

Website Resource Guide

This guide provides easy and direct access to an array of materials and resources to help territorial grantees navigate the Office of Justice Programs Territories Financial Support Center (OJP TFSC) website. If additional assistance is needed, please contact OJP TFSC at ojptfsc@usdoj.gov.

General Resources

| Resource Name | Description |
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| 2 CFR 200 | Establishes uniform administrative requirements, cost principles, and audit requirements for federal awards and to non-federal entities. |
| DOJ Grants Financial Guide | The primary reference manual to assist award recipients in fulfilling their fiduciary responsibilities. |
| DOJ Grants Financial Management Training | A requirement for all financial and programmatic points of contact of award recipients. |
| General FAQ | Provides a general overview of grants financial management. |

TFSC Resources

Guide Sheets

| Resource Name | Description |
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| Accounting Methods | Explains the two types of accounting methods (cash and accrual) and considerations for selecting each. |
| Accounting Systems | Aids organizations in evaluating if their accounting system has features and accounting functionalities that closely align with OJP's requirements. |
| Allowable Costs | Explains conditions for determining allowable versus unallowable costs and provides best practices for avoiding unallowable costs. |
| Bank Reconciliation | Explains the difference, on a specified date, between the balance shown in two different accounts records. This process provides the opportunity to recognize irregularities. |
| Conflict of Interest | Explains the types of conflicts of interest, provides examples, and then offers guidance on effective conflict of interest policies. |
| Cost Documentation | Explains the process of obtaining and maintaining proper cost documentation. |

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| Cost of Travel | Explains the requirements of travel costs and why grantees should establish a travel policy. |
| Creating a Budget | Provides steps and questions to consider when creating a program budget. |
| Direct Costs | Explains what direct costs are and outline the do's and don'ts of direct costs. |
| Excluded Parties Verification | Provides step-by-step instructions on how to utilize SAM.gov (the federal System for Award Management) to search the excluded parties' database and to register contractors. |
| Financial Management Self-Assessment | Provides a step-by-step process on how to assess an organization's financial management system. |
| Generally Accepted Accounting Principles (GAAP) | Provides a high-level overview of GAAP and why organizations should follow the GAAP requirements. |
| General Ledger and Chart of Accounts | Explains what general ledger and chart of accounts are and the five main categories of accounts. |
| Indirect Costs | Explains what indirect costs are and the proper way of charging them to a program to ensure compliance. |
| Internal Controls | Explains how having an effective internal control policy can prevent, fraud, waste, abuse, and mismanagement. |
| Matching or Cost-Sharing Requirements | Explains the two types of matching (i.e., cash and third-party in-kind) and restrictions on uses of funds, determining the match amount, and maintaining records on matching funds. |
| Monthly Financial Close | Provides recommendations for closing cycle best practices. |
| Organization Credit Cards | Provides an overview of policy and procedure on effective credit card use within an organization. |
| Pass-Through Entity's Oversight Responsibilities | Explains how pass-through entities must develop systems, policies, and procedures to ensure subrecipients responsibly use program funds. |
| Payroll | Explains how organizations process payroll and how to comply with federal and state requirements, as applicable. |
| Preparing for Desk Reviews and Site Visits | Explains how awarding agencies review recipients' financial reports, performance and program reports, and administrative policies and procedures. |
| Preventing Fraud, Waste, Abuse, and Mismanagement | Provides examples of fraud, waste, abuse, and mismanagement and explains how proper management of award funds can reduce this risk. |
| Procurement | Provides information on the procurement requirements for recipients. |
| Program Income | Explains how to recognize program income and the three methods for applying program income (i.e., deduction, addition, and cost-sharing or matching) to the project budget. |

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| Property and Other Insurance Coverage Requirements | Explains how to determine insurance coverage needs, common types of insurance coverage, and when insurance is an allowable cost under federal grants. |
| Property, Equipment, and Other Capital Expenditures | Provides an overview of federal guidelines when grantees purchase property or equipment under their award. |
| Records Retention | Explains the records retention requirements as outlined in 2 CFR 200 and the records that should be retained. |
| Subawards | Explains when grantees might make subawards, the responsibilities of the pass-through entity, and the difference between subrecipients and contractors. |
| Subrecipient Monitoring | Explains how grantees should monitor their subrecipients. |
| Supplanting | Explains the difference between supplanting and supplementing. |
| Time and Effort Tracking | Explains how grantees should effectively track time and effort. |

Job Aid Checklists

| Resource Name | Description |
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| Bank Reconciliation | Allows grantees to ensure that all bank accounts connected to their grant are reconciled. |
| Excluded Parties Verification | Guides grantees on how to search for and review SAM.gov to determine if their agency can contract with a particular entity. |
| Pre-Award Phase | Helps grantees determine potential risks and establish internal controls at the beginning of the grant lifecycle, during the pre-award phase. |
| Preparing for Desk Reviews and Site Visits | Provides a checklist to help grantees know what to expect during financial desk reviews and site visits and how to successfully prepare for these financial monitoring activities. |
| Preventing Fraud, Waste, and Abuse | Provides insight on how to design internal controls that can greatly reduce or eliminate all risks of fraud, waste, abuse. |

Short Videos

| Resource Name | Description |
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| Closeout Requirements | Recipients will learn the key closeout requirements, how to avoid delays in closing out the grant, and tips to ensure a smooth closeout process based on OMB Uniform Guidance. |
| Conference Costs | Provides information on conference cost categories, cost thresholds and limitations, and tips on completing the Conference and Events Submissions Form. |

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| Financial Management System | Teaches key components of an adequate accounting system; the importance of developing internal controls on programs resources; and the key features of an accounting system that accurately captures all relevant award-specific costs and activities. |
| Financial Monitoring—Preparing for Desk Reviews | Recipients will learn how to prepare for desk reviews. As a grant recipient, the federal awarding agency has a responsibility to monitor grantees' activities; therefore, routine monitoring is to be expected during the lifecycle of the grant. |
| Financial Monitoring—Preparing for Site Visits | Recipients will learn how to prepare for one of the common financial monitoring activities (e.g., site visits). |
| Fraud Prevention | Provides information on grantees' primary responsibilities in preventing the misuse of award funds, so they can effectively manage their grant award and use the funds as they were intended. |
| Indirect Costs | Provides information on the importance of properly calculating indirect costs; the difference between direct costs and indirect costs; and how to identify examples of indirect costs and the basic process for seeking indirect cost rate approval. |
| Internal Controls Framework | Highlights the five key components for building strong internal controls in your organization. These five key components are part of the Integrated Framework developed in 1992 by the Committee of Sponsoring Organizations of the Treadway Commission, also known as CO-SO. |
| Internal Controls Implementation | Provides information on the three key strategies on how to strengthen internal controls in your agency. Federal regulations require grantees to have appropriate fiscal management systems to provide for internal controls. |
| Supplanting | Recipients will learn why supplanting is an important topic for effective grants management; the difference between supplanting and supplementing; and some helpful tips on how to avoid supplanting. |

About OJP TFSC

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 via our Virtual Support Center.



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