



SPF Grant Manual

2015-2016



IDAHO OFFICE OF DRUG POLICY

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Table of Contents

Introduction

Contact Information	4
Important Dates	5
Lobbying	6
Civil Rights Guidelines	7
Common Terms	8
General Evaluation Terms	10

Fiscal

Fiscal Responsibilities	11
Payments	11
Fiscal Officer	12
Project Director	12
Accounting Records	12
Supplies & Operating Expenses	13
Unallowable Costs	13
Procurement of Goods/Services	14
Sole Source Justification	14
Personnel Costs	15
Professional Services	15
Equipment	17
Audit Requirements & Thresholds	18
Top Eight Audit Findings	18
Monitoring	18
Indirect Costs	18
OMB Circulars	19

Grant Payments

Reimbursement Requests	21
Electronic Deposits	22
Request for Reimbursement	23
Project Adjustment Request	24
Project Adjustment Request Form	26

Reporting Forms

Reporting Requirements	27
Reporting Checklist	28
Quarterly Financial Report	29
Quarterly Progress Report	30

Closing Forms

[Project Closeout Procedures](#) 31
[Notice of Project Completion](#) 32
[Final Financial Report](#) 35
[Project Summary Report](#) 36

Travel and Meals

[Travel Guidelines](#) 38
[Travel Expense Voucher](#) 39

Introduction

The Idaho Office of Drug Policy (ODP) administers prevention funding for the Strategic Prevention Framework State Initiative Grant (SPF SIG) federal grant program. Grant applicants who have received funds from ODP are considered sub-recipients/grantees.

The purpose of this manual is to give the sub-recipient an outline of the financial and reporting requirements and responsibilities involved with an award by ODP. The manual is brief in order to make it readable and usable. If you have any questions or need more clarification on any matters discussed, please contact your Grant Director.

Contact Information

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Important Dates

Project Start Date

The date activities and expenditures are authorized to begin under the grant award.

Report Due Dates

Quarterly Financial and Progress Reports

Q1: August 1 — October 31	November 15
Q2: November 1 — January 31	February 15
Q3: February 1 — April 30	May 15
Q4: May 1-July 31	August 15

Project End Date

The date all activities and expenditures under the grant award must end.

Closeout Document Due Date

Within 30 days after Project End Date

Lobbying

All sub-recipients/grantees must understand that no federally appropriated funding made available under this grant program may be used, either directly or indirectly, to support the enactment, repeal, modification, or adoption of any law, regulation, or policy at any level of government.

Lobbying

Sub-recipient/grantee certifies that none of the compensation under this grant award has been paid or will be paid by or on behalf of sub-recipient/grantee to any person for influencing or attempting to influence an officer or employee of any governmental agency, a member, officer or employee of Congress or the Idaho Legislature in connection with the awarding, continuation, renewal, amendment, or modification of any contract, grant, loan or cooperative agreement.

Civil Rights Guidelines

Compliance with Idaho State Laws

The sub-recipient/grantee must comply with all State laws, rules, regulations, and executive orders of the Governor of the State of Idaho, pertaining to equal opportunity. Pursuant to all such laws, rules, regulations, and executive orders, the Applicant assures ODP that no person in the State of Idaho shall, on the grounds of race, color, religion, sex, national origin, age, or disability, be excluded from employment with or participation in, be denied the benefit of, or be otherwise subjected to discrimination under any program or activity performed under a grant award(s) entered into pursuant to this Grant Application.

Faith-Based Organizations

SAMHSA, the federal agency providing the SPF SIG funding, requires that faith-based organizations delivering federally funded substance abuse prevention services notify participants at the beginning of services of their right to be referred to comparable services if they object to the religious character of the organization.

The **Federal Regulation, 42 CFR Parts 54 and 54a, and 45 CFR 96, 260 and 1050** outline additional requirements that are partially summarized below, however for complete details on complying with the laws as a faith-based organization, please review the Federal Regulation.

For those that do not designate themselves as faith-based, being aware of the issue and having the federal regulation available to educate others should be sufficient.

For those that do designate themselves as faith-based, they should read the Federal Regulation referenced. A summary of some of the guidelines are outlined below. If sub-recipient/grantee is a faith-based organization, sub-recipient/grantee shall:

- Segregate grant funds in a separate account to assure that these funds are used only for the funded purpose;
- Serve all participants without regard to religion, religious belief, or refusal to hold a religious belief, or refusal to actively participate in a religious practice;
- Notify participants of the religious nature of the organization, their right to be served without religious discrimination, their right not to take part in inherently religious activities, their right to request an alternative provider and the process for doing so;
- Ensure that grant funds are not expended on inherently religious activities, such as worship, scripture study, prayer or proselytization;
- Ensure that participation in religious activities not funded under this grant, including worship, scripture study, prayer or proselytization, is only on a voluntary basis;
- Comply with applicable terms of 42 CFR Parts 54, 54a and 45 CFR Parts 260 and 1050.

Common Terms

Acronyms

CADCA: Community Anti-Drug Coalitions of America

CAPT: Centers for the Application of Prevention Technologies

CSAP: Center for Substance Abuse Prevention

EBP: Evidence Based Program

IOM: Institute of Medicine

IYRBS: Idaho Youth Risk Behavior Survey

IYPS: Idaho Youth Prevention Survey

ODP: Office of Drug Policy

OJJDP: Office of Juvenile Justice and Delinquency Prevention

NOMS: National Outcome Measures

NREPP: National Registry of Evidence-based Programs & Practices

SAMHSA: Substance Abuse & Mental Health Services Administration

SA: Substance Abuse

SAP: Substance Abuse Prevention

SAPT: Substance Abuse Prevention and Treatment

SPF: Strategic Prevention Framework

SFY: State Fiscal Year

Jargon

Block Grant: The SAMHSA Block grant that funds SA Prevention and Treatment in Idaho.

Cohort: A group of people moving through a SAP curriculum as a group.

Direct Service: Services provided directly to a group of individuals over a series of sessions.

Environmental Strategies: Indirect SAP approaches including social marketing campaigns, changing community norms, knowledge, attitudes and behaviors regarding substance abuse, passing ordinances and laws.

Evidence-based Programs: Programs that have been tested and found to reliably change the participant's attitudes, knowledge and hopefully behavior.

Grants & Contracts: Grants are free form; contracts are very specific. ODP will issue grants to successful applicants.

Indirect Service: Services that indirectly reduce substance abuse by changing environmental factors but do not target specific individuals. Social marketing campaigns are a good example.

Logic Model Process: A systematic process to identify a problem, determine the root causes of the problem and state the goals, steps to reach each goal, task assignments, outcomes and process improvement.

Outcomes: Objective measures taken to verify that the program is having the desired effects.

Risk Factors

- **Individual & Peer:** Low perception of harm, low perception of wrongness, substance using peer group, early initiation, low school and community attachment, no or weak parental communication of disapproval, etc.
- **Family:** Substance use in family, vague or absent family rules on substance use, no or weak parental communication of disapproval, no or weak follow through when substance use is evident, etc.
- **School:** Academic failure, dropping out, low or no school attachment, exposure to substance using peers, a sense of low respect from school towards students, lack or weak school position on substance use, etc.
- **Community:** No or weak communication that teen use is not OK, social norms of “It’s OK” and “It’s a rite of passage”, visible adult public consumption and intoxication, alcohol outlets serving teens, no Minor in possession (MIP) prosecution, etc.

Protective Factors

- **Individual Characteristics:** Intelligence, low thrill seeking, high boredom thresholds, natural reticence, plans for future, high disapproval, sense of wrongness of peer use, etc.
- **Bonding with Elders, Mentors, Community:** Strong relationships with positive and involved community members and leaders. Includes the family, school and community.
- **Healthy Beliefs and Clear Standards for Youth:** Clear and honest communication about drug use, the real effects, costs and consequences, and clear communication of expectations for teen use, etc.

General Evaluation Measurement Terms

Please use the following definitions to guide your selection of performance indicators and collection of evaluation data. In the event that you use definitions of terms that conflict with those offered here, please use these as the primary definitions of the terms used in the performance indicator list. In many cases, the definitions are broad enough that a variety of types of programs can be included.

Activity: The program efforts conducted to achieve the objectives.

Goal: Broad statement about what the program intends to accomplish. It is also the intended long-term outcome of the program.

Individual Outcome: Actual changes, or lack thereof, in the target individual or group of individuals (e.g. youth arrested for drug violations) that are directly related to program goals and objectives, which may include intended or unintended consequences. There are three types:

- Initial– immediate results of the program (e.g., 6-12 months).
- Intermediate– results following the initial outcomes (e.g., 13 months-3 years).
- Long-term– ultimate impact of the program. Relates to the achievement of the goals (e.g., 4-6 years).

Objective: Expected achievements that are well defined, specific, measureable and derived from the goals.

Outcome Measure: Data used to measure achievement of goals and objectives.

Performance Indicator: A particular value used to measure program output or outcomes.

Performance Measurement: The use of performance measures to assess a program's progress towards its stated goal.

System Outcome: Actual changes, or lack thereof, in the target system (e.g. school system) that are directly related to program goals and objectives. May included intended or unintended consequences. There are three types:

- Initial– immediate results of the program (e.g., 6-12 months).
- Intermediate– results following the initial outcomes (e.g., 13 months-3 years).
- Long-term– ultimate impact of the program. Relates to the achievement of the goals (e.g., 4-6 years).

Fiscal

Fiscal Responsibilities

Sub-recipients must establish and maintain fiscal control and procedures that assure available Federal funds are properly disbursed. **Funds awarded may only be expended for activities and purposes set forth in the approved budget and within the approved project period.**

The Idaho Office of Drug Policy requires sub-recipients to submit a copy of their total project budget to assure compliance with federal funding regulations. As defined in Special Condition 2 of the Project Award, federal grant funds cannot be used for supplanting.

Commencement must begin within 30 days. If a project is not operational within 30 days of the starting date, the sub-recipient must report by letter to ODP the steps taken to initiate the project, reasons for delay, and expected starting date.

If a project is not operational within 45 days of the original starting date of the project period, the sub-recipient must submit a second statement to ODP explaining the implementation delay. Upon receipt of the 45-day letter, ODP may cancel the project and redistribute the funds to other project areas. ODP may also, where extenuating circumstances warrant, extend the implementation date of the project past the 45-day period. When this occurs, the appropriate sub-recipient's files and records must indicate the extension.

Project funds must be spent before the project period end-date.

Payments

Payments will be made on a reimbursement basis according to the allowable expenditures made by the sub-recipient. Sub-recipients must submit a *Request for Reimbursement* form with all source documents attached in order to receive payment. Source documents include invoices, receipts, timesheets, payroll reports, expenditure reports, etc.

ODP does allow sub-recipients to draw-down up to 1/12 of the sub-recipient's total grant award in advance to begin working on the project. After this initial draw-down, sub-recipients must follow the reimbursement process outlined above.

Fiscal Officer

This person will be responsible for fiscal matters relating to the project including accounting, management of funds, verification of expenditures and project financial reports.

Project Director

This individual will be in charge of the direct operations of the project. He/she should be a person who combines knowledge and experience in the project area with ability in administration and supervision of personnel. He/she shares responsibility with the Fiscal Officer for seeing all expenditures are within the approved budget.

ODP must be notified by a *Project Adjustment Request* of any changes by the Fiscal Officer or the Project Director. If new personnel are hired, a *Project Adjustment Request* must be submitted with the resume, contact phone number, fax and e-mail address of the new personnel.

Accounting Records

The purpose of this section is to establish **minimum requirements** for fiscal control and offer guidance for establishing and maintaining a suitable project accounting system. The Fiscal Officer is free to use any established accounting system if that system meets the following criteria:

1. Project documentation for expenditures and receipts must be separate from other funding.
2. Receipts should be classified by source (e.g., ODP).
3. Expenditures should be classified by their respective budget areas (e.g. personnel, consultant/contract, travel, other costs), as included in the grant application.
4. Entries in the accounting records should refer to subsidiary records and/or documentation that support the entry, which can be easily located.
5. Each project should be accounted for separately. All records should reflect the project number.
6. The accounting system must provide adequate information for prompt and proper submission of financial reports. The system should be integrated with adequate internal controls to promote operational efficiency and encourage prescribed management policies.
7. All records will be maintained for five (5) years after approval of an audit. The 5-year retention period starts from the date of the submission of the closure of the single audit report, which covers the grant period, or until resolution of other litigation, audit or other actions involving records, whichever is later. ODP is to receive a copy of the organization's audit reflecting the project period.

Supplies and Operating Expenses

Documentation

Receipts or invoices are required for all expenses and must be kept on file with the sub-recipient. These invoices, purchase orders and receipts will validate that federal funds were used according to approved activities. ODP will not reimburse for expenditures not specifically listed in the budget or are not within the project period. Receipts or invoices should be approved by the Project Director and maintained for the following items:

1. Supplies
2. Telephone (itemized bill of actual costs for projects sharing phones within an entity).
3. Duplicating costs (when sharing machine, bill should show number of copies times rate charged).
4. Rent
5. All other operating expenses **approved** in the budget.

Financial controls should exist to ensure duplicate payments are not made. Payments should not be made unless there is evidence that goods or services have already been received.

Unallowable Costs

The following are examples of costs that are unallowable with grant funds:

1. Bad debts
2. Contingencies
3. Fund raising
4. Conference/Workshop expenses
 - Entertainment, such as movies, bar tabs, plays, site seeing, etc.
 - Personal expenses, such as hygiene items, laundry charges, magazines, car rentals, tips, etc.
5. Fines and penalties
6. Lobbying or political contributions
7. Interest and other financial costs.
8. Prior obligations
9. Out-of-state travel (unless part of approved application).
10. Legislative expenses
11. Under-recovery of costs under project agreements
12. Land acquisition
13. Furniture, fax machine, computers, printers and other equipment; unless approved by ODP
14. Awards, prizes, novelty items, posters, etc.; unless specifically authorized by funding announcement

Procurement of Goods or Services

Sub-recipients can use their own procurement procedures which reflect applicable state and local laws and regulations provided that the procedures conform to applicable Federal Law and the standards identified in 28 CFR Part 66.36 and according to the Idaho Division of Purchasing Rules (IDAPA 38.05.01) and definitions and dollar limits outlined in Idaho Code §67-5718. Visit the Idaho Division Of Purchasing *Desk Manual* at <http://purchasing.idaho.gov/> and Administrative Rules at <http://adminrules.idaho.gov/> for further information.

Sole Source Justification

A justification must be submitted to ODP for prior approval of sole source contracts. Justification should include a brief description of the program and why what is being contracted for is necessary. Also, include an explanation of why it is necessary to contract non-competitively and include the following:

1. Uniqueness of contractor's ability
2. Expertise of contractor
3. Knowledge of the program
4. When contractual coverage is required and why
5. Impact on program if dates are not met

Personnel Costs

Time Sheet Documentation

Accurate time and attendance records must be maintained on all personnel whose salary is charged to the project. These records must contain the following information:

1. Time period covered
2. Employees name
3. Position title
4. Hours and activities charged to the project must be documented and tracked separately from other non-project funded work responsibilities if the employees is paid from more than one funding source
5. Hourly rate of pay
6. Employee's signature and date of signature
7. Project director's or supervisor's signature
8. Project number

Personnel Policies and Procedures

Personnel policies and procedures should contain:

1. Written job descriptions
2. Work hours
3. Holidays, vacation, sick leave
4. Overtime pay and compensatory time
5. Termination procedures

Note: *Employees working on a project must ensure that dual compensation is not involved (i.e., the individual may not receive compensation from both his/her regular employer and the sub-recipient for work performed during a single period of time even though the services performed benefit the employer and the project.*

Professional Services (Consultants)

Expenditures must be supported in the same manner as the supplies and operating expenses.

Daily Records

Adequate daily records need to be maintained to prove the contractor has, in fact, performed the services. The records should contain the following information:

1. Dates and hours worked on project
2. Services performed
3. Records of actual supplies and operating supplies included in the contract

Contracts

A written contract should be in the file for all professional services. All contracts for services should include at least the following provisions:

1. The contracting parties
2. Statement of work expressed in clear, concise terms for tasks to be accomplished:
 - a. The specific duties of the contractor should be stated in such a way that he/she knows what is required, and to permit the sub-recipient to determine the requirements have been met before making the payment.
 - b. The tasks, when accomplished should produce results consistent with the project objectives.
 - c. Sentences should be written so there is no question of whether the contractor is to be obligated (e.g., “the contractor will do this work” not “this work will be required”).
 - d. There should be dates for key services that the contractor is to do or deliver. If elapsed time is used, calendar days or workdays should be specified.
 - e. Persons or committees who approve reports or accomplishments should be specific, and part of the contract payment should be contingent upon that approval.
 - f. Documentation for billing purposes should be clearly explained.
 - g. Avoid inference concerning a requirement and eliminate extraneous material.
 - h. Adhere to the following guidelines for rates and payments:
 - i. Compensation is reasonable and consistent with that paid for similar work.
 - ii. Contractor does not receive dual compensation.
 - iii. Transportation and subsistence costs for travel cannot exceed State of Idaho travel regulations.
 - iv. Contracts with non-government organizations will insure that the fixed fee or profit allowance does not exceed 10 percent of the total estimated costs. Indirect costs or overhead charges in cost-type arrangements are based on an audited or negotiated rate. This rate, approved by a state or federal agency, is based on an indirect cost submission, reflecting actual cost experience during the contractor’s last annual or other recently completed final period.
3. Contract terminations

Contracts in excess of \$1,000.00 must contain suitable provisions for termination by the sub-recipient, including the manner in which it will be effected and the basis for settlement.

 - a. Termination for default in performance; or
 - b. Termination for discontinuance of federal funds.

4. Compensation and method of payment.

5. Access to records

All contracts will include a provision to the effect that the sub-recipient, ODP, the federal funding agency and the Comptroller General of the United States (or any of their duly authorized representatives) will have access for purpose of audit and examination to any records pertinent to the project.

6. Patents, data and copyrights

The sub-recipient, ODP and the federal funding agency will have irrevocable, non-exclusive royalty (free license) to any invention and to reproduce, publish and use any materials which are produced under this contract, in whole or part, and authorize others to do so.

7. Equal Employment Opportunity

For contracts in excess of \$10,000.00, each contractor or sub-contractor will be required to have an affirmative action plan.

Equipment

Equipment acquired under an award shall be used and managed to ensure that the equipment is used for SAP purposes. Equipment is defined as any item that costs more than \$5,000.00 and/or has a life expectancy of more than one (1) year. Other items to be inventoried include any items of \$2,000.00 or more or are particularly vulnerable to loss, such as Alco-sensors. *In addition, all technical equipment such as laptops, CPUs, PDAs, monitors and printers, etc. must be included in the inventory process.*

1. Equipment must be used by the sub-recipient in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by federal funds. When no longer needed for the original program or project, the equipment may be used in other activities currently or previously supported by a federal agency.
2. The sub-recipient shall also make equipment available for use on other projects or programs currently or previously supported by the federal government, providing such use does not interfere with the work on the projects or programs for which it was originally acquired. First preference for other use shall be given to other programs or projects supported by the awarding agency.
3. Notwithstanding program income, the sub-recipients shall not use equipment acquired with funds to provide services for a fee to compete unfairly with private companies that provide equivalent services, unless specifically permitted or contemplated by federal statute.
4. When acquiring replacement equipment, sub-recipients may use the equipment to be replaced as a trade-in or sell the equipment and use the proceeds to offset the cost of replacement equipment subject to the written approval of the awarding agency.

Audit Requirements and Thresholds

1. If the total federal financial assistance exceeds \$500,000.00 or more a year, recipient must have an audit made in accordance with the applicable circular and submit a copy of the audit report to ODP.
2. If the total federal financial assistance (includes all federal agencies) is less than \$500,000.00 a year, the recipient is exempt from conducting an audit under the circulars. However, records must be kept for the review.
3. All audits must be in compliance with OMB Circular A-133, Audit of State and Local Governments or with OMB Circular A-128, *Audits of Institutions of Higher Education and Other Non-Profit Institutions*, whichever is applicable for the recipient. Copies of these circulars are available upon request or accessed online.
4. Audit report copies must be submitted to ODP no later than nine (9) months following the end of the sub-recipient's fiscal year.
5. Copies of the audit resolution by sub-recipient management must be included with the audit copy to the office.

Top Eight Audit Findings

- Untimely report submission
- Lack of documentation
- Inaccurate reports (e.g., financial status reports)
- Co-mingling of funds
- Excess cash on hand
- Unallowable costs
- Inappropriate changes
- Conflict of interest

Monitoring

Monitoring activities conducted by ODP may include an on-site visit to each program during the project period to monitor the performance-supported activities. Site visits will be used to:

- Determine progress made toward achieving project objectives
- Determine compliance with terms, conditions and purpose of the project
- Identify technical assistance needs
- Provide guidance of future design or funding or similar projects

Indirect Costs

1. In order to be reimbursed for indirect costs, a sub-recipient must first establish an indirect cost rate. The sub-recipient must prepare an indirect cost rate proposal and submit it to the cognizant federal agency.
2. Local units of government need only submit their cost allocation plans and

indirect cost proposals if specifically requested by their cognizant federal agency as assigned by the Office of Management & Budget.

3. The proposal must be submitted in a timely manner to assure recovery of the full amount of allowable indirect costs. The proposal must be developed in accordance with principles and procedures appropriate to the type of institution involved.
4. To support the indirect cost proposal, sub-recipients are responsible for ensuring that independent audits of their organizations are conducted in accordance with existing federal suiting and reporting standards set forward in OMB Circular A-133. This audit report must be submitted to the cognizant agency to support the indirect cost proposal. The cognizant agency will establish either a predetermined, provisional, final or fixed with carry forward indirect cost rate.
5. A signed certification from the grantee organization requesting an indirect cost rate must accompany the indirect cost allocation plan. This organization must certify that the indirect cost allocation plan only includes allowable costs.
6. Copies of brochures of indirect cost rates may describe the procedures involved in the computation may be obtained from the U.S. Superintendent of Documents, United States government Printing Office, Mail Stop: SSOP, Washington D.C. 20402-9328.

Brochures

- **OASMB-5:** *A Guide for Non-Profit Institutions, Cost Principles and Procedures for Establishing Indirect Cost and Other Rates for Awards with the Department of Health, Education and Welfare.*
- **AMBC-10:** *A Guide for State, Local and Indian Tribal Governments, Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government.*

OMB Circulars

OMB oversees and coordinates the administration's procurement, financial management, information and regulatory policies. In each of these areas, OMB's role is to help improve administrative management, to develop better performance measures and coordinating mechanisms, and to reduce any unnecessary burdens on the public.

OMB develops circulars to provide consistency and uniformity among Federal agencies in the management of grants and cooperative agreements with state, local and federally recognized Indian tribal governments. Cost principles are established to determine allowable costs under grants and other agreements. Audit circulars set forth standards for obtaining consistency and uniformity among organizations expending federal funds.

OMB Circulars/Code of Federal Regulations

Administrative Requirements

OMB Circular A-102 “Grants and Cooperative Agreements with State and Local Governments”

2 CFR Part 215 “Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations” (codified at 28 Code of Federal Regulations (CFR) Part 70) (formerly known as OMB Circular A-110)

Cost Principles

2 CFR Part 220 “Cost Principles for Education Institutions” (codified at 28 CFR Part 66, by reference) (formerly known as OMB Circular A-21)

2 CFR Part 225 “Cost Principles for State, Local and Indian Tribal Governments” (codified at 28 CFR part 66, by reference) (formerly known as OMB Circular A-87)

2 CFR Part 230 “Cost Principles for Non-profit Organizations” (formerly known as OMB Circular A-122)

Audit Requirements

OMB Circular A-133 “Audits of States, Local Governments and Non-profit Institutions”

Grant Payments

Reimbursement Requests

The sub-recipient will use a *Reimbursement Request Form* when requesting payment from ODP. The sub-recipient must submit a copy of all expenditure invoices or vouchers and timesheets associated with the period covered on the *Reimbursement Request Form*. The form has a convenient summary section to ensure that expenditures are in order. ODP operates strictly on a reimbursement only basis; no cash advances will be honored. *Reimbursement requests will not be processed unless quarterly Financial and Progress Reports are current.*

Documentation

1. Signature of Project Director and Fiscal Officer
2. Project number is listed
3. Summary of attached copies equals amount of request
4. Invoices and receipts are within grant timeline
5. Expenditures are listed in the budget
6. Invoices and receipts provide a check number to avoid duplicate payments
7. Timesheets or payroll summaries

Unallowable Costs

The following costs are unallowable with grant funds:

- Bad debts
- Contingencies
- Fund raising
- Conference/Workshop expenses
 - Entertainment such as movies, bar tabs, plays, site seeing, etc.
 - Personal expenses such as hygiene items, laundry charges, magazines, care rentals, tips, etc.
- Fines and penalties
- Lobbying or political contributions
- Interest and other financial costs
- Prior obligations
- Legislative expenses
- Under-recovery of costs under project agreements
- Land acquisition
- Refreshments, awards, prizes, novelty items, posters, etc.; unless specifically authorized by funding announcement

Costs Requiring Prior Approval

- Out-of-state travel
- Training (unless part of approved application)
- Deviations from approved budget
- Furniture, fax machine, computers, printers and other equipment unless approved by ODP

Electronic Deposits

Recipients may receive reimbursements via Electronic Funds Transfer (EFT) from the state directly into their bank account. If EFT payment is selected, payments requested from other state agencies will also be electronic. To utilize the EFT payment method, complete the Authorization for Electronic Deposit and W-9 forms included. Return the forms, along with a voided check (for bank verification) to the office. It takes approximately 14-21 days to become affective.

Combined Substitute W-9/Direct Deposit Authorization Form

Please utilize the link below to complete the Combined Substitute W-9 form:

[http://www.sco.idaho.gov/web/DSADoc.nsf/8C38481652D9FF1D872570D2006E1D3E/\\$FILE/W9andEFT.pdf](http://www.sco.idaho.gov/web/DSADoc.nsf/8C38481652D9FF1D872570D2006E1D3E/$FILE/W9andEFT.pdf)

Date Approved: _____

SPF Request for Reimbursement

(All fund requests must be presented on this form)

Subrecipient: _____

Project No: _____

Project Title: _____

Federal funds are hereby requested in the amount of \$_____ for the period of _____, 20____. I hereby certify that this amount is documented by the attached expenditure copies.

Fiscal Officer

Project Director

Date of Request: _____

Summary of Attached Copies (must equal amount of request):

Date Paid	Payee(s) (Combine payees if more than one in a category)	Category	Amount Paid
		Personnel	\$
		Fringe	\$
		Travel	\$
		Equipment	\$
		Supplies	\$
		Contractual	\$
		Other	\$
		Total Direct	\$
		Indirect Costs	\$
		Total	\$

FOR OFFICE USE ONLY

Grant Coding: _____

Fiscal Reviewer: _____

Fiscal Release & Date: _____

Mail or Email to:
Sharlene Johnson
Idaho Office of Drug Policy
304 N. 8th St., Room 455
Boise, ID 83702
sharlene.johnson@odp.idaho.gov

Project Adjustment Request

A Project Adjustment Request should be submitted any time there is a change in the Project Director, Fiscal Officer, a change in the scope of the project, or financial change of more than five percent (5%) of the total project budget. (See *Budget Revision* below for further explanation). Any changes to an approved grant-funded program must be approved in advance by ODP. Expenditures prior to approved changes may be disallowed. Sub-recipients should use the *Project Adjustment Request Form* to request budgetary or programmatic changes as follows:

Program Staff

ODP must be notified by a *Project Adjustment Request* of any changes in the Fiscal Officer or the Project Director. If new personnel are hired, resumes, addresses, phone numbers and email information should accompany the *Project Adjustment Request*. **The project adjustment request should be filed no later than 30 days from the change of director or officer.**

Budget Revision

If an approved budget item needs to be changed (increased OR decreased), the sub-recipient must secure prior written approval from ODP for any change to a budget category that **exceeds five percent (5%)** of the approved total project budget. Movement of dollars between approved budget categories is allowed up to five percent (5%) of the total budget cost (total award amount) as last approved by the awarding agency provided there is no change in project scope. When the collective changes exceed five percent (5%) of the total project, prior approval from the awarding agency is required.

Program Modification

Changes to the approved program design must be requested prior to implementation. The adjustment cannot change the scope of the project originally approved by ODP.

Project Extension Request

ODP sub-recipients may be awarded an extension in response to circumstances out of their control provided all the Extensions Criteria below are met at the time of the request. Generally, only one extension per award will be permitted.

Extension Criteria

- **Time frame:** Requests to extend a project period must be received at 45 days prior to the close of the project. A waiver may be considered in the event emergent issues arise in the final period of the project.
- **Reports:** All reports must be current, on file and approved by ODP.
- **Extraordinary Circumstances:** A narrative justification must be submitted with the Extension Request providing details justifying the extraordinary circumstance that require the proposed extension.

- **Format:** Extension requests must be submitted in writing on a *Project Adjustment Request* form and signed by the Project Director before submitting to ODP for determination.
- **Approval:** Action will be taken on extension requests within 15 business days.
- **Retroactive Extensions:** Retroactive extensions will not be considered.

Requests must include all three of the following:

1. The specific amount of funds requested for reallocation
2. The reason for the proposed adjustment needed
3. A description of how the shift will assist in achieving goals and objectives

SPF Project Adjustment Request

Sub-recipient: _____ requests a change in
 Project No. _____, entitled _____, as follows:

I. Budget: No Change Change as Indicated Below

Category	Original Amount	Change +/-	Revised Budget
Personnel	\$ _____	\$ _____	\$ _____
Fringe	\$ _____	\$ _____	\$ _____
Travel	\$ _____	\$ _____	\$ _____
Equipment	\$ _____	\$ _____	\$ _____
Supplies	\$ _____	\$ _____	\$ _____
Contractual	\$ _____	\$ _____	\$ _____
Other	\$ _____	\$ _____	\$ _____
Indirect Costs	\$ _____	\$ _____	\$ _____

Funds cannot be transferred and/or spent in budget category not previously approved!

II. Other: Nature of other adjustments (activities, objectives, personnel, etc.)

No Change Change as Indicated Below

This Project Adjustment Request is part of, and subject to all conditions contained in the original
 Project Award as approved by ODP.

Signed: _____
 Title: _____
 Date: _____

THIS SIDE TO BE COMPLETED BY
 SUB-RECIPIENT.

Approved by ODP on _____
 Disapproved by ODP on _____
 Signed: _____
 Date: _____

Mail or Email to:
 Sharlene Johnson
 Idaho Office of Drug Policy
 304 N. 8th St., Room 455
 Boise, ID 83720
 sharlene.johnson@odp.idaho.gov

Reporting Forms

Reporting Requirements

Project Directors must submit quarterly reports to ODP. The due dates are:

SPF Quarterly Financial and Progress Reports

Q1: August 1 — October 31 November 15

Q2: November 1 — January 31 February 15

Q3: February 1 — April 30 May 15

Q4: May 1-July 31 August 15

Reimbursement requests will not be processed unless quarterly Financial and Progress Reports are current.

Quarterly Financial Report

Quarterly Financial Reports inform ODP about the rate at which the funds are being used. Irregularities may indicate the need for a budget revision or an extension for the project period, and may also indicate program problems. This report must be signed by the Fiscal Officer and Project Director and submitted to ODP.

Quarterly Performance Report

This report should provide a narrative, giving details of the data provided. The report allows ODP to monitor the progress of the project and to offer assistance in problem areas. The information required should be reported as completely and accurately as possible.

Reporting Checklist

This document is for sub-recipients to use as a tracking device for completed reports that are sent to ODP.

SPF Reporting Checklist

Request for Reimbursement of Funds

Date Submitted	Amount Requested	Total Requested to Date	Project Balance	Comments
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	
	\$	\$	\$	

Financial Reports Completed

Quarter Ending Jan. April July Oct.
Due Feb. 15 May 15 Aug. 15 Nov. 15
Date Submitted _____ _____ _____ _____

Progress Reports Completed

Quarter Ending Jan. April July Oct.
Due Feb. 15 May 15 Aug. 15 Nov. 15
Date Submitted _____ _____ _____ _____

Grant Adjustment Forms Submitted

Date	Change Request

Ack. Receipt: _____

Date: _____

SPF Quarterly Financial Report

Sub-recipient: _____ Address: _____ Telephone: _____	Project No: _____ Project Amount: \$ _____ Project Period: _____
---	---

Project Title: _____

Report for Quarter Ending: Jan. April July Oct.
 Feb. 15 May 15 Aug. 15 Nov. 15

Check if Final Report

NOTE: Requests for funds will be denied unless this report is completed and filed on time as required by the Grant Manual.

I. Federal Funds Expended

<u>Budget Category</u>	<u>Amount Budgeted</u>	<u>Previously Expended</u>	+	<u>Spent this Period</u>	=	<u>Total Spent to Date</u>
Personnel	\$ _____	\$ _____		\$ _____	=	\$ _____
Fringe	\$ _____	\$ _____		\$ _____	=	\$ _____
Travel	\$ _____	\$ _____		\$ _____	=	\$ _____
Equipment	\$ _____	\$ _____		\$ _____	=	\$ _____
Supplies	\$ _____	\$ _____		\$ _____	=	\$ _____
Contractual	\$ _____	\$ _____		\$ _____	=	\$ _____
Other	\$ _____	\$ _____		\$ _____	=	\$ _____
Indirect Costs	\$ _____	\$ _____		\$ _____	=	\$ _____
TOTALS	\$ _____	\$ _____		\$ _____	=	\$ _____

II. Certification I HEREBY CERTIFY that this Report represents actual receipts and expenditures of funds for the period covered and for the total project to date, all made in accordance with the approved budget for the above-named project.

Signed: _____ Date: _____
 Fiscal Officer

Signed: _____ Date: _____
 Project Director

Mail or Email to:
 Sharlene Johnson
 304 N 8th St. Rm 455
 Boise, ID 83720
 sharlene.johnson@odp.idaho.gov

Ack. Receipt: _____

Date: _____

SPF Quarterly Progress Report

Subrecipient: _____	Project No: _____
Address: _____	Project Amount: \$ _____
Telephone: _____	Project Period: _____
Project Title: _____	
Report for Quarter Ending: Jan. <input type="checkbox"/> April <input type="checkbox"/> July <input type="checkbox"/> Oct. <input type="checkbox"/> Feb. 15 May 15 Aug. 15 Nov. 15	
<i>Check if Final Report</i> <input type="checkbox"/>	
NOTE: Requests for funds will be denied unless this report is completed and filed on time as required by the Project Manual.	

BEGIN REPORT HERE. List each objective as state in your approved proposal and describe the progress made toward accomplishing it. Use additional pages if necessary.

This is page ____ **of** ____.

Use additional blank sheets as necessary.

Signed: _____ Date: _____
 Project Director

Mail or Email to:

Sharlene Johnson
304 N 8th St. Rm 455
Boise, ID 83720
sharlene.johnson@odp.idaho.gov

Closing Forms

Project Closeout Procedures

Final financial and closeout forms must be submitted within 30 days of the project expiration date. Closeout documents include:

Project Completion Form

This report notifies ODP that activities and expenditures associated with your grant award are completed and the grant is ready to close. Page 2 of this form includes an equipment inventory to document any equipment purchased with these grant funds. Equipment is defined as having a purchase price of \$5,000.00 or more and/or has a life expectancy of more than one (1) year. Other items to be inventoried include any items of \$2,000.00 or more or are particularly vulnerable to loss. In addition, all technical equipment such as laptops, CPUs, PDAs, monitors, printers, etc. must be included in the inventory process.

Final Financial Report

Complete this form in the same manner as the Quarterly Financial Reports. This form should directly correspond to the expenditures listed on the Project Completion Form. **Both the Fiscal Officer and the Project Director must sign to certify this report.**

Summary Report

This report should include a detailed analysis of the impact of the project with a focus on program objectives and outcomes. The report must contain quantitative data regarding the effectiveness of the program. You should demonstrate how you have:

- Increased Community Collaboration
- Decreased Substance Abuse

Notice of Project Completion

To be completed if there was any equipment purchased, in whole or in part, greater than \$300.00 with federal funds.

Subrecipient: _____

Project Title: _____

Project No: _____

Description of Property: _____

Serial Number or other ID Number: _____

Property Purchased From: _____

Titleholder of Property: _____

Acquisition Date: _____ Cost of Property: \$ _____

Percentage of federal funds used to purchase property/equipment: _____

Location of Property: _____

Equipment/Property Purchased as: New Used

Condition of Equipment/Property: _____

If Applicable: Disposal Date: _____ Sale Price: _____

Use additional pages if necessary. Attach any applicable property records or materials.

The subrecipient's property management standards for equipment acquired with Federal funds and federally-owned equipment shall include all of the following:

- I. Equipment records shall be maintained accurately and shall include the following information:
 - a) A description of the equipment;
 - b) Manufacturer's serial number, model number, Federal stock number, national stock number, or other identification number;
 - c) Source of the equipment, including the award number;
 - d) Whether title vests in the recipient or the Federal Government;
 - e) Acquisition date (or date received, if the equipment was furnished by the Federal Government) and cost;
 - f) Information from which one can calculate the percentage of HHS's share in the

- cost of the equipment (not applicable to equipment furnished by the Federal Government);
 - g) Location and condition of the equipment and the date the information was reported;
 - h) Unit acquisition cost; and
 - i) Ultimate disposition data, including date of disposal and sales price or the method used to determine current fair market value where a recipient compensates the HHS awarding agency for its share.
- II. Equipment owned by the Federal Government shall be identified to indicate Federal ownership.
- III. The rsubrecipient shall take a physical inventory of equipment and the results reconciled with the equipment records at least once every two years.
- IV. The subrecipient shall maintain a control system to insure adequate safeguards to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft of equipment shall be investigated and fully documented; if the equipment was owned by the Federal Government, the recipient shall promptly notify the HHS awarding agency.
- V. The subrecipient shall implement adequate maintenance procedures to keep the equipment in good condition.
- VI. Where the subrecipient is authorized or required to sell the equipment, proper sales procedures shall be established which provide for competition to the extent practicable and result in the highest possible return.

More information is located at: Health & Human Services §74.34 Equipment.

Ack. Receipt: _____

Date: _____

SPF Final Financial Report

Sub-recipient: _____ Address: _____ Telephone: _____	Project No: _____ Project Amount: \$ _____ Project Period: _____
Project Title: _____	
Report for Quarter Ending: Jan. <input type="checkbox"/> April <input type="checkbox"/> July <input type="checkbox"/> Oct. <input type="checkbox"/> Feb. 15 May 15 Aug. 15 Nov. 15	
NOTE: Requests for funds will be denied unless this report is completed and filed on time as required by the Project Manual.	

<u>Budget Category</u>	<u>\$ Budgeted</u>	<u>Previously Expended</u>	+	<u>Spent this Period</u>	=	<u>Total Spent to Date</u>
Personnel	\$ _____	\$ _____		\$ _____		\$ _____
Fringe	\$ _____	\$ _____		\$ _____		\$ _____
Travel	\$ _____	\$ _____		\$ _____		\$ _____
Equipment	\$ _____	\$ _____		\$ _____		\$ _____
Supplies	\$ _____	\$ _____		\$ _____		\$ _____
Contractual	\$ _____	\$ _____		\$ _____		\$ _____
Other	\$ _____	\$ _____		\$ _____		\$ _____
Indirect Costs	\$ _____	\$ _____		\$ _____		\$ _____
TOTALS	\$ _____	\$ _____		\$ _____		\$ _____

I. Federal Funds Expended

II. Certification I HEREBY CERTIFY that this Report represents actual receipts and expenditures of funds for the period covered and for the total project to date, all made in accordance with the approved budget for the above-named project.

Signed: _____ Date: _____

Fiscal Officer

Signed: _____ Date: _____

Project Director

Mail or Email to:

Sharlene Johnson

304 N 8th St. Rm 455

Boise, ID 83720

sharlene.johnson@odp.idaho.gov

Ack. Receipt: _____

Date: _____

SPF Project Summary Report

Page 1

Subrecipient: _____	Project No: _____
Address: _____	Project Amount: \$ _____
Telephone: _____	Project Period: _____

Project Title: _____

Number of Volunteers for Project: _____ Total Hours: _____

1. Is this project continuing? Yes No

How is It being funded: (client feeds, grants, donations, etc.)

2. What was the assessed need for your program and to what extent did you meet the need(s)?

Summary Report

Page 2

3. What were the strengths, accomplishments and successful features of your program? Did you try anything innovative? If so, please explain.

4. Identify challenges that you encountered in implementing your program and explain any steps that were taken to overcome those problems.

5. Other comments. Attach additional sheets as necessary.

Signed: _____ Date: _____

Project Director

Travel and Meals

Travel Guidelines

Use of Federal Project Funds for Meals During Travel Status

The following guidelines apply only to meals purchased during travel status. All other meal, snack or refreshment purchases are prohibited. If you have questions regarding this policy, please contact your Grant Director.

Travel

All travel must be specifically authorized in the approved budget and must be related to project objectives.

A. Travel Expense Voucher

All travel expenditures should be documented by travel expense vouchers containing the following information:

- Name of employer
- Purpose of travel
- Travel to and from
- Private car mileage
- Mode of travel (private auto, rental car, commercial airline, other)
- Date and time of departure and return
- Lodging, meals, commercial transportation and all other costs
- Signature of employee
- Signed approval of Project Director
- Project number

You may also use the Travel Voucher form on page 42.

B. Documentation of Travel Expenditures

Travel expenditures should be properly documented and the following documentation attached:

- Paid motel/hotel receipts
- Paid taxi, trolley or bus fare and car rental receipts, when justified
- Airline fare and all other commercial transportation ticket stubs
- Other receipts for which reimbursement is requested

In the case of agencies that already have written travel policies and procedures, personnel should follow those rates, or state rates, whichever is less. The current state mileage rate is 55.5¢ per mile and air travel must be less than first-class accommodations.

D. Allowable State Per Diem

- In-State: Up to \$7.50 per person per break for refreshments
Up to \$7.50 per person for breakfast
Up to \$10.50 per person for lunch
Up to \$16.50 per person for dinner
But not to exceed \$30.00 per day total
- Out-of-state rates: Please refer to the US General Services Administration website at: http://gsa.gov/portal/content/104877?utm_source=OCM&utm_medium=printrdio&utm_term=HP_01_Requested_perdiem&utm_campaign=shortcuts
- NOTE: If out-of-state city is listed in the published General Services Administration per diem rates, use those amounts.

Travel Expense Voucher

Double click the paper-clip icon below to open the spreadsheet in Excel.

