

**U. S. Department of Justice**  
Office of Justice Programs  
Office of the Comptroller

December 5, 2006

Dear Colleague:

The Office of the Comptroller has revised the Office of the Justice Programs (OJP) Financial Guide for recipients of DOJ Grants and Cooperative Agreements. The new edition, dated December 2006, incorporates the following changes:

- Added “Marcia Paull, Chief Financial Officer; ”
- Added language to the Award Document in the Award Notification and Acceptance Procedures section;
- Added new language to the Federal Obligation Process section;
- Removed LOCES information from the Payments Methods, and added language in reference to other payment methods being considered. Also added new language regarding password/personal identification numbers;
- Added new language in the Notification of Payment section on updating email addresses for payment notifications. Also clarified language that grantees will not be permitted to draw funds unless they are in compliance with grant guidelines;
- Updated Expenditures of Funds section, and added new paragraph to the Award Extension Criteria section;
- Deleted the paragraph on Match Limitation;
- Added a Note to the Timing of Matching Contributions section;
- Revised the Program Income section;
- Added language regarding the new GAN module, which allows grant recipients to initiate grant adjustments electronically through the GMS system;
- Clarified language in the Property and Equipment section;
- Added language to reduce the number of days in which grantees must submit their final Financial Status Reports (SF269As) and Progress Reports, from 120 days to 90 days;

- Added language to the Progress Report section, regarding withholding of funds for grantees who do not comply with progress report submission requirements;
- Inserted reporting periods and due dates for the Financial Status Reports;
- Revised paragraph on Retention of Records;
- Added new Chapter in the Post Award Requirements, Chapter 17: Indirect Costs on “Distribution Bases;
- Inserted new closeout guidelines – Reducing the number of days in which a grantee must submit their FINAL Financial Status Reports;
- Added language to enforce collecting any refunds owed to OJP upon closeout reconciliation, and updated section on “Refunding Federal Monies or Program Income at Closeout;”
- Added new paragraph regarding the grantee’s books of account in Chapter 19: Audit Reporting Requirements;
- Updated organization charts; and
- Removed Legislative Authority Section.

The full content of the OJP Financial Guide can be accessed via the Internet <http://www.ojp.usdoj.gov/oc>. The Office of the Comptroller will be pleased to respond to any questions not covered by this manual. We welcome suggestion to improve the utility of this manual and its content. Inquiries and suggestions for improvements can be made by contacting our Customer Service Center at 1-800-458-0786 (select option #2) or via e-mail at [ask.oc@usdoj.gov](mailto:ask.oc@usdoj.gov).

Sincerely,

Marcia Paull  
Chief Financial Officer