Virginia Department of Criminal Justice Services

Title: Track and Reconcile Expenditures for Financial Reporting
Revision History: January 31, 2019, March 5, 2019, May 6, 2021
Effective Date: June 30, 2021

Purpose:
The purpose of this document is to outline a policy and procedure for tracking and reconciling expenditures for reporting on the SF-425 Federal Financial Report (FFR). The SF-425 Federal Financial Report requires reporting of the funds that have been spent (expenditures) and any bills that will be paid (un-liquidated obligations incurred) at the recipient/sub-recipient level, both for the reporting period and cumulatively, for each award.

Authority:
The Director of the Department of Criminal Justice Services has the authority in the Code of Virginia to implement policies needed for the operation of the agency.

The 2006 Code of Virginia § 2.2-803 - Financial Accounting and Control, establishes unified financial accounting and control systems throughout the departments and agencies of Virginia.

Title 31 U.S.C (the Cash Management Improvement Act of 1990) imposes on the states a responsibility to develop and negotiate agreements governing the flow of cash from the U.S. Treasury to the Commonwealth. Careful analysis and monitoring of this program is critical due to the interest penalty that accrues for the time that a state agency holds federal cash.

2017 DOJ Financial Guide, Section 3.15 Reporting Requirements.

Title 28 Code of Federal Regulations (CFR) Part 66, Section 66.20 Standards for financial management systems, (b)(1) Financial Reporting, Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or sub-grant.

Background:

The Commonwealth Accounting Policies and Procedures (CAPP) Manual is published by the Department of Accounts (DOA) to provide authoritative guidance on the application of accounting policies, procedures and systems pursuant to Section 2.2-803 of the Code of Virginia.

The CAPP Manual provides a standardized approach to fiscal and accounting matters within the authority of the State Comptroller. Cardinal is the current accounting system. The section covering Federal Grants Management, Internal Controls and Financial Reporting is located in *Volume No. 1—Policies and Procedures; Section No. 20600, Topic Federal Grants Management.*

DCJS developed the Grants Management Online Information System (GMIS) to provide an internet interface for all sub-grantees to apply for grants, fill out request forms, and submit reports online that go directly to the Grants Administration staff and Grant Monitors. DCJS also utilized an internal Microsoft Access database that inputs data into GMIS, to run data reports (referred to as Old GMIS).

In 2021 DCJS launched a new Online Grants Management System (OGMS) to replace GMIS and Old GMIS. During this transition stage, most of the processes for tracking and reconciling expenditures for financial reporting are still in GMIS and OGMS. After the full transition to OGMS, this policy will be updated accordingly.

Policy:

DOA provides grant-reporting capabilities to DCJS through Cardinal.

DCJS is responsible for proper and accurate recording of federal grant activity through the use of Cardinal and GMIS.

DCJS prepares federal grants reports in accordance with the following federal and state regulations and guidance:
- The 2017 DOJ Financial Guide, Section 3.15 Reporting Requirements;[1]
- Title 28 of the Code of Federal Regulations (CFR) Part 66, Section 66.20 Standards for financial management systems, (b)(1) Financial Reporting;[2] and
- Virginia CAPP Manual, Volume No. 1-Policies and Procedures; Section No. 20600, Topic Federal Grants Management.[3]

The *DCJS DESK Procedures Federal Reconciliation Process (Attachment 1)* outlines the reconciliation procedure used by the DCJS Finance Section. DCJS prepares reconciliations on a monthly basis per the *Virginia CAPP Manual Topic 20905 Cardinal Reconciliation Requirements – General Accounting*. The reconciliation requirements call for a reconciliation between any internal systems utilized by the agency and the financial system of record – Cardinal. This process details the reconciliation between GMIS and Cardinal.

Procedures for Processing Requests for Funds:

DCJS prepares federal drawdowns for reimbursement-based grants in Fund 10000. These reimbursements are based on actual expenditures incurred by sub-recipients and administrative

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[1] Available online at https://ojp.gov/financialguide/doj/pdfs/DOJ_FinancialGuide.pdf

[2] Available online at https://www.govinfo.gov/content/pkg/CFR-2010-title28-vol2/pdf/CFR-2010-title28-vol2part66.pdf

[3] Available online at www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Topics/20605.pdf

expenses incurred by DCJS. Funds are received via electronic funds transfer from the U.S. Department of the Treasury and recorded in the Cardinal accounting system.

The *DCJS Flowchart Federal Drawdown (Attachment 2)* describes the payment and drawdown process for federal and nonfederal grants. Invoice payment requests or voucher requests occur in the GMIS and are initiated by sub-recipients. Grants Management reviews a number of criteria before approving a pending Request for Funds including but not limited to the following:

- A corresponding Quarterly Financial Report has been submitted in GMIS by the sub-grantee for the period being requested
- The sub-recipient's designated Financial Office has approved the corresponding Quarterly Financial Report
- The period(s) covered by the request matches the period(s) the expenditures were reported
- The amount requested equals the amount owed to the sub-grantee for reimbursement

If the Request for Funds does not meet the criteria to be approved for processing, Grants Management will inform the Grant Monitor of the issues with the Request for Funds so that the Grant Monitor can notify the sub-grantee of the revisions that need to be made.

Once Grants Management confirms a Request for Funds has met the criteria necessary to be approved, the Grants Financial Manager will prepare a voucher in GMIS by entering the fund code(s), program code, object/account code, and project code(s) designating which funding source(s) the payment will come from. After one or more vouchers have been prepared, the Grants Financial Manager will process these vouchers in a batch.

When GMIS produces a batch of vouchers, three files are created. The first file is the Batch Header, which contains the agency number, batch number, batch date, batch type, batch count, the total sum of the requested amounts of all vouchers in the batch, and an approval signature line. The second file GMIS creates is the Sub-Processing file, which contains a page for each voucher in the batch showing the coding information entered by the Grants Financial Manager. The last file GMIS creates is the Request for Funds file, which also contains a page for each voucher in the batch showing the information entered by the sub-grantee when submitting the Request for Funds. These three files are printed (or saved as PDFs) and combined. The files are then organized so that the Batch Header is the first page, and each sub-processing file is paired with the corresponding Request for Funds for each individual voucher.

The Grants Financial Manager then references the supplier/vendor list in Cardinal that is generated by eVa to verify that the vendor is approved to do business in Virginia. The Grants Financial Manager/Grants Manager/Grant Fiscal Monitor adds the supplier ID and address ID to each voucher, which designates how and where the funds will be sent once the voucher is entered into Cardinal. The payment terms are also added to the voucher. Vouchers that include Federal Funds (Fund 10000) are coded with 00PP payment terms and given a specific due date. The due date corresponds to the drawdown schedule provided by Finance and ensures that Finance has time to draw down the Federal funds needed to reimburse the sub-recipient. Due

dates fall on Fridays (except in special cases such as holidays), and any vouchers entered before Monday at 4 pm will be assigned a due date of the upcoming Friday. Vouchers that do not include Federal Funds (Fund 10000) are coded with 00 payment terms. The funds to reimburse these vouchers are already available and do not need to be drawn down by Finance.

The Grants Fiscal Technician enters the voucher batches into Cardinal. Cardinal generates a voucher number for each invoice/request and the voucher contains all of the information listed above. Once completed, the Grants Fiscal Technician prints the voucher entry page and generates a header page (attached). After all of the payment requests are entered into Cardinal, the batch is returned to the Grants Financial Manager.

The Finance Section will create a download of all vouchers entered into Cardinal for reconciliation against the federal drawdown schedule. A drawdown is prepared each Tuesday to cover the federal expenditures (unless interrupted by a holiday). The *DCJS Procedures-Federal Drawdown (Attachment 3)* details the Federal Drawdown process.

Once the funds have been received via EDI from the federal government, an email is sent to the Finance section from the Virginia Treasury (SunTrust). The Finance Section will then prepare a Deposit Certificate (DC) to record the funds and notify Grants Administration that payment has been received. The Grants Financial Manager/Grants Manager approves each voucher/invoice in Cardinal by verifying the invoice number, amount, account code, fund code(s), program code, department code, project code(s) and voucher ID, and then generates a screenshot of the approval confirmation. The Grants Financial Manager/Grants Manager signs the header sheet created by the Grants Fiscal Technician and attaches the approval screenshot. The approval process is repeated for each voucher until the entire batch is approved. Vouchers with 00PP payment terms must be approved at least two business days before the due date (generally by Wednesday COB since due dates fall on Fridays).

Grants Management reconciles the vouchers entered into Cardinal with the voucher registry in GMIS by entering the Cardinal-generated voucher number into GMIS for each invoice. The updated voucher registry is printed from GMIS and given to the Finance Section for a final reconciliation each month. The Finance Section uses the attached *DCJS DESK Procedures Federal Reconciliation Process (Attachment 1)* to reconcile accounts payables and receivables.

Certain sub-recipient reimbursements, such as monthly reimbursements and interagency transfers (IAT), do not follow the typical GMIS voucher process.

For monthly reimbursements, the sub-recipient provides a monthly invoice along with supporting documentation for the reported expenditures (monthly sub-recipients still submit a Financial Report in GMIS each quarter for tracking purposes). After Grants Management reviews the sub-recipients monthly submission, a "Voucher Transmittal Form" spreadsheet is created in Excel by Grants Management. The Voucher Transmittal Form contains all the necessary coding, supplier, and payment information required for a voucher. A Grants Fiscal Technician creates a voucher in Cardinal, and Grants Management approves the voucher at the appropriate time. Because monthly reimbursements are not submitted through GMIS by the sub-grantee, Grants

Management maintains a "Voucher Log" spreadsheet to reconcile reimbursements submitted outside of GMIS. The "Voucher Log" is updated monthly and sent to Finance for a final reconciliation.

Transfers of Federal Funds between state agencies (ATAs) follow the typical reimbursement process through GMIS until the batch files are printed. Once the files are printed, Grants Management prepares a *GL Journal Spreadsheet Upload Excel Template* using DCJS coding and the coding provided by the recipient agency. The completed coding information is sent to Finance as a text file along with the batch documents from GMIS for review. Finance then sends the information to the Department of Accounts (DOA) to execute the transfer. DOA sends a Journal ID once the transfer is complete, and the Journal ID is entered into GMIS by Grants Management for reconciliation purposes.

The voucher process was modified during COVID-19 in order to process vouchers remotely. Modifications to the process are detailed in the attached *DCJS Teleworking Voucher Approval Process (Attachment 4)*.

Submitting Federal Financial Reports:

The sub-grantees will submit Quarterly Financial Reports on the 15th of the month after the end of the quarter using the DCJS Grants Management Information System (GMIS). Detailed instructions on how to submit financial reports are given to the sub-grantee at the time of award. Grants Administration staff will run Cardinal Reports: the Cardinal Trial Balance Report, the General Chart of Accounts (COA) General Ledger Transaction Report. In-house grant financial reports are run by the Finance Manager in Cardinal and the GMIS system.

The Finance Section will provide in-house grant reports, interest calculations for the federal grants that have grant awards in interest bearing accounts, and a Cardinal download for administrative cost and/or expenditures for in-house grants to Grants Administration.

A Quarterly Financial Report Details-Cumulative for Funding Year(s) is run in GMIS by the Grants Financial Manager. This report details the sub-grant number by federal fund, location, award amount, reported expenses, match, returned funds to DCJS, disbursed amount by DCJS to sub-grantee, match and the balance.

The Grants Financial Manager will record the actual funds that have been spent (expenditures) in 10.(e.). Expenditures reported by sub-grantees in GMIS (unliquidated obligations incurred) at the recipient/sub-recipient level may be reported in 10.(f.), for the reporting period for each federal grant award on the SF-425 Federal Financial Report (FFR). The FFR will contain the summary information on expenditures, unliquidated obligations incurred, the money from the recipient organization (match), program income, and indirect costs for each quarter of the project. Instructions on how to fill out the SF-425 are attached.

The FFR will be submitted online by the Grants Financial Manager in JUSTGrants, the DOJ Grants Management System, no later than 30 days after the last day of each quarter. If the FFR is not submitted by the due date, JUSTGrants will automatically consider the FFR to be delinquent and the drawdown of funds through the Automated Standard Application for Payments (ASAP) system will not be permitted. An automatic email notification will be sent if this occurs. FFRs will be accurately prepared, reviewed and approved by management, and timely submitted. Copies of the FFRs and supporting documentation are maintained for future auditing purposes. The submission instructions for the federal system are outlined in *JUSTGrants FFR Guidelines (Attachment 5).*

Important Reminders:
- Report actual funds spent, NOT the drawdown amounts from the Federal Government.
- Report all allowable costs incurred, both at the recipient (in-house, administrative, match and indirect costs), and sub-recipient level.
- Report the cumulative matching expenditures.
- Report program income as the cumulative amount, NOT the quarterly amount.
- Report correct indirect cost rate and/or base supplied by the cognizant Federal agency.
- Report correct indirect cost rate type (provisional, final, or fixed).

Grant Review and Sub-grantee Closeout Procedures

The Grants Financial Manager and/or the Grant Monitor will periodically review grant expenditures against approved budgets to ensure that administrative costs are not in excess of allowable percentage levels and that administrative, indirect costs and match are being charged according to grant program regulations.

The Grants Financial Manager and/or the Grant Monitor will periodically analyze expenditures to determine spending patterns and/or variances of grant programs, in-house grants, administrative costs, indirect costs and match. The Grants and Finance Sections meet with the grant monitors each quarter to review expenditures, revenue and budget to actual reports.

In preparation for closing out sub-grants, the Grant Fiscal Monitor reviews the *Fiscal Year Grants List* quarterly to see what sub-grants ended in that quarter. The grants nearing closeout are discussed with the grant monitors at the quarterly update meetings.

Grants Administration will run the *Quarterly Financial Report Details Cumulative Funding Report* in Old GMIS 60 days after the award close date to allow time for the sub-grantees to spend and report obligated funds during the liquidation period, as well as provide a 30- day window to closeout grants that are ending on a federal level. The reports run in Old GMIS are based on the federal funding year, not fiscal year. For example, Justice Assistance Grants (JAG) onetime sub-grants and V-Stop sub-grants may cross multiple fiscal years. Sub-grantees are notified if their reported expenditures and disbursements do not reconcile.

Funds Reconciliation
The Grant Fiscal Monitor prepares a tracking spreadsheet (*GMISissues*FY) to balance funds reported as expended by sub-grantee vs funds disbursed to sub-grantee. The Grant Fiscal

Monitor compares the **Expended** figure vs **Disbursed** figure; the figures should be equal, taking into account any funds in the **Returned** column.

If there is a difference (+ or -) between the expended and disbursed amounts, the Grant Fiscal Monitor will send an appropriate e-mail to the sub-grantee using merge mail. The Grant Fiscal Monitor will list the grant number, grantee, original issue, funds receivable, funds payable, initial action taken, second action and result on the tracking spreadsheet, and create a file using the Grant Reconciliation Form and supporting documents.

Check for 1) a Statement of Grant Award (SOGA) and 2) if the sub-grantee has met the Special Conditions (if applicable) to ensure there is not an issue hampering reporting.

For the local match (if required) the Grant Fiscal Monitor compares the **Expended** figure vs **Disbursed** figure. If the actual expended funds are less than funds awarded per the SOGA, the required match is reduced proportionately to the actual expended funds.

If there is a difference (+ or -), the Grant Fiscal Monitor will send an appropriate e-mail to the sub-grantee using merge mail. The Grant Fiscal Monitor will list the grant number, grantee, original issue, funds receivable, funds payable, initial action taken, second action and result on the tracking spreadsheet, and track status of fund reconciliation issues on *GMISissues* spreadsheet.

Budget Reconciliation - to de-obligate unexpended budget balance in GMIS:
Check **Balance** column for differences in awarded (budget) figure and actual grantee expended figure. The balance will show $0 if the grant is balanced. If there is a difference, use the final reported YTD Financial Report (FR) to reconcile in GMIS.

The budget will show $0 if there is no SOGA or the Special Conditions are not met. The budget will not be entered into GMIS until it is approved.

The Grant Financial Manager will enter the final reported YTD FR in GMIS Online:
http://intranet.dcjs.virginia.gov/index.cfm
   Employee Connection> GMIS Online>enter grant#> Administration> Budget Reconciliation
   • Enter revised figures
   • Choose File: GMIS Budget Amendment.PDF

Returned Funds –to record in GMIS unexpended grant funds returned to DCJS by sub-grantee:

The Finance Section will deposit the returned funds check from the sub-grantee and provide a copy of the check to the Grant Fiscal Monitor. The Finance Section may receive an Interagency Transfer (IAT) or Budget Execution (BEX) from state agencies. The Grant Fiscal Monitor provides Finance with the coding so that the check can be properly recorded in Cardinal.

Enter information, such as the check number, funding stream, deposit ID number, and date returned into the Old GMIS Database:
  Quarterly Financial Reports> Add Return of Funds

After data is entered, return information will show up on the bottom of Vouchers page in GMIS Online.

Enter information in online GMIS:
http://intranet.dcjs.virginia.gov/index.cfm
  Employee Connection> GMIS Online>enter grant#> Administration> Budget Reconciliation
  • Reconcile budget using the final reported YTD FR in GMIS
  • Choose File: GMIS Budget Amendment.PDF

Enter information on the *Returned Funds spreadsheet*. Send a copy to the Finance Section and the Grants Manager quarterly.

*For accounting purposes, funds owed are considered past due 30 days after the first notice is sent.

Return of funds information: *check made payable to "Treasurer of Virginia"*
DCJS
Attention: Finance Section
1100 Bank St, 12th floor
Richmond, VA 23219

Interpretation
The DCJS Grants Administration Manager, will provide the understanding, explanation and/or analysis on these procedures and answer any questions regarding the application of this policy.

_____   6/30/2021
  Shannon Dion   _____
  Director   Date

DCJS Federal Reconciliation Process

Desk Procedures

The Department of Criminal Justice (DCJS) prepares reconciliations on a monthly basis per the CAPP Manual Topic 20905 Cardinal Reconciliation Requirements. The reconciliation requirements call for a reconciliation between any internal systems utilized by the agency and the financial system of record – Cardinal. This process details the reconciliation between GMIS and Cardinal.

Section 1: GMIS to Cardinal Federal Accounts Payable Reconciliation

a. The Grants Unit provides a monthly listing of all sub-recipient payments made from GMIS no later than the 15th day of the following month using the following criteria:
   a. Invoice/voucher number assigned in GMIS
   b. Cardinal Number assigned by Cardinal from Voucher Processing
   c. GMIS/Cardinal Batch Date
   d. Sub-grantee/Agency Name
   e. Voucher/invoice Amount
   f. Batch Number
   g. Batch Type
   h. Sub-grantee grant number assigned by DCJS
   i. Batch Total

b. Finance runs the V_GL_JRNL_INQ_BY_COA_LEDGER query in the Cardinal system for all sub-recipient payments coded to account 5014310 for the month via the following criteria: (Change the month as needed)
   a. Filter out any non-federal funds (Only include 10000 and 07040)

V_GL_JRNL_INQ_BY_COA_LEDGER - GL COA Journal Query by Ledger

Business Unit 14000
Ledger ACTUALS
Fund (% for all) %
Program (% for all) %
Account (% for all) 5014310
Department (% for all) %
Cost Center (% for all) %
Project (% for all) %
Journal Date From 12012018
Journal Date To 12312018

View Results

GL Business Unit	Ledger	Fiscal Year	Accounting Period	Journal Source	Journal ID	Journal Date	Date Posted	Jrnl Line Nbr	F

c. Insert a Pivot table for both sets of criteria pivoted by Journal Line Reference and Amount
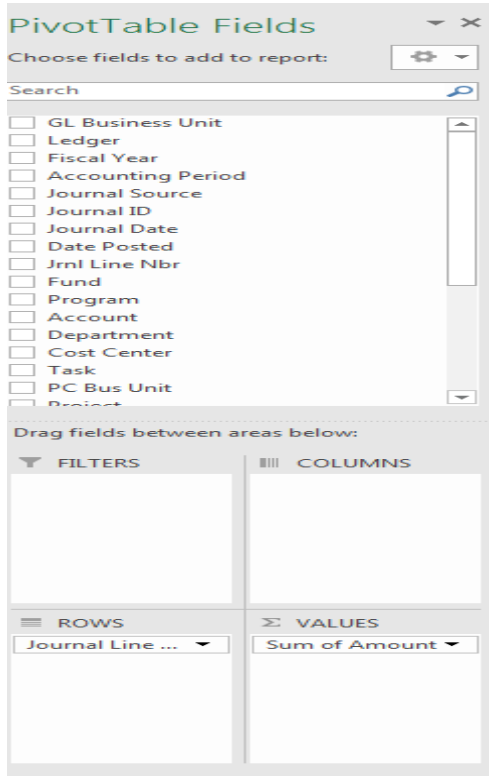
d. Compare the two pivot tables for any discrepancies such as coding errors or missing payments in either system
   a. Transfer payments paid via account 609920/609930 and 609650/609660 will cause discrepancies. Notate these were paid via ATA transfer to higher education /state institutions

b. Look for vouchers inadvertently keyed to the wrong account. For example account 5014310 keyed to 5014130 or 501340 and prepare a correcting journal voucher. Notate the correcting voucher on the monthly reconciliation

c. Refunds are not captured in the GMIS system and must be reviewed via the Cardinal information provided in the download.

d.

Section 2: GMIS to Cardinal Federal Accounts Receivable Reconciliation

a. The Grants Unit provides a monthly listing of all sub-recipient receivables made from GMIS no later than the 15th day of the following month using the following criteria:
   i. Invoice/voucher number assigned in GMIS
   ii. Cardinal Number assigned by Cardinal from Voucher Processing
   iii. GMIS/Cardinal Batch Date
   iv. Sub-grantee/Agency Name
   v. Voucher/invoice Amount
   vi. Batch Number
   vii. Batch Type
   viii. Sub-grantee grant number assigned by DCJS
   ix. Batch Total

b. Finance runs the V_GL_JRNL_INQ_BY_COA_LEDGER query in the Cardinal system for all sub-recipient payments coded to account 40% for the month via the following criteria: (Change the month as needed)
   i. Filter out any non-federal funds (Only include 10000 and 07040)
   ii. Exclude any draws prepared by the Finance Unit (A listing of the Finance Draws can be found in the A/R Log)

V_GL_JRNL_INQ_BY_COA_LEDGER - GL COA Journal Query by Ledger

Business Unit	14000
Ledger	ACTUALS
Fund (% for all)	%
Program (% for all)	%
Account (% for all)	40%
Department (% for all)	%
Cost Center (% for all)	%
Project (% for all)	%
Journal Date From	12012018
Journal Date To	12312018

View Results

GL Business Unit	Ledger	Fiscal Year	Accounting Period	Journal Source	Journal ID	Journal Date	Date Posted

c. Insert a pivot table by pivoted by Journal Line Reference, Project and Amount
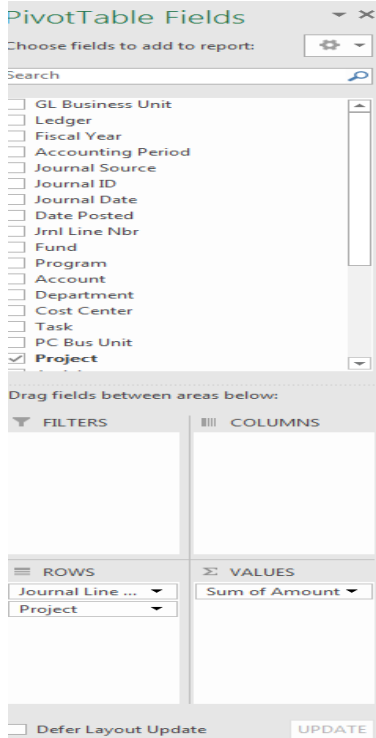
d. Compare the two pivot tables for any discrepancies such as coding errors or missing payments in either system

    i. Paul Coverdell payments are not keyed in GMIS and must be reviewed via the Cardinal information provided in the download.

	Cardinal				GMIS	
Row Labels	Sum of Amount			Sum of AmountRequested	Column Labels	
⊟41400348	(1,920,504.38)			Row Labels	2018-10-12	
CJS47919	(30,164.99)			41400348	1,920,504.38	
CJS5601701	(1,282,672.63)			CJS47919	30,164.99	
CJS5651701	(151,335.33)			CJS5601701	1,282,672.63	
CJS7601601	(453,678.01)			CJS5651701	151,335.33	
CJS87015	(2,653.42)			CJS7601601	453,678.01	
⊟41405477	(34,067.97)			CJS87015	2,653.42	
CJS47927	(12,081.53)	*		Grand Total	1,920,504.38	
CJS47928	(21,986.44)	*				
Grand Total	(1,954,572.35)	*Paul Coverdell - not in GMIS				

Section 3: Cardinal CFDA Reconciliation

a. Finance runs the V_GL_JRNL_INQ_BY_COA_LEDGER query in the Cardinal system for all sub-recipient payments coded to account 5014310 for the month via the following criteria: (Change the month as needed)

   i. Filter out any non-federal funds (Only include 10000 and 07040)

V_GL_JRNL_INQ_BY_COA_LEDGER - GL COA Journal Query by Ledger

Business Unit 14000

Ledger ACTUALS

Fund (% for all) %

Program (% for all) %

Account (% for all) 40%

Department (% for all) %

Cost Center (% for all) %

Project (% for all) %

Journal Date From 12012018

Journal Date To 12312018

[View Results]

GL Business Unit	Ledger	Fiscal Year	Accounting Period	Journal Source	Journal ID	Journal Date	Date Posted

b. Pivot the information by account (CFDA), project and amount.

PivotTable Fields

Choose fields to add to report:

Search

- GL Business Unit
- Ledger
- Fiscal Year
- Accounting Period
- Journal Source
- Journal ID
- Journal Date
- Date Posted
- Jrnl Line Nbr
- Fund
- Program
- ☑ **Account**
- Department
- Cost Center
- Task
- PC Bus Unit
- ☑ **Project**

Drag fields between areas below:

FILTERS

COLUMNS

ROWS
Account
Project

VALUES
Sum of Amount

☐ Defer Layout Update   UPDATE
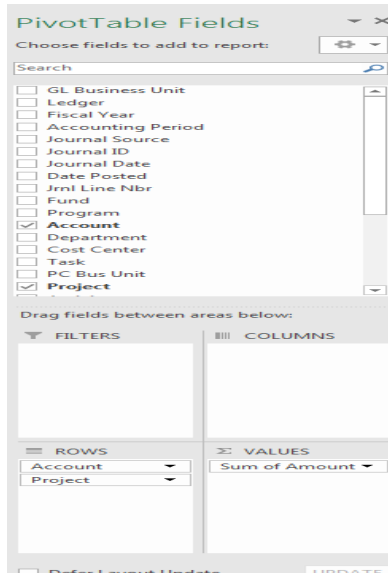
c. Validate the CFDA number (account) to the CFDA which is notated on the Notice of Grant Award (NGA) to ensure they are all the same
    i. If there are any discrepancies prepare a journal voucher to correct the differences

Section 4: Pay Management Reconciliation

a. Run the Account Balance Data Report from the Pay Management System
    i. The Payee Account number is 8E54P

PMS Adhoc Grantee Inquiry

Inquiry Type: Account Balance Data

Save Query: ◉ No ○ Yes

Inquiry Name: [   ]

[Run Inquiry]   [Cancel]

PIN or	Payee Acct	SubAcct
	8E54P	

Note: You may use *(asterisk) for performing partial search on SubAcct and Document Num

[Run Inquiry]   [Cancel]

```
INQUIRY: SA-G        DATE: 01/24/2019  TIME: 12:53:10 PM

----------------------------------------------------
-----------------------------------------------------------
----------------------------------------------------------------
ACCOUNT** *PIN*
8E54P     8E54

SUBACCOUNT        ******AUTHORIZED****** ******PAYMENTS******* ***FUNDS AVAILABLE***

CJA13                     $401,188.98         $401,188.98                 $.00

CJA14                     $385,078.84         $385,078.84                 $.00

CJA15                     $405,293.00         $405,293.00                 $.00

CJA16                     $406,941.00         $357,087.77           $49,853.23

CJA17                     $406,498.00               $.00          $406,498.00

CJA18                     $406,653.00               $.00          $406,653.00

                  ******AUTHORIZED****** ******PAYMENTS******* ***FUNDS AVAILABLE***
LIST TOTAL              $2,411,652.82       $1,548,648.59          $863,004.23

ACCT TOTAL             $2,411,652.82       $1,548,648.59          $863,004.23
----------------------------------------------------------------
                  *DEBITED** **POSTED** *SCHD* *****AMOUNT*****
LAST ACCT TRANSACTION  01/18/2019 01/17/2019  13786         $275.00
PREV ACCT TRANSACTION  01/17/2019 01/16/2019  13784       $6,299.00
----------------------------------------------------
----------------------------------------------------


************************************************
*********** Inquiry Results Complete ***********
************************************************
You may now make another selection from the Menu
```

b. Run the V_GL_JRNL_INQ_BY_COA_LEDGER query in the Cardinal system for all revenue beginning with 40%

    i. Filter out any non-federal funds (Only include 10000 and 07040)

    File   Edit   View   Favorites   Tools   Help

    ## V_GL_JRNL_INQ_BY_COA_LEDGER - GL COA Journal Query by Ledger

    Business Unit 14000
    Ledger ACTUALS
    Fund (% for all) %
    Program (% for all) %
    Account (% for all) 40%
    Department (% for all) %
    Cost Center (% for all) %
    Project (% for all) %
    Journal Date From 07012012
    Journal Date To 01242019

    View Results

GL Business Unit	Ledger	Fiscal Year	Accounting Period	Journal Source	Journal ID	Journal Date	Date Posted	Jrnl Lir Nbr

    ii. If the download is too large, you can narrow data field by running for a specific fund or project.

c. Ensure the life to date amount coded by project and account in Cardinal agrees to the "Payments" column in the Payment Management System.
    i. If there are any errors, prepare a journal voucher to correct the coding

d. Confirm the funds available are not negative and therefore the grant is not overspent.

Section 5: Grant Payment Request System Reconciliation

a. Enter the Grant Payment Request System and view Active Award List

Show [All ▼] entries   Search: [   ]

Award List	Award Number ▼	Award Amount	Total Funds Requested	Pending Payment Requests	Hold Amount	Funds Available	Award Begin Date	Award End Date	FFR (SF 425)
○	2018-YS-BX-0045	$869,508.00	$0.00	$0.00	$869,508.00	$0.00	10/01/2018	09/30/2021	12/31/2018
○	2018-WF-AX-0056	$3,686,105.00	$0.00	$0.00	$0.00	$3,686,105.00	07/01/2018	06/30/2020	12/31/2018
○	2018-V2-GX-0011	$85,366,389.00	$0.00	$0.00	$85,366,389.00	$0.00	10/01/2017	09/30/2021	09/30/2018
○	2018-KF-AX-0042	$465,233.00	$0.00	$0.00	$0.00	$465,233.00	08/01/2018	07/31/2020	09/30/2018
○	2018-JX-FX-0016	$1,027,568.00	$0.00	$0.00	$0.00	$1,027,568.00	10/01/2018	09/30/2022	
○	2018-CD-BX-0037	$502,354.00	$0.00	$0.00	$502,354.00	$0.00	01/01/2019	12/31/2019	
○	2018-86-CX-K012	$150,556.00	$0.00	$0.00	$0.00	$150,556.00	10/01/2018	09/30/2020	
○	2017-WF-AX-0013	$3,596,406.00	$2,645,397.61	$0.00	$0.00	$951,008.39	07/01/2017	06/30/2019	09/30/2018
○	2017-VA-GX-0018	$47,315,341.00	$16,080,886.72	$0.00	$0.00	$31,234,454.28	10/01/2016	09/30/2020	09/30/2018
○	2017-RT-BX-0040	$323,811.00	$0.00	$0.00	$323,811.00	$0.00	10/01/2016	09/30/2020	09/30/2018
○	2017-RJ-BX-0033	$47,670.00	$0.00	$0.00	$47,670.00	$0.00	10/01/2017	03/31/2019	09/30/2018
○	2017-JF-FX-0018	$787,202.00	$0.00	$0.00	$0.00	$787,202.00	10/01/2017	09/30/2020	09/30/2018
○	2017-DS-BX-0003	$181,085.00	$0.00	$0.00	$181,085.00	$0.00	08/01/2017	07/31/2019	09/30/2018
○	2017-DG-BX-K014	$496,667.00	$218,183.48	$0.00	$8,770.00	$269,713.52	10/01/2017	09/30/2019	09/30/2018
○	2017-CD-BX-0046	$200,228.00	$41,428.81	$0.00	$0.00	$158,799.19	01/01/2018	12/31/2018	09/30/2018
○	2017-BJ-CX-K024	$62,648.00	$62,648.00	$0.00	$0.00	$0.00	10/01/2017	09/30/2018	09/30/2018
○	2017-AR-BX-K012	$850,000.00	$1,089.22	$0.00	$759,727.00	$89,183.78	10/01/2017	09/30/2021	09/30/2018
○	2016-WF-AX-0001	$3,640,750.00	$3,433,734.29	$0.00	$0.00	$207,015.71	07/01/2016	06/30/2019	09/30/2018
○	2016-VA-GX-0039	$56,993,066.00	$47,134,797.03	$0.00	$0.00	$9,858,268.97	10/01/2015	09/30/2019	09/30/2018
○	2016-RT-BX-0043	$269,019.00	$15,199.04	$0.00	$0.00	$253,819.96	10/01/2015	09/30/2019	09/30/2018
○	2016-KF-AX-0031	$465,541.00	$402,469.70	$0.00	$0.00	$63,071.30	08/01/2016	07/31/2019	09/30/2018
○	2016-JF-FX-0036	$945,441.00	$105,907.54	$0.00	$0.00	$839,533.46	10/01/2016	09/30/2019	09/30/2018
○	2016-DJ-BX-0482	$3,359,808.00	$3,359,806.00	$0.00	$0.00	$2.00	10/01/2015	09/30/2019	09/30/2018
○	2016-CD-BX-0045	$109,454.80	$109,454.80	$0.00	$109,457.20	$0.00	01/01/2017	09/30/2018	09/30/2018
○	2015-WF-AX-0018	$3,309,895.00	$3,306,445.85	$0.00	$0.00	$3,449.15	07/01/2015	06/30/2019	09/30/2018
○	2015-VF-GX-0014	$625,127.00	$351,205.88	$0.00	$287,856.96	$0.00	10/01/2014	09/30/2018	09/30/2018
○	2015-VA-GX-0043	$50,330,687.00	$50,325,381.80	$0.00	$5,305.20	$0.00	10/01/2014	09/30/2018	09/30/2018
○	2015-RT-BX-0022	$227,265.00	$39,971.60	$0.00	$0.00	$187,293.40	10/01/2014	09/30/2019	09/30/2018
○	2015-JF-FX-0012	$868,373.00	$341,114.53	$0.00	$0.00	$527,258.47	10/01/2015	09/30/2019	09/30/2018
○	2015-DJ-BX-1062	$3,138,597.00	$3,138,595.00	$0.00	$2.00	$0.00	10/01/2014	09/30/2019	09/30/2018
○	2014-WF-AX-0038	$3,396,147.00	$3,064,962.92	$0.00	$331,184.08	$0.00	07/01/2014	06/30/2018	06/30/2018
○	2014-DJ-BX-0887	$3,555,861.00	$3,555,859.00	$0.00	$2.00	$0.00	10/01/2013	09/30/2018	09/30/2018

b. Run the V_GL_JRNL_INQ_BY_COA_LEDGER query in the Cardinal system for all revenue beginning with 40%

File Edit View Favorites Tools Help

V_GL_JRNL_INQ_BY_COA_LEDGER - GL COA Journal Query by Ledger

Business Unit 14000
Ledger ACTUALS
Fund (% for all) %
Program (% for all) %
Account (% for all) 40%
Department (% for all) %
Cost Center (% for all) %
Project (% for all) %
Journal Date From 07012012
Journal Date To 01242019

View Results

GL Business Unit	Ledger	Fiscal Year	Accounting Period	Journal Source	Journal ID	Journal Date	Date Posted	Jrnl Lir Nbr

   i.   Filter out any non-federal funds (Only include 10000 and 07040)
   ii. If the drawdown is too large, you can narrow data field by running for a specific fund or project

c. Ensure the amount coded by project and account (life to date) agrees to the "Total Funds Requested" in the Grant Payment Request System
   i.   If there are any errors, prepare a journal voucher to correct the coding

d. Confirm the Total Funds Requested do not exceed the Award Amount and therefore that the grant is not overspent.

REVISION HISTORY

Updated By	Revision & Reason	Reviewed By	Date
NSK	Created January 2019	M. Darden	01.29.19

Releasing Sub-recipient Payments ✓

Payment requests are received from sub-recipients via GMIS.[1]

If the payment is coming from federal funds and requires a drawdown, the payment request should be entered by the Grants Unit using the due date provided by Finance.

Any payments to be drawn must be keyed by 4:00 on the scheduled date to be captured in the Due Date report.

Finance will verify the information provided by the Grants Unit, check accounts for funds availability and prepare a drawdown each week to cover the expenses.

Once the funds have been received via EDI from the federal government, Finance will prepare a DC to record the funds

If the payment will be paid from a source that does not require a federal drawdown (General, Special, Trust Funds), the payment can be processed and approved by the Grants Unit if there is sufficient cash, appropriation and allotment.

Payment will be released to sub-recipients on the designated due date.

DCJS Drawdown Procedures

Desk Procedures

> The Department of Criminal Justice Services (DCJS) prepares federal drawdowns for reimbursement-based grants in Fund 10000. These reimbursements are based on actual expenditures incurred by sub-recipients and administrative expenses. Funds are received via electronic funds transfer from the U.S. Department of the Treasury and recorded in the Cardinal accounting system.
>
> *A drawdown is the term used to describe the process when a recipient requests and receives money under an award agreement.*

Section 1: Sub-recipient Drawdown Process ✓

1. The process of the drawdown for GMIS sub-recipient payments begins when a sub-recipient requests reimbursement from DCJS
   - Drawdowns are required for reimbursement based federal grants only.
   - State, Special, and Trust Fund grants do not require a drawdown.
2. The Grants Unit keys the requests into Cardinal according to the schedule posted in the [Federal Grant Drawdown Calendar](#). In general, vouchers should be keyed by 4:00 pm on Monday with a Friday due date.
3. The Grants Unit also keys requests into GMIS.[1]
4. Drawdowns for sub-recipient payments will be prepared weekly according to the schedule posted in the [Federal Grant Drawdown Calendar](#).
   - Finance captures the information keyed into Cardinal via the AP Payments Awaiting Due Date report, verifies the data, and includes it in the draw.

Section 2: Finance Drawdown Process

Finance maintains a drawdown spreadsheet in the Management Reports Access drive M:\Drawdowns. This spreadsheet is updated to reflect the key grant information, including award number, project code, CFDA, award period, and budget. The Over/Underdraw column indicates when expenditures need to be drawn for by calculating the difference between lifetime-to-date revenue and lifetime-to-date expenditures within each project code.

1. Trial Balance Report
   a. Download the Trial Balance Report
      i. Log on to Cardinal using the assigned Cardinal Username and Password.
      ii. *Cardinal Applications* Finance (FIN) > Main Menu > General Ledger > General Reports > Cardinal Trial Balance Report
      iii. Search > Run > *Type* Web > *Format* CSV > OK
      iv. **Process Monitor > Refresh > Details > View Log/Trace >** *File List* vlgr001.csv Save file
   b. Create the following PivotTables to analyze the Trial Balance data

---

[1] GMIS will be replaced by OGMS through a phased implementation beginning in February 2021.

01/24/2019

    i. Cardinal Cash
        1. ▼ Filters   Fund Code - 10000, Account - 101010
        2. Ⅲ Columns
        3. ≡ Rows   Project
        4. ∑ Values   Sum of Ending Balance

    ii. Expenditures
        1. ▼ Filters   Fund Code - 10000, Account - 5*
        2. Ⅲ Columns
        3. ≡ Rows   Project
        4. ∑ Values   Sum of Ending Balance

    iii. Pass Thru
        1. ▼ Filters   Fund Code - 10000, Account - 6*
        2. Ⅲ Columns
        3. ≡ Rows   Project
        4. ∑ Values   Sum of Ending Balance

    iv. Revenue
        1. ▼ Filters   Fund Code - 10000, Account - 4*
        2. Ⅲ Columns
        3. ≡ Rows   Project
        4. ∑ Values   Sum of Ending Balance

c. Drill Down Expenditure Data
    i.
    ii.
d.
    i. ⊞

2.
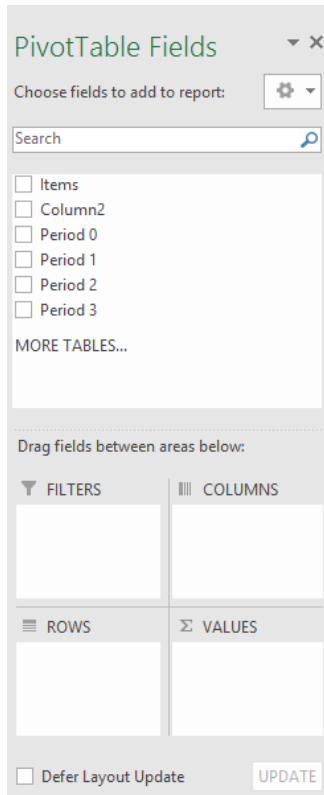
3. <mark>Pending expenditures may be added to the drawdown based on the GMIS Federal Drawdown Schedule provided by the grants division.</mark>

4. Once the expenditures amounts are entered, the revenue figures (life to date) must also be updated. Run a download of all revenues for life to date. You may need to narrow the search by inserting the project number. Insert the totals in the Cardinal Revenue column.

5. If the expenditures match the total cash on hand then you can proceed to draw. Only draw for accounts which are negative such as the following:

6. There are check figures to ensure that the draw amount will not be leaving you with cash on hand or over budget. Check all of these figures prior to drawing. If the cash check is positive or the budget check is negative, stop drawing.

7. The draw then goes to the Chief Financial Officer for approval prior to drawing. Once approved you must draw from either GPRS or PMS.

Section 3: Drawing from ASAP

1. Log on to the U.S. Department of the Treasury Automated Standard Application for Payments (ASAP) using the assigned **User ID** and **Password**. Click **Logon** and **Accept**.

2. Hover over the **Payment Requests** menu and select **Initiate Payment Requests (PR)**. In the *Select a Bank Relationship* drop down, select the account ending in **0002**. In order to request a wire with one line item per grant, select **Individual** in the *Payment Request* drop down and **ACH** in the *Payment Method* drop down. <mark>Requested Settlement Date</mark> Select **Continue**.

3. Select **Continue**. If only one grant is included in the drawdown, enter the **Account ID** and select **Continue**.

-
4. Drawdown *Requestor Reference Number* **[Drawdown Sheet Column]** *Amount Requested* **[Drawdown Sheet Column].** Select **Continue**.

Your criteria matched 29 account(s)

Recipient : CRIMINAL JUSTICE VIRGINIA DEPA (1110084)
Federal Agency : DEPARTMENT OF JUSTICE (15040001)

| Cash on Hand : $ | | | Total : $ 526,514.96 | | |

Account ID	Account Status	Requestor Reference Number	Available Balance	Amount Requested	Remittance Data
2020VDBX0141	Open		$1.00 $		+
2020J2BX0042	Open		$720,105.00 $		+
2020CDBX0042	Open		$0.00 $		+
2019WFAX0032	Open		$1,445,439.72 $		+
2019WEAX0007	Open	19 ICJR	$803,312.67 $	773.45	+
2019V2GX0054	Open		$57,815,818.00 $		+
2019RJBX0013	Open		$0.00 $		+
2019KFAX0052	Open	19 SASP	$336,765.04 $	396.51	+
2019J2BX0058	Open		$704,603.00 $		+
2019ELBX0003	Liquidated		$272,863.52 $		+
2019CDBX0049	Open		$405,495.38 $		+
201986CXK005	Open		$0.00 $		+
2018YSBX0045	Open		$290,903.96 $		+
2018WFAX0056	Open		$522,499.53 $		+
2018V2GX0011	Open	18 VOCA	$34,509,094.31 $	525,345.00	+
2018KFAX0042	Open		$436.29 $		+
2018JXFX0016	Open		$978,060.28 $		+
2018J2BX0020	Open		$639,064.83 $		+
201886CXK012	Open		$37,688.05 $		+
2017WFAX0013	Open		$26,467.18 $		+

Pages: 1 2

[Continue] [Sort] [Cancel] [Help for this Step]

5. *Review Payment Transactions* Select **Submit**.

Step 3 of 4
Review Payment Transactions

Payment Request Type : Individual
Payment Method : ACH
Bank Relationship : 061000104***********0002
Requested Settlement Date : 12/23/2020

Recipient : CRIMINAL JUSTICE VIRGINIA DEPA (1110084)
Federal Agency : DEPARTMENT OF JUSTICE (15040001)

| Cash on Hand : $ | | | Total : $ 526,514.96 | | |

Row #	Account ID	Account Status	Requestor Reference Number	Available Balance	Amount Requested	Remittance Data
X	2019WEAX0007	Open	19 ICJR	$803,312.67 $	773.45	+
X	2019KFAX0052	Open	19 SASP	$336,765.04 $	396.51	+
X	2018V2GX0011	Open	18 VOCA	$34,509,094.31 $	525,345.00	+

[Submit] [Add More Accounts] [Sort] [Cancel] [Help for this Step]

-

6. *Payment Transaction Confirmation* **Printer Friendly**, save file.

-

7. <u>NOTE</u>: Do not resize or minimize the browser window during the *Payment Request* process, doing so will result in any unsaved data being erased.

-
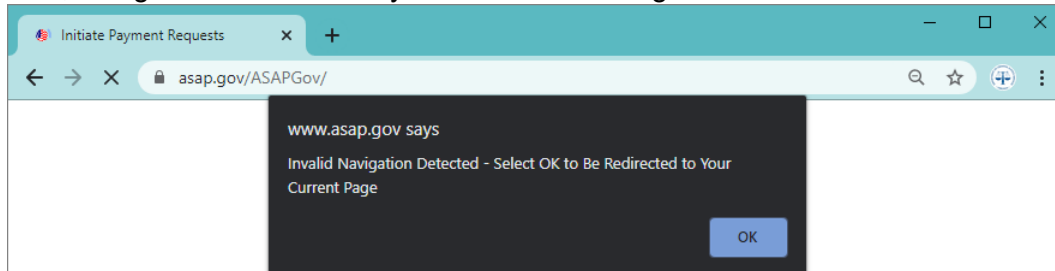
a. Login to Grant Payment Request System and enter username and password
b. Go to Create Payment Request
c. Choose the Award you want to draw for from the dropdown list
d. Confirm the award amount and award number then enter the expense dates and the requested payment amount
e. Agree to the terms and hit "I Agree, Submit"

Section 4: Drawing from the Payment Management System

a. Login to the Payment Management System and Enter Username and Password

b. Click on the "Payment" Tab and Choose "Request for Payment"

Inquiry
Payment ⟵
Disbursement
My User Info
Account Maintenance

Inquiry
Payment
Request for Payment ⟸
Payment File Processing
Disbursement
My User Info
Account Maintenance
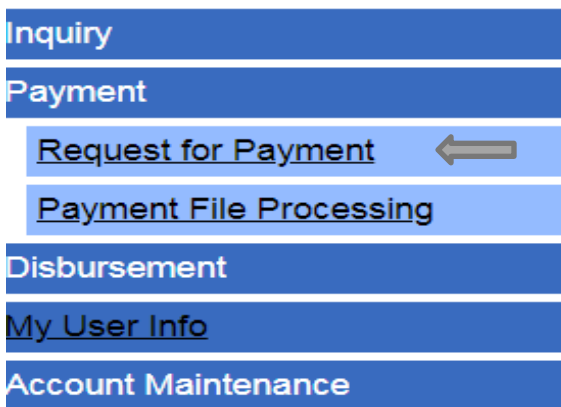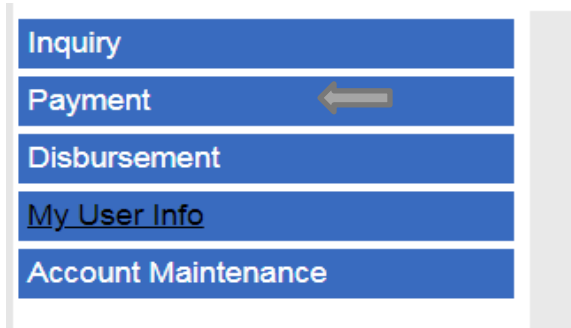
c. Enter the Account Number (For CJA Grants the current account number is 8E54P) and Click Account

Request for Payment

Account Number: 8E54P [Lookup1]

[Account] [Clear] [Cancel]

d. Confirm or Enter the Person Requesting Funds Field and the Payment Details
   a. Payment Due Date (Expected Day of Funds Receipt – cannot be a federal holiday or a weekend)
   b. Expected Disbursement Amount (Amount of Draw)
   c. Cash on Hand (Always $0)

d.   Payment Request Amount (Amount of Draw)
e.   Click Continue

Request for Payment

───── **Person Requesting Funds** ─────

First Name * : Nichole
Last Name * : Krol
Middle Initial : S
Phone No. * : 804 - 786 - 2309 -
E-Mail Address : nichole.krol@dcjs.virginia.gov

───── **Payment Details** ─────

Payment Due Date*: 01/31/2019
Expected Disbursement Amount $ * : 500.00
Cash on Hand $ * : 0
Payment Request Amount $ * : 500.00

───── **Account Details** ─────

Account Number: 8E54P
DUNS: 198348211 - ___

☑ Check here if information shown is correct; otherwise, please update.

[Continue] [Clear] [Cancel]

e.   Choose the SubAccount(s) you are drawing from my selecting the checkbox and click the SubAmount button

───── **Account Review** ─────

Account Number: 8E54P
DUNS: 198348211 -
Name: Nichole S Krol
Phone No: (804)786-2309 Ext:
E-Mail Address: nichole.krol@dcjs.virginia.gov
Payment Due Date: 01/31/2019
Payment Request Amount $: $500.00

───── **Sub Account(s)** ─────

☐ CJA15   ☐ CJA16   ☐ CJA17   ☐ CJA18

[SubAmount] [Cancel]

f.   Enter the amount requested by account and click Request Payment

Request for Payment

─────Account Review─────

Account Number: 8E54P
DUNS: 198348211 -
Name: Nichole S Krol
Phone No: (804)786-2309 Ext:
E-Mail Address: nichole.krol@dcjs.virginia.gov
Payment Due Date: 01/31/2019
Payment Request
Amount $: $500.00

Subaccount	Bank Account	Unexpired Funds (A)	Expired Funds (B)	In-Transit Payments (C)	Total Funds (A+B-C)	Subacct Amt Requested $
CJA16	###############40001	$49,853.23	$0.00	$0.00	$49,853.23	

Request_Payment   GOTO Subacct   Cancel

Section 5: Recording ACH Payments

a. Once you have drawn the funds from either GPRS or PMS, hold the back up until you receive a SunTrust ACH Notice. This notifies you that the funds are in the bank and must be recorded with a DC voucher.

.

```
                                              PAGE:  00001

                        SUNTRUST BANK
                        EDI SERVICES
                    REMITTANCE/PAYMENT ADVICE

                      JANUARY 23, 2019

              DEPT OF CRIMINAL JUSTICE SVS.
              ATTN: SUE TOVEY
              202 NORTH 9TH STREET
              RICHMOND, VA. 23219-3424

==============================================================================
PAYMENT INFORMATION:

CREDIT:          $54,525.37
EFFECTIVE DATE:  01/23/2019
INPUT FORMAT:    ACHCCD+

CREDIT PARTY                              DEBIT PARTY
-------------------------------------     -------------------------------------
ROUTING ID:     061000104                 ROUTING ID:      101036151
DEMAND ACCT:    00201141795140002         ACCT:
                                          COMPANY ID:      9101036151

TRACE NUMBER:         101036150054520

RECEIVER:             VIRGINIA DEPT. OF CRIM
                      MUTUALLY DEFINED: 550852528150400

ORIGINATOR:           DOJ  TREAS 310

==============================================================================
REMITTANCE INFORMATION:

LINE   SELLER'S INVOICE NBR   INVOICE AMOUNT          NET AMOUNT PAID
------ ---------------------  ----------------------- -----------------------
00001  2017DGBXK014                                           $54,525.37
```

b. Verify the draw has been drawn from the correct account (located under Seller's Invoice NBR) and the amount is correct.

c. Once you have verified the information prepare a DC to be keyed into cardinal. Federal Grant Receivables use a 4140**** series DC number which is assigned sequentially

d. The DC goes to the Chief Financial Officer for Approval

Section 6: Releasing Sub-recipient Payments ✓

Payment requests are received from sub-recipients via GMIS.[1]

If the payment is coming from federal funds and requires a drawdown, the payment request should be entered by the Grants Unit using the due date provided by Finance.

↓

Any payments to be drawn must be keyed by 4:00 on the scheduled date to be captured in the Due Date report.

↓

Finance will verify the information provided by the Grants Unit, check accounts for funds availability and prepare a drawdown each week to cover the expenses.

↓

Once the funds have been received via EDI from the federal government, Finance will prepare a DC to record the funds

If the payment will be paid from a source that does not require a federal drawdown (General, Special, Trust Funds), the payment can be processed and approved by the Grants Unit if there is sufficient cash, appropriation and allotment.

↓

Payment will be released to sub-recipients on the designated due date.

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REVISION HISTORY			
Updated By	**Revision & Reason**	**Reviewed By**	**Date**
NSK	Created January 2019	M. Darden	
NSK	Revised 2/10/19		

Desk Procedures

Teleworking Voucher Approval Process

A. Vouchers submitted in GMIS through Access
  1. Voucher requests submitted through GMIS will be approved in Access.
  2. Once a batch of vouchers are approved, it will be saved as PDF files in the folder titled "Batches." There are three (3) files that will be saved with each batch.
     a. Batch Header saved with this name format:
        i. 20 BATCHES+###+rptVoucherBatchHeaderEFile
     b. Subprocessing File saved with this name format:
        i. 20 BATCHES+###+rptVoucherSubProcessingEFile
     c. Request for Funds saved with this name format:
        i. 20 BATCHES+###+rptRequestForFundsEFile
  3. Once files are saved in "Batches" folder, the approver will combine the Subprocessing File and Request For Funds into one pdf. The pdf will then be ordered so that the two files relating to each voucher are together. (ie SubprocessingVoucher1,RequestForFundsVoucher1,SubprocessingVoucher2, RequestForFundsVoucher2)
  4. After the combined file is organized, it will be sent to the Grant Fiscal Monitor to have each subgrantee's supplier ID number and preferred address added to each request for payment. These numbers will be added via text box to the first page of each voucher.
  5. After adding supplier ID and address information, the Grant Fiscal Monitor (GFM) will send the voucher file to Grant Fiscal Technician (GFT) to be entered into Cardinal.
  6. The GFT enter each voucher will print to PDF or screen print the Cardinal voucher entry sheet save by batch number and voucher number in the Cardinal voucher entry sheet folder (#2).
  7. The GFT will fill out and print to PDF the Voucher Cover Page saved by batch number and voucher number in the Voucher Cover Page folder (#3). If you are unable to covert the Excel Cover Sheet into a PDF just save it as an excel document.
  8. Vouchers will be approved by an authorized employee (Albert, Bill or Will) that did not approve the vouchers in GMIS. The approval page will be saved as a PDF in a folder named "Approvals."

9. Grant Fiscal Monitor will add Voucher Cover Page, Cardinal Entry Page, and Approval Page to the Vouchers PDF and save the PDF into the "Completed Vouchers" folder. The Grant Fiscal Monitor will add the Batch Header to the front of the complete Voucher PDF. The PDF will be saved as the batch number followed by the Voucher numbers in parentheses. (ie Batch ### (######## - ########))

10. Additional Thoughts
    a. Signature on Voucher Cover Sheet. For documents requiring signatures, please type your name and add **/s/**.
    b. Signature on Batch Header Sheet (and Initials/Batch Numbers). For documents requiring signatures, please type your name and add **/s/**.

B. Vouchers using Voucher Transmittal Form (monthly and individual vouchers).
    1. Voucher Transmittal Form will be prepared by Grant Fiscal Monitor or Grants Compliance Supervisor. Voucher Transmittal Form will be saved in the Voucher Transmittal Form folder on the shared drive as a PDF file. This PDF file will consist of the Cover sheet and Voucher Summary Distribution page.
    2. The Grant Fiscal Monitor or Grants Compliance Supervisor will add the Voucher to the Voucher Log spreadsheet and send the Voucher Transmittal Form PDF to the Grant Fiscal Technician.
    3. Grant Fiscal Technician Receives enters information and coding found on Voucher Summary Distribution page. Grant Fiscal Technician will then save Cardinal Entry Page
    4. An authorized employee different than the employee who created the Voucher Transmittal Form will approve the voucher in Cardinal. After approving, the employee will save the Approval page as a PDF File in the "Approvals" folder.
    5. The Grant Fiscal Monitor will attach the Cardinal Entry Page and the Approval Page to the Voucher Transmittal PDF and Save the complete Voucher Transmittal Form in the "Completed" Folder.

Submitting Financial Reports

Job Aid Reference Guide

JUSTgrants
JUSTICE GRANTS SYSTEM

September 1, 2020

Table of Contents

Welcome
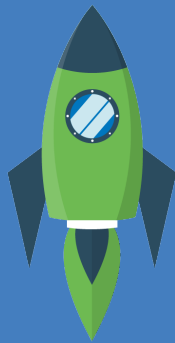
Overview

Welcome to JustGrants!

JustGrants is the Department of Justice's (DOJ) new web-based, streamlined grants management software.

JustGrants provides applicants and grantees tremendous transparency and an improved user experience throughout the entire process of grants management. JustGrants offers applicants and grantees:

- Efficient processes that allow for tracking progress and entering data directly;

- Improved data accuracy and access to that data through data validation and reporting tools;

- Organizational profiles with increased visibility for applicant and grantee organizations into all their grants and applications across DOJ;

- Enhanced availability and automation of electronic forms, reducing the need for uploading attachments and manual data entry; and

- Integration with SAM.gov and Grants.gov to maintain consistent entity information and to reduce duplicative data entry.

JustGrants is your tool for *all* grants management work.

Plus, this software is a living product that will evolve and improve over time. DOJ will continue to enhance the software's functionality and expand benefits for all users.

Overview (Continued)

This Job Aid Reference Guide will help you navigate the software as you move through JustGrants grants management functions, including:

- Feature overviews;
- Step-by-step instructions;
- Infographics;
- Glossary terms; and
- New feature summaries.

This guide is part of a larger training resource library that includes self-guided eLearning videos and infographics. All training resources are accessible on the JustGrants Training & Resources page.

IMPORTANT

During the initial release of JustGrants, please be aware:

- The system **does not** "auto save" your work.
- You will see a warning message after 10 minutes of inactivity (per security requirements).
- You will be automatically logged out if you are inactive for 15 minutes (per security requirements).
- **Unsaved work will not be saved** at logout.

JustGrants Initial Release

JustGrants is brand-new system software. What you will be using is the *initial release*. Using this version, you **will** have everything you need to:

- Apply for funding;
- Accept or decline awards; and
- Manage awards.

JustGrants is a work in progress as the developers build out features and respond to user feedback. If you want to visualize this, think of JustGrants as a house you are building. You start with the basics: walls; roof; and a door. The building is livable.

Every so often, you add new features like an extra bathroom, a front porch, or a deck. After all major elements are in place, you can continue to personalize and modify to make it ideal. JustGrants is built similarly—access now with finishing touches as we go along using it.

Despite this continued development, the initial release of JustGrants is already a better experience than the previous software. JustGrants was developed specifically to improve upon the existing system software.

All aspects of grant management have been integrated into this new, single system, allowing you to enter information into an application, access it, accept your grant package, manage your funded award, and complete your Closeout activities.

Submitting Financial Reports

Submitting Financial Reports Overview

You are now at the stage in the process where your entity will need to submit Federal Financial Reports (FFR). JustGrants will help you all along the way.

In JustGrants, an FFR is submitted by a Financial Manager. FFRs may be submitted 10 calendar days or less from a reporting period end date until the due date. Once the due date passes, a delinquent report will continue to be able to be submitted by a Financial Manager.

A Financial Manager also has privileges to edit and resubmit FFRs. The most recent Quarterly FFR can be reopened and resubmitted if the due date has not passed. Similarly, a Final FFR can be reopened and resubmitted up to 90 days after the project period end date.

You must contact your awarding office to reopen and resubmit a final FFR beyond 91 days after the award end date. Funds are frozen one day after the due date if the report is not submitted. Funds are released once the delinquent FFR is submitted.
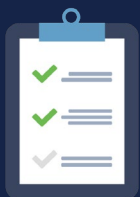
FFR reporting quarterly periods and due dates are on the following page.

Important Dates:

FINANCIAL REPORTS

FFR Reporting Periods	Due Date	Funds Frozen
Date range reported for the Federal Financial Report (FFR)	Date the FFR is due for submission	Date the funds are frozen if the FFR is not submitted
Jan. 1 – Mar. 31	April 30	May 1
April 1 – June 30	July 30	July 31
July 1 – Sept. 30	October 30	October 31
Oct. 1 – Dec. 31	January 30	January 31

Key Takeaways

- *Financial Managers may submit FFRs 10 calendar days or less from the reporting period end date until the due date. Once the due date passes, Financial Managers will continue to be able to submit a delinquent report.*
- *To enforce FFR compliance, JustGrants will collect the FFR and communicate with the ASAP account and will lock out a grantee if they have a delinquent submission.*
- *Grantees can reopen and revise submitted reports prior to the due date.*
- *Web-based FFRs in JustGrants is modeled after the structure of the OMB Standard Form 425 (SF-425).*

Federal Financial Reports

Validations

Line Number	Description	Validation
10e	Federal Share of Expenditures	If less than the previous reporting period, the user must enter a response in Block 12.
10f	Federal Share of Unliquidated Obligations	For final reports, this cannot be greater than zero.
10h	Unobligated Balance of Federal Funds	This cannot be negative.
10j	Recipient Share of Expenditures	If less than the previous reporting period, the user must enter a response in Block 12.
10o	Unexpended Program Income	This cannot be negative.
11c	Period To (Indirect Cost Rate)	Date must be before 11c Period From (Indirect Cost Rate).
11f	Federal Share (Indirect Cost Rate)	Must be equal or less than 11e, Amount Charged (Indirect Cost Rate)
11f	Federal Share (Indirect Cost Rate)	This cannot be negative.

Submitting Financial Reports Steps 1 - 3

My Worklist

FFRs assigned to you appear in *My Worklist*.

1) Navigate to the Home link on the left-hand side
2) Go to your Task List
3) Open the FFR you want to edit/submit.

Submitting Financial Reports Steps 4 - 5

Open FFR

The first page is prepopulated from the award document.

4) Once the FFR opens, the Recipient Information appears.

5) Select **Continue** to move to the next screen.

Note: The data on this page is prepopulated from the award document and the entity profile

Submitting Financial Reports Step 6 - 7

Report Information

Enter information in the fields.

6) The Report Information screen contains several required fields.
   a) Enter the **Recipient Account Number.**
   b) Select the **Report Type.**
   c) Select the **Basis of Accounting.**

7) Scroll down to the **Transactions** section.

Submitting Financial Reports Step 8

Report Information

Continue to enter information in the fields.

8) The following fields are not editable because they are not required for DOJ:

a) 10a. Cash Receipts

b) 10b. Cash Disbursements

c) 10c. Cash on Hand (line a minus b)

Submitting Financial Reports Step 9

Many fields in the FFR have validations.

9) Enter information in the following fields as appropriate:

10d. Total Federal funds authorized
    a) Prepopulated from the Award Document
10f. Federal Share of Unliquidated Obligation
    a) Insert as appropriate
10g. Total Federal share (sum of lines e and f)
    a) Insert as appropriate

10h. Unobligated balance of Federal Funds (line d minus g)
    a) System Calculated
10i. Total recipient share required

Submitting Financial Reports Step 10

Report Sections

Funded Award (FAW-54)
Federal Financial Report (FFR-11) OPEN

Recipient Share:

10 ☑ 10i. Total recipient share required $50.00
Enter the total required recipient share for grant period specified in Line 8. The required recipient share should include all matching and cost sharing provided by recipients and third-party providers to meet the level required by the program. This amount should not include cost sharing and match amounts in excess of the amount required by the program (for example, cost overruns for which the recipient incurs additional expenses and, therefore, contributes a greater level of cost sharing or match than the level required by the program).

☑ 10j. Recipient share of expenditures $50.00
Enter the recipient share of actual cash disbursements or outlays (less any rebates, refunds, or other credits) including payments to subrecipients and contractors. This amount may include the value of allowable third party in-kind contributions and recipient share of program income used to finance the non-Federal share of the project or program. Note: On the final report this line should be equal to or greater than the amount of Line 10i.

☑ 10k. Remaining recipient share to be provided (line i minus j) $0.00
The amount of Line 10i minus 10j.

Program Income:

☑ 10l. Total Federal program income earned $
Enter the amount of federal program income earned. Do not report any program income here that is being allocated as part of the recipient's cost sharing amount included in Line 10j. If this is a final report, this field is required and may not be left blank, but a zero (0) may be entered.

☑ 10m. Program Income expended in accordance with the deduction alternative $
Enter the cumulative amount of program income that was used to reduce the Federal share of the total project costs.

☑ 10n. Program Income expended in accordance with the addition alternative $
Enter the cumulative amount of program income that was added to funds committed to the total project costs and expended to further eligible project or program activities.

☑ 10o. Unexpended program income (line l minus line m or line n) $0.00
The amount of Line 10l from 10m or 10n.

☑ **11. Indirect Expense:**
11a. Select either Not Applicable or the appropriate indirect cost rate(s).
11b. Enter the indirect cost rate(s) in effect during the reporting period.
11c. Enter the beginning and ending effective dates for the rate(s).
11d. Enter the amount of the base against which the rate(s) was applied.
11e. The amount of indirect costs charged during the time period specified. (11b x 11d)
11f. Enter the Federal share of the amount in 11e, using a dollar amount, not a percentage.

11a. Type of Rate(s)	11b. Rate	11c. Period From	11c. Period To	11d. Base	11e. Amount Charged	11f. Federal Share
De minimis	10.0%	3/1/2020	2/28/2021	$100.00	$10.00	-$100.00

Back   Save

Many fields in the FFR have validations.

10) Enter information in the following fields as appropriate:
   a) For discretionary awards, the recipient share will be prepopulated from the budget summary.
   b) For Formula awards, the recipient share will need to be inserted.
   c) 10j. Recipient share of expenditures
      a) Insert as appropriate
   d) 10k. Unobligated balance of Federal Funds (line d minus g)
      a) System calculated

Submitting Financial Reports Steps 11 - 12

Report Sections

Many fields in the FFR have validations.

11) Enter information in the following fields as appropriate:
   a) 10k. Remaining recipient share to be provided (line i minus j)
   b) 10l. Total Federal program income earned
   c) 10m. Program Income expended in accordance with the deduction alternative
   d) 10n. Program Income expended in accordance with the addition alternative
   e) 10o. Unexpended program income

12) Select **Continue**.

Submitting Financial Reports Step 13

Remarks and Certification

Insert Remarks and Certification in the text box

13) In the **Remarks and Certification** screen, enter text in box **12. Additional Information.**

Submitting Financial Reports Step 14

Uploaded Documents

You can upload multiple documents as needed.

14) Click on the **Upload Supporting Documents** button to attach a document.

Note: If the figures in line 10e or 10j are less than the previous reporting period, you are required to add additional narrative in Box 12 "Remarks" explaining this discrepancy. Failure to do so will result in a validation error.

Submitting Financial Reports Step 15 - 16

Certification

Once submitted, the FFR is routed for review and approval.

15) Review the certification information.

16) Select the **Submit** button.

Submitting Financial Reports Step 17

Submit

UFMS is the financial system.

17) The FFR status will be changed to "Resolved-Completed" once the FFR data is transferred to UFMS.

Resubmit, Print, and View Federal Financial Reports

Edit and Resubmit an FFR Step 1 – 2

Reopen FFR

Use the Actions Menu to reopen an FFR.

1) From the FFR, open the **Actions** menu.

2) Select **Reopen.**

Edit and Resubmit an FFR Step 3 – 4

Submit

Enter text in Box 12 to explain the edits.

3) Make edits as needed. You will need to include a comment in Box **12. Additional Information** to explain the reason for reopening and editing an FFR.

4) Select **Submit.**

View Submitted FFRs Step 1
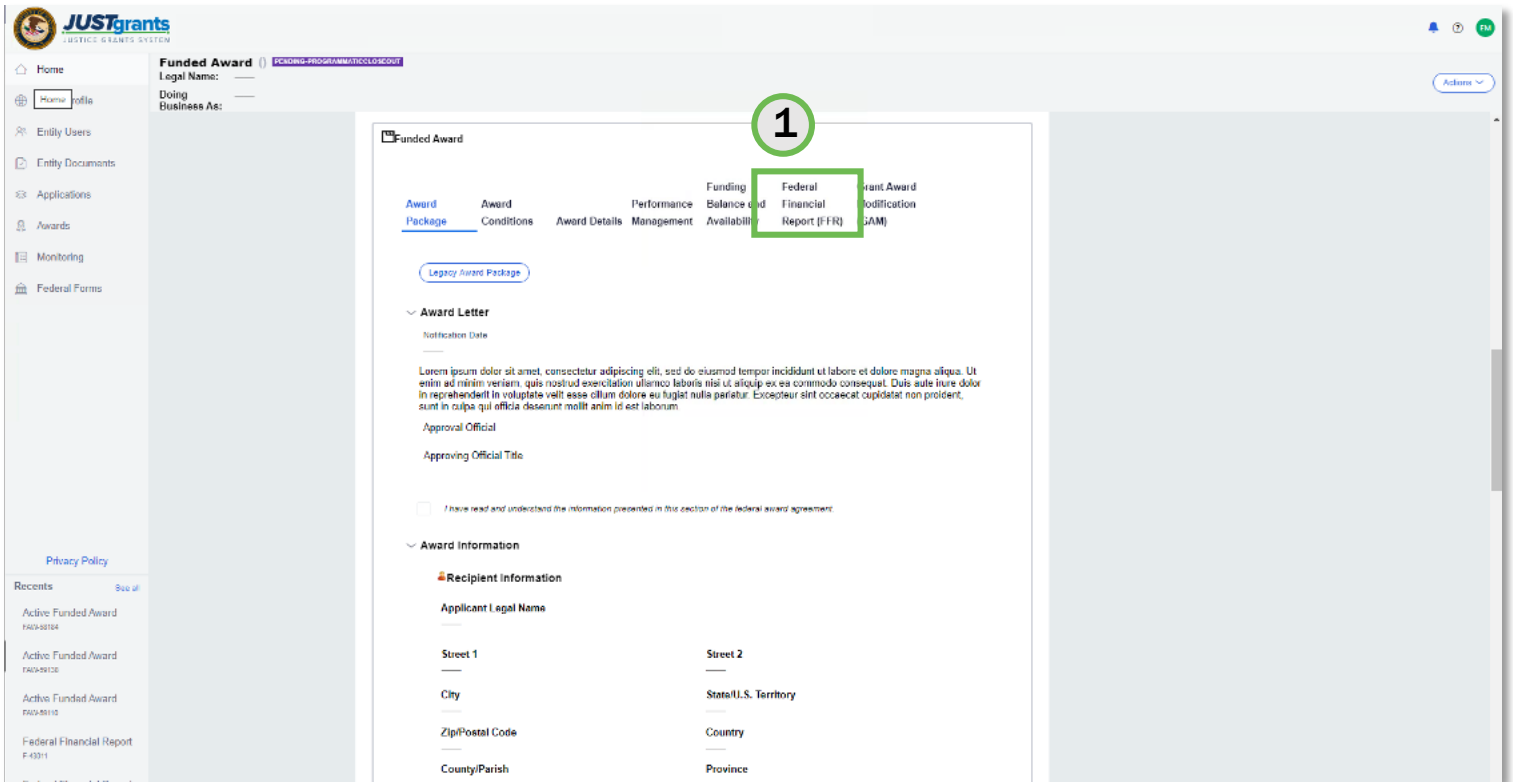
All submitted FFRs can be viewed from the Award.

1) From the Award, open the **Federal Financial Reports** tab.

View Submitted FFRs Step 2

View the FFR

Click the FFR number.

2) Select the FFR you would like to view.

View Submitted FFRs Step 3

View the FFR

Viewing the FFR is read-only.

3) You can view the submitted report in its entirety.

Print FFR Steps 1 - 2

Print the FFR

Use the Actions Menu to print the FFR.

1) From the Federal Financial Report, open the **Actions** Menu.

2) Select the **Print** option.

Print FFR Step 3
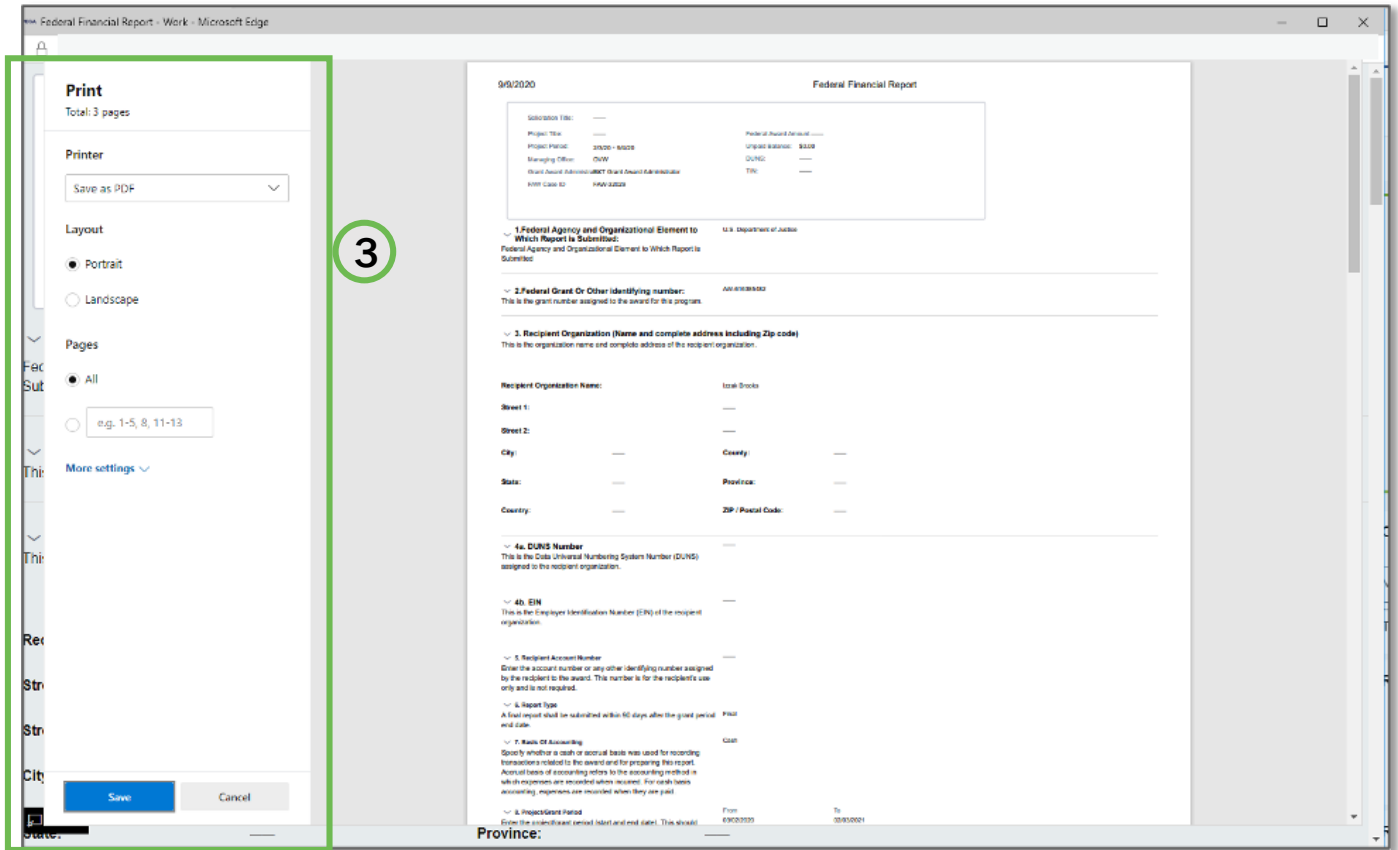
Print as a PDF and save or print to a local printer.

3)   Use the options in your printer to print the FFR.

Appendix

Prefixes

Record Type Prefixes

The following case number prefixes are used in JustGrants.

CASE	CASE NUMBER PREFIX
Application	A-
ASAP Authorization	AA-
Annual Programmatic Review*	APDR-
Award Package	AW-
Funding Approval	FA-
Funded Award	FAW-
Funded Supplemental Award	FAWS-
Federal Financial Report	FFR-
Grant Award Modification	FFR-
Monitoring	M-
Performance Report	PR-
Solicitation Initiation	SI-
Solicitation Template	ST-
UFMS Obligation	UO-

*Desk Review

Terminology

JustGrants Terminology

JustGrants arrival brings along some new words and phrases you will need to know.

___

A–C

Annual Programmatic Desk Review

The Annual Programmatic Desk Review (APDR) is conducted on all Funded Awards and consists of seven questions that grantees must answer. APDRs take place within the Funded Award in JustGrants.

Award Conditions

In the legacy system, this was referred to as "Special Conditions".

Case ID

The Case ID is the unique identifier for every type of record in JustGrants. For example, the case ID for an application is the Application number. For a Funded Award, the Case ID is the Award Number. Each type of record has a Case ID.

Case Status

The status is the type of record that is displayed. The status list displayed is determined by the type of case associated with it.

JustGrants Terminology

JustGrants arrival brings along some new words and phrases you will need to know.

C–G

Category

Documents uploaded to the Entity Documents repository are categorized as:

- Disclosure of Process Related to Executive Compensation
- Budget Financial Management Questionnaire
- Budget Indirect Cost Rate Agreement
- File
- Legacy Attachments
- Proof of 501 © Status (Nonprofit Organization Only)

Financial Manager

The Financial Manager is a grantee role responsible for submitting federal financial reports (FFRs), processing financial Grant Award Modifications (GAMs) , and initiating closeout.

Funded Award

A funded award is an award that has been approved for fund disbursement to a grantee and has been accepted by that grantee.

Grant Award Administrator

A grantee role that manages many aspects of the grant. This role allows a grantee to view and submit performance reports, initiate some Grant Award Modifications (GAMs), review and respond to monitoring issues as applicable, upload documents, and view award, application, and solicitation information.

JustGrants Terminology

JustGrants arrival brings along some new words and phrases you will need to know.

G–R

Grant Award Modification (GAM)

A request for a modification to a key element to a funded award. Most GAMs can be initiated by a grantee but must be approved by DOJ personnel. GAMs can be created to extend the project period, updated the project scope, modify programmatic costs, reduce the budget amount, modify the budget, or modify the sole source.

Program Office

Within the Office of Justice Programs (OJP), there are several Program Offices:

- Bureau of Justice Assistance (BJA)
- Bureau of Justice Statistics (BJS)
- National Institute of Justice (NIJ)
- Office of Juvenile Justice and Delinquency Prevention (OJJDP)
- Office for Victims of Crime (OVC)
- Office of Sex Offender Sentencing, Monitoring, Apprehending, Registering, and Tracking (SMART)

Role Names

Roles determine the access a user is granted in the system. Users may be granted multiple roles in JustGrants, depending on the tasks they perform.

JustGrants Terminology
JustGrants arrival brings along some new words and phrases you will need to know.

S–U

Survey Repository
A library of questions, question pages, and question sets that make up questionnaires that are included in solicitations. The answers applicants make to the questions in these questionnaires provide the basis for performance reporting in funded awards.

UEI
Unique Entity Identifier (UEI) is a unique number assigned to all entities (public and private companies, individuals, institutions, or organizations) who register to do business with the federal government.

Urgency
The number of days until or since the due date of the case, whether it is an application, a grant package, an award, a federal financial report, a performance report, or other item in JustGrants.

SAM.Gov and Grants.Gov

SAM.gov

What is SAM.gov? It is considered the Federal Government's "source of truth" or "authoritative source" of information regarding entities.

Entities **must** register in SAM.gov in order to apply for funding on Grants.gov and **must** maintain active registration throughout the life of their federal award(s). Information added or updated in SAM.gov generally will appear in JustGrants the following day. Keep in mind:

All Entity-level data is managed in SAM.gov. JustGrants pulls its Entity information directly from SAM.gov to ensure consistency and integrity.

1

Updates to Entity information occur in SAM.gov. JustGrants performs daily automated SAM.gov checks to collect current Entity information.

2

All Entity information is registered in SAM.gov and needs to be updated there by the Entity Administrator rather than through a grant modification.

3

If an Entity's SAM.gov registration is not active or has expired, its award can be delayed/suspended until the registration is active.

4

Grants.gov

Grants.gov is a location for grant seekers to find and apply for federal funding opportunities and is home to information on more than 1,000 grant programs. The program also vets grant applications for federal grant-making agencies like DOJ.

Grants.gov provides a central website where federal agencies can post discretionary funding opportunities that grantees can easily find and apply to.

Grants.gov was established in 2002 and is managed by the U.S. Department of Health and Human Services. Grants.gov is an E-Government initiative operating under the governance of the Office of Management and Budget (OMB).

Key Benefits

1 Helps the grant community learn about available opportunities.

2 Facilitates interaction with the Federal Government.

3 Simplifies grant application, saving money, time, and hassle.

4 Makes researching and finding federal grants easier.

5 Makes electronic grant application processing easier.

6 Provides a secure, reliable source to apply for federal grants.