

Government of Guam Line Agencies Federal Financial Policies and Procedures

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Introduction

The Government of Guam policies and procedures relevant to managing and accounting for Federal grant funds is outlined in 5 GCA Government Operations, Chapter 22, General Fiscal Policies and Controls, Article 3, Regulation of Federal Expenditures which includes provisions for accounting for the receipt and expenditures of Federal funds. Please refer to Appendix A. However, this policy did not provide clear, detailed and comprehensive directions describing all accounting functions and related activities performed to ensure adequate control of Federal funds. As a result the Bureau of Statistics and Plans and the Department of Administration Federal Program collaborated to develop the Government of Guam Line Agencies Financial Policies and Procedures.

Objectives: To manage federal grant funds that provide a clear, detailed and comprehensive directions describing all accounting functions and related activities performed to ensure adequate control of Federal funds.

Government of Guam Financial Management System Overview

Budget and Accounting Information Systems (BACIS)

The Government of Guam utilizes a central accounting and budgetary system which provides budgetary controls over general governmental revenues and expenditures. The Government of Guam has over 38 line agencies sharing this accounting information system utilizing the AS400 hardware platform. This system maintains all accounting records of details as well as summaries of all financial transactions.

Department of Administration (DOA)

In accordance with 5GCA Division 2 Article 2, Central Accounting Act, the Division of Accounts of the Department of Administration is the agency responsible for a uniform financial management system and the related system of internal accounting controls for the 38 line agencies of the Government of Guam. DOA utilizes the Budget and Accounting Information System (BACIS) accounting software to process both the budget and accounting transactions.

Bureau of Budget and Management Research (BBMR)

In accordance with 4GCA, Bureau of Budget and Management Research (BBMR) is responsible for the uniform budget to include all fund types for the 38 line agencies.

Recording grant revenues and expenditures in the Government of Guam Line Agency accounting system, including program income and local match

Budgetary Process

Federal grants are approved by the grantor agencies. The agency prepares the Establishment of Account documentation for submission to BBMR then to DOA for the establishment of the account. Budgetary controls by expenditure object classification are maintained by the line agencies/grantee.

Establishment of Accounts

An Establishment of Account form must be submitted, accompanied by the grant award notifications, grant conditions and reporting requirements, to adequately assign an account number. On this form, the basic grant information are identified, such as grant number, CFDA#, grant period, grant award, etc. This form is prepared by the grantee agencies and submitted to BBMR for budgetary review and approval. After BBMR, the form is submitted to DOA for the assignment and establishment of the account in the BACIS system. It is the grantee agency's responsibility to verify the information on the BACIS system for accuracy. The following documentation is submitted to BBMR for the EOA:

- Request for Establishment/Modification of Account Form
- Appropriation Allotment Schedule
- Copy of Signed grant award
- GAN or documentation for compliance with special condition

In cases where grant condition exist whereas a trust account must be established, it is the responsibility of the grantee to request for such account to DOA Federal Section.

Once the account is established, the grantee consults with DOA federal programs to advise them to draw down the funds from the grantor agency and to place in an account separate from the general fund. To verify the account is placed in a separate account from the General Fund, DOA federal programs provide the grantee with the account number. Thus, allowing the grantee to view the account on the AS400.

Accounting Process

The Department of Administration's Division of Accounts is responsible for the centralization of all accounting functions. DOA maintains the accounting system and the financial records to include current and archived data and accounts for all funds.

Appropriation account and Expenditure Object Classification:

Appropriation is defined as the amount authorized to be expended and obligated. Appropriation and expenditure object classification must be identified by the grantee agency and approved by BBMR. DOA will then establish this, based on the EOA form, in the BACIS system. This step must be done prior to processing any transactions.

There are two types of appropriations account: annual and continuing appropriation accounts. Annual appropriations lapse at the end of a fiscal year. Whereas, a continuing appropriation is automatically extended into the following fiscal year or until the account end date.

The appropriation accounts consist of an eighteen alpha numeric character. The designated appropriation account structure is as follows:

5 101 H 12 0920 EI 109 – 111

5	Appropriation/Expenditure Account
101	Fund number, Federal Fund
H	Appropriation type, Continuing
12	Fiscal year, 2012
09	Department number, Bureau of Statistics and Planning
20	Division, Social Economic Planning
EI	Program, Education and Information
109	Sequence
111	Expenditure object classification, regular salaries

Examples of Federal appropriation type:

B	-	Annual appropriation, matching requirement
E	-	Annual appropriation, 100% federally funded
G	-	Continuing appropriation, matching requirement
H	-	Continuing appropriation, 100% federally funded

Encumbrances:

Encumbrances are commitments to contracts between the Government of Guam and a vendor for the procurement of goods and services. An encumbrance is recorded for budgetary control

purposes when a purchase requisition, purchase order, contract, work request and travel authorization are approved for expenditures obligating the grant funds.

Expenditures:

Expenditures are defined as amounts to be paid or are paid out. Expenditures are a decrease in grant award balance. Detail list of expenditure object classification are as follow:

- 111 - Regular Salaries
- 112 - Overtime
- 113 - Fringe Benefits
- 220 - Travel
- 230 - Contractual Services
- 240 - Supplies
- 250 - Equipment
- 290 - Miscellaneous
- 361 - Power
- 362 - Water
- 363 - Telephone
- 450 - Capital Outlay

Purchases chargeable to federal grant accounts must adhere to both, the approved grant award terms and conditions as well as the OMB Circular A-87.

Cash Management – Draw Down/Reimbursements

Cash management responsibilities are under the purview of the Treasurer of Guam. The actual submission of the draw down

Tracking grant expenditures by approved budget categories

The Bureau of Statistics and Plans' Administration division will review all expenditures submitted by sub-recipients to ensure that these expenditures are in line with approved budget categories and detailed item descriptions. Approved budget items as stated on the grantor approved budget submitted on the GMS will be transferred to the QUARTERLY PROJECT EXPENDITURES AND OBLIGATION REPORT. Please refer to Appendix B. Column 2 of this report under the heading "Approved Budget Item" will have a detailed listing of what goods or services are authorized under this particular expenditure/object category. This detailed breakdown of approved budget items will correspond with the approved budget breakdown as stated in the GMS system. Anytime a request is made by sub-recipient to amend the approved budget items, the change will be made on both the GMS system and the Quarterly Project Expenditures and Obligation Report. On a quarterly basis, sub-recipients will be responsible for

submitting a QUARTERLY PROJECT EXPENDITURES and OBLIGATIONS REPORT highlighting expenditures incurred for this quarter.

In addition, sub-recipients are required to submit all corresponding supporting documents for expenditures incurred by their program. Upon receipt of the Quarter financial report and support documents, BSP Administrative staff will review report and supporting documents for compliance with procurement guidelines, as well as ensuring that expenditures are within the approved budget items. Any expenditure that are identified for items not identified as an Approved Budget Item, BSP will immediate inform the sub-recipient to immediately transfer these expenditures out of their corresponding grant project.

Preparing and timely submitting Federal Financial Reports (FFRs) and Progress Reports

The Office of Justice Programs (OJP) requires award recipients to submit both financial and program reports. These reports describe the status of the funds or the project, compare actual accomplishments to objectives, and provide other pertinent information. The specific requirements, reporting periods, and submission deadlines are identified below. Your award documents may also include information regarding reporting requirements specific to your particular award.

Federal Financial Reports (FFRs)

The SF-425 Federal Financial Report (FFR) show the actual funds the grantee have spent (expenditures) and any bills going to pay (unliquidated obligations incurred) at the recipient/subrecipient level, both for the reporting period and cumulatively, for each federal grant award.

The grantee reports the summary information on expenditures, unliquidated obligations incurred, the money from your own organization (match), program income, and indirect costs for each quarter of the project. The grantee also indicates if we are using a cash- or accrual-based accounting system for reporting.

The SF-425 is submitted online through the Grants Management System (GMS) Financial Status Reports Module 30 days after the quarter ends.

Progress Reports

Progress/program reports provide information relevant to the performance and activities of a plan, program, or project and are due at the intervals noted below. Unless otherwise indicated,

the final report is due within 90 days after the end date of the award. Program reports must be submitted online through the OJP GMS.

BJA Block and Formula Funds—Annual Performance Reports

Each year States must submit a report to BJA which contains information as required by the legislation and the Director. This report must be submitted to BJA no later than December 31 for the activities undertaken and results achieved during the prior Federal fiscal year (October 1 through September 30).

Progress Report-Semi Annual Reports

This report is prepared twice a year and is used to describe the performance of activities or the accomplishment of objectives as set forth in the approved award application. Progress reports must be submitted within 30 days after the end of the reporting periods, which are June 30 and December 31, for the life of the award. The awarding agency may opt, by special condition to the award, to combine the first report into the subsequent reporting period. For example, if the begin date on the award is June 1, the awarding agency may opt to receive the first report 30 days after the December 31 reporting period.

The grantee ensures the submission of the progress reports on the Grant Management System by requiring its sub recipient to submit quarter progress (Byrne JAG, RSAT and Coverdell) and or semi annual progress reports (Project Safe Neighborhood) 15 days after the quarter and or semi annual period ends. Based on the information in the progress reports, the grantee prepares the progress reports for submission on the GMS by the due date.

The reporting period and due dates of progress reports on the GMS are as follows:

Grant Program	Due Date	
	Annual	Semi Annual
Byrne JAG	31-Dec	
Paul Coverdell		31-Oct
RSAT		31-Oct
Project Safe Neighborhood		31-Oct

Reports Required under the Federal Funding Accountability and Transparency Act

The Federal Funding Accountability and Transparency Act of 2006 (referred to as FFATA or The Transparency Act) requires the Office of Management and Budget to maintain a single, searchable website that provides the public with information about how tax dollars are spent and gives them the ability to hold the Federal Government accountable for each spending decision. That site is <http://www.usaspending.gov>.

Federal prime recipients that award \$25,000 or more to subrecipients are required to submit data in the FFATA Subaward Reporting System. Per Title 2 CFR Volume 1, Part 170—Reporting Subaward and Executive Compensation Information, Prime Grant Recipients awarded a new Federal grant greater than or equal to \$25,000 as of October 1, 2010 are subject to FFATA sub-award reporting requirements as outlined in the OMB guidance issued August 27, 2010.

The grantee is required to file a FFATA sub-award report through the FFATA Subaward Reporting System (FSRS), <https://www.fsrs.gov/>, by the end of the month following the month in which the direct recipient awards any sub-grant greater than or equal to \$25,000.

Preparing and timely submitting the American and Recovery Act 1512c Report, if applicable

The grantee has prepared internal reporting procedures to limit or prevent errors when collecting, reviewing, reporting and changing data for Section 1512 reporting of ARRA funds under the FY 2009 Recovery Act Justice Assistance Grant Program. The process and procedures in place ensure the FY 2009 Recovery Act Section 1512C report are prepared and timely submitted by the due date. Please refer to Appendix C.

Requesting grant funds

The Government of Guam Department of Administration Federal Program Division 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 (with the exception of block grant programs such as the Byrne Justice Assistance Grant [JAG] Program, Juvenile Accountability Block Grant [JABG] Program, and State Criminal Alien Assistance Program [SCAAP] awards, which may be drawn or are paid out in a lump sum) as these funds are drawn down and placed in an interest bearing account.

Draw down are processed through the Grant Payment Request System (GPRS).

DOA times its draw down requests to ensure that Federal cash on hand is the minimum needed for disbursements/reimbursements of the prime and sub recipients expense on the AS400 to be made immediately or within 10 days to ensure the cash on hand is kept at or near zero. Please note DOA does not do advance draw down. Draw down are based on actual expenditures and submitted weekly.

Reconciliation of FFRs with the accounting records at least on a quarterly basis

The Bureau of Statistics and Plans (on a quarterly basis), will review all Quarterly Financial Reports submitted by sub-recipients to ensure compliance with not only procurement

guidelines, but consistency with approved budget items as specified in the grant award. Upon review of Quarterly Financial Reports (QFR) submissions, BSP staff will reconcile these quarterly expenditures with what is reflected under the Department of Administration's AS400 Accounting system and against the Bureau's approved budget. The AS400 balances as of the quarter end date should reflect what the sub-recipient states they have expended during the reporting period.

Complying with Federal cash management regulations

The Cash Management Improvement Act of 1990 was an amendment to the Intergovernmental Cooperation Act of 1968, 31 United States Code (U.S.C.) 6503. Under the provision 31 U.S.C. 5(b) of Public Law 101-453, States are no longer exempted from payment of interest to the Federal Government for drawing down funds prior to the need to pay off obligations incurred. The provisions of 31 U.S.C. 6503(c)(1) require States to pay interest in the event that the State draws down funds before the funds are needed to pay for program expenses.

Administering program income

The Bureau of Statistics and Plans uses program income to supplement allowable federal grant program costs. Program income will be expended as soon as the grantee has prepared the Establishment of Account/Budget Modification form along with the signed interest certification from DOA for submission to BBMR. If the program income is not used the funds are returned to the federal grantor when the grant closed.

Currently, program income is only generated from the interest earned from the JAG awards accounts.

Examples of Program Income

Sale of Property

In the case of real property purchased in part with Federal funds, the recipient and/or subrecipient may be permitted to retain title upon paying the awarding agency for its fair share of the property. You must compute the Federal share of the property by applying the percentage of Federal participation in the total cost of the project for which the property was acquired to the current fair market value of the property. Be sure to contact your program manager prior to the disposal or sale of any property purchased with Federal funds.

Royalties

You may keep all royalties received from copyrights or other works developed under projects or from patents and inventions, unless the terms and conditions of the project provide otherwise,

or a specific agreement governing such royalties has been negotiated between the awarding agency and the recipient

Attorney's Fees and Costs

If you receive income after completion of the project related to a court-ordered award of attorney's fees or costs, it is program income to the extent that it represents a reimbursement for attorney's fees and costs originally paid under the award. This type of program income is subject to the restrictions stated in the award.

Registration/Tuition Fees

These types of program income must be treated in accordance with the instructions stated in the project's terms and conditions.

Asset Seizures and Forfeitures

Program income from asset seizures and forfeitures is considered earned when the property has been adjudicated to the benefit of the plaintiff (i.e., law enforcement entity). Income received from the sale of seized and forfeited assets (personal or real property) or from seized and forfeited money must follow the "Addition Method" of handling program income unless an alternate method is designated in the recipient's award document. The following policies apply to program income from asset seizures and forfeitures:

Subrecipient program income, with the approval of the recipient, may be retained by the entity organization earning the program income or used by the recipient for any purpose that furthers the objectives of the legislation under which the award was made.

States or local units of government may use program income funds from seized and forfeiture assets as match when assets are given a ruling by a State court, in accordance with the State law. In addition, State and local units of government may use cash received under the equitable sharing program for the non-Federal portion (match) of program costs, as provided for in the guidelines established by the U.S. Department of Justice Asset Forfeiture Office, when the assets are judged by a Federal court organization.

Interest Earned on JAG Funds

Interest earned on JAG funds is considered program income and should be spent only on allowable purpose areas under these programs. You are required to use all funds within the fixed expenditure period. No extension to the project period will be approved. JAG recipients are not required to spend program income before spending Federal funds.

Membership Fees

If an organization's only source of income is Federal award funds, then when it receives membership fees, those fees will generally be considered program income.

When an organization receives non-member income and uses that income to provide services to its members, then membership income may be considered program income. How much of the membership income is considered program income will be in proportion to the amount of Federal and non-Federal funds that the organization receives.

An organization need not report its membership fees as program income if the fees were received before the organization began to receive Federal award funds, or if they are used to provide member services that are separate and distinct from grant-funded services.

Accounting for Program Income

Program Income is primarily generated from interest income earned on federal grants whereby the Federal Cognizant Agency releases all grant funds to the grantee (GovGuam Agency) and requires that these funds be held in a separate interest bearing account through a Guam financial institution. The following processes and procedures will delineate how the accounting of these funds will be implemented.

The Department of Administration, Treasurer of Guam will comply with federal grant conditions and ensure that federal grant funds requiring to be in a separate and interest bearing account, if needed. The Treasurer of Guam will provide a quarterly report to the DOA's Federal Grants division on how interest income was earned on each sub-account that references a particular federal grant.

DOA's Federal Grants division will provide a report to responsible GovGuam line agency (for which this federal grant was awarded to) on how much interest income was earned during the previous quarter.

The GovGuam agency will then coordinate with the Bureau of Budget Management and Research (BBMR) to ensure that the interest income earned during the previous quarter, is loaded to the grant expenditure account (5101 account) for available use for program implementation.

The GovGuam agency will ensure that program income earned and expended will be reflected on the periodic financial reports to be submitted to their federal cognizant agency.

Management of Interest Income

The Bureau of Statistics and Plans account for and reports as program income interest earned on the JAG grant program. The documentation to load the interest earned will be processed

within 5 days after the quarter ends to have BBMR and DOA load the funds on the Z Accounts. The All interest earned and loaded in the Z account will be used for the JAG program purposes. Unused interest income will be sent to the Office of Justice Programs, Office of the Chief Financial Officer upon the submission of the Final SF-425.

Award Type	Regulatory Reference	How to Manage Interest Income	Where to Send Interest Income
State Entities Including State Agencies, State Higher Education, State Hospitals, and State Instrumentalities			
JAG	Section 203 of the Intergovernmental Cooperation Act of 1968 (Pub L. 90-577; 31 United States Code [U.S.C.] 6503(a)).	Account for and report as program income. Use for program purposes. Return unused interest income.	Office of Justice Programs Office of the Chief Financial Officer ATTN: Accounting Control Branch Washington, DC 20531

Grant closeout

Recipient Closeout Requirements

Within 90 days of the end date of the award (or any approved extension), the Agency submits the following to the awarding agency through the online system:

Final SF-425

This FINAL report of expenditures must have no unliquidated obligations. Any unobligated or unexpended funds will be de-obligated from the award amount. The Agency ensure that funds are obligated or expended as much as possible prior to the award end date. Match requirements must be met by the end of the award period and included in the report. Recipients who have drawn down funds in excess of their Federal expenditures must return unused funds to the awarding agency when they submit the final report. The Agency ASO reconciles the final FFR against the Agency’s internal accounting records. All entries to the accounting system are supported by adequate source documentation (for example, invoices and contracts).

The Agency ASO reports all allowable costs incurred, both at the recipient and subrecipient level.

Final Progress Report

The Agency prepares the final progress report in accordance with instructions provided by the awarding agency’s program office. The final progress report is submitted by the grantor’s due date. The information to prepare the final progress report is obtained from the sub grantee progress reports.

5 GCA Government Operations, Chapter 22, General Fiscal Policies and Controls, Article 3,
Regulations of Federal Expenditures

ARTICLE 3
REGULATION OF FEDERAL EXPENDITURES

- § 22301. Purpose.
- § 22302. Definitions.
- § 22303. Receipt of Federal Funds.
- § 22304. Expenditures Restricted.
- § 22305. General Fund Protected.
- § 22306. Penalty for Noncompliance.

5 GCA GOVERNMENT OPERATIONS
CH. 22 GENERAL FISCAL POLICIES AND CONTROLS

- § 22301. Purpose.

It is the purpose of this Article to clarify the role of the Guam Legislature in appropriating Federal funds received by the Territory so as to assure that the purposes of the government of Guam are served and legislative priorities are adhered to by the acceptance and use of such funds.

SOURCE: GC § 6800 added by P.L. 14-83:1.

COMMENT: 1. Annual Budget laws usually contain one or more provisions applicable to the use of federal funds. Therefore, please look at each year's annual budget to see the latest provisions on this subject.

2. A Section 1423j of Title 48, United States Code, is paramount to local legislation [this Article] and provides that the United States Congress can make appropriations directly to the government of Guam. Where these appropriations or grants completely fund a specific purpose without the need of local funding, and where the appropriation or grant does not provide for local legislative control, there is no authority for the Guam Legislature to assume the responsibility for reappropriating these funds. Wong, Deputy Consumer Counsel v. Camina, Director, Bureau of Budget & Management Research, 2 Guam R. 132, 133 (1978).

- § 22302. Definitions. As used in this Article:

(a) Agency means all offices, departments, boards, commissions, councils, committees, public corporations, or other entities of the Executive Branch, offices of the Judicial Branch and offices of the Legislative Branch of the government of Guam.

(b) Agency Head means the principal officer of a department or agency.

(c) Federal funds means any financial assistance made to an agency by the United States government, whether a loan, grant, subsidy, augmentation, reimbursement, or in any other form.

(d) Federal program means the program or project supported in whole or in part by Federal funds.

SOURCE: GC § 6801 added by P.L. 14-83.

§ 22303. Receipt of Federal Funds.

(a) All Federal funds shall be deposited in and credited to the General Fund account and be available for appropriation by the Legislature as part of the Territory's operating budget; furthermore, detailed and accurate accounting records shall be maintained for such Federal funds.

(b) The provisions of subsection (a), above, shall not apply to those cases where by statutory enactment the Legislature has created a special fund or restricted receipt account and has specifically provided thereby for an exclusive, special purpose, or other use of Federal funds so long as such Federal funds are used solely and exclusively for such specific statutory purpose or purposes.

SOURCE: GC § 6802 added by P.L. 14-83:1.

§ 22304. Expenditures Restricted.

(a) No department or agency may make expenditure of any Federal funds regardless whether such funds are advanced prior to expenditure or as reimbursement unless such expenditures are made pursuant to specific appropriations of the Legislature.

(b) The Health Security Trust Fund, subject to legislative approval, may be invested or reinvested in bonds or in securities that are approved for the Retirement Fund, or according to modern investment practices of similar funds. The appropriations from the Health Security Trust Fund shall be limited to fifty percent (50%) of the initial deposit from the proceeds of the sale for the first four (4) years. Thereafter, expenditures shall be limited to ninety percent (90%) of the earnings of the Fund.

(c) If Federal funds received are greater than the amount of such funds appropriated by the Legislature for a specific purpose pursuant to this Article, the total appropriation level of Federal and local funds allocated for such purpose shall remain at the level designated by the Legislature.

SOURCE: GC § 6803 added by P.L. 14-83:1. Subsection (b) amended by P.L. 27-69:6(b).

COMMENT: See COMMENT to § 22301. Many federal grants provide for specific ratios of local to federal funds. Other grants and programs provide that federal funds cannot supplant local funds for the project. Check with the specific grant or program for details.

§ 22305. General Fund Protected.

To insure that the General Fund will not be burdened with expenditures for Federal projects, an agency head responsible for administering any Federal funds shall submit to the Director of the Guam State Clearinghouse on the 30th of each month a report on expenditures incurred for Federal programs for the preceding month. Said report shall be certified by the agency head for accuracy and compliance with all applicable laws and regulations governing administration of the programs.

The form and details of this report shall be prescribed by the Director of the Guam State Clearinghouse. The Director of the Guam State Clearinghouse shall promptly discontinue disbursement of funds for Federal programs for noncompliance by agencies with these reporting and certification requirements.

SOURCE: GC § 6804 added by P.L. 14-83:1. Amended by P.L. 26-169:6.

§ 22306. Penalty for Noncompliance.

The administration of authorized Federal programs shall be in full compliance with all applicable laws, rules and regulations governing the program. Noncompliance requirements by officials or employees of the government of Guam shall be cause for dismissal. Expenditure of public funds in violation of laws, rules, regulations, or guidelines established for the program shall void the appropriation for the program and the amount expended in violation shall be due and payable to the government of Guam by the officer or employee responsible for the act.

COMMENT: GC § 6805 added by P.L. 14-83:1.

NOTE: P.L. 14-83:2 repealed P.L. 13-85, which had added a predecessor article on the same subject, but placing the law in §§ 5200-5202 of the Government Code.

SAMPLE QUARTER FINANCIAL REPORT

**BUREAU OF STATISTICS AND PLANS
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM
Quarterly Project Expenditures and Obligations Report**

Project Fiscal Year:		FY 2010			Work Request/Contract #: W110900013		
Project Title:		Recovery Oriented Systems of Care Program for Substance Abuse Offenders					
Account Number:							
Reporting Period:							
EXPENDITURE CATEGORY	APPROVED BUDGET ITEM	A APPROVED BUDGET	B YTD ACTUAL EXPENDITURES THRU LAST QUARTER	C CURRENT QUARTER ACTUAL EXPENDITURES	D B+C YTD EXPENDITURES	E UNLIQUIDATED OBLIGATIONS (OUTSTANDING ENCUMBRANCES)	E A-D-E BALANCE
SALARY (111)	(111) Case Manager (Social Worker II (L-1, Limited Term)) Salary for One Year	\$26,520.00			\$0.00		\$26,520.00
OVERTIME (112)					\$0.00		\$0.00
FRINGE BENEFITS (113)	(113) Case Manager (Social Worker II (L-1, Limited Term)) Benefits for One Year	\$9,778.00			\$0.00		\$9,778.00
TRAVEL (220)					\$0.00		\$0.00
CONTRACTUAL (230)	(230) On call Peer Specialist stipends (based on \$200 biweekly compensation x 26) to cover eight hour shifts for twelve months	\$25,000.00			\$0.00		\$25,000.00
SUPPLIES AND MATERIALS (240)					\$0.00		\$0.00
EQUIPMENT (250)					\$0.00		\$0.00
UTILITIES: Power (361)					\$0.00		\$0.00
UTILITIES: Water (362)					\$0.00		\$0.00
UTILITIES: Telephone (363)					\$0.00		\$0.00
CAPITAL OUTLAY (450)					\$0.00		\$0.00
	TOTAL:	\$61,298.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,298.00

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 ATTACHED.

Subgrantee Agency:			
Signature of Authorized Officials:		Date:	
Type Name and Title:			

Recovery Act Reporting Requirements

Internal Reporting Procedures

OBJECTIVES: TO LIMIT OR PREVENT ERRORS WHEN COLLECTING, REVIEWING, REPORTING AND CHANGING DATA FOR SECTION 1512 REPORTING OF ARRA FUNDS UNDER THE FY 2009 RECOVERY ACT JUSTICE ASSISTANCE GRANT PROGRAM.

Prime Recipient Responsibilities: Prime recipients, as the owners of the data submitted, have the principal responsibility for the quality of the information submitted. The Prime is responsible for the following:

Require subrecipients to submit the following to the Prime 3 days after the quarter end:

- FTE Calculation Analysis and Description
- Vendor Payment Excel Spreadsheet
- Salary and Benefits Excel Spreadsheet
- Brief update on the activities for the quarter
- Section 1512 Vendor Tab Excel Sheet

Review the subrecipients submission and cut and paste the vendor payment data into a master vendor payment excel spreadsheet to calculate the number of vendor payment made and the total number of vendor payment made.

Calculate the number of jobs and description of jobs created using OJP Jobs Calculator based on the subrecipients FTE submission.

Submit the quarterly Section 1512 data 5 days after the quarter ends

PRIME REPORTING PROCEDURES:

Job Reporting and Calculation Compilation Prior to Submission of Final Report

The Planner III will collect the job data via email from the sub recipients. The information provided will be entered onto the OJP jobs calculator spreadsheet by the Planner III. The OJP jobs calculator spreadsheet is on the Planner III hard drive. The Planner III will send out an email to all sub recipients 20 days prior to the end of the quarter requesting the following:

Grant Year

Project Title

Date Hired

Employee First Name

Employee Last Name

Position Title

Job Category

Supporting Documents (FTE Analysis, In kind time sheet showing the hours charged to the grant by pay period)

All changes will be tracked and reviewed by the Chief Planner on Section 1512 Review process (11 days after the quarter ends).

In addition to the email request, the sub grantee needs to submit the FTE Calculation Analysis and description worksheet; supporting documents for FTE.

How will the data be compiled before submitting the final report?

The line agency subgrantee will collect data from the Government of Guam Financial Management System (AS400) and can only be accessed via a password and user name. The Judiciary of Guam subgrantee will collect data from the Courts Financial Management System (AS400) and can only be accessed via a password and user name.

The data collected from the financial management system will be transposed to a excel spreadsheet and emailed to the Planner III. The Planner III will review the data, compile the information and enter it into the FederalReporting.Gov system.

All changes will be tracked and reviewed by the Planner III and Chief Planner prior to submission.

Who is responsible for collecting data within your organization?

The Planner III will be responsible for collecting and reviewing the following data submitted by the subrecipients:

Vendor payment excel spreadsheet consisting of the following data elements: Agency, qtr reporting period, subaward number, vendor DUNS number, Vendor name, Vendor HQ zip Code +4, product and service description, expenditure amount, encumbrance amount, and payment amount.

Salary and Vendor excel spreadsheet consist of the following data elements: agency, qtr reporting period, subaward number, expenditure description, pay period ending expenditure amount.

FTE calculation excel spreadsheet

Section 1512 Vendor tab

Quarterly Activities/Project Description

The Planner III will be responsible for the following:

- Review the sub award FTE excel spreadsheet for hours worked during the quarter.
- Report the information of the hours worked on OJP jobs calculator tool to report the following:
 - Number of Jobs
 - Description of Jobs Created
- Combine the sub award vendor payment list to the PRIME RECIPIENT master vendor payment list to report the following:
 - Total number of payments to vendors less than \$25,000/award
 - Total number of payments to vendors less the \$25,000/award
 - Report on the Vendor Tab for vendor payment totaling \$25,000
- Report the Total Federal Amount of ARRA Expenditures – to be extracted from the AS400 for the quarter (AS400 select F9 Change Date and indicate the quarter end of the month and the year)
- Report the Total Sub Award Funds Disbursed and any new sub awards for the current – the sub award information will be obtained from the AS400 by viewing each sub awards z account and viewing the parent account encumbrance in object class 280

The Planner III will be responsible for collecting and calculating the Prime Recipients jobs calculation.

The Administrative Assistant will be responsible for collecting PRIME RECIPIENT vendor payment on an excel spreadsheet for the current quarter from the AS400; and payroll expenditure on an excel spreadsheet for the current quarter from the AS400. The vendor payment excel spreadsheet consist of the following data elements: Agency, qtr reporting period, subaward number, vendor DUNS number, Vendor name, Vendor HQ zip Code +4, product and service description, expenditure amount, encumbrance amount, and payment amount. The payroll expenditure excel spreadsheet consist of the following data elements: agency, qtr reporting period, subaward number, expenditure description, pay period ending expenditure amount.

How and by whom will data be entered, reviewed, and submitted?

The Planner III will enter the data into the preliminary Section 1512 excel spreadsheet.

The Planner III will review and reconcile data on the final Section 1512 excel spreadsheet before online submission.

The Planner III will enter final data to www.FederalReporting.gov within 5 days after the quarter ends to meet the State Coordination Recovery Act Office submission deadline. If additional days is needed to review, reconcile and upload the Bureau will request via email an extension of up to no more than 7 days after the quarter ends as the Section 1512 report must be submitted by no later than 10 days after the quarter ends.

The Chief Planner will review the submitted data once it has been entered by the Planner III.

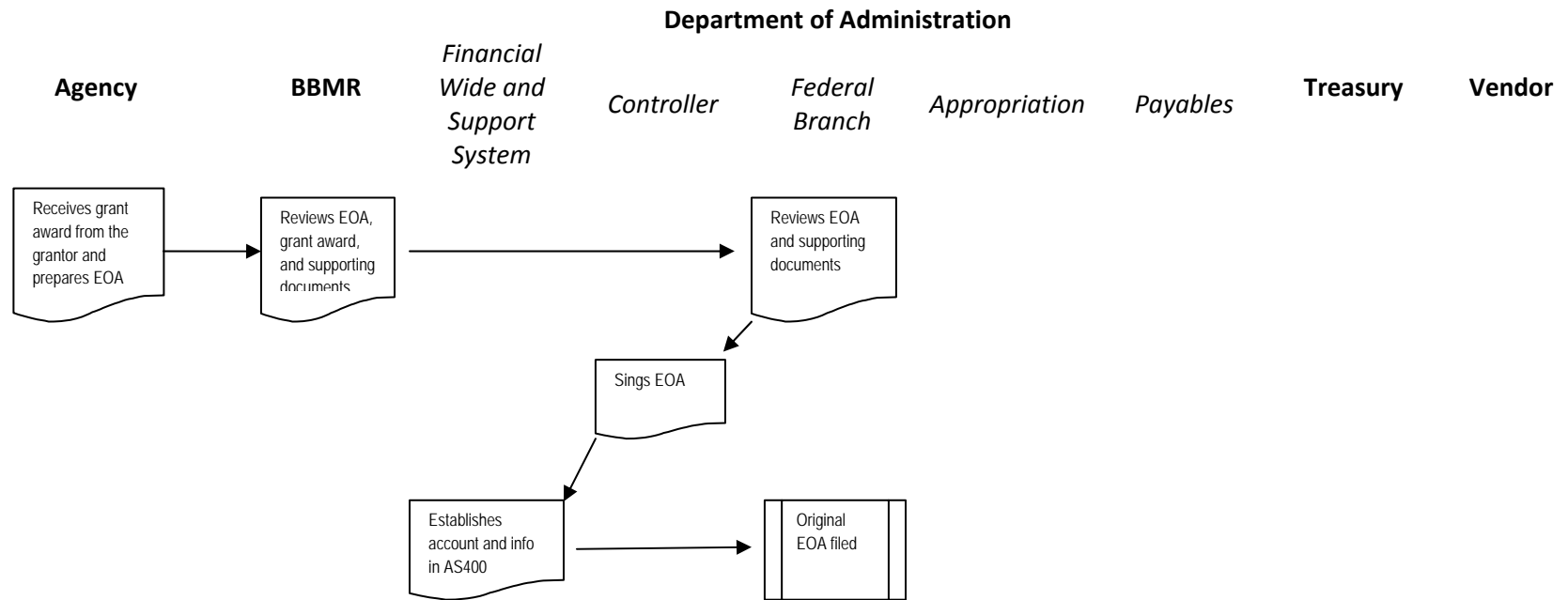
The Planner III can make corrections to the data during the days 11-20 after the end of the reporting period or when Federal agency comments and unlocks reports.

ARRA REPORTING DEADLINES TO THE BUREAU:

ARRA JAG REPORTING REQUIREMENTS					
		Reporting Schedule	Due Date to BSP	First Reporting Period	Note
OMB	www.federalreporting.gov FTE Calculation Analysis and Description; support documents for FTE Vendor Payment List SubRecipient Tab – Expenditure Vendor Tab – Payment Amount	Quarterly Reporting	3rd day of the month following the close of a quarter (BBMR's deadline)	7/1/09 - 9/30/09	An excel spreadsheet will be provided and emailed to the agency to complete and to be returned to the Bureau
PMT	https://www.bjaperformancetools.org PMT Narrative Report PMT Performance Measures	Quarterly Reporting	10th day of the month following the close of a quarter	7/1/09 - 9/30/09	BSP will be provide and email to the agency the required data elements to report
BSP	Quarterly Progress Report	Quarterly Reporting	10th day of the month following the close of a quarter	7/1/09 - 9/30/09	The progress report format can be found in the ARRA JAG Subgrantee Manual
	Quarterly Financial Reports	Quarterly Reporting	10th day of the month following the close of a quarter	7/1/09 - 9/30/09	The financial report format can be found in the ARRA JAG Subgrantee Manual
BBMR	BBMR Form ARRA-1	Quarterly Reporting	3rd day of the month following the close of a quarter	7/1/09 - 9/30/09	BBMR's excel spreadsheet will be emailed to your agency to complete and to be returned to the Bureau

Flow Chart for New Grant Establishment and Flow Chart for Process of Invoice

Flowchart for Establishment of New Grant or Modification to Current Grants



Flowchart for Process of Invoice

