

# Welcome to Grant Recipient Training

March 2, 2021

## *Part I: Administrative & Fiscal Management*



CRIME PREVENTION AND JUSTICE  
ASSISTANCE DIVISION (CPJAD)

GRANTS AND PLANNING BRANCH

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## Introductions

### Grants and Planning Branch

*Branch Chiefs:*

Calleen Ching, Shaleigh Tice

*Criminal Justice Planning Specialists:*

Bow Mun Chin, Jennifer Cullen, Valzey  
Freitas, Felix Mata, Memory Tanuvasa.



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## Schedule

- ▶ Morning Session (9:00 a.m. - 12:00 noon)
  - ▶ Part I: Administrative & Fiscal Management for Project Directors & Fiscal Officers
- ▶ Afternoon Session (1:00 - 3:00 p.m.) - VOCA only
  - ▶ Part II: Grant Reporting Requirements



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## Purpose

- ▶ Overview of grant requirements for new and experienced recipients
- ▶ Highlight new and existing grant requirements
- ▶ Information for successfully administering grant-funded projects

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## Agenda

### Part I: Administrative & Fiscal Management

- I. Program Oversight
- II. Fiscal Oversight
- III. Monitoring, Records, & Reports
- IV. Assurances & Certifications
- V. Resources

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## U.S. Department of Justice

- ▶ Office of Justice Programs (OJP)
  - Bureau of Justice Assistance (BJA)
  - Office for Victims of Crime (OVC)
- ▶ Office on Violence Against Women (OVW)



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## Terms

- ▶ Agency refers to Department of the Attorney General
- ▶ Grantee refers to grant recipient
- ▶ Subgrantee refers to subrecipient with whom grantee contracts services
- ▶ Project Periods - federal vs. project

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## I. Program Oversight

### Using a TEAM Approach



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## Best Practices: Coordination

- ▶ Consistent communication between Project Director and Fiscal Officer
- ▶ With other specialty offices
- ▶ With line staff
- ▶ With stakeholders



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## Impact of Effective Communication

- ▶ 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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## Roles

- ▶ Project Directors (PD)

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

- ▶ Fiscal Officers (FO)

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

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## Project Director - *Program Oversight*

1. Ensure all personnel assigned/working on the project understand objectives, activities, and data reporting requirements
2. Ensure activities are performed in a timely manner
3. Ensure appropriate documentation regarding project activities (e.g., time & activity sheets) are kept and CPJAD reporting deadlines are met

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## **Project Director – *Program Oversight***

4. Complete progress reports
5. Ensure compliance with Special Conditions
6. Request contract modifications
  - ▶ Final deadline for requesting modifications is 45 days prior to end of project period

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## **Project Director – *Program Oversight***

7. Forward training requests to CPJAD for prior approval
8. Ensure grant and match funds are fully expended
9. Keep detailed inventory list of equipment purchased

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## Project Director – *Program Oversight*

10. Ensure that if information about the project is printed, published, or cited in a report, it indicates the project was supported by an award through, OJP, OVC, or OVW
11. For disclaimer to printed materials, refer to your grant manual for the specific wording

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## Project Director – *Program Oversight*

12. If delayed start within 30 days:
  - ▶ Submit reasons for delay, steps taken to initiate project, and anticipated starting date in writing to CPJAD
13. 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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## Compliance with Grant Regulations

CPJAD may withhold payments if Grantee does not:

- ▶ Reach program/project goals
- ▶ Minimize time between cash drawdowns and expenditures
- ▶ Adhere to grant requirements or Special Conditions
- ▶ Submit accurate and timely reports (i.e., fiscal and progress reports)
- ▶ Achieve timely financial reconciliation and closeout at end of project period
- ▶ Award and administer Subgrantee contracts properly

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## Q & A for Program Oversight 10 minutes



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## II. Fiscal Oversight



*Please add questions to the chat box or hold off until the end of the section*

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### Project Director – Fiscal Oversight

1. Coordinate regarding expenditures, timing of purchases/obligations
2. Conduct monthly analysis of expenditures -- determine if budget needs revision or if project period needs extension

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### **Project Director – Fiscal Oversight**

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

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### **Financial Officer – Fiscal Oversight**

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



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## Effective Coordination & Communication between PD & FO

### 1) Budget Benchmarks

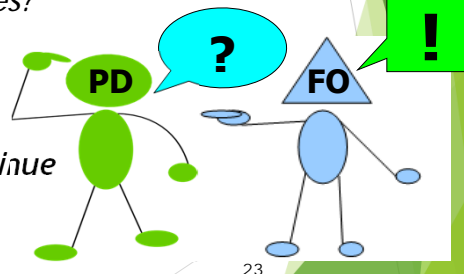
*Are we expending in a timely manner?*

### 2) Modifications

*Do we need to readjust cost categories to reflect project's actual expenses?*

### 3) Sustainability of Project

*Will we be able to continue the project?*



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## Definitions: 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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## Definitions: Match Requirement

### "Cash Match"

Additional funds made available by recipients of grant funds

#### *Examples:*

- State/County funds
- Equitable sharing program (federal asset forfeitures)
- Private sources
- Program income & interest
- Program income from seized assets and forfeiture, etc.

### "In-Kind Match"

Value of something received or provided that does not have a cost associated with it; paid or given in goods, commodities, or services instead of money

#### *Examples:*

- Donated space
- Volunteer time

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## Definition: Program Income

Income earned as direct result of grant award

- ▶ Must receive prior approval from CPJAD to earn program income for VOCA project
- ▶ Must be reported on quarterly PEO
- ▶ Must go back to support project activities with CPJAD prior approval
- ▶ Used only for allowable program costs/expenses

Any income earned during project period, but *not* utilized must be returned to CPJAD

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## Federal Allowable Costs

- ▶ Personnel and Fringe Benefits
- ▶ Contractual Services - Consultants (\$650/day or \$81.25/hour)\*
- ▶ Procurement of Goods & Services
- ▶ Equipment and computer hardware & software



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## Federal Allowable Costs

- ▶ Trainings, travel, per diem rate (lodging, food), ground transportation, baggage fees and related costs
- ▶ Conference related activity costs (must adhere to training/conference planning cost thresholds and conditions)\*
- ▶ Sole source - over \$150,000 prior approval is needed

*\*Some exceptions and/or additional restrictions apply, ask your Specialist for more information*



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## Training/Conference Planning Cost Thresholds

- ▶ Meeting room/audio-visual services: lesser of \$25 per day per attendee or \$20,000
- ▶ Printing: every effort should be made to provide conference materials to participants electronically or via print-on-demand services/options

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## Training/Conference Planning Cost Thresholds

- ▶ Logistical planners: lesser of \$50 per attendee or \$8,750
- ▶ Programmatic planners: lesser of \$200 per attendee or \$35,000
- ▶ Food and refreshments (not allowed)

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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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## CPJAD Restrictions

Overtime costs cannot exceed 10% of a person's base pay and cannot exceed 30% of the project budget, for grants that overtime is allowable.

Fringe benefits must be in approved by categories. Overtime fringe benefits are limited to FICA, Unemployment and Workers Comp.

- ▶ Travel & ground transportation
- ▶ Equipment purchases
- ▶ Payment for unused accrued vacation



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## • Indirect Costs

**Direct Costs:** Costs for activities or services that benefit a specific project (e.g., staff salaries, equipment, supplies)

**Indirect Costs:** Costs of an organization that are not readily assignable to a particular project, but are necessary to operation of organization and performance of project (*DOJ Financial Guide*)

- Costs usually treated as indirect:
  - Facility operation and maintenance
  - Utilities
  - Telecommunications (e.g. organization's phone system)
  - Administrative staff working across agency programs

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## Indirect Costs Documentation

- **Federal Indirect Cost Rate:**
  - Approved by a Federal agency
  - Submit award letter and supporting documentation to CPJAD prior to budget approval
- **10% De Minimis**
  - Certification of 10% de minimis indirect cost rate
- **CPJAD Indirect Cost Computation Worksheet**
  - Identifies cost base (MTDC, direct salaries and wages, direct salaries and wages plus fringe)
  - Lists direct costs in budget that are being used to calculate amount that can be applied to indirect costs for that project

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**DEPARTMENT OF THE ATTORNEY GENERAL**  
Crime Prevention and Justice Assistance Division  
**SAMPLE INDIRECT COSTS COMPUTATION WORKSHEET**

Applicant/Provider: \_\_\_\_\_  
Period: 7/1/2021 to 6/30/2022

Please indicate the basis of the indirect cost rate (select one):

☐ Federally-negotiated indirect cost rate (current and approved). Please provide a copy of the agreement to CPJAD.

☒ 10% De Minimis Rate. (Note: If Grantee has never received a Federally-negotiated indirect cost rate and Grantee has received less than \$35 million in direct Federal funding for the fiscal year requested, Grantee may elect to use the 10% De Minimis Rate.)

Please indicate the cost base used to calculate indirect costs (select one) and fill in the table below, as appropriate:

☒ **Modified Total Direct Costs (MTDC):** "MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and subawards and subcontracts up to the first \$25,000 of each subaward or subcontract (regardless of the period of performance of the subawards and subcontracts under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward and subcontract in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs." (Emphasis added.) 2 C.F.R. §220.68

☐ **Direct Salaries and Wages:** Includes only the costs of direct salaries and wages incurred by the organization.

☐ **Direct Salaries and Wages plus Fringe Benefits:** Includes the costs of direct salaries and wages and the direct fringe benefits incurred by the organization.

Direct Salaries and Wages (list by position title)	Cost
Program Director East	\$ 13,200
Program Director West	\$ 12,000
Victim Assistant East	\$ 3,600
<b>Subtotal Direct Salaries and Wages</b>	<b>\$ 28,800</b>

Fringe Benefits (list by position title)	Cost
Program Director East	\$ 3,564
Program Director West	\$ 3,240
Victim Assistant East	\$ 974
<b>Subtotal Fringe Benefits</b>	<b>\$ 7,778</b>

Services	Subtotal Fringe Benefits	Cost
Client Assistance : Rental Assistance		\$ 21,600
Client Assistance : Legal Services		\$ 9,000
Telecommunications		\$ 10,000
Staff Training Set Aside		\$ 3,086
	<b>Subtotal Services</b>	<b>\$ 43,686</b>

Materials and Supplies*	(itemize materials and supplies and related costs such as printing, paper, binders, etc.)	Cost
File Cabinet 2-Drawer		\$ 195
Work Pro Ergonomic Chair		\$ 435
Cell Phone Boosters		\$ 825
Office Supplies		\$ 2,400
12-inch MacBook 512 GB (2)		\$ 3,086
HP Office Pro 8720 Printer		\$ 299
	<b>Subtotal Materials and Supplies</b>	<b>\$ 7,240</b>

Travel	(itemize airfare, per diem, ground transportation, etc.)	Cost
Bus Passes		\$ 600
	<b>Subtotal Travel</b>	<b>\$ 600</b>

Subrecipients (partners) up to \$25,000 per partner	Cost
Name & Scope of Subrecipient	
Total Contract Amount	
Amount Applied	
<b>Subtotal Subrecipients</b>	<b>\$ -</b>

<b>Subtotal Direct Costs</b>	<b>\$ 88,104</b>
<b>Your Agency's Indirect Cost Rate (negotiated or 10% De Minimis)</b>	<b>10.00%</b>
<b>TOTAL Indirect Costs</b>	<b>\$ 8,811</b>

\*For the purposes of indirect costs, the Federal definition of equipment is utilized. The Federal definition defines equipment as tangible personal property having: 1) a useful life of more than one year; and 2) a per unit acquisition cost of \$5,000 or greater is being utilized. All other items should be listed as supplies.

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## Indirect Costs Documentation

### ► Program Activities

- Include as line item on budget justification form
- Identify which items indirect cost amount will be applied towards
- Include only costs allowable under grant program (e.g. VOCA)

Category	Amount	Description
Other	3,347	Other category includes staff training, resident's assistance not covered by the shelter's supplies and provisions which includes childcare, limited car repairs, gas cards, etc.
Indirect Cost (De minimis Rate 10%)	5,000	Modified Total Direct Cost = \$50,000 x 10% de minimis rate. This is to be used to cover cost of Salaries & Fringe Benefits for the Administrative Staff.
<b>Total:</b>	<b>52,018</b>	

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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

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

- ▶ Submit completed RFF form (one original and two copies), even if zero funds are being requested
- ▶ Due at CPJAD by the 15<sup>th</sup> of each month
- ▶ Forms available on-line at: <http://ag.hawaii.gov/cpja/cp/>
- ▶ Drawdown requests should be based upon least amount needed for reimbursements-disbursements to be made *immediately* or *within 10 days* to ensure that Federal cash on hand is kept to minimum.

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## Request for Funds & Cash Balance Report (RFF) - Email Procedures

**Policy:** CPJAD Subgrantees may submit financial reports via e-mail or U.S. postal mail.

### E-Mail Procedures:

1. Named Project Director or named Financial Officer shall e-mail the completed and signed financial reports to the designated CPJAD Grant Specialist and CPJAD Administrative Services Assistant ([amy.k.tatsuno@hawaii.gov](mailto:amy.k.tatsuno@hawaii.gov)).
2. The subject line of the e-mail message shall include the following: Subgrantee agency name, project number, and the words "-- FOR APPROVAL". This will assist the Branch in identifying that the e-mail message contains financial reports.

**Deadline for Submittal:** RFFs are due by 4:30 p.m. on the 15<sup>th</sup> day of each month; PEOs are due by 4:30 p.m. on the 15<sup>th</sup> day of the month after the end of each calendar quarter; or the last working day before the 15<sup>th</sup> day of the month, if the 15<sup>th</sup> day falls on a weekend or holiday.

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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%	20%	
3. ADVANCES REQUESTED TO DATE	\$ 8,000	Leave Blank	
4. BALANCE OF AWARD AVAILABLE	\$ 42,000	Leave Blank	
5. AMOUNT OF THIS REQUEST	\$ 2,000	Leave Blank	

Match % changes after execution of supplemental contract.

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 9/30/2017	\$ 6,000.00	\$ Leave Blank	Leave Blank
2. LESS: CUMULATIVE EXPENDITURES AS OF 9/30/2017	\$ 10,000.44	\$ 1,000.56	\$ 11,001.00
3. ENDING CASH BALANCE	\$ -4,000.44	\$ Leave Blank	Leave Blank

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

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

**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 \_\_\_\_\_

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## What are some reasons for “kicking back” RFF reports?

### RFF common errors:

- ▶ Incorrect report number, reporting month, project title
- ▶ Agency match not included
- ▶ Part B.1. Total Cash received shows a date before the check was sent out.

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## Final Drawdowns

- ▶ Final drawdown is due 30 days from project end date.
- ▶ Final report is due 60 days from project end date.
- ▶ Final drawdowns and Final reports need to be ACCURATE and submitted BY THE DEADLINE, or your agency **will not** be reimbursed.

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## Project Expenditures and Obligations Report (PEO)

### 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 required by Department of Justice (DOJ), Office of the Chief Financial Officer, for federally funded projects
4. DO NOT CHANGE THE CATEGORIES ON THE FORM  
(See Example next slide)

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

PROJECT TITLE: Trafficking Victim Case Management RPT. # 1  
 REPORTING PERIOD: CALENDAR QUARTER ENDING: 9/30/2017 PROJECT # 16-VA-25

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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## SPO Budget Forms to PEO Categories

<p><b>SPO Form</b></p> <p>SPO-H-206, Personnel Salaries and Wages          SPO-H-206B, Payroll Taxes, Assessments, &amp; Fringe          SPO-H-206C, Travel–Interisland          SPO-H-206D, Travel–Out-of-State          SPO-H-206E, Contractual Services–Administrative          SPO-H-206F, Contractual Services–Subcontracts          SPO-H-206H, Program Activities–Office Supplies          SPO-H-206H, Program Activities–Other          SPO-H-206I, Equipment Purchases</p>	<p><b>to</b></p>	<p><b>PEO Category</b></p> <p>Salaries &amp; Wages          Fringe Benefits          Transportation/Subsistence          Transportation/Subsistence          Consultant Services/Contract          Consultant Services/Contract          Office Supplies          Other Costs (List Items)          Equipment</p>
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# Project Expenditures and Obligations Report (PEO)

2.					\$0.00		
List Total Other Cost from Page 2							
EXPENDITURE TOTAL				\$62,500.00	\$11,101.00	\$0.00	\$51,399.00
PROGRAM INCOME SOURCES:							
1.							\$0.00
2.							\$0.00
PROGRAM INCOME TOTAL				\$0.00	\$0.00		\$0.00
GRAND TOTAL				\$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
SUBTOTAL		\$62,500.00	\$11,001.00	\$0.00	\$51,499.00
PROGRAM INCOME		\$0.00	\$0.00	\$0.00	\$0.00
GRAND TOTAL		\$62,500.00	\$11,001.00	\$0.00	\$51,499.00

I CERTIFY THAT THIS IS A TRUE AND CORRECT STATEMENT OF EXPENDITURES LISTED ABOVE FOR THE PERIOD NOTED AND THAT THE APPROPRIATE OBLIGATIONS ARE AVAILABLE IN THE BUDGET IDENTIFIED IN THE ATTACHED BUDGET IDENTIFICATION SHEET.

ADMINISTERING AGENCY: YMCA

PREPARED BY: John Smith PHONE: (808) 867-5310

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

Expenditures must be same as Expenditures listed on RFF Part B.2.

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# Project Expenditures and Obligations Report (PEO)

- ▶ Due quarterly at CPJAD: By the 15<sup>th</sup> of April, July, October, & January
- ▶ Reports with any errors will be sent back for corrections and re-submission is due within 2 business days.
- ▶ Forms available on-line at:  
<http://ag.hawaii.gov/cpja/gp/>

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## What are some reasons for “kicking back” PEO reports?

- ▶ Report number & reporting quarter are wrong
- ▶ Agency match is not added to the federal amount from the approved budget
- ▶ Page 2 of other costs is missing
- ▶ Part A and Part B totals do not match
- ▶ Cents are not included. (Ex. \$12)
- ▶ Calculation and carry over contain errors. Check your formulas.

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

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## Budget Modification

### Purpose: To amend approved budget

- Change of 5% or more of total category including match obligation; latest request due 45-days prior to project end
- Moving monies into any budget category with a \$0 dollar amount
- Change in price and/or quantity
- New unapproved budget items
- Source of in-kind/cash match changes
- MUST BE DONE PRIOR TO EXPENDITURE

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## Other Modifications

*Changes to:*

Project Director and Financial Officer

*Change in End Date:*

Include revised timeline

*Changes to Project Description:*

Changes to project's goals, objectives, activities, evaluation

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## Modification Instructions

- Grantee submits written request by email
- Include revised contract sections (budget, project description) to CPJAD to modify any aspects of the project
- Modification needs to be approved to be in effect.

**Deadline: Grantee may request modifications up to 45 days before the project end date**

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Q & A for  
Fiscal Oversight  
10 minutes

Break 10 minutes



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III. Monitoring, Records, & Reports

- ▶ Monitoring Projects
- ▶ Master Project File
- ▶ Fiscal Administration File



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## CPJAD Monitoring Activities

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



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## CPJAD On-Site Monitoring Activities

- ▶ Conduct entrance interview
- ▶ Review programmatic, administrative, and basic financial information on grant
- ▶ Interview with project staff
- ▶ Conduct exit interview
- ▶ Monitoring report issued

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### **Top 10 CPJAD Monitoring Findings**

1. Lack of communication between Project Director & Fiscal Officer
2. Missing documentation
3. Project Director does not regularly review fiscal reports
4. Time & activity sheets improperly maintained
5. Inadequate system to track client/outcome data

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### **Top 10 CPJAD Monitoring Findings**

6. Untimely expenditures/project activities
7. Fiscal reports not submitted on time and incorrect
8. Progress reports not submitted on time
9. Inadequate monitoring of subrecipients
10. Commingling of grant funds

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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

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## Examples of Source Documents

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

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## Examples of Source Documents (cont'd)

- ▶ Approval/completed travel
- ▶ 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, etc.



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## Master Project File

1	Contract & 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 (6 month, PMT, annual)	8	Loss, Damage, Theft of Equipment Report

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## 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)

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## Sample - Time & Activity Sheet

Employee Time and Activity Sheet																															
Agency Name:		Grant No.																													
Employee Name		Position										Pay Period																			
Description of Work Activity	Day of the Month																														
Grant Activities	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
Vacation / Sick Leave / Holiday																															
Paid Time Off / Holiday																															
Unpaid Leave																															
Total Hours																															
Signature of Employee		Signature of Supervisor																													
Date		Date																													

Activity must be allowable under grant program and reflect the project's scope

Fringe benefits must be allowable under grant program

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## Fiscal Administration File

Maintained by Fiscal Officer

- ▶ *Organized*  
By sections; chronological order
- ▶ *Neat*  
Documents necessary for fiscal file
- ▶ *Complete*
  - ▶ Contract & 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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## Subrecipient Monitoring

Required process - Proper oversight of subawards by Recipient to ensure grant compliance by Subrecipient

Includes collection and review of:

- Financial reporting systems and supporting documentation
- Federal reports and tracking systems
- Time and activity sheets



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## Retention of Records & Reports

### Retention & Access Requirements of Records

► Federal/State examination & audit - Three years\* following date of submission of final Federal Financial Report (SF-425) by CPJAD

► Coverage

► Access to all records

\*May need to retain for longer if notified for purposes such as, litigation, claim, negotiation, audit, or other action

-- DOJ Financial Guide

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Q & A for  
Monitoring, Records, &  
Reports  
10 minutes



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IV. Assurances and Certifications

Conditions that 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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## Assurances & Certifications

- A. Signed by Department Head, Chief of Police, or Chief Executive Officer
- B. Submitted with contract
- C. Contract requirement
- D. May differ due to source of federal award

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## Assurances & Certifications

1. General Conditions	6. Lobbying*
2. Special Conditions	7. Confidential Funds*
3. Non-Supplanting	8. Non-Discrimination
4. Drug-Free Workplace*	9. Procedures for Discrimination Complaints*
5. Debarment, Suspension, Ineligibility, and Voluntary Exclusion	10. Equal Employment Opportunity Policy and Plan*
	11. Other – Depends on Grant (VAWA, Coverdell, etc.)

*\*Certification required depending on grant amount or agency status*

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## General Conditions

- ▶ Conditions attached to funding source are carried through to Grantee
- ▶ General and fiscal regulations of CPJAD
- ▶ Termination of contract, discontinuation of payment, non-availability of funds

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## Special Conditions

- Special Conditions attached to funding source are carried through to Grantee
- Reporting requirements of CPJAD *and* grant program
- Funds subcontracted to faith-based organizations
- Reporting fraud, waste, abuse, and similar misconduct

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## Confidentiality

- Grantees must, to the extent permitted by law, reasonably protect confidentiality and privacy of clients
- Client information cannot be shared without informed, written, reasonably time-limited consent of client
- Federal definition of Personally Identifying Information (PII) is broad
- Check your General and Special Conditions and grant rules/regulations for specific restrictions of your grant

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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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## Drug-Free Workplace

*\*Applies to state agencies ONLY*

- ▶ Must certify maintenance of a drug-free workplace
- ▶ Drug-Free Workplace program policies must be posted and distributed to employees
- ▶ Policies include:
  - Notify employer within 5 days of incident
  - Notify CPJAD within 10 days of reported incident
  - Take appropriate action within 30 days of incident
  - Required drug abuse assistance rehabilitation



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## Debarment, Suspension, Ineligibility, and Voluntary Exclusion

- ▶ Federal policy to conduct business only with responsible persons
- ▶ Debarment or suspension of a participant in program by one agency has government-wide effect

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## Lobbying

### Anti-Lobbying Act

- A. No federal funds may be used, either directly or indirectly, to support the enactment, repeal, modification or adoption of any law, regulation, or policy at any level of government
- B. Anti-lobbying restrictions are enforceable via large civil penalties, with civil fines between \$10,000 and \$100,000 per each individual occurrence of lobbying activity

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## Certification of Non-Discrimination

- ▶ Specific non-discrimination requirements that follow grant programs (e.g., DOJ Non-discrimination Regulations)
  - ▶ Title VI of the Civil Rights Act of 1964
  - ▶ Omnibus Crime Control and Safe Streets Act of 1968 as amended
  - ▶ Section 1407 of the Victims of Crime Act of 1984
  - ▶ Title IX of the Education Amendments of 1972



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## Certification of Non-Discrimination

- ▶ Section 504 of the Rehabilitation Act of 1973
- ▶ Title II of the Americans with Disabilities Act of 1990
- ▶ Age Discrimination Act of 1975
- ▶ Executive Order 13166 (national origin)
- ▶ Executive Order 13279 and 28 C.F.R. pt 38 - Faith Based - Equal Treatment
- ▶ Nondiscrimination Grant Condition in the Violence Against Women Act (VAWA) Reauthorization of 2013

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## Certification of Non-Discrimination

### Summary

#### ► Protected Classes:

Race	Age
Color	Sex
National Origin	Gender Identity (VAWA)
Religion*	Sexual Orientation (VAWA)
Disability	

*(\*Sincerely held ethical or morally held beliefs.)*

#### ► Reminder:

DOJ defines program or activity as the whole organization that receives federal funds. If one unit of the organization receives a grant, the entire organization is covered. Same applies to Subgrantees.

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## Faith-Based Organizations

#### ► DOJ Regulations for FBO Guidance (Revised April 4, 2016)

#### ► New Notice & Referral Requirements

- Written notice inclusions
- Beneficiary objections
- Sample notice & beneficiary referral request

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## VAWA Reauthorization Act of 2013

- ▶ Applies to discrimination based on gender identity and sexual orientation
- ▶ Sex segregated programming vs. sex specific programming
- ▶ Necessary to essential operations
- ▶ Comparable services
- ▶ Gender identity
- ▶ Serving transgender clients - what gender person identities with

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## Certification of Non-Discrimination

### National Origin Discrimination

#### Limited English Proficiency (LEP)

- ▶ Includes discrimination on the basis of Limited English Proficiency
- ▶ Person has a first language other than English and a limited ability to read, speak, or understand English



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## Certification of Non-Discrimination

### Language Access Plan:

- ▶ Reasonable step(s) taken
- ▶ Ensures meaningful access
- ▶ Establishes & implements policies and procedures
- ▶ Free of charge

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## Certification of Non-Discrimination

### Language Access Plan - 4 Factor Analysis:

- ▶ # or % of LEP persons likely to be encountered
- ▶ Frequency of LEP persons' contacts
- ▶ Nature and importance of program to people's lives
- ▶ Resources available and costs

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## Certification of Non-Discrimination

Written Language Access Plan should have 6 elements:

- 1) Process for identifying LEP persons who need language assistance
- 2) Information about available language assistance measures
- 3) Training for staff
- 4) Notice to LEP persons
- 5) Monitoring and updating Language Access Plan
- 6) Language Access Plan Coordinator

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## Certification of Non-Discrimination

- More information available at OJP, Office for Civil Rights website:

[www.ojp.usdoj.gov/ocr/](http://www.ojp.usdoj.gov/ocr/)

- Information on Language Access available via State Office on Language Access:

<https://health.hawaii.gov/ola>

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## Procedures for Discrimination Complaints

- DOJ, Office for Civil Rights is required by law to investigate complaints of discrimination filed against recipients of financial assistance from OJP, its component organizations, or COPS

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## Procedures for Discrimination Complaints

- ▶ Grantee/Subgrantee civil rights complaint responsibilities:
  - ▶ Have a coordinator
  - ▶ Make beneficiaries aware that they may complain to agency, CPJAD, or OCR
  - ▶ Have process to investigate complaints
  - ▶ Notify CPJAD / OCR

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## Equal Employment Opportunity Policy and Plan

- ▶ What is an EEOP?
  - ▶ Compares agency's workforce to relevant labor market
  - ▶ Analyzes agency employment practices to determine impact on race, sex, or national origin
  - ▶ Tool to identify problem areas where discrimination may be occurring

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## Certificate for Title

- An inventory of supplies and equipment purchased during project period must be submitted to CPJAD at the end of the project period.
- The inventory should include a list of **equipment and unused supplies** purchased, costs, and identification numbers (if applicable).
- If a project has received more than one award, a cumulative inventory of equipment should be kept.

**Must be submitted within 60 days after  
project end date**

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## Certification of Grant-Funded Employment

Per Title 2 Code of Federal Regulations (CFR) Part 225, Cost of Principles for State, Local, and Indian Tribal Governments, Appendix B, Selected Items of Cost

- ▶ For Employees who work solely on single Federal award or cost objective
- ▶ For charges for salary and wages of named employee(s) supported by this certification for period covered
- ▶ CPJAD will not collect this form and should be available during monitoring

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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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## Liability Insurance Requirement

- ▶ Minimum amount: \$2 million in commercial general liability insurance
  - ▶ \$1 million per occurrence; \$2 million in aggregate in general liability
  - ▶ \$1 million per accident in automobile
- ▶ Additional insured: Department of Attorney General, State of Hawaii named as an additional insured
- ▶ Dates: Effective beginning with contract start date, not contract execution date

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## V. Resources

### DOJ Financial Guide:

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

### CPJAD Grant Manuals:

- Coverdell
- JAG
- RSAT
- VOCA
- VAWA

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## Resources

Websites:

- Office of Justice Programs  
[www.ojp.gov/](http://www.ojp.gov/)
- Office on Violence Against Women  
[www.justice.gov/ovw](http://www.justice.gov/ovw)
- Office for Civil Rights  
[www.ojp.gov/about/offices/ocr.htm](http://www.ojp.gov/about/offices/ocr.htm)
- Crime Prevention & Justice Assistance  
[www.ag.hawaii.gov/cpja](http://www.ag.hawaii.gov/cpja)

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## Q & A for Assurances and Certifications 10 minutes



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## Grant Recipient Training Handouts List

<http://ag.hawaii.gov/cpja/gp/gp-related-forms/>

- ▶ Sub-Recipient Reporting Dates
- ▶ AG\_CPJAD #32 Project-Self-Assessment-Tool-1
- ▶ AG\_CPJAD #38 Certification of Grant Funded Employment (05\_2016)
- ▶ AG\_CPJAD-07-RFF-Formula-and-Instructions-1\_2017-1
- ▶ AG\_CPJAD-08-PEO-8\_2009-3
- ▶ AG\_CPJAD #40 Indirect Cost Worksheet (07\_2017)
- ▶ AG\_CPJAD #19 Project Grant Modification Notice (8\_2008)
- ▶ Copy of Sample Timesheet and Activity Sheet
- ▶ AG\_CPJAD #13 Certificate for Title

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## Wrap-Up

Please fill out the evaluation form  
for Part 1: Administrative & Fiscal  
Management

**Link to the evaluation is in chat box.**

*Mahalo!*

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## VOCA ONLY Afternoon Session

Please return promptly at 1:00 p.m. for PART II. VOCA Reporting and other Information.

Please check your email confirmation for the link to the training.

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## Lunch Time! (Noon - 1 p.m.)



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