



Information & Education (I&E) Program Administrative Requirements

Presented by the
California Department of Public Health
Office of Family Planning
Teen Pregnancy Prevention Program
August 18, 2011

TOPICS

- **Fiscal Information**
- **Invoicing**
- **Payments**
- **Budget**
- **Grant Compliance**

Fiscal Information

Fiscal Information

- Financial Viability
 - Grantees shall be able to cover at least 90 days of payroll, indirect and operating expenses, as well as expenses incurred by a subcontractor, prior to reimbursement by the State.
- Fiscal Documents
 - Grantees shall prepare and maintain required financial information and fiscal documents in accordance with Generally Accepted Accounting Principles (GAAP).

Fiscal Information (Continued)

- Standard Payroll Practices
 - Grantees shall maintain adequate employee time recording documents (i.e. timesheets, time cards, and payroll schedule) based on Generally Accepted Accounting Principles (GAAP) and Office of Management and Budget (OMB) Circular No. A-122.
 - Please see Exhibit A, Attachment II, Provision 3. for more detail.

Invoicing

Invoicing Overview

An invoice is an essential legal document used to claim reimbursement for actual costs incurred to meet the contractual obligations of the Grant Agreement.

Invoices for actual costs must be submitted each quarter of the fiscal year.

Invoicing Requirements

- All invoices must be accompanied by a cover letter printed on Grantee letterhead.
- Expenses requiring prior written approval will be reimbursed only if a copy of the prior written approval is submitted with the invoice.
- All costs invoiced must be based on actual costs incurred within that quarter.
- Invoices must be submitted in accordance with Exhibit B, Provision 1. Invoicing and Payment of your Grant Agreement.

Invoicing Requirements (Continued)

- ❑ All invoices claiming Federal Financial Participation (FFP) must be accompanied by an approved time study report for each staff claiming FFP. The time study report is located in the Fiscal Information Section of the Teen Pregnancy Prevention (TPP) website at:
<http://www.cdph.ca.gov/PROGRAMS/TPP/Pages/default.aspx>.
- ❑ Invoices that contain a reimbursement request for equipment (major and minor) must include a CDPH 1203 form listing the purchased items. The CDPH 1203 and the instructions for completing this form are located in the Fiscal Information Section of the TPP website.

Invoicing Requirements (Continued)

- ❑ Quarterly invoices must be submitted within 30 calendar days following the end of the quarter. The Quarter 4 invoice must be submitted within 60 calendar days following the end of the quarter.
- ❑ The Office of Family Planning (OFP) may reject any invoice that, due to incompleteness or other discrepancy, cannot be processed.
- ❑ Grantees will be required to submit supporting expenditure documentation to OFP to substantiate each invoice. This is called Expenditure Documentation Review and will be discussed in detail later.

Invoicing

Invoice Due Dates

- ❑ Quarter 1 Invoice is due November 1st
- ❑ Quarter 2 Invoice is due February 1st
- ❑ Quarter 3 Invoice is due May 1st
- ❑ Quarter 4 Invoice is due September 1st

OFP may, at its discretion, choose not to honor any delinquent invoice if the Grantee fails to obtain prior written approval from OFP of an alternate submission deadline.

Invoicing Instructions

Five Major Expense Categories are:

- Personnel
- Operating Expenses
- Subcontractors
- Other Costs
- Indirect Costs

Invoicing Instructions

Step 1. Invoice Summary Page

TESTING-Invoice-Master Template FY 11-12 (7.14.11).xls [Compatibility Mode] - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View PDF Acrobat

H119 =SUM(AD122:AD180)

INVOICE SUMMARY PAGE		FY: 2011 - 2012						% Personnel Matched			
Invoice No: 1				Inv. Period: Jul 1 through Sep 30							
Program: Information and Education Program		UNMATCHED FUNDING				MATCHED FUNDING (50/50)					
Agency: ABC				I&E-SGF		AGENCY		I&E-M		AGENCY	
Agreement No.: 11-10260		(1)		(2)		(3)		(4)		(5)	
EXPENSE CATEGORY		TOTAL FUNDING		%		State General Funds		%		Local * Revenue	
(I) PERSONNEL COSTS											
(II) OPERATING EXPENSES											
(III) SUBCONTRACTORS											
(IV) OTHER COSTS											
(V) INDIRECT COSTS		(10% MAX)		10.00%							
TOTALS*											

ENTER THE INDIRECT COST PERCENTAGE IN CELL E21

Use this total when requesting reimbursement for this invoice.
This is the maximum amount payable from State and Federal sources.

* These amounts contain local revenue submitted for information and matching purposes. OFP does not reimburse Agency contributions.

AS THE PROJECT DIRECTOR FOR THIS AGENCY, I CERTIFY THAT I HAVE SEEN AND REVIEWED THIS INVOICE FOR COMPLIANCE WITH OFP ADMINISTRATIVE AND PROGRAM POLICIES.

AS THE FISCAL AGENT FOR THIS AGENCY, I CERTIFY THAT I HAVE SEEN AND REVIEWED THIS INVOICE FOR COMPLIANCE WITH OFP ADMINISTRATIVE AND PROGRAM POLICIES AND THAT THOSE SALARIES AND WAGES FOR STATE AND FEDERAL TITLE XIX FUNDS ARE BASED ENTIRELY ON TIME-RECORDED ACTIVITY.

AGENCY'S PROJECT DIRECTOR'S SIGNATURE _____ DATE _____ AGENCY'S FISCAL AGENT'S SIGNATURE _____

Budget J-Pers J-Oper J-Subk J-Other Q1 Inv Sup1 Q2 Inv Sup2 Q3 Inv Sup3 Q4 Inv Final Sup Inv Fund Rec Notes

Ready 5:16 PM Monday 8/1/2011

Invoicing Instructions

Step 2. Personnel Detail Page

TESTING-Invoice-Master Template FY 11-12 (7.14.11).xls [Compatibility Mode] - Microsoft Excel

INVOICE SUMMARY PAGE **FY: 2011 - 2012**

Invoice No: 1 Inv. Period: Jul 1 through Sep 30

Program: Information and Education Program UNMATCHED FUNDING MATCHED FUNDING (50/50)

Agency: ABC I&E-SGF AGENCY I&E-M AGENCY

Agreement No.: 11-10260 (1) (2) (3) (4) (5)

EXPENSE CATEGORY TOTAL FUNDING % State General Funds % Local * Revenue % Combined Fed/State % Combine Fed/Age

I. PERSONNEL DETAIL PAGE

TOTAL PERSONNEL COSTS

BENEFIT RATE 28.50% **ENTER THE AVERAGE BENEFIT RATE IN CELL D118**

ACTUAL BENEFITS

TOTAL WAGES

INITIALS	TITLE OR CLASS.	Actual Benefit %	Actual Benefit Amount	Total Wages
1 AB	Project Director			
2 BC	Project Coordinator			
3 CD	Health Educator			
4	Health Educator			
5	Health Educator			
6				
7				
8				
9				
10				
11				

Budget J-Pers J-Oper J-Subk J-Other Q1 Inv Sup1 Q2 Inv Sup2 Q3 Inv Sup3 Q4 Inv Final Sup Inv Fund Rec Notes

5:29 PM Monday 8/1/2011

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Invoicing Instructions

Step 2. Personnel Detail Page (Cont.)

ABC Invoice-Master Template FY 11-12.xls [Compatibility Mode] - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View PDF Acrobat

Clipboard Font Alignment Number Styles Cells Editing

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INVOICE SUMMARY PAGE					FY: 2011 - 2012					% Personnel Matched	
Invoice No: 1					Inv. Period: Jul 1 through Sep 30						
Program:		Information and Education Program			UNMATCHED FUNDING				MATCHED FUNDING (50/50)		
Agency:		ABC			I&E-SGF		AGENCY		I&E-M		AGE
Agreement No.:		11-10260 (1)			(2)		(3)		(4)		(5)
EXPENSE CATEGORY		TOTAL FUNDING			%		State General Funds		%		Local * Revenue
											Coml Fed/
I. PERSONNEL DETAIL PAGE											
TOTAL PERSONNEL COSTS					21,733		21,733				
BENEFIT RATE		28.00%		4,754		4,754					
ACTUAL BENEFITS											
TOTAL WAGES					16,979		16,979				
INITIALS	TITLE OR CLASS.	Actual Benefit %	Actual Benefit Amount	Total Wages							
1 AB	Project Director			910							
2 BC	Project Coordinator			4,209							
3 CD	Health Educator			11,860							
4											
5											
6											
7											
8											

ENTER THE TOTAL ACTUAL WAGES FOR EACH POSITION FOR THE QUARTER

Budget J-Pers J-Oper J-Sub J-Other Q1 Inv Sup1 Q2 Inv Sup2 Q3 Inv Sup3 Q4 Inv Final Sup Inv Fund Rec Notes

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Invoicing Instructions

Step 2. Personnel Detail Page (Cont.)

ABC Invoice-Master Template FY 11-12.xls [Compatibility Mode] - Microsoft Excel

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Clipboard Font Alignment Number Styles Cells Editing

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2011 - 2012

Inv. Period: Jul 1 through Sep 30

Final Invoice for FY 2011 - 2012

Final Invoice for End of Agreement

Program	UNMATCHED FUNDING					MATCHED FUNDING (50/50)							
	I&E-SGF		AGENCY			I&E-M		AGENCY-M					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)						
TOTAL FUNDING	%	State General Funds	%	Local * Revenue	%	Combined Fed/State	%	Combined * Fed/Agency					
21,733		21,733											
4,754		4,754											
16,979		16,979											
Total Wages										% Time In Prog.	Staff (x) Traveling	MCF Per Staff	
910		100.00%	910							39.53		1.00	
4,209		100.00%	4,209							68.00		1.00	
11,860		100.00%	11,860							60.61		1.00	

ENTER THE '% TIME IN PROGRAM' SHOWN IN THE TIME STUDY REPORT FOR EACH POSITION

Budget J-Pers J-Oper J-Sub J-Other Q1 Inv Sup1 Q2 Inv Sup2 Q3 Inv Sup3 Q4 Inv Final Sup Inv Fund Rec Notes

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Invoicing Instructions

Step 2. Personnel Detail Page (Cont.)

ABC Invoice-Master Template FY 11-12.xls [Compatibility Mode] - Microsoft Excel

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Clipboard Font Alignment Number Styles Cells Editing

V122

2011 - 2012

% Personnel Matched

Final Invoice for FY 2011 - 2012

Final Invoice for End of Agreement

Inv. Period: Jul 1 through Sep 30

Program	UNMATCHED FUNDING					MATCHED FUNDING (50/50)					(6)	(7)	(8)	
	I&E-SGF		AGENCY			I&E-M		AGENCY-M						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
TOTAL FUNDING	%	State General Funds	%	Local * Revenue	%	Combined Fed/State	%	Combined * Fed/Agency						
Total Wages												% Time In Prog.	Staff (x) Traveling	MCF Per Staff
910	100.00%	910										39.53		1.00
4,209	100.00%	4,209										68.00		1.00
11,860	100.00%	11,860										60.61		1.00

ENTER "X" IN THE STAFF TRAVELING, COLUMN (7), IF USING EMPLOYEE SPECIFIC TRAVEL COSTS

Ready

start

2 Micr... 3 Win... Invoice... 11:50 AM Tuesday 8/2/2011

Slide 28 of 82 Theme1*

70%

Invoicing Instructions

Step 3. Operating Expenses Detail Page

ABC Invoice-Master Template FY 11-12.xls [Compatibility Mode] - Microsoft Excel

INVOICE SUMMARY PAGE		FY: 2011 - 2012								% Personnel Matched	
Invoice No: 1				Inv. Period: Jul 1 through Sep 30						83.41%	
Program:	Information and Education Program	UNMATCHED FUNDING				MATCHED FUNDING (50/50)					
Agency:	ABC	I&E-SGF		AGENCY		I&E-M		AGE			
Agreement No.:	11-10260	(1)	(2)	(3)	(4)	(5)					
EXPENSE CATEGORY	TOTAL FUNDING	%	State General Funds	%	Local * Revenue	%	Combined Fed/State	%	Coml Fed/		
II. OPERATING EXPENSES DETAIL PAGE											
TOTAL OPERATING EXPENSES		1,035		172			863				
TRAVEL	150	16.59%	25			83.41%	125				
TRAINING	100	16.59%	17			83.41%	83				
1 Expendable Supplies & minor equipment	285	16.59%	47			83.41%	238				
2 Facilities: 200 sq.ft. @ \$2 sq.ft. per total FTE per year	375	16.59%	62			83.41%	313				
3 Communications	125	16.59%	21			83.41%	104				
4											
5											
6											
7											
8											
9											
10											
11											

ENTER THE ACTUAL COSTS INCURRED FOR EACH OPERATING EXPENSE

Budget J-Pers J-Oper J-Subk J-Other Q1 Inv Sup1 Q2 Inv Sup2 Q3 Inv Sup3 Q4 Inv Final Sup Inv Fund Rec Notes

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Invoicing Instructions

Step 4. Subcontractors Detail Page

ABC Invoice-Master Template FY 11-12.xls [Compatibility Mode] - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View PDF Acrobat

Clipboard Font Alignment Number Styles Cells Editing

5	INVOICE SUMMARY PAGE					FY: 2011 - 2012					% Personnel Matched	
6	Invoice No: 1					Inv. Period: Jul 1 through Sep 30					83.41%	
7	Program:		Information and Education Program			UNMATCHED FUNDING					MATCHED FU	
8	Agency:		ABC			I&E-SGF					I&E-M	
9	Agreement No.:		11-10260		(1)	(2)	(3)	(4)	(4)	(4)		
10	EXPENSE CATEGORY			TOTAL FUNDING		%	State General Funds	%	Local * Revenue	%	Combined Fed/State	
88	III. SUBCONTRACTORS DETAIL PAGE											
89	TOTAL SUBCONTRACTORS											
90	1											
91	2											
92	3											
93	4											
94	5											
95	6											
96	7											
97	8											
98												
99	IV. OTHER COSTS DETAIL PAGE											
100	TOTAL OTHER COSTS (NOT MATCHABLE EXPENSES)											

Budget J-Pers J-Oper J-Subk J-Other Q1 Inv Sup1 Q2 Inv Sup2 Q3 Inv Sup3 Q4 Inv Final Sup Inv Fund Rec Notes

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Invoicing Instructions

Step 5. Other Costs Detail Page

ABC Invoice-Master Template FY 11-12.xls [Compatibility Mode] - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View PDF Acrobat

Clipboard Font Alignment Number Styles Cells Editing

F101

INVOICE SUMMARY PAGE					FY: 2011 - 2012				
Invoice No: 1					Inv. Period: Jul 1 through Sep 30				
Program: Information and Education Program			UNMATCHED FUNDING						
Agency: ABC			I&E-SGF				AGENCY		
Agreement No.: 11-10260			(1)	(2)	(3)	(4)			
EXPENSE CATEGORY			TOTAL FUNDING	%	State General Funds	%	Local * Revenue	%	
IV. OTHER COSTS DETAIL PAGE									
TOTAL OTHER COSTS (NOT MATCHABLE EXPENSES)									
1	Education Materials								
2	Incentives								
3	Food (1% max. of annual grant award)								
4									
5									
6									
7									
8									
9									
10									

Budget J-Pers J-Oper J-Subk J-Other Q1 Inv Sup1 Q2 Inv Sup2 Q3 Inv Sup3 Q4 Inv Final Sup Inv Fund Rec Notes

start 10:11 AM Tuesday 8/2/2011 Slide 31 of 79 Theme1 70%

Invoicing Instructions

Invoice Summary Page

ABC Invoice-Master Template FY 11-12.xls [Compatibility Mode] - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View PDF Acrobat

Clipboard: Paste, Copy, Format Painter, Cut, Copy, Format Painter

Font: Arial, 28, Bold, Italic, Underline, Text Color, Background Color, Merge & Center

Alignment: Wrap Text, Merge & Center

Number: Currency, Percentage, Decimals

Styles: STYL1 - Style1, Normal, Bad, Good

Cells: Insert, Delete, Format, AutoSum, Fill, Clear, Sort & Filter, Find & Select

B24 =F65

INVOICE SUMMARY PAGE		FY: 2011 - 2012		Inv. Period: Jul 1 through Sep 30		83.41%		Final Invoice for FY 2011 - 2012		Final Invoice for End of Agreement	
Invoice No: 1		Information and Education Program		UNMATCHED FUNDING		MATCHED FUNDING (50/50)					
Agency: ABC		I&E-SGF		AGENCY		I&E-M		AGENCY-M			
Agreement No.: 11-10260		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
EXPENSE CATEGORY	TOTAL FUNDING	%	State General Funds	%	Local Revenue	%	Combined Fed/State	%	Combined Fed/Agency		
(I) PERSONNEL COSTS	21,733	14.54%	3,160			85.46%	18,573				100%
(II) OPERATING EXPENSES	1,035	16.62%	172			83.38%	863				100%
(III) SUBCONTRACTORS											
(IV) OTHER COSTS											
(V) INDIRECT COSTS (10% MAX)	2,173		315			85.50%	1,858				100%
TOTALS*	24,941		3,647			85.38%	21,294				100%

\$24,941 Use this total when requesting reimbursement for this invoice. This is the maximum amount payable from State and Federal sources.

* These amounts contain local revenue submitted for information and matching purposes. OFP does not reimburse Agency contributions.

AS THE PROJECT DIRECTOR FOR THIS AGENCY, I CERTIFY THAT I HAVE SEEN AND REVIEWED THIS INVOICE FOR COMPLIANCE WITH OFP ADMINISTRATIVE AND PROGRAM POLICIES.

AS THE FISCAL AGENT FOR THIS AGENCY, I CERTIFY THAT THIS INVOICE IS BASED UPON ACTUAL COSTS AND THAT THOSE SALARIES AND WAGES FOR STAFF FUNDED IN WHOLE OR IN PART BY FEDERAL TITLE XIX FUNDS ARE BASED ENTIRELY ON TIME-STUDY DOCUMENTS COMPLETED BY PROGRAM STAFF.

AGENCY'S PROJECT DIRECTOR'S SIGNATURE _____ DATE _____

AGENCY'S FISCAL AGENT'S SIGNATURE _____ DATE _____

State Use Only

	I&E-SGF	I&E-M	AGENCY-M
(I) PERSONNEL	3,160	18,573	
(II) OPERATING COSTS	172	863	
(III) SUBCONTRACTORS			
(IV) OTHER COSTS			
(V) INDIRECT COSTS	315	1,858	
Totals for PCA Codes **	24,941	21,294	

Budget J-Pers J-Oper J-Subk J-Other Q1 Inv Sup1 Q2 Inv Sup2 Q3 Inv Sup3 Q4 Inv Final Sup Inv Fund Rec Notes

Average: \$4,157 Count: 6 Sum: \$24,941 70%

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Invoicing Instructions

Step 6. Fund Reconciliation Table

ABC Invoice-Master Template FY 11-12.xls [Compatibility Mode] - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View PDF Acrobat

Clipboard Font Alignment Number Styles Cells Editing

W8

INVOICE RECONCILIATION SUMMARY TABLE			FY: 2011 - 2012											
Program: Information and Education Program			UNMATCHED FUNDING					MATCHED FUNDING (50/50)						
Agency: ABC			I&E-SGF		AGENCY			I&E - M		AGENCY-M				
Agreement No.: 11-10260			(1) % Remaining Funding	TOTAL REMAINING FUNDING	(2) % Remaining SGF	Remaining SGF	(3) % Remaining Agency	Remaining Agency	(4) % Remaining Fed/State	Remaining Fed/State	(5) % Remaining Fed/Agency	Remaining Fed/Agency		
EXPENSE CATEGORY														
(I) PERSONNEL COSTS			75.11%	65,586				0		68,746		0		
(II) OPERATING EXPENSES			73.79%	2,914				0		3,086		0		
(III) SUBCONTRACTORS				0				0		0		0		
(IV) OTHER COSTS				0				0		0		0		
(V) INDIRECT COSTS			75.11%	6,559				0		6,874		0		
TOTALS*			75.06%	75,059				0	78.71%	78,706		0		

Invoice Reconciliation Table																
			(1) % Remaining Funding	TOTAL FUNDING				(2) % Remaining SGF	Remaining SGF	(3) % Remaining Agency	Remaining Agency	(4) % Remaining Fed/State	Remaining Fed/State	(5) % Remaining Fed/Agency	Remaining Fed/Agency	
(I) PERSONNEL COSTS					UNMATCHED FUNDING			I&E-SGF			AGENCY			MATCHED FUNDING (50/50)		
											I&E - M			AGENCY-M		
Budget			100%	87,319								100%	87,319		0	
1st Qtr			25%	21,733								21%	18,573		0	
Sup 1			0%	0								0%	0		0	
2nd Qtr			0%	0								0%	0		0	
Sup 2			0%	0								0%	0		0	
3rd Qtr			0%	0								0%	0		0	
Sup 3			0%	0								0%	0		0	
4th Qtr			0%	0								0%	0		0	
Final Sup			0%	0								0%	0		0	

Ready

start

2. Micr... 2. Win... Invoice... 10:33 AM Tuesday 8/2/2011

Slide 32 of 80 Theme1*

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Invoicing Instructions

Step 6. Fund Reconciliation Table (Cont.)

ABC Invoice-Master Template FY 11-12.xls [Compatibility Mode] - Microsoft Excel

		E	F	G	H	I	J	K	L	M	N	O
104		4th Qtr	0%	0						0	0%	0
105		Final Sup	0%	0						0	0%	0
106		Adjustments/Corrections		0								
107		Total Expended Funds	25%	2,173						0	21%	1,858
108		Balance of Available Funds*	75%	6,559						0	78.72%	6,874

	Funding	Remaining Funds	% Remaining
State General Fund from Budget:	50,000	35,706	71.41%

Invoice Totals	
OFP Programs	
Total Reimbursement Per Invoice	
1st Qtr	24,941
Sup 1	0
2nd Qtr	0
Sup 2	0
3rd Qtr	0
Sup 3	0
4th Qtr	0
Final Sup	0
Adjust/Corr	0
YTD Total	24,941

*Balance of Available Funds includes State General Fund, Title XIX, and Agency Funds. Agency funds are not reimbursable through the OFP Program.
 **Advance payment will be recovered at the State level when the first three quarterly invoices are submitted for payment and is dependent on funding availability

Budget J-Pers J-Oper J-Subk J-Other Q1 Inv Sup1 Q2 Inv Sup2 Q3 Inv Sup3 Q4 Inv Final Sup Inv Fund Rec Notes

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Invoicing

Prohibited Expenses

The use of I&E grant funds for any of the following goods, services, or activities are **not allowed**:

- Purchase of vehicles, land, or buildings
- Improvement costs
- Bonuses/Commissions/Overtime
- Lobbying
- Grant Writing
- Payment of Interest
- Costs associated with any other program
- See Exhibit B, Provision 10. Prohibited Expenses of the Grant Agreement for additional prohibited expenses.

Invoice Submission

Grantees must submit a complete invoice package containing the following documents:

- Signed original cover letter on official Grantee letterhead that includes the following:
 - Date
 - Agreement Number
 - Invoice Period
 - Invoice reimbursement amount (minus initial allotment amount, if any)
 - Contact name and telephone number
 - Authorized original signature

Invoice

Submission (Continued)

- Signed invoice that includes the following:
 - Original signatures by the Grantee's Authorized Signatory below the certification statement of the Invoice Summary Page
 - Detail Pages of the invoice showing appropriate costs according to the approved budget
 - Agreement number and Grantee name as shown on the budget approval letter
- Time Study Data Report for Summary of FFP (for all staff invoicing Title XIX Funds)
- Supporting documentation/receipts for all expenses claimed for Expenditure Documentation Review
- CDPH 1203, if applicable

Invoice Submission (Continued)

Grantees should submit all fiscal documents to the address below:

**California Department of Public Health
Office of Family Planning
Attn: OFP Contract Manager “Enter Name”
P.O. Box 997420, MS 8305
Sacramento, CA 95899-7420**

NOTE: Invoices submitted electronically will not be accepted.

Invoice

Submission (Continued)

FINAL INVOICE SUBMISSION

- ❑ A final undisputed invoice shall be submitted for payment no more than 60 calendar days following the expiration or termination date of this Grant, unless a later or alternate deadline is agreed to in writing by OFP.
- ❑ The State may, at its discretion, choose not to honor any delinquent final invoice if the Grantee fails to obtain prior written State approval of an alternate final invoice submission deadline.
- ❑ Please see Exhibit B, Provision 9 of the Grant Agreement for additional contractual obligations regarding final invoice submission.

Supplemental Invoices

Overview

A Supplemental Invoices are necessary when expenses incurred during a given quarter were not included on a previously submitted quarterly invoice.

Supplemental Invoices Requirements

- ❑ Grantees must use a Supplemental Invoice to claim reimbursement for expenses incurred during a given quarter that were not included on a previously submitted invoice. Grantees shall not include expense(s) incurred in a previous quarter on a subsequent quarterly invoice.
- ❑ Grantees must submit a supplemental invoice claiming only the additional expense(s).
- ❑ Grantees will be required to submit documentation to OFP to substantiate the supplemental invoice(s).
- ❑ Supplemental invoices shall be submitted for payment within 60 days following the end of each quarter.

Expenditure Documentation Review (EDR)

Expenditure Documentation Review (EDR)

Overview

- ❑ Grantees will be required to submit supporting expenditure documentation with every quarterly and/or supplemental invoice.
- ❑ Grantees must maintain all documents for review and audit for three years from the date of final payment under the Grant Agreement, unless there are issues that need to be resolved, in which case the records shall be retained until completion of the action and resolution of all issues which arise from it, whichever is longer.

Expenditure Documentation Review (EDR) Overview

- ❑ Pursuant to Exhibit D(F), Provision 7.a. of the Contract, “The Contractor and/or Subcontractor shall maintain books, records, documents, and other evidence, accounting procedures and practices, sufficient to properly reflect all direct and indirect costs of whatever nature claimed to have been incurred in the performance of this agreement, including any matching costs and expenses.”
- ❑ Pursuant to Exhibit B, Provision 6.C. of the Contract, “If the allowability or appropriateness of an expense cannot be determined by the State because invoice detail, fiscal records, or backup documentation is nonexistent or inadequate according to generally accepted accounting principles or practices, all questionable costs may be disallowed and payment may be withheld by the State. Upon receipt of adequate documentation supporting a disallowed or questionable expense, reimbursement may resume for the amount substantiated and deemed allowable.”

Expenditure Documentation shall include, but is not limited to:

PERSONNEL

- Employee time study documents.

Grantees must maintain documentation which provides linking documents that summarize, by each employee, the hours worked by activity on the grant, and that such documentation will be maintained on a daily, weekly, and monthly basis, so that it clearly supports the allocation methodology used to distribute salaries and benefits and the actual personnel service costs billed to the Grant Agreement.

Note: Grantees must inform the Program Consultant (PC) and Contract Manager (CM) of any staff changes or changes to contact information by submitting an Agency Information Form (AIF) to PC and CM within five (5) working days of any changes.

Expenditure Documentation (Continued)

□ OPERATING EXPENSES

- Travel (logs, hotel receipts, per diem reimbursements, airfare, car rental, mileage, parking, bus token, etc.)
- Training (receipts for registration fees, training materials, stipends, participant training, etc.)
- Expendable supplies and minor equipment (receipts for office and program supplies, printing, copying, postage, audit, minor equipment purchase and maintenance, software, etc.)
- Office space rental (limited to 200 square feet @ \$2.00 per square foot per total Full-Time Equivalent (FTE) per year)
- Communications (telephone, cellular phone and internet service invoices)

Expenditure Documentation (Continued)

□ SUBCONTRACTORS

- Subcontractor invoices

□ OTHER COSTS

- Education Materials (receipts for approved materials such as books, handouts and brochures)
- Incentives (receipts for gift cards and gift certificates)
- Food (sign-in log for supporting participant activity and food receipts)

Expenditure Documentation (Continued)

- ❑ **INDIRECT COSTS:** Indirect costs are costs that are not directly accountable to a cost object (such as a particular function or product). Indirect costs may be either fixed or variable. Indirect costs include taxes, administration, personnel and security costs, and are also known as overhead.
 - Identification of indirect costs and allocation methodology
 - Some examples of Indirect Costs include Executive Director, Accounting/Personnel, payroll handling, janitorial, security, insurance, legal representation, etc.

Expenditure Documentation

Example of Allocation Methodology Table

Book1 - Microsoft Excel

	A	B	C	D
1	ABC HEALTH SERVICES			
2				
3	<u>TOTAL INDIRECT COSTS</u>			\$6,105
4				
5	<u>Indirect Costs:</u>			<u>Amount</u>
6	Executive Director			\$1,437
7	Accounting/Personnel			\$1,100
8	Janitorial			\$1,233
9	Security			\$1,215
10	Insurance			\$102
11	Legal Representation			\$1,018
12				

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INITIAL ALLOTMENT

Initial Allotment Overview

An annual initial allotment of up to 25 percent of the yearly grant can be requested at the beginning of each fiscal year.

Initial Allotment Requirements

Approval of Initial Allotment requests are subject to the following conditions:

- The Grant Agreement has been fully executed
- The Budget Act of the current year and/or any subsequent years covered under the grant appropriates sufficient funds for the program

Initial Allotment Requirements (Cont.)

- ❑ The prior year initial allotment issued by OFP under this grant, if any, has been fully liquidated or repaid in full
- ❑ At no time may the sum total of any initial allotment exceed twenty-five percent (25%) of the total annual grant amount
- ❑ The Grantee is in compliance with the Grant Agreement and is in “Good Standing” with OFP

Initial Allotment Submission Format

- ❑ An original and one copy of the Initial Allotment must be:
 - Submitted by August 1st of each fiscal year for the period July 1-June 30 of each fiscal year
 - Submitted in a format determined by OFP. The initial Allotment Template is located in the Fiscal Information Section of the TPP website
 - Printed on Grantee letterhead
 - Signed (in blue ink) by the Fiscal Officer (or designee)

Initial Allotment Recovery

- ❑ Initial Allotments will be deducted from the first, second, and third quarterly invoice payments for each fiscal year.
- ❑ If Grantee the entire allotment amount cannot be recouped within the first three quarters, recoupment will continue through the fourth quarter and any supplemental invoices.

Initial Allotment

Example Recovery Schedule

Example Recovery Schedule

Fiscal Year 2010/11 funding: \$100,000

Initial Allotment = \$100,000 x 25% = \$25,000

Quarterly Invoice totals	Period	Initial Payment deducted from invoice	Calculation	Amount received by Grantee
First Quarter \$23,000	07/01/2011 - 09/30/2011	1/3	$\$23,000 - (25,000 \times 1/3) =$ $\$23,000 - (8,333) =$	\$14,667
Second Quarter \$26,000	10/01/2011-12/31/2011	1/3	$\$26,000 - (25,000 \times 1/3) =$ $\$26,000 - (8,333) =$	\$17,667
Third Quarter \$27,000	01/01/2012-03/31/2012	1/3	$\$27,000 - (25,000 \times 1/3) =$ $\$27,000 - (8,334) =$	\$18,666
Fourth Quarter \$24,000	04/01/2012-06/30/2012	0	- 0 - or Any remaining Initial Allotment balance	\$24,000

Initial Allotment Mailing Address

- Initial Allotment requests must be submitted via hardcopy to:

**California Department of Public Health
Office of Family Planning
Attn: OFP Contract Manager “Enter Name”
P.O. Box 997420, MS 8305
Sacramento, CA 95899-7420**

Initial Allotment Mailing Address (Cont.)

- If using Courier Delivery (i.e. UPS, FedEx, Golden State Overnight, etc.) deliver to:

California Department of Public Health
Center for Family Health
Office of Family Planning
Attn: Contract Manager
MS Code 8305
1615 Capitol Avenue, Suite 73.560
Sacramento, CA 95899-7420

Note: All document deliveries not including the mail station number MS 8305 may be returned to sender by the CDPH Mail Services Unit.

Payments

Payments Overview

Payments can be requested if the following criteria are met:

- The Grant Agreement has been fully executed.
- The Budget Act for the fiscal year has been signed and includes appropriation for the I&E Program.

Payments Process

The State has 45 days for processing of a payment from the date OFP receives your invoice. Please contact your Contract Manager if payment has not been received after 45 days.

Payments

Amount Payable

- ❑ Grantees will be reimbursed for actual expenditures incurred in the quarter being invoiced and in accordance with the Grantee's OFP approved budget.
- ❑ The maximum amount payable cannot exceed the Grant Agreement amount for each fiscal year.

Payments

Payment Withhold

OFP may reduce or withhold payment of an invoice if the Grantee does not meet any or all of the following:

- Three repeated and uncorrected findings of deficiencies in the financial audits conducted by DHCS.
- Grantee's failure to submit timely and acceptable reports.
- The evaluation requirements for the grant period.

Payments

Payment Withhold (Continued)

OFP may reduce or withhold grant payment if the Grantee does not meet any or all of the following:

- The contract requirements specified by OFP.
- Grantee's failure to submit documents to support invoiced expenses.
- Achievement of the objectives and activities specified in the Workplan and/or Exhibit A, Attachment 3, Scope of Services

Note: Please see Exhibit E, Provision 15. of the Grant Agreement.

Budget

Budget

Subject to prior review and approval of the State through a formal amendment, Grantees may shift up to 10 percent of the annual allocation under the Grant Agreement, provided the total of all line item shifts over the life of the Grant Agreement does not exceed \$15,000.

- Line item shifts proposed by Grantee must include a detailed justification for the shift, including an explanation why the shift is necessary.
- There are no informal allowable line item shifts. All changes to the Budget requires a formal amendment.

Grant Compliance

Grant Compliance Overview

- ❑ Grantee must comply with all State and Federal funding, reporting, and audit requirements.
- ❑ State and Federal representatives have the right to monitor, audit and/or conduct on-site reviews of Grantee's and/or subcontractors for compliance with the provisions of the Grant Agreement, applicable State and Federal laws, and regulations.

Grant Compliance

Annual Financial and Compliance Audit

- ❑ Grantees shall obtain a single organization-wide financial and compliance audit. The audit shall be:
 - Completed by the 15th day of the fifth month following the completion of each fiscal year
 - Conducted according to Generally Accepted Auditing Standards (OMB Circular No. A-133)
 - Please see Exhibit D(F), Provision 16. Financial and Compliance Audit Requirements for additional contractual requirements

Grant Compliance

Audit and Record Retention

Audit file documents shall include, but are not limited to:

- Books
- Financial and other records
- Documents and other evidence
- Accounting procedures and practices,

Documentation should be sufficient to properly reflect all direct and indirect costs by funding source have been incurred in the performance of the Grant Agreement, as well as matched funding costs and expenses.

Grant Compliance

Audit and Record Retention (Continued)

❑ Grantee Program and Administration

Management must be aware of the location of all financial records and program files. Audit trails must comply with Government Auditing Standards that includes full documentation of costs charged or allocated.

Grant Compliance

Audit and Record Retention (Continued)

The following documents must be retained, but are not limited to:

- Grant Agreement, Request for Applications #11-10017, I&E Program Manual.
- All fiscal year budgets.
- Workplan, duty statements, organization charts, and position classifications.

Audit, Monitoring and Compliance

Audit and Record Retention (Continued)

- ❑ All fiscal year Progress Reports and Monthly Performance Reports.
- ❑ Copies of all changes that occur to any of the documents during the grant term, including the OFP approvals of those changes.
- ❑ FFP time studies (with secondary documentation).
- ❑ Invoices and Supplemental invoices as well as back-up documentation to support invoiced costs.

Grant Compliance

Audit and Record Retention (Continued)

Grantee and/or Subcontractor shall preserve and make available his/her records:

- For a period of three years from the date of final payment under this Agreement
- For such longer period, if any, as is required by applicable statute or by any other provision of the Grant Agreement

Note: Please refer to Exhibit D(F), Provision 7. of the Grant Agreement for more information

Grant Compliance

Liability Insurance Requirement

Grantees must provide a certificate of insurance for commercial general liability insurance.

- Please Refer to Exhibit E, Provision 13. Insurance Requirements.

Audit, Monitoring and Compliance Certificate of Liability Insurance Example

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File Edit View Window Help

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Comment Share

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

Date (MM/DD/YR)
7/11/11

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER

AAA Insurance
300 Power Inn Road
CA 95834

CONTACT

NAME: _____ FAX: _____
PHONE (A/C No./Ext): _____ (A/C No.)
EMAIL: _____
ADDRESS: _____

INSURED

ABC
200 K Street
CA 95814

INSURERS AFFORDING COVERAGE

INSURER A: Philadelphia Indemnity Insurance
INSURER B: Hartford Fire
INSURER C: _____
INSURER D: _____
INSURER E: _____
INSURER F: _____

NAIC

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

FORM LETTER	TYPE OF INSURANCE	AGENCY	CLASS	POLICY NUMBER	POLICY EFF. DATE (MM/DD/YYYY)	POLICY EXP. DATE (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY CLAIMS MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC	X		K721358	06/01/11	03/01/12	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 50,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/POP AGG \$ 3,000,000 Employee Benefits \$ 1,000,000 COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ UMBRELLA LIMB \$ EXCESS LIMB \$
A	<input checked="" type="checkbox"/> ANY AUTO ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS UMBRELLA LIMB <input checked="" type="checkbox"/> OCCUR EXCESS LIMB <input checked="" type="checkbox"/> CLAIMS-MADE DED \$ _____ RETENTION \$ _____			721358	06/01/11	03/01/12	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 WC STATUS: <input type="checkbox"/> OTHER TOW LIMITS E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	<input checked="" type="checkbox"/> WORKERS COMPENSATION AND EMPLOYEE LIABILITY Any PROPRIETOR/PARTNER/SELF/OWNER/OFFICER/MEMBER/EMPLOYEE? (Mandatory in N.J.) If yes, describe under DESCRIPTION OF OPERATIONS below		Y/N	N/A			Each Professional Incident Limit: \$ 1,000,000 Aggregate Limit: \$ 3,000,000
B	Employee Dishonesty			023012308	04/01/11	04/01/12	\$ 3,000,000
A	Professional Liability			721358	06/01/11	06/01/12	Each Professional Incident Limit: \$ 1,000,000 Aggregate Limit: \$ 3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 191, Additional Remarks Schedule, if more space is required)
Re: Grant Agreement Document # 11-10260

CERTIFICATE HOLDER

California Department of Public Health
Office of Family Planning
Attn: Chief, TPP Program
MS 8400, P. O. Box 997420
Sacramento, CA 95899-7420

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

[Signature]

ACORD 25 (2010/05)

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Closing

Questions?

Thank you.