

### Grant Financial Management Requirement

The Office of Justice Programs (OJP) requires all grant recipients and subrecipients to have an accounting system that manages the records and reports of receipts, obligations, and expenditure of grant funds. Per [2 CFR § 200.302](#), "...the state's and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award."

This guide aids organizations in evaluating if their accounting system has the features and accounting functionalities needed for effective grants financial management..

### Resources

- ◆ [abila.com](http://abila.com)
- ◆ [accufund.com](http://accufund.com)
- ◆ Business-Software (2019). Top 10 nonprofit accounting software report: Comparison of the leading nonprofit accounting software vendors. Retrieved from: <https://www.business-software.com/offer/top-15-accounting-software>
- ◆ [quickbooks.intuit.com](http://quickbooks.intuit.com)
- ◆ [sageintacct.com](http://sageintacct.com)
- ◆ [serenic.com](http://serenic.com)

*OJP TFSC offers resources on a variety of grants financial management topics, which can be found on our website at <https://www.ojp.gov/tfsc/resources>*

*Disclaimer: The information presented in this guide does not constitute an endorsement by OJP or OJP TFSC. It is your responsibility to conduct due diligence and investigate the products and services listed to determine if they are appropriate for your organization.*

### Important Information to Know

#### Questions to think about before upgrading or choosing a new accounting software:

- ▶ What are the challenges we face with our existing accounting system?
- ▶ Are the features on our accounting software in line with what is defined as an adequate accounting system per the [DOJ Grants Financial Guide](#)?
- ▶ Should we transition to a new accounting system or upgrade our current system?
- ▶ How will we transition to a new system?
- ▶ What is our budget for a new accounting software?
- ▶ Do we want software that is SaaS based (generally refers to a support-based model, where the software is hosted in the cloud and accessible via the internet) or locally installed?
- ▶ Do we need or want to keep any current integrations of systems we already have in place?
- ▶ Who needs access to the accounting software?
- ▶ What technical support do we already have internally to support the new accounting software?
- ▶ Will our existing infrastructure support the new accounting system?
- ▶ What system will have the features we need?
- ▶ What system offers integrations or add-ons to make up for missing features?
- ▶ Does the system have protections in place to ensure data security?
- ▶ What feedback/reviews are available from other users with similar organizational structures to ours?

### How This Applies to Your Grant

All grantees are required to have an accounting system that keeps detailed accounting records and documentation. Per the [DOJ Grants Financial Guide](#), an adequate accounting system is:

- ▶ A system that can track:
  - ◆ Federal funds awarded
  - ◆ Federal funds drawn down
  - ◆ Matching funds of state, local, and private organizations
  - ◆ Program income
  - ◆ Subawards
  - ◆ Contracts expensed against the award
  - ◆ Expenditures
- ▶ A system that supports:
  - ◆ Accurate, current, complete, and compliant financial reporting
  - ◆ Receipt of reports on subrecipients' cash balances and cash disbursements in sufficient time to enable preparation of complete and accurate cash transaction reports to the awarding agency
  - ◆ Separately managing funds from different awards
  - ◆ Internal controls
  - ◆ Budget controls
  - ◆ Allowable costs
  - ◆ Source documentation
  - ◆ Cash management
  - ◆ Subrecipient monitoring

### About the OJP Territories Financial Support Center

**The Office of Justice Programs Territories Financial Support Center** (OJP TFSC) offers free resources, training, and technical assistance for grantees in the U.S. territories. OJP TFSC services focus on building financial management capacity and can be accessed by emailing [OJPTFSC@usdoj.gov](mailto:OJPTFSC@usdoj.gov) via our Virtual Support Center.



Accounting Software	Intuit QuickBooks	AccuFund	Sage Intacct	Abila MIP Fund Accounting	Serenic Navigator
<b>Pricing and Billing</b>	<ul style="list-style-type: none"> <li>▶ Least expensive</li> <li>▶ Fees are charged monthly for the Advanced version or annually for Enterprise Nonprofit.</li> </ul>	<ul style="list-style-type: none"> <li>▶ Slightly expensive</li> <li>▶ Bills annually for support, maintenance, and enhancements for on-premise clients</li> <li>▶ Cloud clients pay a quarterly fee for hosting services, support, back up, and upgrades</li> </ul>	<ul style="list-style-type: none"> <li>▶ Slightly expensive</li> <li>▶ Has initial implementation fees and annual subscriptions.</li> </ul>	<ul style="list-style-type: none"> <li>▶ Moderately expensive</li> <li>▶ Annual maintenance and support fee or a monthly subscription, depending on choice of deployment</li> </ul>	<ul style="list-style-type: none"> <li>▶ Moderately expensive</li> <li>▶ Annual fees charged depending on product selection</li> </ul>
<b>Features</b>	<ul style="list-style-type: none"> <li>▶ Accounts payable/accounts receivable</li> <li>▶ Budget management</li> <li>▶ Batch processing</li> <li>▶ Time tracking payroll</li> <li>▶ Creates end-of-year donation statements</li> <li>▶ Creates Form 990 (Statement of Functional Expenses)</li> <li>▶ Tracks individual donors' contribution totals</li> </ul>	<ul style="list-style-type: none"> <li>▶ Accounts payable/accounts receivable</li> <li>▶ Budget management</li> <li>▶ Payroll with employee timesheet entry</li> <li>▶ Allocation management with account reconciliation</li> <li>▶ Grants management</li> <li>▶ Travel management</li> <li>▶ Governmental Accounting Standards Board reporting</li> </ul>	<ul style="list-style-type: none"> <li>▶ Accounts payable/accounts receivable</li> <li>▶ Cash and budget management</li> <li>▶ Batch processing</li> <li>▶ Intelligent General Ledger for efficient reporting</li> <li>▶ Contract billing</li> <li>▶ Time and expense management</li> <li>▶ Purchase management</li> </ul>	<ul style="list-style-type: none"> <li>▶ Accounts payable/accounts receivable</li> <li>▶ Budget management</li> <li>▶ Bank reconciliation</li> <li>▶ Allocation management</li> <li>▶ Payroll management</li> <li>▶ Fraud detection</li> <li>▶ Governmental Accounting Standards Board reporting</li> </ul>	<ul style="list-style-type: none"> <li>▶ Accounts payable/accounts receivable</li> <li>▶ Award and grant management</li> <li>▶ Budget management</li> <li>▶ Bank reconciliation</li> <li>▶ Tracks programs or projects in real time</li> <li>▶ Tracks expenditures against user-defined budget rules</li> <li>▶ Payroll processing and compliance reporting</li> </ul>
<b>Upgrades and Additions</b>	<ul style="list-style-type: none"> <li>▶ Cloud-based with online back-up and restore</li> <li>▶ Desktop with remote access hosting</li> </ul>	System includes a standard suite of tools; other modules can be purchased.	Customization features and tools are standard with software purchase	<ul style="list-style-type: none"> <li>▶ Standard included in pricing; optional modules cost extra</li> <li>▶ Purchase any number of user licenses and types of user licenses, such as HR and Executive View</li> </ul>	License fees and customization fees for any module
<b>Deployment</b>	On-premise platform (grantee hosts software on its own server, as opposed to in the cloud)	Online (SaaS) platform or on premise	SaaS platform and Salesforce integration	Online (SaaS) platform or on premise	SaaS or on premise
<b>Technical Support</b>	<ul style="list-style-type: none"> <li>▶ Video tutorials, ask the community, online resources, and live chat</li> <li>▶ Technical support available Monday–Friday, 5 a.m. to 6 p.m. PT and Saturday, 7 a.m. to 4 p.m. PT</li> </ul>	<ul style="list-style-type: none"> <li>▶ Support center, community, and online chat</li> <li>▶ Implementation and training services provided by AccuFund Business Partners</li> <li>▶ Technical support available Monday–Friday, 9 a.m. to 7 p.m. ET</li> </ul>	<ul style="list-style-type: none"> <li>▶ Onsite, via phone, and online chat</li> <li>▶ Technical support available Monday–Friday, 6 a.m. to 6 p.m. PT</li> </ul>	<ul style="list-style-type: none"> <li>▶ Support chat is available Monday–Friday, 8 a.m. to 5 p.m. CT; technical assistance is available Monday–Friday, 7 a.m. to 7 p.m. CT</li> <li>▶ After hours availability via support portal</li> <li>▶ Online knowledgebase with access to online community forums at no extra charge</li> </ul>	<ul style="list-style-type: none"> <li>▶ Customer and technical support available Monday–Friday, 8 a.m. to 7 p.m. ET</li> <li>▶ Email assistance available; onsite assistance available, if required</li> <li>▶ Password protected customer portal for releases, downloads, and support cases</li> </ul>
<b>Vendor Site</b>	<a href="http://quickbooks.intuit.com">quickbooks.intuit.com</a>	<a href="http://accufund.com">accufund.com</a>	<a href="http://sageintacct.com">sageintacct.com</a>	<a href="http://abila.com">abila.com</a>	<a href="http://serenic.com">serenic.com</a>