



Children's Justice Act Grantee Guide

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Overview of Children's Justice Act

The Children's Justice Act (CJA) provides grants to States to improve the investigation, prosecution, and judicial handling of cases of child abuse and neglect, particularly cases of child sexual abuse and exploitation, in a manner that limits additional trauma to the victim. This also includes the handling of child fatality cases in which child abuse or neglect is suspected as well as cases of children with disabilities and serious health problems who are also victims of child abuse or neglect.

To be eligible for assistance, a State must have established a multidisciplinary Task Force on Children's Justice representing all parties involved with the handling of these cases. These Task Force members are charged with reviewing, evaluating and making recommendations for the improvement of the child protection system. States have used CJA funds to support a diverse and comprehensive set of activities including, training, curriculum development, multidisciplinary investigating and fatality review teams, child advocacy centers, and model treatment programs. In addition to these program initiatives, the States have also passed new laws that enhance prosecution outcomes and limit additional trauma to child victims.

CJA in Texas supports initiatives by Texas CASA, as well as local CASA programs to promote volunteer recruitment and ensure quality advocacy for children; various multidisciplinary team and forensic interviewer trainings through Children's Advocacy Centers of Texas; the expansion of multidisciplinary court teams to provide specialized services for children zero to three years of age; the development and expansion of local DEC teams to respond to the needs of drug endangered children; capacity building and infrastructure support for local children's advocacy centers; and cutting edge, high quality training for judges, attorneys, and other child protection professionals.

Federal Requirements

Federal Requirements - Various Federal requirements apply to CJA awards.

These requirements are set forth in the following documents: (1) *Federal Cost Principles*; (2) *Federal Management Standards*; and, (3) *Federal Audit Requirements*. If your organization does not currently have a copy of the documents setting forth the requirements, which are applicable to your organization, they should be *obtained as soon as possible*.

Type of Organization & Applicable Federal Cost Principles

- Profit Organizations: Federal Acquisition Regulations (FAR), Part 31
- Educational: OMB Circular A-21
- Non-Profit: OMB Circular A-122
- State/Local Government: OMB Circular A-87

Type of Organization & Applicable Federal Management Standards

- Profit Organizations: OMB Circular A-110
- Educational: OMB Circular A-110
- Non-Profit: OMB Circular A-110
- State/Local Government: 45 CFR 602 (Common Rule)

Type of Organization & Applicable Federal Audit Requirements

- Profit Organizations: Cognizant Federal agency responsible
- Educational: OMB Circular A-133
- Non-Profit: OMB Circular A-133
- State/Local Government: OMB Circular A-133

These documents can be obtained as follows:

OMB Circulars

Phone Contact: Office of Management and Budget @ (202) 395-7332.

Internet Address: <http://www.whitehouse.gov/omb/circulars>

Contact Information:

Texas Center for the Judiciary
1210 San Antonio, Suite 800
Austin, Texas 78701
Phone: 512-482-8986
Toll Free in Texas: 800-252-9232
Fax: 512-469-7664

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Frequently Asked Questions:

How will project funds be disbursed?

Grant funds are disbursed on a reimbursement basis. You are responsible for submitting a monthly request for reimbursement 30 days after the close of the billing period. Once your expenditure statement is approved, your payment will be sent by check.

Can funds transferred between budget categories?

Funds can be transferred between budget categories without prior approval provided that the transfer does not involve more than 25% of the total budget for a category. All requests for significant budget revisions require the submission of the Budget Revision Request form.

Can changes be made to a project's plan of action?

Any significant changes to the approved plan of action for a project must be reviewed and approved in writing. Approval of requests will be made on a case by case basis.

Can a project's proposed timeline be adjusted?

TCJ should be made aware of changes to the proposed timeline of activities. Prior approval must be requested if changes to timeline will significantly affect project goals. Extensions to the grant period are not permitted.

What post-award changes require prior approval?

Significant rebudgeting requests, change in effort, change in key personnel, contracting significant programmatic work and changes to the approved plan of action require prior approval.

What are the reporting requirements?

Grantees are required to submit an interim financial and technical report as well as a final financial and technical report. The interim reports will cover the first six months of funding and is due no later than 30 days following the close of the period. The final report covering all twelve months of funding must be submitted no later than 30 days following the close of the grant period. The format for the required reports will be provided by TCJ.

How do I submit my reports to TCJ?

You may submit your reports either electronically by email or provide a hard copy by mail. Reports must contain the signatures of the appropriate representatives.

What do I do if I need additional time to complete a report or submit information to TCJ?

To request a change in due date for submission of reports or project deliverables, please contact your Grant Administrator and provide the amount of additional time requested, the reason for the request for additional time, and the dates when the required material will be submitted to TCJ. If you do not communicate the status of your reports to TCJ, it could result in delayed payment of your grant funds.

Are no-cost extensions permitted?

No-cost extensions are not permitted. If you will have difficulty completing your project within the proposed timeframe, please alert TCJ as soon as possible.

Can I use the CJA logo?

Use of the CJA logo must be approved in advance. Please contact Ginny Woods or Heidi Penix for such permission.

Required Forms

- **Request for Reimbursement** – This form must be filled in completely and is due no later than 30 days after the close of the previous month. Expenditures should be broken out by category and entered into the appropriate category tab. Supporting documentation should be included with each RFR. Instructions for the RFR document are included on the “Getting Started” tab of the worksheet.
- **Budget Revision Request** – This form needs to be completed for requests for additional line items or when you anticipate spending in excess of any approved budget category by 25% or more.
- **Report on Income Earned** – This form needs to be completed anytime income is generated by a grant supported activity or earned as a result of the grant agreement during the grant period. Examples of program income are fees charged to register participants at a conference that is directly supported by a grant or the sale of books, publications, software, etc. fabricated or produced under grant.

Required Reports

- **Interim Report** – A performance and a financial report covering the first six months of the grant period are due no later than 30 days following the close of the reporting period. The performance report will describe progress made towards objectives as identified in your Approved Plan of Action. The report will require the submission of both quantitative and qualitative information to assist in program evaluation.
- **Final Report** – A final performance and financial report covering all twelve months of the grant period are due no later than 30 days following the close of the reporting period. The final performance report follows the same format as the interim report but will assess the overall achievement of your project’s identified objectives.

Accounting System Requirements

Organizations receiving CJA funds are required to have an adequate accounting system in order to offer assurances that expenditures of grant funds will be in accordance with applicable regulations and with the terms and conditions of the award. At a minimum an adequate accounting system must have:

- Identification of costs (budgeted and actual expenses) by project/grant
- Identification of expenditures as direct, shared, and unallowable
- Complete and accurate financial reports (including balance sheets and income statements)
- Maintenance of adequate source documentation
- Maintenance of adequate documentation to support cost-sharing

Time and Effort Reporting

Time and effort reports must be maintained for an organization's employees so that all salary charges to an award can be supported by adequate documentation. An adequate time report contains the following information:

- The name and signature of the employee
- An after-the-fact determination of the hours or percentage of effort an employee worked each day during a given time period
- The total activities of the employee during the pay period (i.e., general, project, vacation, sick, etc)
- The name and signature of the employee's supervisor

The percentage of an employee's gross salary charged to the award must match the percentage of total time the employee spent working on the activities of that particular award, as documented on the employee's time report.

Cost Sharing Requirements

Shared costs are those costs that benefit and are common to more than one program or activity within an organization. These costs cannot be reasonably identified with a single program or activity. When this occurs, a uniformly applied cost-allocation policy must be developed to decide how to fairly and accurately allocate these joint costs. There must be a beneficial or causal relationship between the expenses incurred and the grant to which they are allocated. Shared costs must meet the following criteria:

- Are verifiable from recipient's documentation
- Are necessary and reasonable for proper and efficient accomplishment of the project or program objectives
- Are allowable under cost principles
- Are not paid under another award
- Are provided for in the approved budget

Unallowable Costs

Certain costs are considered unallowable and cannot be charged to federal grants and contracts. A few examples of these costs are advertising, bad debt, contributions and donations, fines and penalties, fundraising costs, and costs incurred before or after your grant period. If you have any questions about whether a cost is allowed under your current grant agreement, please contact CJA staff.

Audit Requirements

According to OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations", a sub-recipient that expends \$500,000 or more in total federal assistance during its fiscal year is required to have a single audit conducted in accordance with the Single Audit Act, except when it elects to have a program specific audit. Please fill out the Certification of Audit Requirement Form and return to TCJ no later than 30 days after the end of your organization's fiscal year. If your fiscal year ended August 31, 2009, please return the form to TCJ by October 31, 2009.

Monitoring Activities

TCJ monitors contracted services to provide a reasonable assurance that grant funds are used for authorized purposes only. Monitoring activities consist of program monitoring, fiscal monitoring and on-site monitoring. Monitoring program activities includes assessing the achievement of the performance outcomes negotiated into your approved plan of action. CJA staff will look for evidence that your performance has been adequately documented and that reasonable progress towards your objectives has been made.

Monitoring fiscal activities includes analyzing expenditure data and making sure that back-up documentation is accurate and complete. In addition, financial data will be analyzed to ensure compliance with government cost principles, approved grant budget and to spot any unusual trends.

Occasionally, CJA staff will conduct on-site financial monitoring visits. On-site financial visits involve collecting and analyzing information on the business functions and grant administration practices of a grantee.

Practices that could necessitate increased monitoring/site visits

- **Untimely submission of progress and/or financial reports**
- **Expenditures in unauthorized budget categories**
- **Spending rate too fast/too slow**
- **Errors in financial reports**
- **Lack of supporting documentation**
- **Delay in program start-up**
- **Unresponsiveness to requests for information**