



COLORADO

Crime Victim Services Financial Post Award Training

OFFICE FOR VICTIMS PROGRAMS
Division of Criminal Justice



COLORADO

Department of Public Safety

Goal of Today's Workshop

Help Grantees to Successfully Follow
CVS Grant Post-Award Financial Requirements



Common Acronyms

CDPS:	Colorado Department of Public Safety
DCJ:	Division of Criminal Justice
CVS:	Crime Victim Services Funds
OVP:	Office For Victims Programs
VOCA:	Victims of Crime Act
SASP:	Sexual Assault Services Program
VAWA:	Violence Against Women Act
GF:	General Fund

Grant Accounting Requirements

Commingling Funds: Don't Do It!

- Definition: “Commingling” means to combine funds from different sources into one account.
- Grant expenses and revenues must be clearly identified as separate from other organization funds.
- Your Accounting System should identify expenses and revenues by grant (including the grant #).
- Your Accounting System should be set up to capture and identify the following grant expenditures:
 - Direct Expenses (project personnel, project-related supplies & operating, etc.)
 - Indirect Expenses (if applicable)
 - Cash Match Expenses (if applicable)



Grant Accounting Requirements

Confidentiality/Redacting



If supplying supporting documentation that includes a victim's personal identifying information, you must redact (black-out) this information (name, address, etc.).



Accounting ledgers cannot contain victim information in description lines.



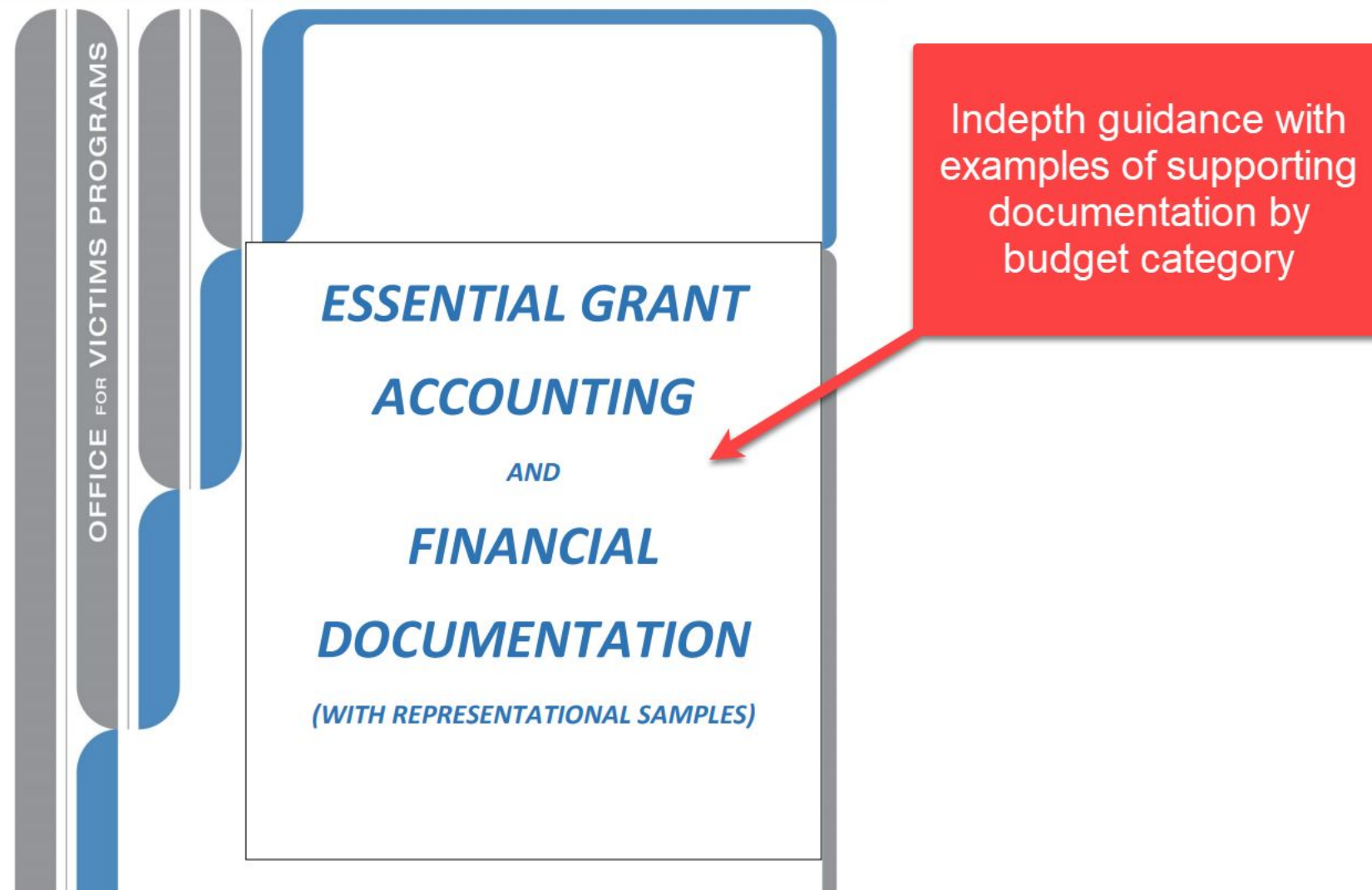
TIP: Create an internal numbering system for victims that is used on physical, electronic and accounting records (ex: V1234).



Submitting documentation that contains personally identifying info. or breaks victim confidentiality is a direct violation of your grant agreement.

Grant Accounting Requirements

If the documentation doesn't exist, the expense doesn't either.



<https://drive.google.com/file/d/109gMEFsbhS9JrxS9J7Euq547in822N-N/view?usp=sharing>

Grant Budget Categories

Personnel



Composed of Salary and Fringe Benefits. Fringe benefits can include numerous benefits an organization provides based on the organization's compensation plans.



“Time and Effort” records (digital or written timesheets) must reflect all hours worked by the staff person or volunteer if used as match, and include holidays, vacation, and sick leave as applicable (these hours should be prorated across funding sources, also).



Timesheets must clearly show the amount of salary charged to the grant either by number of hours or percentage of time and list the grant number. These figures **MUST** match your accounting ledger as this will be verified when your supporting documentation is reviewed.



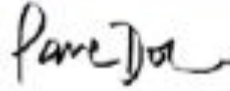
Timesheets must be signed by Employee and/or Volunteer, the supervisor AND the Project Director (if they are not the grant-funded staff person's supervisor). In the case of a nonprofit Executive Director, their timesheet should be signed by a Board Member, preferably the Treasurer or President.

Personnel -Timesheet Example

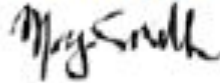
TIME DISTRIBUTION REPORT January 2021

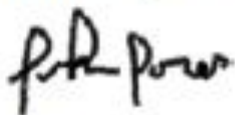
Last Name:	Jane					First Name:		Doe								Position			Victim Advocate																
Day of Week	Su	M	T	W	TH	F	Sa	Su	M	T	W	Th	F	Sa	Su	M	T	W	Th	F	Sa	Su	M	T	W	Th	F	Sa	Su	M	T	Hours			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31				
Holiday		8														8																16			
Leave - Annual																																0			
Leave - Sick																																0			
Grant/Fund Source	%																															0			
VOCA #2020-VA-19-xxx-xx	50%		4.0	4.0	4.0	4.0	4.0		5	5	5	5				4.0	4.0	4.0	4.0	4.0			5	5	5	5				4.0	4.0	88			
Local VALE	20%		1.6	1.6	1.6	1.6	1.6		2	2	2	2				1.6	1.6	1.6	1.6	1.6			2	2	2	2				1.6	1.6	35			
Foundation	20%		1.6	1.6	1.6	1.6	1.6		2	2	2	2				1.6	1.6	1.6	1.6	1.6			2	2	2	2				1.6	1.6	35			
General Operating	10%		0.8	0.8	0.8	0.8	0.8		1	1	1	1				0.8	0.8	0.8	0.8	0.8			1	1	1	1				0.8	0.8	18			
																																0			
Daily Total =	1	0	8	8	8	8	8	0	0	10	10	10	10	0	0	0	8	8	8	8	8	0	0	10	10	10	10	0	0	0	8	8	176		
Total Hours =																															176				

I certify that the hours shown herein are a complete and accurate record of time worked each day and for the reporting period. All leave taken and/or overtime earned or taken as time off was approved and reported. I also certify that my actual % worked in the various account names is accurate. If the % reflected in the actual column is different from the projected Time Memo Column, then an adjusting entry will be processed to reflect the changes necessary. Due to part-time or flexible schedules, hours each day, week, or month may vary but any full two week period (10 consecutive working days) represents the required hours to be worked.


Employee Signature Date 2/5/2021

Please note: If any part of your salary is charged to a Federal Grant, and your supervisor is not the Project Director, please have the Project Director sign as well.


Project Director Signature Date 2/6/2021


Supervisor Signature Date 2/6/2021

Personnel -Labor Distribution/Payroll Example

ACME Nonprofit						
VOCA Grant #2022-VA-23-xxx-xx						
Labor Distribution/Payroll						
Pay Period 01/01/23 - 03/31/23						
Employee Name	Date	Salary	Fringe Benefits	VOCA %	VOCA Salary Portion	VOCA Fringe Benefits Portion
Doe, Jane	1/15/2023	\$ 1,430.00	\$ 228.79	30%	\$ 429.00	\$ 68.64
Doe, Jane	1/31/2023	\$ 1,430.00	\$ 228.79	30%	\$ 429.00	\$ 68.64
Doe, Jane	2/15/2023	\$ 1,430.00	\$ 228.79	30%	\$ 429.00	\$ 68.64
Doe, Jane	2/28/2023	\$ 1,430.00	\$ 228.79	30%	\$ 429.00	\$ 68.64
Doe, Jane	3/15/2023	\$ 1,430.00	\$ 228.79	30%	\$ 429.00	\$ 68.64
Doe, Jane	3/31/2023	\$ 1,430.00	\$ 228.79	30%	\$ 429.00	\$ 68.64
		\$ 8,580.00	\$ 1,372.74		\$ 2,574.00	\$ 411.82

Grant Budget Categories



Supplies & Operating

For an approved expense to be reimbursed, it should be coded appropriately in your accounting ledger and the accompanying supporting documentation should be in your grant file.

Supplies and Operating - Receipt of Expense Example

SAVE MONEY. LIVE BETTER.

WALMART

[REDACTED]

[REDACTED]

[REDACTED]

PURCHASE:

GV WHEAT BRD	\$1.50
GAIN PWDR	\$6.27
SCOTT 20 1100	\$12.97
GV SUGAR	\$4.90
GAIN PWDR	\$6.27
+%	TAX: \$0.00

TOTAL: \$32.07

PAYMENT METHOD: CREDIT CARD
TRANSACTION #1543880679 -001
DATE: 2/25/16 10:22:45 AM

Household Items 25.51

Shelter Food 6.56

THANK YOU

Supplies and Operating - Expense

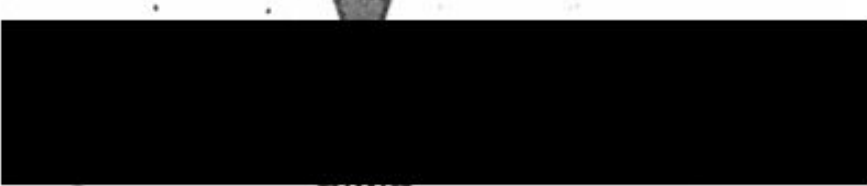
Approval Form Example

Vendor Name: <i>Walmart</i>							
Invoice #: <i>605600144936</i>							
Invoice Date: <i>2/25/16</i>							
Acct #	<u>Div #</u>	<u>Prog #</u>	<u>Dept #</u>	sis #	Rev #	R/U#	
4 digits	1 digit	3 digits	3 digits	2 digits	2 digits	1 digit	\$ Amount
<i>8104</i> - household items/laundry	<i>4</i>	<i>610</i>	<i>172</i>	<i>02</i>	<i>00</i>	<i>0</i>	<i>\$25.51</i>
<i>8105</i> -shelter food	<i>4</i>	<i>610</i>	<i>172</i>	<i>02</i>	<i>00</i>	<i>0</i>	<i>\$6.56</i>
						Total Amt.	<i>\$32.07</i>
1 st Approval: <i>[Signature]</i>				2 nd Approval: <i>[Signature]</i>			
Comments: <i>Please Bill VOCA 2015-VA-14-000062.06 for all expenses</i>							

PAID
Mar 22 2016

Supplies and Operating - Actual Bill

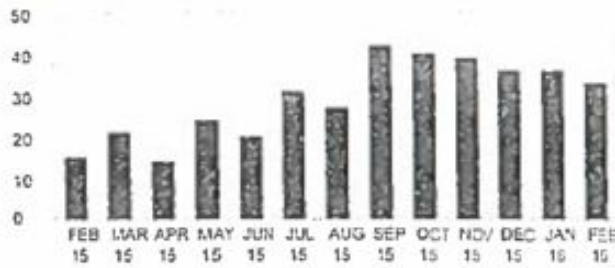
Example



City Utility Service Bill

Show the type of bill.

Usage in Thousand Gallons



Account Number [REDACTED]	Bill Date 02/20/2016
Billing Service Period	
01/04/2016 to 02/04/2016 31 Days	
Service Address	
[REDACTED]	

Service	Prior Meter Reading	Current Meter Reading	Consumption in thousand gallons	Service Amount
Balance Forward				\$442.42
Water Base				\$14.33
Water Consumption				\$228.28
Sewer Base				\$16.54
Sewer Consumption	582	615	33	\$156.40
Spring/Fall Clean-up				\$50.00
Trash Comm Dumpster			17	\$54.07
Single Stream Comm w/ Trash				\$9.73
Trash Comm Dumpster				\$6.48
TOTAL AMOUNT DUE BY			03/11/2016	\$929.75
IF PAID 30 DAYS AFTER DUE DATE				\$939.75

Indicate the the amount charged to the grant

FOR BILLING INQUIRIES PLEASE CALL (970)375-[REDACTED] 7:30 A.M. AND 4:30 P.M., OR EMAIL US AT f [REDACTED]

to Grant No. 2025-VA-26-XXX-00

Supplies and Operating - Accounting

Ledger Example

G/L Chart of Accounts - Short Form (GLCHTA01)

From Account No. [] **To** [ZZ]

From Account Group [] To [ZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZ]

From PROGRAM [510] To [610]

From DEPARTMENT [172] To [172]

Sort By [Account No.]

Exclude Inactive Accounts [No]

Account Number	Description	Status	Acct Config.	Post In	Structure Code	Cntl Acct.	Alloc. by
5505-4-610-172-02-30-2	GOVERNMENT- VOCA	Active	I, DR, F	Detail	ALL		
7002-4-610-172-02-00-0	PROFESSIONAL SALARIES	Active	I, DR, F	Detail	ALL		
7004-4-610-172-02-00	PROJECT & OTHER MANAGERS	Active	I, DR, F	Detail	ALL		
7009-4-610-172-02-00-0	OTHER STAFF SALARIES	Active	I, DR, F	Detail	ALL		
7103-4-610-172-02-00-0	HEALTH INSURANCE	Active	I, DR, F	Detail	ALL		
7104-4-610-172-02-00-0	PENSION AND RETIREMENT	Active	I, DR, F	Detail	ALL		
7201-4-610-172-02-00-0	FICA	Active	I, DR, F	Detail	ALL		
7202-4-610-172-02-00-0	UNEMPLOYMENT TAX	Active	I, DR, F	Detail	ALL		
7203-4-610-172-02-00-0	WORKER'S COMPENSATION	Active	I, DR, F	Detail	ALL		
8104-4-610-172-02-00-0	FOOD (approved for victims in shelter)	Active	I, DR, F	Detail	ALL		
8105-4-610-172-02-00-0	LAUNDRY	Active	I, DR, F	Detail	ALL		
8200-4-610-172-02-00-0	TELEPHONE	Active	I, DR, F	Detail	ALL		
8400-4-610-172-02-00-0	RENT OF SPACE	Active	I, DR, F	Detail	ALL		
8403-4-610-172-02-00-0	INSURANCE, GENERAL & LIABILITY	Active	I, DR, F	Detail	ALL		
8405-4-610-172-02-00-0	UTILITIES	Active	I, DR, F	Detail	ALL		
8413-4-610-172-02-00-0	BLDG & GROUNDS MAINTENANCE	Active	I, DR, F	Detail	ALL		

16 accounts printed

Grant Budget Categories

Travel

In accordance with your Agency's Travel Policies, reimbursement requests for travel expenses must be submitted with required supporting documentation, including (but not limited to):

✓	An approved travel reimbursement form outlining expenses that match your approved budget
✓	Map outlining the distance traveled, if requesting mileage
✓	Receipts for hotel stays if applicable.

Travel - Reimbursement Request

Example

Daily Trip Sheet Monthly Summary

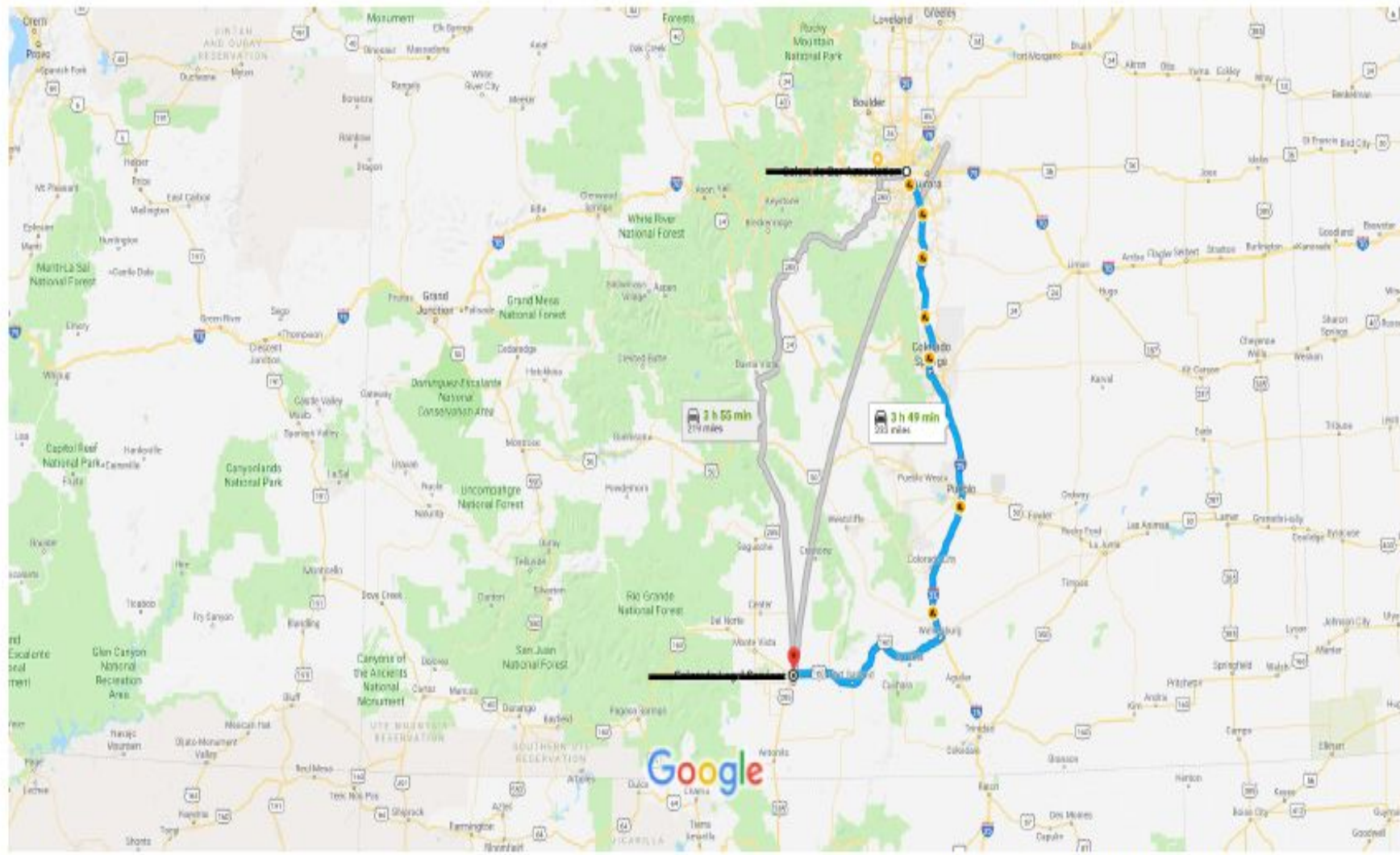
Name: Jane Doe
 Division: Victim Services
 Date Submitted: January 21, 2021

DATE	GRANT # OR PROJECT #	DESTINATION	PURPOSE OF TRIP (Client, program, etc)	BEGINNING	ENDING	MILES	RATE	AMT	PARKING	MISC	TOTAL
1/6/2021	2020-VA-19-xxx-xxx	Office to Boulder Courthouse (RT)	Courthouse victim advocacy	57000	57054	54	\$ 0.575	\$ 31.05	\$ -	\$ -	\$ 31.05
1/30/2021	2020-VA-19-xxx-xxx	Office to Denver (RT)	Attend mandatory OVP grant accounting training	57146	57324	178	\$ 0.575	\$ 102.35	\$ -	\$ -	\$ 102.35

I hereby certify that the foregoing statements are true and correct and represent actual expenses incurred in the performance of my official duties as an employee of Acme Nonprofit.

Jane Doe 1/21/2021
 Employee Signature Date
Mary Smith 1/31/2021
 Supervisor Signature Date

Accounting Office Approval:	<u>[Redacted]</u>
Director's Approval:	<u>[Redacted]</u>
Prepared By:	<u>[Redacted]</u>
Check #:	5013
Accounting Code & Amount Payable:	21VOCA - \$133.40
Accounting Code & Amount Payable:	
Accounting Code & Amount Payable:	



Map data ©2018 Google 20 mi



via I-25 S and US-160 W

3 h 49 min

Fastest route now due to traffic conditions

233 miles



via US Hwy 285 S

3 h 55 min

219 miles

All travel requests must include a printed map showing the beginning point, end point and the mileage.

Grant Budget Categories

Equipment

✓	Equipment is defined as an individual item having a useful life of more than one year and having an acquisition cost equal to or more than \$10,000 .
✓	You must have an approved DCJ Form 13 on file before purchase. DCJ Form 5's are also required.
✓	If grants funds are only paying a portion of equipment cost, it is still considered equipment if the single item cost is over \$10,000 .
✓	Supporting documentation includes a copy of the invoice/receipt of purchase.

Grant Budget Categories

Consultant/Contractor



This budget category includes services provided to the project by outside vendors who are under contract with the grantee.



You must have an approved DCJ Form 16 & 17 in Fluxx with required documentation for each vendor prior to incurring expenses.



Supporting documentation also includes an approved invoice.

Grant Budget Categories

Indirect

Indirect costs are those costs that are understood to generally benefit the organization but cannot be tied to or readily allocated to a specific project or activity.



Refer to your Grant Agreement Budget for your approved Indirect Cost Rate.



Your Accounting Ledger should include an account that allows you to code indirect expenses to your grant number and name, but should not be itemized or posted as specific expense items.



Grantees with a Federally Negotiated Indirect Rate should notify their Grant Program Manager if their rate changes.

Indirect and Payment Request Calculator

Download Form to Excel to Edit

A	B	C	D	E	F
Indirect Calculation					
A. Personnel					
B. Supplies/Operating	\$	-			
C. Travel					
D. Consultant/Contractor					
E. Equipment	\$	-			
F. Minus Rent	\$	-			
G. Minus Equipment	\$	-			
H. Minus Consultant/Contractor if Exceeds \$50,000					
Modified Total Direct Costs (MTDC)	\$	-			
Indirect Rate		0.15			
Indirect Expenditures (MTDC x 15%)	\$	-			
Total Request for Expenditures	\$	-			

Enter line item totals into A-E

This will auto populate the total sum for your application

For accommodations, including requesting this information in an alternate format, please contact the Office for Victims Programs at (303) 239- 5719 or cdps.ovpconnect@state.co.us.

https://docs.google.com/spreadsheets/d/1Q5DVunHb_qN4X3TznARhzesg2SD9B6ad/edit?usp=sharing&ouid=112236196643208203751&rtpof=true&sd=true

Indirect - Accounting Ledger Example

Total Indirect cost must appear as a line item in the Grant Subledger or Transaction Detail Report, but should not be itemized or allocated to specific expenses.

Office for Victims Programs VOCA 2020 January 2019 through November 2020	
	Jan '19 - Nov 20
Ordinary Income/Expense	
Income	
5002 · Grants - Government	
5013 · VOCA	
5013.2 · VOCA Grant 2019-VA-000-01	43,718.50
Total 5013 · VOCA	43,718.50
Total 5002 · Grants - Government	43,718.50
5005 · In-Kind Donations	
5005.1 · In-Kind Match	6,000.00
Total 5005 · In-Kind Donations	6,000.00
Total Income	49,718.50
Gross Profit	49,718.50
Expense	
6100 · Payroll	
6100.1 · Salaries & Wages	30,000.00
6100.6 · Dental Insurance	360.00
Total 6100 · Payroll	30,360.00
6200 · Contract Services	2,050.00
6300 · Supplies & Operating	1,975.00
6400 · Travel	2,245.00
6500 · Equipment - Non Asset	450.00
6800 · Emergency Victim Assistance	2,840.00
8002 · Indirect Costs - Expense	3,798.50
Total Expense	43,718.50
Net Ordinary Income	6,000.00
Other Income/Expense	
Other Expense	6,000.00
Net Other Income	-6,000.00
Net Income	0.00

Grant Budget Categories

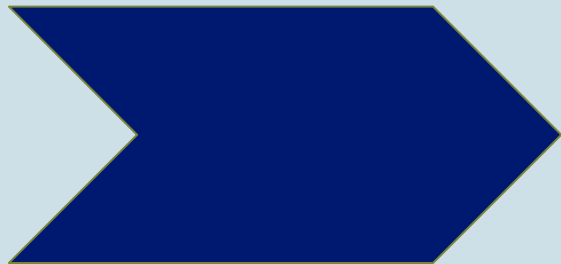
Cash Match

✓	Matching funds requirements, if any, are outlined in your Approved Budget.
✓	Your Account Ledger should include an account that allows you to code cash match to your grant number and name.
✓	When using items or staff as cash match, the required documentation is the same as that which is required for direct expenditures, i.e. receipts, timesheets, etc.
✓	Cash match must be non-federal funds.

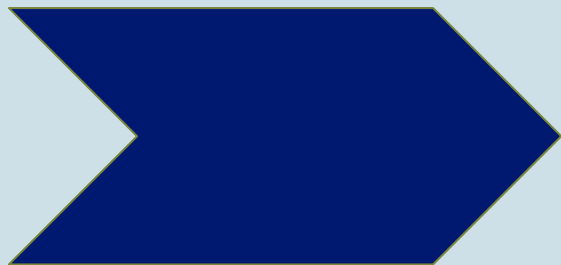
Grant Budget Categories - In-Kind Match



In-kind match, such as volunteer hours and donations, must be assigned a dollar value based on fair market value.



Volunteers as In-Kind Match: Timesheets must be approved by a supervisor and include the number of hours valued at the approved hourly rate and also include the grant number and name.

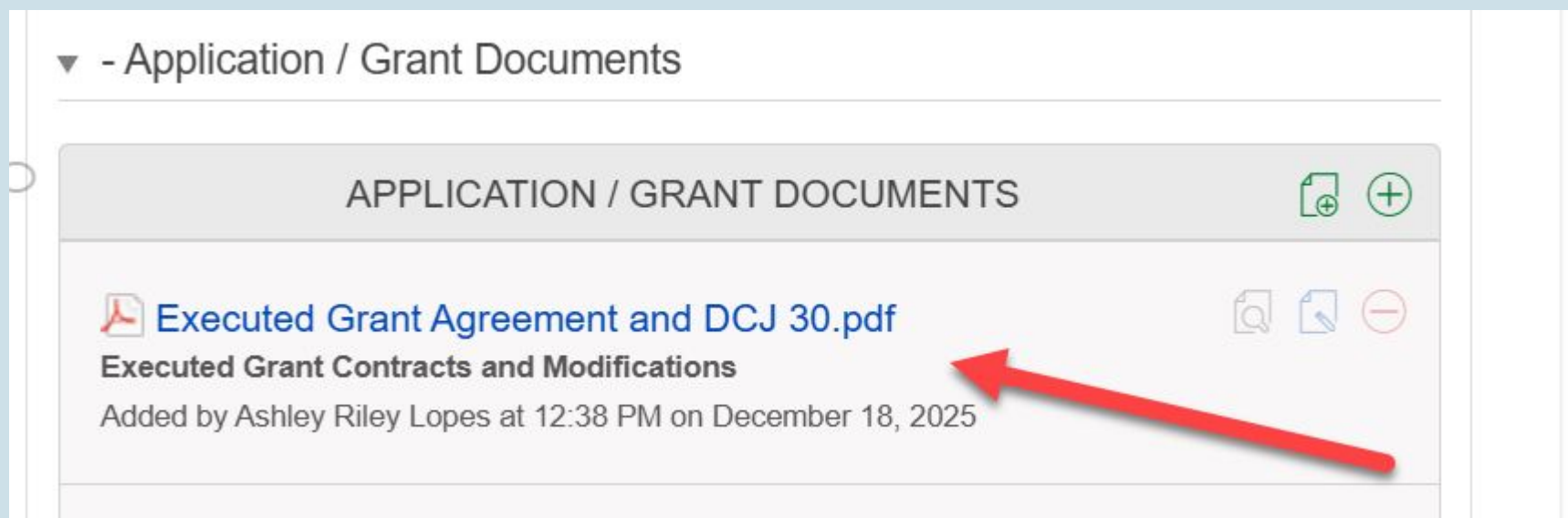


Grantees may not delay their project's match until the end of the grant cycle. Instead, grantees will be required to provide the required match, or above, that corresponds with each reimbursement request every quarter.

Grant Agreement

The first step to **successful financial management** of your grant is knowing how to navigate to your approved Grant Agreement in Fluxx.

- In the Table of Contents in Fluxx, click on Application / Grant Documents.
- Your Executed Grant Agreement is uploaded in this section.



Financial Report (DCJ Form 1-A)

- Financial Reports (DCJ Form 1-A) are submitted quarterly via Fluxx.
- Financial Reports are due on the 15th day of the month following the close of the quarter - if the 15th falls on a holiday or a weekend, the report is due on the next business day.
- Accurately report expenses to match your accounting ledgers and as outlined by budget category in the Grant Agreement.
- Due to State Fiscal Year End Requirements, 2nd Quarter financial reports are typically due a week early.

Common Errors on Financial Report, DCJ

Form 1-A



Indirect Calculation is incorrect.



Expenditures report in the Financial Report do not match the amount of the Payment Request(s).



Not using the most current, approved budget.



Incorrect Signatures for Project Director and/or Financial Officer.



Rounding to the nearest whole dollar - must be actual expenditures.



Submitting for reimbursement in contracts and consultants category with no approved corresponding DCJ Form 16, DCJ Form 17 (if applicable), and supporting documentation.



Reporting Match when not required.



Submitting full supporting documentation when not required or requested.

Payment Request



Payment Requests are due monthly or quarterly and must reconcile to the Quarterly Financial Report.



Grantees who are requesting reimbursement quarterly but would like to request monthly reimbursement, should contact their Grant Program Manager.



Supporting documentation should be collected and available in your grant file, but only submitted with your payment request **when requested**.

Payment Request



Grantees whose approved grant budgets include one or more of the following must submit a detailed cost ledger outlining the grant expenditures for the period along with their payment request:



- approved grant budgets that include more than 1 contractor or consultant. The cost ledgers must identify contractors/consultants by name.
- approved grant budgets that include indirect costs and excluded expenses (e.g. grantee uses the de minimis cost rate and has rent expenses).

Accompanying Accounting Ledger

Examples

VOCA 1/2018 - 12/31/18
VOCA 2018
 January through March 2018

	Jan - Mar 18
Ordinary Income/Expense	
Income	
4300 · Government Grants/Contracts	24,476.93
Total Income	24,476.93
Expense	
66000 · *Payroll Expenses	
5000 · Payroll Expenses	
5010 · Salaries & Wages	
5020D Program Manager	4,625.01
5017 · Executive Director	6,412.50
5018 · Direct Service Coordinator	2,992.16
5020B · Chief Program Officer	3,965.76
Total 5010 · Salaries & Wages	17,995.43
Total 5000 · Payroll Expenses	17,995.43
Total 66000 · *Payroll Expenses	17,995.43
66001 · Fringe/Benefits & Taxes	
5020 · Employee Benefits	
5023 · F&B -Direct Service Coordinator	440.28
5028 · F&B - Executive Director	887.49
5032 · F&B - Chief Program Officer	605.76
5034 · F&B - Program Manager	772.50
Total 5020 · Employee Benefits	2,706.03
Total 66001 · Fringe/Benefits & Taxes	2,706.03
66002 · Supplies and Operating	
6002 · Rent	455.01
Total 66002 · Supplies and Operating	455.01
66006 · Client Financial Assistance	1,136.65
66025 · Indirect	2,183.81
Total Expense	24,476.93
Net Ordinary Income	0.00
Net Income	0.00

Transaction Report
 April - June, 2022

DATE	TRANSACTION TYPE	NUM	NAME	ACCOUNT	SPLIT	AMOUNT	BALANCE
Program Expenses							
Contract Labor							
Interpreters							
04/01/2022	Bill	2022-20		5015.1 Program Expenses:Contract Labor:Interpreters	2000 Accounts Payable	45.00	45.00
04/05/2022	Bill	CG3LH9	Linguabee	5015.1 Program Expenses:Contract Labor:Interpreters	2000 Accounts Payable	664.00	709.00
04/17/2022	Bill	2022-47		5015.1 Program Expenses:Contract Labor:Interpreters	2000 Accounts Payable	45.00	754.00
04/25/2022	Bill	YTPNXL	Linguabee	5015.1 Program Expenses:Contract Labor:Interpreters	2000 Accounts Payable	126.00	880.00
05/05/2022	Bill	3GWN7W	Linguabee	5015.1 Program Expenses:Contract Labor:Interpreters	2000 Accounts Payable	682.50	1,562.50
Total for Interpreters						\$1,562.50	
Total for Contract Labor						\$1,562.50	
Total for Program Expenses						\$1,562.50	
TOTAL						\$1,562.50	

Common Errors with Payment Requests



Requesting funds when progress has not been made on grant activities.



Request does not match expenditures on quarterly Financial Report - DCJ 1-A.



Payment requests are based on estimates rather than actual expenditures.



Supporting documentation is missing, incomplete, incorrect, or poorly organized.

Questions

- Contact your Grant Financial Manager if you have specific financial questions about the implementation of your award.
- Email cvsgrants@state.co.us with any other questions.

