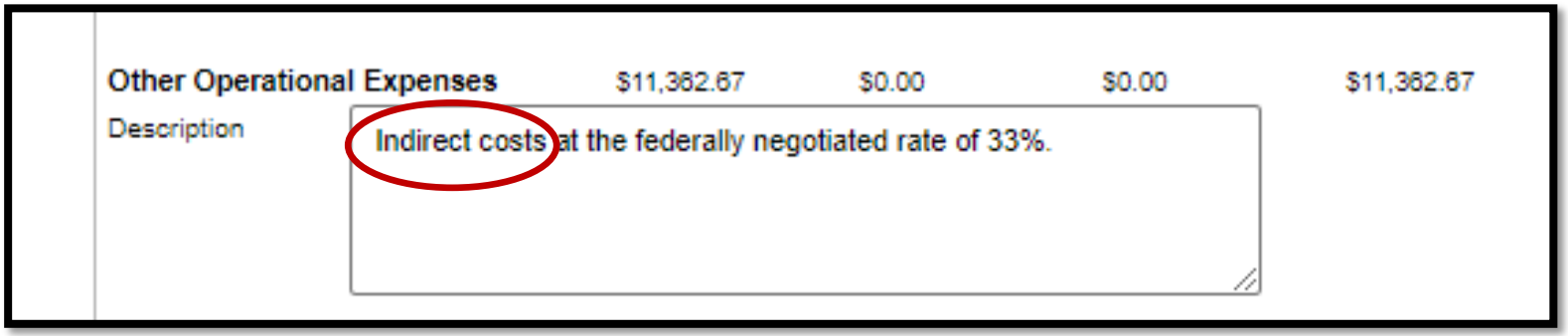
Budget Information

	LSTA	MATCH-State	MATCH-Other	Total
Salaries/Wages/Benefits	$0.00	$16,950.00	$0.00	$16,950.00

Description: Salary and benefits for State Data Coordinator (SDC). NOTE: This figure corresponds to the amount of time attributed to statistics tasks. The SDC also performs general consulting service and that portion of the salary is included in Consulting Services.

Budget Examples: Other operational expenses





Additional Materials

- Consider all types of relevant materials
  - Press releases
  - Social media activity
  - Toolkits or Reports
  - Photos
- Provide examples of administrative material

Project Outcomes

- Some projects may not have obvious outcomes, but this section is a good place to justify why you are continuing to do this project from year to year, or why you will not be continuing it

- Ideas for Project outcomes:
  - Cost savings
  - Changes in logistics and reasons for the changes
  - Quotes from users or library staff
  - Anecdotal stories

- If one of questions doesn't apply, instead of leaving it blank, put in "N/A." That will signal that you didn't just inadvertently skip it.

- Remember that Outcomes questions are made public on the SPR public website,

Project Tags

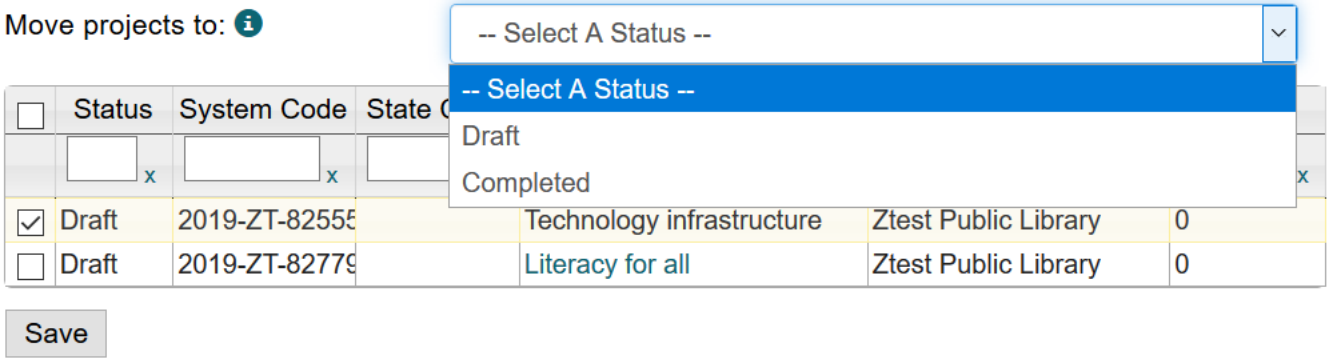
- To help with national-level analysis, consider adding project tags, such as Broadband, Making, Summer meals, and Veterans

Match-Only Projects

- Entered as regular project
- Still need to be allowable costs
- Assign “Intent”
- Report at least one “Activity”
- Include “Match-Only” in title

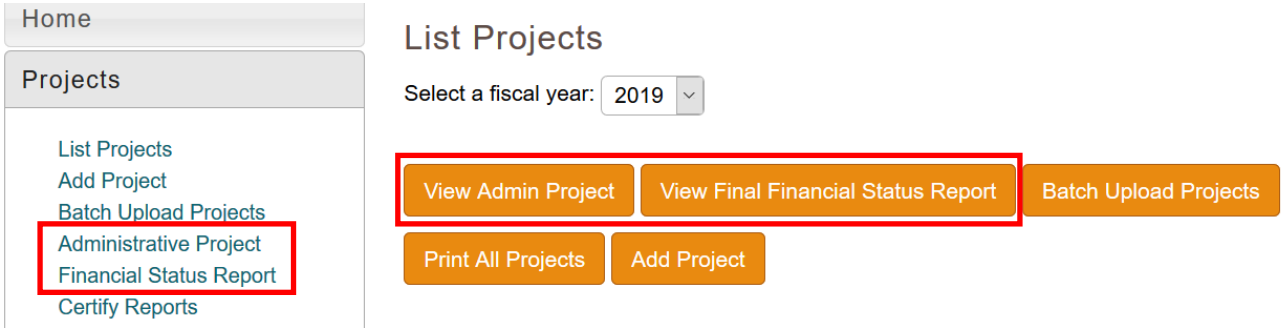
Project Status for Projects

- You need to change all projects from “Draft” status to “Completed” status before validation and certification
- Remember the shortcut in the List Projects option for changing project statuses in bulk

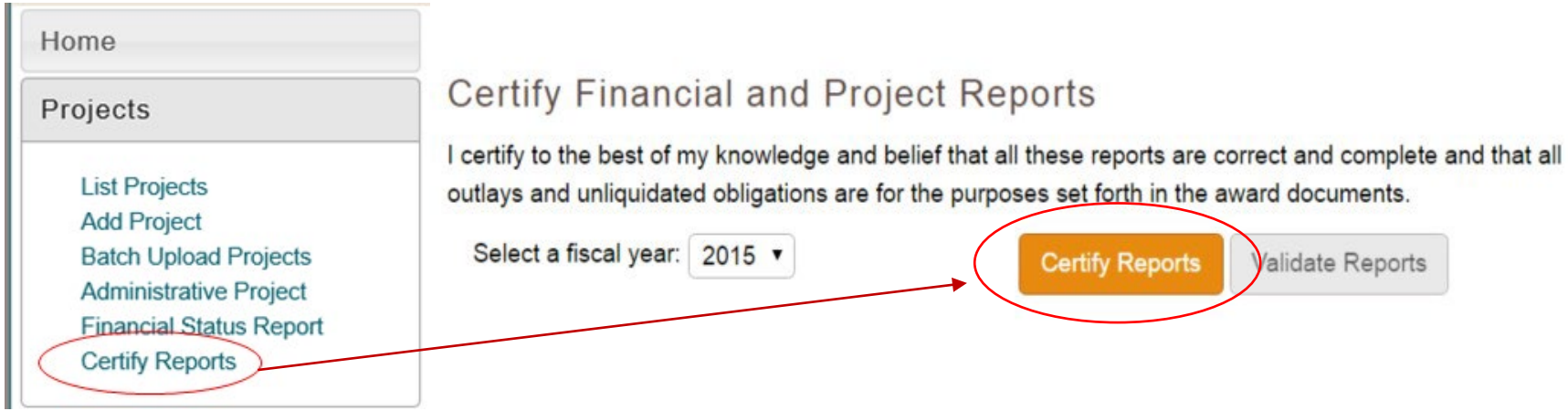


Project Status for Admin/FSR

- You still have to open the Administrative Project separately in order to change its status
- Open and SAVE the Financial Status Report at the very end of your reporting process to reflect the final information in the projects



Certify the SPR



Reminders

- The SPR Sandbox is available for practicing and training: http://imls-testspr.imls.gov

Reporting deadlines

- **December 30, 2023: Interim Federal Financial Report** for FY 2023

- **January 29, 2024: Final Report** includes all projects and the Final Financial Status Report for FY 2022

- Resources are available at:

  https://www.imls.gov/grants/grant-programs/grants-states/grants-states-manual

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