

# Grant Orientation

## *Coronavirus Emergency Supplemental Funding (CESF) Program*



CRIME PREVENTION AND JUSTICE  
ASSISTANCE DIVISION (CPJAD)

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# Introductions

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## Purpose

Overview of CESF grant requirements for Phase 1 recipients

- Project Director
- Fiscal Officer
- Other Support Staff

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# Agenda

## Administrative & Fiscal Management

- Program Oversight
- Fiscal Oversight
- Monitoring, Records, & Reports
- *Assurances & Certifications*
- Additional Resources

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# Agreement Terms

**Agency** refers to Department of the Attorney General

**Grantee** refers to grant recipient

**Subgrantee** refers to subrecipient with whom grantee contracts services

**Project Period** refers to the project's start & end date = Agreement Period

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## Obligation vs. Expenditure

**Obligation:** Funds not spent yet, but are committed for a specific budget item (e.g., purchase order)

**Expenditure:** Funds that have been spent (e.g., payroll records & receipts)

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## Best Practices: Coordination

Coordination between Project Director and Fiscal Officer is critical

With other specialty offices

With line staff

With stakeholders

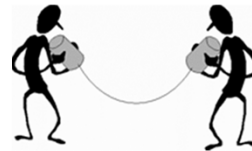


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### Best Practices: Effective Communication Leads to...

- ▶ Better coordination of activities
- ▶ Maximize use of available resources
- ▶ Reduce confusion and frustration
- ▶ Minimize delays
- ▶ Reduce expenditure problems
- ▶ Ensures that required reporting will be completed



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Q: The Agreement is executed. Can I request all the funds upfront?

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## Answer...

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Grantees should request funds based upon immediate disbursement/reimbursement requirements.

Funds will not be paid in a lump sum, but rather disbursed over time as project costs are incurred or anticipated.

If the request is for an advance or reimbursement, advances must be spent within 10 days of receipt.

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## Homework

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### **Project Directors**

*Identify expectations that you have for Fiscal Officers in managing the project*

### **Fiscal Officers**

*Identify expectations that you have for Project Directors in managing the project*

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## **I. Project Director**

1. Ensure all personnel assigned/working on the project understand the timeline, activities, and reporting requirements
2. Ensure activities are performed in a timely manner
3. Ensure records are kept, deadlines are met.

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## **PD – *Program Oversight***

4. Progress reports are submitted complete, accurate, and on time.
5. Ensure that problems are identified and addressed in a timely manner.
6. Request project revision
  - Final deadline for requesting modifications is 45 days prior to end of project period

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## **PD – Program Oversight**

7. Ensure grant funds are expended as budgeted.
8. For equipment purchased, maintain an inventory list (equipment, ID no.) that includes where the equipment is, who is it assigned to (if applicable), and ensure that the equipment is used to prevent, prepare for and/or respond to COVID-19.

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## **PD – Program Oversight**

7. Grantee is responsible for replacing or repairing equipment that is willfully or negligently lost, stolen, damaged, or destroyed. Any loss, damage, or theft of the property must be investigated and fully documented and made part of the official project records.
8. Grantee cannot use Federal funds to replace or repair equipment that is willfully or negligently lost, stolen, damaged, or destroyed

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## **PD – Program Oversight**

9. If delayed start within 30 days:
  - Submit reasons for delay, steps taken to initiate project, and anticipated starting date in writing to CPJAD
10. If delayed start within 90 days:
  - Report status and reason for delay (in writing), CPJAD may determine if delay is excessive and contract may be reduced or terminated

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## **PD – Program Oversight**

Project Director = Accountably

- Point of Contact
- Activities & expenditures are consistent with the Agreement
- Maintains organized & complete records
- Proactive in identifying and addressing problems and issues

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## PD – *Fiscal Oversight*

1. Coordinate expenditures, timing of purchases/ obligations
2. Conduct periodic analysis of obligations and expenditures to determine if things are on track or whether the budget will need to be revised



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## PD – *Fiscal Oversight*

3. Confirm fiscal reports are submitted **on time and accepted by CPJAD**  
(Due to CPJAD by the 15<sup>th</sup> of every month, or earlier if the 15<sup>th</sup> falls on the weekend/holiday.)
4. Obligate funds *before* end of project period
5. Ensure obligations (encumbrances) have documentation that obligation was incurred prior to end of project period (e.g., dated purchase order or invoice)

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## PD – *Fiscal Oversight*

6. Ensure funds which are received but not obligated/expended by end of project period are returned to CPJAD
7. Ensure that funds are not obligated for activities that occur *outside* of project period
8. Ensure equipment is purchased (or procurement process is started) early in the project period

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## II. Fiscal Officer



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## **Fiscal Officer Responsibilities**

1. Ensure acceptable and adequate accounting system and internal controls exist
2. Monitor cash balance/expenses
3. Prepare and submit financial reports:
  - Request for Funds & Cash Balance (RFF) Report  
– monthly
  - Project Expenditures and Obligations (PEO) Report  
– quarterly

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## **Request for Funds & Cash Balance Report (RFF)**

### **PURPOSE:**

1. Mechanism for grantees to request funds on a monthly basis – based on project's need and anticipated use of funds
2. Monitor cash balance

(Example)

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**DEPARTMENT OF THE ATTORNEY GENERAL  
REQUEST FOR FUNDS AND CASH BALANCE REPORT**

check one:  MONTHLY DRAWDOWN (due at CPJAD by the 15th day of each month)  
 FINAL DRAWDOWN (due at CPJAD by the 30th day after project end date)  
 FINAL REPORT (due at CPJAD by the 60th day after project end date)

PROJECT N: \_\_\_\_\_ REPORT NO. \_\_\_\_\_

PROJECT TITLE: \_\_\_\_\_

**PART A. REQUEST FOR GRANT FUNDS**

	GRANT	AGENCY MATCH	TOTAL
1. AMOUNT OF GRANT AWARD	\$ 0	\$ 0	\$ 0
2. PERCENT OF TOTAL GRANT	#DIV/0!	#DIV/0!	#DIV/0!
3. ADVANCES REQUESTED TO DATE	\$ 0	Leave Blank	Leave Blank
4. BALANCE OF AWARD AVAILABLE	\$ 0	Leave Blank	Leave Blank
5. AMOUNT OF THIS REQUEST	\$ 0	Leave Blank	Leave Blank

For State Agencies -- transfer of funds to Appropriation Code: \_\_\_\_\_

**PART B. CASH BALANCE REPORT**

	GRANT	AGENCY MATCH	TOTAL
1. TOTAL CASH RECEIVED AS OF _____	\$ 0.00	Leave Blank	Leave Blank
2. LESS: CUMULATIVE EXPENDITURES AS OF _____	\$ 0.00	\$ 0.00	\$ 0.00
3. ENDING CASH BALANCE	\$ 0.00	Leave Blank	Leave Blank

THE DISBURSEMENTS BEING MADE ARE IN ACCORDANCE WITH THE GRANT AWARD CONTRACT FOR THE SUBJECT PROGRAM.

ADMINISTERING AGENCY: \_\_\_\_\_

AGENCY ADDRESS: \_\_\_\_\_

SIGNATURE OF AUTHORIZED AUTHORITY: \_\_\_\_\_ DATE: \_\_\_\_\_

TYPED NAME & TITLE: \_\_\_\_\_

PREPARER NAME: \_\_\_\_\_ PHONE #: \_\_\_\_\_ FAX #: \_\_\_\_\_

**FOR USE BY THE DEPARTMENT OF THE ATTORNEY GENERAL ONLY**

Payment Approved:  
 Goods/Svs. Satisfactorily Received  
 By: \_\_\_\_\_  
 Date Goods/Svs. Received: \_\_\_\_\_

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**INSTRUCTIONS  
REQUEST FOR FUNDS AND CASH BALANCE REPORT  
(AG/CPJAD #7)**

**DUE:** Monthly Drawdown: Submit a completed form (one original and two copies), by the 15th of each month, even if no funds are being requested. If no funds are being requested, submit one original only.  
Final Drawdown: Submit a completed form (one original and two copies), by the 30th day after the project end date. This will be the project's final request for cash.  
Final Report: Submit a completed form (one original and two copies), by the 60th day after the project end date.

**PURPOSE:** (1) To request funds.  
 (2) To monitor cash balance (grant cash balance should be kept at a minimum).

**PART A. REQUEST FOR GRANT FUNDS**

1. Enter amounts (Grant, Agency Match, Total) awarded to the project in the appropriate column. "GRANT" means the State or Federal portion of the project's budget. NOTE: See Exhibit A, "Application for Grant, Part I, Title Page," of the Contract or any applicable Supplemental Agreement, for the Grant, Agency Match, and Total information.

2. Percentages will be automatically entered as Part A, Line 1 is completed. The percentages are also listed on Exhibit A, "Application for Grant, Part I, Title Page," of the Contract or applicable Supplemental Agreement. The sum of Grant and Agency percentages should equal 100%.

3. Enter cumulative requests for Grant made prior to this submittal in the Grant column. If Grant funds are returned to CPJAD, then the amount "Advances Requested to Date" is reduced proportionally.

4. The Balance of Award Available (Line 1 less Line 3) will be automatically entered in the Grant column as Lines 1 and 3 are completed.

5. Enter amount requested, rounded to the nearest dollar, in the Grant column.

**PART B. CASH BALANCE REPORT**

1. Enter total cash received to date in the Grant column. Enter the date in the space provided.

2. Enter total cumulative (not monthly) project expenditures to date in the appropriate column(s). Enter the date in the space provided. The amount entered in this column(s) should be actual expenditures. Do not include obligated costs. By the end of the project, the expenditures should match the percentages in Part A, Line 2.

3. The Ending Cash Balance (Line 1 less Line 2) will be automatically entered in the Grant column as Lines 1 and 2 are completed. A federal requirement is that the cash balance should be kept to a minimum.

**SUBMITTING FINAL REPORT (due at CPJAD by the 60th day after the project end date)**

1. Check the "Final Report" box to indicate that this is the agency's final report.

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**DEPARTMENT OF THE ATTORNEY GENERAL  
REQUEST FOR FUNDS AND CASH BALANCE REPORT**

check one:  MONTHLY DRAWDOWN (due at CPJAD by the 15th day of each month)  
 FINAL DRAWDOWN (due at CPJAD by the 30th day after project end date)  
 FINAL REPORT (due at CPJAD by the 60th day after project end date)

PROJECT NO. 16-VA-25

PROJECT TITLE: Trafficking Victim Case Management REPORT NO. 3

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**PART A. REQUEST FOR GRANT FUNDS**

	GRANT	AGENCY MATCH	TOTAL
1. AMOUNT OF GRANT AWARD	\$ 50,000	\$ 12,500	\$ 62,500
2. PERCENT OF TOTAL GRANT	80% <sup>a</sup>	20% <sup>a</sup>	100% <sup>a</sup>
3. ADVANCES REQUESTED TO DATE	\$ 8,000	Leave Blank	Leave Blank
4. BALANCE OF AWARD AVAILABLE	\$ 42,000	Leave Blank	Leave Blank
5. AMOUNT OF THIS REQUEST	\$ 2,000 <sup>a</sup>	Leave Blank	Leave Blank

Round to nearest dollar, w/ exception of final report

For State Agencies -- transfer of funds to Appropriation Code: \_\_\_\_\_

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**PART B. CASH BALANCE REPORT**

	GRANT	AGENCY MATCH	TOTAL
1. TOTAL CASH RECEIVED AS OF <u>9/30/2017</u>	\$ 6,000.00	\$ Leave Blank	Leave Blank
2. LESS: CUMULATIVE EXPENDITURES AS OF <u>9/30/2017</u>	\$ 10,000.44 <sup>a</sup>	\$ 1,000.56 <sup>a</sup>	\$ 11,001.00 <sup>a</sup>
3. ENDING CASH BALANCE	\$ -4,000.44 <sup>a</sup>	\$ Leave Blank	Leave Blank

Actual expenditures

Amount of cash received as of reporting date

I CERTIFY THAT THE INFORMATION CONTAINED HEREIN IS IN ALL RESPECTS TRUE AND CORRECT AND THAT THE INFORMATION BEING MADE ARE IN ACCORDANCE WITH THE GRANT AWARD CONTRACT FOR \_\_\_\_\_

ADMINISTERING AGENCY: YMCA

AGENCY ADDRESS: 100 AB

SIGNATURE OF AUTHORIZED AUTHORITY: \_\_\_\_\_ DATE: 10/10/2017

TYPED NAME & TITLE: Jane D

PREPARER NAME: John Smith PHONE #: 808-867-5309 FAX #: 808-867-5310

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**FOR USE BY THE DEPARTMENT OF THE ATTORNEY GENERAL ONLY**

Payment Approved: \_\_\_\_\_

Goods/Svs. Satisfactorily Received: \_\_\_\_\_

By: \_\_\_\_\_

Date Goods/Svs. Received: \_\_\_\_\_

Date Invoice Received: \_\_\_\_\_ Specialist \_\_\_\_\_

AG/CPJAD #7 3/2015

SUBMIT ORIGINAL AND 2 COPIES

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### What are common errors in the RFF reports?

1. Report #
2. Advances requested to date
3. Appropriation code
4. Wrong date
5. Not signed by supervisor

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### Request for Funds & Cash Balance Report (RFF)

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Submit completed RFF form (one original and two copies), even if no funds are being requested

Due at CPJAD by the 15<sup>th</sup> of each month or earlier if the 15<sup>th</sup> falls on the weekend or holiday.

Forms available on-line at: <http://ag.hawaii.gov/cpia/gp/>

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## Request for Funds & Cash Balance Report (RFF)

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Drawdown requests should be based upon least amount needed for disbursements/reimbursements to be made *immediately or within 10 days* to ensure that

Federal cash on hand is kept to minimum

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## Project Expenditures and Obligations Report (PEO)

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**PURPOSE:**

1. CPJAD and Grantee to monitor project expenditures
2. Help ensure project funds are spent in a timely manner, within budget, and by end of project period
3. Information collected is reported to the Department of Justice (DOJ), Office of the Chief Financial Officer

(Example)

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**DEPARTMENT OF THE ATTORNEY GENERAL  
PROJECT EXPENDITURES & OBLIGATIONS REPORT**

RPT # \_\_\_\_\_  
PROJECT # \_\_\_\_\_

PROJECT TITLE: \_\_\_\_\_  
REPORTING PERIOD: CALENDAR QUARTER ENDING: \_\_\_\_\_

PART A. EXPENDITURE CATEGORY	APPROVED BUDGET	EXPENDITURES TO DATE	UNPAID OBLIGATIONS	BALANCE
SALARIES & WAGES				\$0.00
FRINGE BENEFITS				\$0.00
CONSULTANT SERVICES/CONTRACTS				\$0.00
TRANSPORTATION/SUBSISTENCE				\$0.00
OFFICE SUPPLIES				\$0.00
EQUIPMENT				\$0.00
OTHER COSTS				
1				\$0.00
2				\$0.00
List Total Other Cost from Page 2				\$0.00
EXPENDITURE TOTAL	\$0.00	\$0.00	\$0.00	\$0.00
<b>PROGRAM INCOME SOURCES:</b>				
1				\$0.00
2				\$0.00
PROGRAM INCOME TOTAL	\$0.00	\$0.00	\$0.00	\$0.00
<b>GRAND TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

PART B. SOURCE OF FUNDS	APPROVED BUDGET	EXPENDITURES TO DATE	UNPAID OBLIGATIONS	BALANCE
GRANT FUNDS: 0%				\$0.00
AGENCY MATCH: 0%				\$0.00
SUBTOTAL	\$0.00	\$0.00	\$0.00	\$0.00
PROGRAM INCOME	\$0.00	\$0.00	\$0.00	\$0.00
<b>GRAND TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

I CERTIFY THAT THIS IS A TRUE AND CORRECT STATEMENT OF EXPENDITURES AND OBLIGATIONS OF THE PROJECT IDENTIFIED ABOVE FOR THE PERIOD NOTED AND THAT THE APPROPRIATE DOCUMENTATION TO SUPPORT THESE EXPENDITURES AND OBLIGATIONS ARE AVAILABLE IN THE OFFICE NOTED BELOW.

ADMINISTERING AGENCY: \_\_\_\_\_  
PREPARER: \_\_\_\_\_ PHONE: \_\_\_\_\_ FAX: \_\_\_\_\_

← ▶ | \ Instructions \ AG CPJAD #8 PAGE 1 / AG CPJAD #8 Page 2 / AG CPJA #8 VOCA-ADMIN ONLINE
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RPT # \_\_\_\_\_  
PROJECT # \_\_\_\_\_

PROJECT TITLE: \_\_\_\_\_  
REPORTING PERIOD: CALENDAR QUARTER ENDING: \_\_\_\_\_

PART A. EXPENDITURE CATEGORY Continued from Page 1	APPROVED BUDGET	EXPENDITURES TO DATE	UNPAID OBLIGATIONS	BALANCE
OTHER COSTS				
3				\$0.00
4				\$0.00
5				\$0.00
6				\$0.00
7				\$0.00
8				\$0.00
9				\$0.00
10				\$0.00
11				\$0.00
12				\$0.00
13				\$0.00
14				\$0.00
15				\$0.00
16				\$0.00
17				\$0.00
18				\$0.00
19				\$0.00
20				\$0.00
TOTAL	\$0.00	\$0.00	\$0.00	\$0.00

SUBMIT ORIGINAL PLUS 2 COPIES  
MUST BE RECEIVED WITHIN 15 DAYS AFTER THE END OF EACH CALENDAR QUARTER DURING THE PROJECT PERIOD  
FINAL REPORT MUST BE RECEIVED WITHIN 60 DAYS AFTER THE PROJECT END DATE

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**INSTRUCTIONS  
PROJECT EXPENDITURES & OBLIGATIONS REPORT  
(AG/CPJAD #8)**

**DUE:** Fifteen (15) calendar days after the end of each calendar quarter. NOTE: Due dates are April 15th, July 15th, October 15th, and January 15th, regardless of project start date. Submit one original and two copies.  
Final Report: Due by the 60th day after the project end date. Submit one original and two copies.

**PURPOSE:** For CPJAD and Grantees to monitor project expenditures to ensure that project funds are spent in a timely manner, within budget, and by the end of the project. The information on this form is reported to the Office of the Chief Financial Officer, Department of Justice. This is a requirement for all federally funded projects.

**PART A. EXPENDITURE CATEGORIES**

1. **Approved Budget:** Enter total (not quarterly) amounts in each category established by the project's current approved budget. The approved budget includes both the grant funds and the agency funds. NOTE: Project Directors should provide Fiscal Officers with a copy of the project's current approved budget.
2. **Expenditures to Date:** Enter cumulative (not quarterly) expenditures in each category as of the end date of the calendar quarter. The cumulative expenditures includes both the grant expenditures and the agency expenditures.
3. **Unpaid Obligations:** Enter unpaid obligations in each category as of the end date of the calendar quarter. The unpaid obligations includes both the grant obligations and the agency obligations. Unpaid obligations are obligations for which funds have been obligated but have not been paid (e.g., issued purchase orders, invoices that have not been paid, etc. [Do not complete shaded cells.]
4. **Balance:** The balance (approved budget less expenditures to date and unpaid obligations) will be automatically entered as the approved budget, expenditures to date, and unpaid obligations columns are completed.
5. **Program Income Sources:** Enter any sources of program income. Examples of program income include royalties, registration/tuition fees, and asset seizures and forfeitures. Program income from asset seizures and forfeitures is considered earned when the property has been adjudicated to the benefit of law enforcement. Program income earned as a result of project activities should be returned to the program.
6. **Expenditure Total, Program Income Total, and Grand Total:** The Excel spreadsheet includes formulas that will compute these items. The amounts in the "Grand Total" for both Parts A and B must be the same.

**PART B. SOURCE OF FUNDS**

1. **Source of Funds:** Enter the percentage of grant and agency funds. NOTE: See Exhibit A, "Application for Grant, Part I, Title Page," of the Contract or any applicable Supplemental

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**DEPARTMENT OF THE ATTORNEY GENERAL  
PROJECT EXPENDITURES & OBLIGATIONS REPORT**

RPT. #

PROJECT TITLE: Trafficking Victim Case Management PROJECT # 16-VA-25

REPORTING PERIOD: CALENDAR QUARTER ENDING: 9/30/2017

PART A. EXPENDITURE CATEGORIES				
	APPROVED BUDGET	EXPENDITURES TO DATE	UNPAID OBLIGATIONS	BALANCE
SALARIES & WAGES	\$45,000.00	\$9,200.00		\$35,800.00
FRINGE BENEFITS	\$10,000.00	\$1,301.00		\$8,699.00
CONSULTANT SERVICES/CONTRACTS	\$3,500.00			\$3,500.00
TRANSPORTATION/SUBSISTENCE	\$3,000.00	\$400.00		\$2,600.00
OFFICE SUPPLIES	\$1,000.00	\$200.00		\$800.00
EQUIPMENT				\$0.00
OTHER COSTS				
1.				\$0.00
2.				\$0.00
List Total Other Cost from Page 2				\$0.00
<b>EXPENDITURE TOTAL</b>	<b>\$62,500.00</b>	<b>\$11,101.00</b>	<b>\$0.00</b>	<b>\$51,399.00</b>
<b>PROGRAM INCOME SOURCES:</b>				
1.				\$0.00
2.				\$0.00
<b>PROGRAM INCOME TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>\$62,500.00</b>	<b>\$11,101.00</b>	<b>\$0.00</b>	<b>\$51,399.00</b>

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### Project Expenditures and Obligations Report (PEO)

2.	List Total Other Cost from Page 2				\$0.00
					\$0.00
	<b>EXPENDITURE TOTAL</b>	\$62,500.00	\$11,101.00	\$0.00	\$51,399.00
<b>PROGRAM INCOME SOURCES:</b>					
1.					\$0.00
2.					\$0.00
	<b>PROGRAM INCOME TOTAL</b>	\$0.00	\$0.00		\$0.00
	<b>GRAND TOTAL</b>	\$62,500.00	\$11,101.00	\$0.00	\$51,399.00

PART B. SOURCE OF FUNDS		APPROVED BUDGET	EXPENDITURES TO DATE	UNPAID OBLIGATIONS	BALANCE
GRANT FUNDS:	0%	\$50,000.00	\$10,000.44		\$39,999.56
AGENCY MATCH:	0%	\$12,500.00	\$1,000.56		\$11,499.44
<b>SUBTOTAL</b>		\$62,500.00	\$11,001.00	\$0.00	\$51,499.00
<b>PROGRAM INCOME</b>		\$0.00	\$0.00	\$0.00	\$0.00
<b>GRAND TOTAL</b>		\$62,500.00	\$11,001.00	\$0.00	\$51,499.00

I CERTIFY THAT THIS IS A TRUE AND CORRECT STATEMENT OF EXPENDITURES AND OBLIGATIONS OF THE PROJECT IDENTIFIED ABOVE FOR THE PERIOD NOTED AND THAT THE APPROPRIATE DOCUMENTATION TO SUPPORT THESE EXPENDITURES AND OBLIGATIONS ARE AVAILABLE IN:

ADMINISTERING AGENCY:       PHONE:

PREPARER:       SIGNATURE OF AUTHORIZED AUTHORITY:

10/10/2017

Expenditures must be same as Expenditures listed on RFF

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### Project Expenditures and Obligations Report (PEO)

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- ✓ Submit PEO form (one original and two copies)
- ✓ Due quarterly at CPJAD: By the 15<sup>th</sup>\* of April, July, October, January
- ✓ Forms available on-line at: <http://ag.hawaii.gov/cpja/gp/>

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## What are some common errors in the PEO reports?

- ✓ Incorrect report number
- ✓ Incorrect reporting quarter
- ✓ Page 2 of other costs is missing
- ✓ Part A and Part B totals do not match

Part B of RFF must match  
Expenditures to Date section on  
Part B of PEO

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## Inappropriate / Unallowable Expenditures

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If an amount of reported expenditures is determined by CPJAD to be inappropriate and unallowable, CPJAD may deduct an equivalent amount from the next payable installment and may withhold payment of the amount of the monies equivalent to the questioned expenditures until resolution of the discrepancy by audit or other means.

Federal funds may be expended only for the purposes and activities specified in the Grantee's approved plan and budget.

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EJYS



## Final Drawdown/Final Financial Reports


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Mark your calendar: Final drawdown request is due to CPJAD 30 days from project end date and the final financial reports are due 60 days from project end date as stipulated in the Agreement.

However, if a grantee is unable to submit the final drawdown request that is complete and error free by the required period, then the grantee may not be reimbursed for the final request.

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## Final Drawdown/Final Financial Reports

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### **Unencumbered/Unexpended Funds**

Funds provided to Grantee that are unencumbered on the date the project terminates shall be returned to CPJAD. Funds that are encumbered but not disbursed within 60 days after the project terminates shall be returned to CPJAD.

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## Terms & Conditions of the Award

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If a Grantee materially fails to comply with the terms and conditions of an award, CPJAD may take one or more of the following actions, as appropriate in the circumstances.

This includes:

Temporarily withhold cash payments pending correction of the deficiency by the Grantee.

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## Terms & Conditions of the Award

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Disallow all or part of the cost of the activity or action not in compliance

Withhold further awards for the project or program.

Wholly or partly suspend or terminate the current award.

Take other remedies that may be legally available.

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## Federal Unallowable Costs

Fundraising

Lobbying

Costs incurred outside project period

Food & beverage expenditures\*

Replacing lost, damaged, theft of equipment (*willfully or negligently*)

Gifts (i.e., honorarium, lei)

Entertainment

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## Allowable Project Expenditures

Procurement of goods & services

Equipment

Computer hardware & software

Personnel & fringe benefits

Consultants (\$650/day or \$81.25/hour)\*



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# Project Revision

**GRANTEE SUBMITS WRITTEN REQUEST & APPLICABLE REVISED SECTIONS TO CPJAD**

**REQUESTS MAY BE MADE UP TO 45 DAYS BEFORE THE PROJECT END DATE**

- ❖ Budget
- ❖ Description
- ❖ End Date
- ❖ Other



- Change in approved budget line item in excess of 5% of the total category amount in which the line item is listed.
- Category **Other Costs**
- New unapproved budget items

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COST ELEMENT					AMOUNT
<b>D. Transportation and Subsistence</b>					
Itemize for mainland/interisland airfare, ground transportation, rental car, per diem	Unit Cost	No. of Travelers as applicable	No. of Days	Subtotal	
Rental Car	\$50	1	3	\$150	
	\$			\$	
	\$			\$	
<b>Total Transportation and Subsistence</b>					<b>\$150</b>
<b>E. Supplies</b>					
Itemize supplies and related costs such as printing, paper, binders, etc.	Quantity	Cost by Unit		Subtotal	
Gloves	500	\$1		\$500	
Plexiglass 6'x 3'	3	\$150		\$450	
		\$		\$	
<b>Total Office Supplies</b>					<b>\$950</b>
<b>F. Equipment</b>					
Specify equipment that will be purchased, leased, or rented.	Quantity	Cost by Unit		Subtotal	
Dell Latitude 3510 Laptop	5	\$720		\$3600	
Dell Wireless Mouse	5	\$30		\$150	
Dell Essential Briefcase	5	\$21		\$105	
<b>Total Equipment</b>					<b>\$3855</b>
<b>G. Other Costs</b>					
	Quantity	Cost by Unit		Subtotal	
		\$		\$	
		\$		\$	
		\$		\$	
<b>Total Other Costs</b>					

48 48

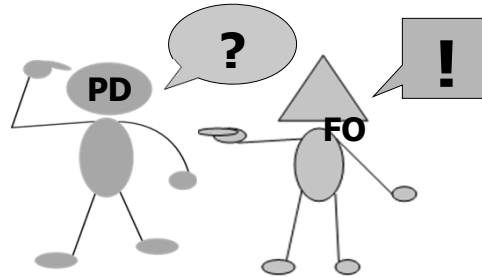
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### Effective Coordination & Communication between PD & FO

*Q: Are we expending in a timely manner?*

*Q: Do we need to adjust cost categories to reflect  
project's actual expenses?*



## III. Monitoring, Records, & Reports

**Monitoring Projects**

**Master Project File**

**Fiscal Administration File**



## CPJAD Monitoring Activities

- Project self-assessment form (Phase 2)
- Desk monitoring
- Enhanced programmatic desk review
- On-site monitoring of program & fiscal records



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## Required by Office of Justice Programs (OJP)

- Award/contract
- Books of original entry
- General ledger
- Subsidiary ledgers
- Personnel & payroll ledgers
- Source documents supporting accounting transactions (see next slide)

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## Examples of Source Documents

- Cash receipts
- Cancelled checks
- Invoices sent and received
- Credit memos/reimbursements
- Employee time and activity sheets
- Overtime records

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## Examples of Source Documents (cont'd)

- Approval for & completed travel docs
- Data tracking sheets (e.g., client, outcomes, trainings)
- Car usage log for leased vehicles
- Contracts with subgrantees
- Memoranda of Agreement



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# Master Project File

Maintained by **Project Director** (or **Project Manager**)

**Organized**

By sections; chronological order

**Neat**

Documents necessary for master file

**Complete**

Contract, Supplemental Agreement, et



# Master Project File

1	Agreement & Application for Grant	5	Sole Source (Restrictive Purchase)
2	Supplemental Agreement	6	Project Modification Request/Approval
3	Fiscal Reports (RFFs, PEOs)	7	Project Equipment Inventory
4	Progress Reports	8	Loss, Damage, Theft of Equipment Report

# Master Project File

9	Correspondence: POS, CPJAD, Fiscal Office, Delayed Correspondence, etc.	11	Training Agendas
10	Monitoring Reports	12	Time and Activity Sheets (Example) - Certification of Grant-Funded Employment (if applicable)

# Fiscal Administration File

Maintained by Fiscal Officer

**Organized**

By sections; chronological order

**Neat**

Documents necessary for fiscal file

**Complete**

Contract, Supplemental Agreement, RFFs, PEOs,  
monthly ledger, etc.



## Fiscal Administration File

- Agreement & application for grant
- Project modification request/approval
- Receipts & invoices (includes OT, travel, etc.)
- General ledger
- Correspondence
- Financial reports submitted to CPJAD

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## Retention of Records & Reports

### **Retention & Access Requirements of Records**

Must be retained for at least\* three years after the Federal award between BJA and the Department of the Attorney General is closed

Access to all records

*(\* ) Longer if notified for purposes such as, litigation, claim, negotiation, audit, or other action*

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## IV. Assurances & Certifications

Conditions follow the funds



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## Assurances & Certifications

**Failure to Meet Assurances & Certifications:**

Suspension of payment

Suspension of grant activities

Termination of contract

Prohibited from receiving any future grant awards for a specified period not to exceed 5 years

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## Non-Supplanting

Prohibits use of grant funds for supplanting state and local funds

Federal funds must be used to supplement existing funds for program activities, and *not* replace those funds appropriated for same purpose

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## Audit Requirements

Agencies that expend \$750,000 or more in Federal funds (from all sources) in the organization's fiscal year are required to arrange for a single organization-wide audit conducted in accordance with provisions of Title 2 C.F.R. Subpart F

Audit reports due no later than 9 months after close of each fiscal year during term of award

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## V. Resources

### **DOJ Financial Guide (Dec. 2017):**

[http://ojp.gov/financialguide/doj/pdfs/DOJ\\_FinancialGuide.pdf](http://ojp.gov/financialguide/doj/pdfs/DOJ_FinancialGuide.pdf)

### **CPJAD CESF Grant Manual, Progress Report, & the Financial Reporting Forms.**

<http://ag.hawaii.gov/cpja/gp/>

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## Questions

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Thank You!



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