



California Department of Public Health

**Nutrition Education and Obesity
Prevention Branch (NEOPB) SNAP-Ed
Program**

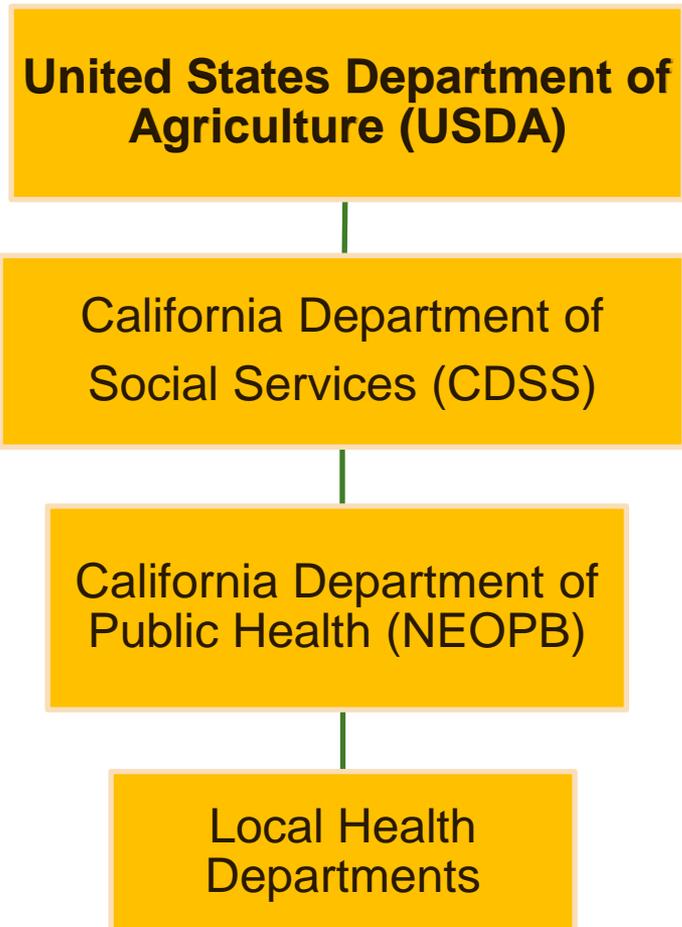
Fiscal and Administrative Orientation

Goals of Fiscal Orientation

- Provide Grantees with information and clarification necessary to have an accurate understanding of the fiscal requirements for the Nutrition Education and Obesity Prevention Branch (NEOPB) SNAP-Ed Program to ensure success.
- Clarify the Fiscal and Administrative Guidelines; USDA Guidance and the Allowable/Unallowable Chart.
- Define all parties' roles and responsibilities.
- Clarity Fiscal Documentation Requirements and Record Keeping.
- Outline CCMU Review Process.



NEOPB SNAP-Ed Program Funding Structure



California Counties Map



Nutrition Education and Obesity Prevention Branch FFY 2014 Due Dates

October 1, 2013	Federal Fiscal Year Begins
November 1, 2013	Impact Evaluation Plan Due
November 30, 2013	Final 4 th Quarter FFY 2013 Invoice Due
December 31, 2013	FFY 2013 Final Supplemental Invoice(s) Due
January 15, 2014	Quarterly Progress Reports Due (Only ATF Numbers Due)
February 28, 2014	1 st Quarter FFY 2014 Invoice Due
March 31, 2014	Nutrition Education Plan Due
April 11, 2014	Mandatory Letter of Qualification & Non-Binding Letter of Intent Due
April 15, 2014	Quarterly Progress Reports Due
May 30, 2014	2 nd Quarter FFY 2014 Invoice Due
July 15, 2014	Quarterly Progress Reports Due
July 31, 2014	Impact Evaluation Report and Plan Due
September 1, 2014	3 rd Quarter FFY 2014 Invoice Due
September 30, 2014	Federal Fiscal Year Ends
October 15, 2014	Quarterly Progress Reports Due
November 30, 2014	Final 4 th Quarter FFY 2014 Invoice Due

Updated 12/31/2013



Roles and Responsibilities

- **Contract Manager (CM)**
- **Project Officer (PO)**
- **Grantee/Subcontractors**
- **Contract Compliance Monitoring Unit (CCMU)**



Contract Manager (CM)

- **Keeper of the official grant file. All fiscal correspondences should come through the CM.**
- **Review and approve budget justifications, budget adjustments, amendments, ensures receipt of annual agency financial and compliance audit report, review of support documentation related to a invoice period and any other documentation pertinent to the grant.**
- **Provide assistance with any fiscal and administrative issues that may come up during the grant term (including initial negotiation and processing of official grant).**
- **Review, approve and process invoices.**
- **Review and approval of Subcontract Agreement(s).**
- **Monitor equipment management and tagging.**
- **Additional Travel approval request.**
- **Provide ongoing fiscal technical assistance.**



Project Officer (PO)

- **Assists in development and approval of the Project Synopsis (PS), Deliverables and/or Work Plan for the grant.**
- **Provides clarification on the USDA Guidance as it relates to the activities.**
- **Reviews quarterly progress reports.**
- **May conduct programmatic site visits.**
- **Provides ongoing programmatic technical assistance and training.**



Grantee/Subcontractor

- **Must ensure compliance with all NEOPB and USDA rules, regulations and all grant Exhibits. (Prime Grantee ensures all Subcontracts also comply with the above.)**
- **Must respond to NEOPB request for information and provide all requested documentation.**
- **Must complete and submit all reports and invoices in a timely manner.**
- **Must be prepared for any NEOPB and/or USDA site visits.**
- **Must ensure a “Subcontract Agreement” is obtained and executed for “each” subcontract. Subcontracts that are \$5,000 or more must be reviewed/approved by NEOPB CM and PO each fiscal year prior to invoicing any expenses. The Prime will be the sole point of contact for subcontractors and responsible for their payments .**
- **Must follow record retention requirements that the grantee/subcontractor retain all records pertaining to grant for a minimum of three years after the end of the grant term in case of a State or Federal review/audit.**



Grantee Information Form (GIF)



- **Pertinent Grant Information is found on this form.**
- **Payment Receiver: Fiscal remittance address (where you want the check sent).**
- **Form should be kept current at all times.**
- **Submit any changes to personnel or location identified on this form immediately to: NEOPBFiscalRequest@cdph.ca.gov.**



Nutrition Education and Obesity Prevention Branch Grantee Information Form

**Date Form
Completed:**

Organization	This is the information that will appear on your grant agreement cover.
	Federal Tax ID # _____ Contract/Grant# _____
	Name _____
	Mailing Address _____
	Street Address (If Different) _____
	County _____
	Phone _____ Fax _____ Website _____
Grant Signatory	The Grant Signatory has authority to sign the grant agreement cover.
	Name _____
	Title _____
	If address(es) are the same as the organization above, just check this box and go to Phone <input type="checkbox"/>
	Mailing Address _____
	Street Address (If Different) _____
	Phone _____ Fax _____ Email _____
Project Director	The Project Director is responsible for all of the day-to-day activities of project implementation and for seeing that all grant requirements are met. This person will be in contact with State <i>Network</i> staff, will receive all programmatic, budgetary, and accounting mail for the project and will be responsible for the proper dissemination of program information.
	Name _____
	Title _____
	If address(es) are the same as the organization above, just check this box and go to Phone <input type="checkbox"/>
	Mailing Address _____
	Street Address (If Different) _____
	Phone _____ Fax _____ Email _____



Contract Compliance Monitoring Unit (CCMU)

- **Provides high-quality compliance reviews and technical support to ensure fiscal and administrative integrity and compliance to USDA SNAP–Ed Guidance.**
- **Monitors corrective action plans of local grantees with the goal of continually improving compliance.**
- **Participates in state-level monitoring of recommendations, concerns, challenges with input from the grantees to enhance administrative, fiscal, and programmatic management of local health departments.**

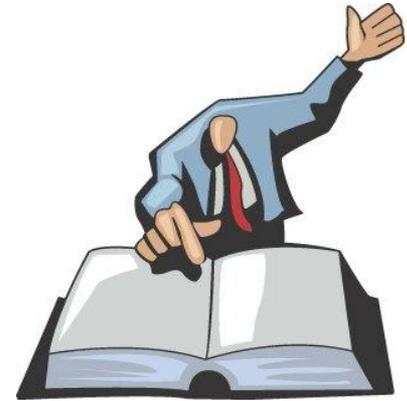


Site Visits

- **Contract Compliance Monitoring Unit Review Team visit will occur during FFY 2014 (12-week notice).**
- **CM and/or PO site visits may occur at a minimum once per grant term (2-week notice).**
- **CDSS and/or USDA site visits may be requested in conjunction with a CCMU visit and may occur with advance notice.**
- **In addition to site visits, periodic desk reviews may be requested and conducted by CM.**



Fiscal and Administrative Guidelines Manual



- **Provides USDA Guidance and clarification to SNAP-Ed fiscal requirements.**
- **Ongoing updates, and any update notifications will be sent via a Program Letter and on the NEOPB website.**

<http://www.cdph.ca.gov/programs/cpns/Pages/FiscalandAdministrativeGuidelinesManual.aspx>



Annual Financial and Compliance Audit

- All grantees are required when utilizing federal funds and are defined as direct services to the public agreements, USDA requires receipt of the annual Financial and Compliance Audit for all Grants per Sections 38020, 38030 and 38040 of the Health and Safety Code and/or the OMB Circular A-133. (see the Fiscal and Administrative Guidelines Manual, Section 1000 Financial and Compliance Audit for details)
 - This is a agency wide audit that is conducted that accounts for all agency federal funding sources. It is not a program specific audit, its funding specific.
 - The total amount of federal funds expended, not allocated determines what type of audit will be conducted using either the H&S Code or the OMB Circular A-133 requirements, as well as required documentation for the audit, the length of time the auditor will be there, the amount of time you have to get the audit completed and the cost for the audit.
 - The costs of the audit described may be included in the budget for agreement up to the proportionate amount this agreement represents of the grantee's total federal revenue, therefore amount must be prorated accordingly.
- 

Supplemental Nutrition Assistance Program Education Guidance



**Nutrition Education
and Obesity Prevention
Grant Program**



Allowable and Unallowable Costs

- **This chart is to provide information and clarification on allowable and unallowable items that may or may not be budgeted and purchased for the program.**
 - **The chart is based on information from the annual USDA guidance and additional clarification questions that are addressed on an annual basis during each fiscal year that are not identified specifically in the USDA guidance annual update.**
 - **All SNAP-Ed activities, materials, and other items purchased must be reasonable and necessary (in cost and scope) to target SNAP-Ed eligible persons.**
 - **If there are any changes in the SNAP-Ed Plan Guidance for any given Federal Fiscal Year that may impact the allowable and unallowable costs, the NEOPB will notify you via program letter and website update.**
- 

Examples of Allowable and Unallowable Costs

ALLOWABLE	UNALLOWABLE
Literature/Materials/Audiovisuals	
<ul style="list-style-type: none"> • The purchase of Food, Nutrition and Consumer Services (FNCS) nutrition education/promotion materials that address SNAP-Ed topics and are for use with or distribution to the SNAP-Ed audience • The purchase of other nutrition education materials, when there are no FNCS materials available that address SNAP-Ed topics and will be used with or distributed to the SNAP-Ed target audience • The production of State SNAP-Ed materials, for which no other comparable materials exist that support the State's goals and objectives for SNAP-Ed and will be used with or distributed to the SNAP-Ed audience. States are encouraged to collaborate with other FNS programs on the messages conveyed in SNAP-Ed materials and in sharing the production costs. 	<ul style="list-style-type: none"> • Costs for any nutrition education materials that have already been charged to another Federal or private program or source • Any material that endorses or promotes brand name products or retail stores • Manufacturer's or store (cents off) coupons • Purchase or production of written or visual material for purposes of lobbying or influencing Federal, State, or local officials to pass or sign legislation or to influence the outcomes of an election, referendum, or initiative • Purchase or production of written or visual nutrition education messages, that is not consistent with the current <i>Dietary Guidelines for Americans</i> and <i>MyPlate</i>
Social Marketing Campaigns	
<ul style="list-style-type: none"> • Local radio and television announcements of nutrition education events for the SNAP-Ed target audience • Appropriate social marketing campaigns that target nutrition messages to the SNAP-Ed target audience and are delivered in areas/venues where at least 50 percent of persons are income-eligible for SNAP 	<ul style="list-style-type: none"> • Social marketing campaigns that target the general population. In some instances, prorated costs based upon the number of the SNAP-Ed target audience that will be reached with the campaign may be allowed. FNS may consider alternate methods with justification. • Publication or dissemination of nutrition education and obesity prevention messages that are inconsistent with the current <i>Dietary Guidelines for Americans</i> and <i>MyPlate</i> • Television and radio announcements/ advertisements that do not include a brief message about SNAP, its benefits, and how to apply



**ALLOWABLE AND UNALLOWABLE COSTS
BASED ON USDA GUIDANCE FFY 2013**

<u>ALLOWABLE</u>	<u>UNALLOWABLE</u>
1. Equipment	
<ul style="list-style-type: none"> ▪ Purchase of office or electronic equipment (such as computers TV, VCR, cameras, etc.). A public organization may donate equipment and use fair market value; however, any fair market value must be reduced if it was bought with federal funds. (Multiplying the fair market value by the percentage share invested in the equipment may factor this value.) ▪ All equipment must be reasonable (in cost and scope), necessary, and integral to the nutrition education activity. If the equipment is also being used to support other activities, or not being used by 100 percent Full Time Equivalent (FTE) staff, the costs must be prorated. ▪ Equipment shared with non-SNAP users when cost-shared with those users. ▪ Equipment purchased may be returned to the State at the request of the <i>Network</i> if the project is terminated or the Contractor no longer participates in the <i>Network</i>. ▪ Only one salad bar per contract is allowed for educators to use for nutrition education. ▪ Purchase of one mobile food demonstration cart per contractor for nutrition education. If more than one is needed, a written justification of reasonable and necessary can be submitted for consideration. ▪ Kitchen appliances and storage equipment only with justification of reasonable and necessary need. ▪ Flash drives, such as Iron Key flash devices and Kingston Privacy Edition flash devices, as long as it is used for SNAP-Ed 	<ul style="list-style-type: none"> ▪ Electronic or office equipment that exceeds \$5,000 unless such prior approval is received from the <i>Network</i>. ▪ Food service equipment for food service use. ▪ Medical equipment, except for inexpensive equipment such as anthropometric measuring tools if needed that can be used to measure height and weight to determine and discuss BMI and calorie balance/physical activity. ▪ Cell Phones (unless contractor can meet criteria). ▪ Global Positioning Systems (GPS) systems and/or devices. ▪ Walkie talkies and/or handheld two-way radios. ▪ iPods, iPads and accessories. ▪ Ice Makers. ▪ External hard drives both CDPH and state policy prohibit these devices as they are considered security risk, and cannot be encrypted.



Budget Cover Sheet (BCS)

- The Budget Cover Sheet (BCS) is required per USDA for all SNAP-Ed grants and it summarizes the federal budget as detailed in the budget justification for each fiscal year of the grant.
- The BCS also summarizes the federal budget from the previous year and calculates the percent difference between the previous and current fiscal year line item totals.
- Justification is required if there is an increase/decrease of 5% or more between the two fiscal years individual line item totals that impact the overall budget.



Budget Justification (BJ)

The Budget Justification (BJ) consists of the following nine line item categories:

- A. Personnel
- B. Benefits
- C. Operating Expenses
- D. Equipment Expenses
- E. Travel & Per Diem
- F. Subcontracts
- G. Other Costs
- H. Indirect Costs
- I. Total Costs



Budget Justification (BJ) continued

- Details proposed expenses and must correspond directly with the PS, Deliverables and/or Work Plan.
- Prior CM and PO approval is required for any changes to the BJ after final State Plan Budget has been approved.
- Is part of the grant agreement between Grantee and CDPH—it must be adhered to. The Prime and the Subcontractors should each have their own BJ identifying their expenses. No expenses for the Subcontractor should be on the Prime BJ except in the Subcontractor line. The one exception to this rule is for Equipment purchases only.
- Please use the Fiscal and Administrative Guidelines Manual, Appendix Section, Form #2 Budget Workbook, the Budget Instructions Tab in the Budget Workbook and the Allowable/Unallowable Chart as a reference and instructions on how to complete your budget justification.



Budget Adjustment Requests (BARs)

- **BARs may be submitted for approval. Contact your CM to discuss (see BAR Instructions in budget workbook).**
- **Submit a BAR with a written justification to the general email inbox: NEOPBFiscalRequest@cdph.ca.gov.**
- **The cutoff date for submitting a BAR is July 31 of each fiscal year.**
- **Note: New activities that impact the budget and that were not approved in the annual State Plan effective October 1 must be submitted no later than May 1 per USDA Guidance.**
- **Approval Timelines may take between 10 and 30 business days from the date submitted depending on the level of review required for the request.**



Informal and Formal Amendments

Informal Amendments – The following circumstances require a informal amendment:

- **Adjustments to Exhibit B, Budget Detail**

Formal Amendments – The following circumstances require a formal amendment:

- **Total Annual Budget Increase**
- **Term Increase**
- **Term Decrease**
- **Change to Grantee's Official Name**



Informal and Formal Amendments continued

CDSS/USDA Review Guidelines

The following circumstances require additional review from CDSS and USDA-WRO, if not included in the WRO approval of the state plan:

- The total adjustment in the program or grant funds adds up to at least \$100k or at least 5% of the total size of the agreement.
- New activities or new curricula.
- Developing, purchasing or printing new materials, media ads, or reinforcement items.
- New sites for SNAP-Ed activities that are duplicative of existing sites.
- Changes to the audience being targeted for SNAP-Ed.
- New partnerships that require a subcontract agreement.
- New requests for any out-of-state travel.
- New requests for in-state travel to conferences.
- Increase in total award.
- Purchase equipment values at \$5k or greater per unit.
- Purchase technology/sensitive equipment.
- Use of indirect costs to pay for direct costs.



A. Personnel

- Identify employee name, job title and description for all Staff working in the program using the USDA approved position descriptions tab in the budget workbook. Also list the county job title in this tab.
- Must identify key staff on budget (Project Director and Fiscal Staff).
- Identify FTE allocated for each Staff on budget.
- Identify % of time spent on allowable activities.



Staff Reporting Requirements



- All time spent on **ALLOWABLE** nutrition education activities must be documented. (Prime and Subcontractors).
- **100% FTE or partial FTE that is solely 100% only on SNAP-Ed activities and no time on any other programs:**
 - May use a Semi-Annual Certificate of Activity (printed on agency letterhead & signed/dated within one month immediately following the end of each certification period).
 - Copy of Signed Duty Statement (*Signed/dated by both Employee and Supervisor to be kept on file with cert*).
- **Less than 100% of time on SNAP-Ed activities (working in multiple programs):**
 - Must use USDA approved Bi-Weekly Time Log (BWTL), unless you have NEOPB approval for an alternative BWTL or Quarterly Time Study (QTS).***
- Expenses are to be based on actual time and actual salary rate per employee.



Bi-Weekly Time Log, Alternative and Quarterly Time Study

- **Must use the USDA approved Bi-Weekly Time Log (BWTL) located on the website, unless you request annual approval to use an alternative BWTL, automated BWTL or Quarterly Time Study (QTS) from NEOPB.**
- **If you request approval for an alternative or automated BWTL, submit a copy of the request form and sample of alternative or automated BWTL to your CM/PO. Subcontractors will submit to Prime, then Prime will forward to NEOPB for approval prior to the fiscal year start date.**
- **If you request approval for a QTS (Prime or Subcontractor), submit copy of request form and sample of QTS. Prime will send to your CM/PO. Subcontractors will submit to Prime, then Prime will forward to NEOPB for approval prior to your fiscal year start date. Request for QTS will be forwarded to USDA for final review and approval.**

(Note: Submit request at least eight weeks prior to effective date. Also maintain a copy of your alternative time method approval on file for review/audit purposes.)



Bi-Weekly Time Log, Alternative and Quarterly Time Study continued

- Time must be recorded in 15-minute increments, using decimals to record partial-hour increments (i.e., .25, .50, and .75).
- Must be signed by Staff and Supervisor immediately after each bi-weekly or quarterly period has been completed depending on time method being used.

Note: (Project Director or other authorized staff that has direct knowledge of activities and has agency authorization may sign approved BWTL or QTS.)



B. Benefits



- Record actual expenditures and rates associated with benefits for all staff listed on approved budget such as Statutory, Elective, Voluntary or Discretionary Benefits.
- An average benefit rate is used during budgeting only. You must report actual rates/expenses when invoicing.
- Billable benefits are based on hours documented for each employee on the approved budget using time logs for each invoice period.
- Must include a list of benefits covered under Benefits in BJ and provide this detailed information for site visits or desk reviews.

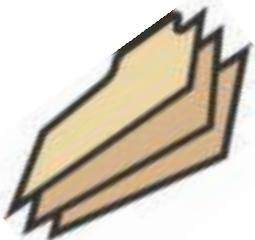




C. Operating Expenses



- Routine and Ongoing Expenses (e.g. postage, phone, rent, routine copying, office supplies).
- Supported by vendor invoices, bills, receipts, etc.
- If rental/lease expenses are budgeted, a copy of current lease/rental agreement must be kept on file that identifies actual monthly payment for agency. If the amount is prorated, show the prorated formula for the basis of the amount charged to the program. Include copy of monthly invoice/statement or copy of check and Accounting GL report.
- Prorate incurred expenses when applicable by FTE of staff incurring these expenses that are less than 100% in program and include basis/formula for expense.





CALNET 2

[Redacted]

Page
Bill Payer
Invoice Number
Contract Number
Billing Date

1 of 2
C60222132777
00004023092
DTS 08E1390/08E1391
01/13/2013

Monthly Statement

12/13/2012 - 01/12/2013

Bill-At-A-Glance

Previous Bill	\$34,000.78
Payment	0.00
Past Due	34,000.78
Adjustments	2.50 CR
Current Charges	43,225.15
Total Current Charges	\$43,222.65
Total Amount Due	\$77,223.43
Amount Due in Full By	02/19/2013

If your payment is not received by 03/21/2013 You will incur a late charge.

News You Can Use

Please see the Bill Messages by Service Provider section of your report for important messages.

Billing Summary

Questions? Call: 877-9-CALNET (877)922-5638

AT&T Cal	\$35,732.19
AT&T LD	\$7,492.96
Current Charges	\$43,225.15

Please detach and return bottom portion when making a payment.

Billing Date 01/13/2013

Total Amount DUE BY 02/19/2013

\$77,223.43



CALNET 2

Account Number: C60222132777

Please include your account number on your check. Make checks payable to:

6279.2.22.5133 1 AT 0.374 lh



CITY OF MERCED
COMMUNICATIONS
250 N STATE HIGHWAY
MERCED CA 95368-9531

AT&T
PO BOX 9011
CAROL STREAM IL 60197-9011



90300412350113130000077223433

PER-8 12/13



D. Equipment



- Only the Prime Grantee can purchase IT Equipment.
- Grantees need to contact their CM before they purchase any IT equipment (computers, etc.) with specifications to make sure it meets CDPH's IT Standards.
- Must be prorated by FTE of staff using the equipment (office furniture, computer, printer, etc.). Please use formula shown for Operating Expenses.
- Prior written authorization is required by CM & PO for any equipment purchases not on the approved Budget Justification.
- If a Subcontractor expresses equipment needs to the Prime, the Prime must include these expenses on their BJ prior to purchasing. The equipment will be the Prime's responsibility and they must ensure it meets IT standards prior to issuing to the Subcontractor. Once the grant has ended with the Subcontractor, the equipment must be returned to the Prime.
- All costs must be supported by vendor invoices, bills, receipts.

Equipment continued

- Grantee must refer to the NEOPB's Program Letters (PLs) 11-06 and 12-01, IT Protocols, and State Computer and Mobile Device IT Security Policy to ensure they are purchasing allowable IT equipment. (Contractor must adhere to all regulations in these PLs).

<http://www.cdph.ca.gov/programs/cpns/Pages/ProgramLetters.aspx>



After purchase of equipment with State funds:

- Grantee must complete a Contractor Equipment Purchased with CDPH Funds form. (CDPH 1203) and submit it electronically to your assigned CM along with the quarterly invoice that includes equipment expense and a copy of the equipment receipt.



Equipment continued

- CM will request tags from CDPH for all IT equipment purchased and provide them to the contractor with instructions on their placement.
- Please note: Items such as blenders, crockpots, toaster ovens, rolling carts, plastic storage bins/shelves, waste bins, etc. will not require tagging. These type of items are also normally budgeted under “Other Costs” related to nutrition education activities, therefore if a subcontractor has these types of items on the budget in “Other Cost” they can purchase them.
- All computers purchased with SNAP-Ed funds and must have encryption and anti-virus software installed that meet the State and County IT requirements.
- Grantee must immediately report damaged, lost, or stolen equipment to the CM so that proper procedures can be followed.
(See PL 11-06 for information.)
- At the end of the grant term, grantee must fill out an Annual Inventory/Disposition of CDPH Funded Equipment form (CDPH 1204) and send it to the CM.
- Grantees who purchase IT equipment for subcontractors need to provide them with a copy of PLs 11-06 and 12-01.



E. Travel and Per Diem

- All NEOPB-sponsored trainings, conferences, and meetings are 100% allowable for all staff on approved budget.
- All Non-NEOPB sponsored trainings, conferences, and meetings must have prior approval and all cost must be prorated based on the staff's approved FTE attending.
- Non-NEOPB sponsored trainings, conferences and meetings that are not on approved travel budget justification detail must be submitted to your CM and PO utilizing the Non-NEOPB Sponsored Travel Pre-Approval Form for prior approval. All cost must be prorated appropriately and based on staff's approved FTE attending.
- All Travel expenses must adhere to current CalHR rates. This applies to all Grantees and Subcontractors.



Travel and Per Diem continued

Required Documentation:

Travel logs/claims for each staff (separately) traveling must include the following information:

- Name/title of person traveling
- Date(s) of travel
- Start and end time of trip
- Purpose and location of related trip
- Agenda, hotel receipt, parking receipt, paid airline/boarding pass, bus/train receipts, taxi fares, gas receipts, rental car receipts, toll receipts, mileage logs, Google maps, and any other receipts must accompany the travel log/claim expenses to support the trip.



Travel and Per Diem continued

Meals, Incidentals & Mileage

The following meal and incidental reimbursement rates are maximums, not allowances. Receipts should be maintained in case requested for a review or audit.

- **Breakfast: \$7**
- **Lunch: \$11**
- **Dinner: \$23**
- **Incidentals: \$5**

Effective January 1, 2014 the new mileage rate is .56 cents per mile.



Travel and Per Diem continued

Trips of Less than 24 Hours

- For travel lasting less than 24 hours, employees may claim breakfast and/or dinner based on the following timeframes:

Fractional day of travel

- Trip begins at or before 6 am and ends at or after 9 am - Breakfast may be claimed
 - Trip begins at or before 4 pm and ends at or after 7 pm - Dinner may be claimed
 - Employees may not claim lunch or incidentals on one-day trips. When trips are less than 24 hours and there's no overnight stay, meals claimed are taxable.
 - Employees may not claim meals provided by the State, meals included in hotel expenses or conference fees, meals included in transportation costs such as airline tickets, or meals that are otherwise provided. Snacks and continental breakfasts such as rolls, juice, and coffee are not considered to be meals.
 - No meal or incidental expense may be claimed or reimbursed more than once in any given 24-hour period.
- 

Travel and Per Diem continued

Trips of 24 Hours or More

- For travel lasting 24 hours or more, employees may claim meals (as noted above), based on the following timeframes:

First day of travel

- Trip begins at or before 6 am - Breakfast may be claimed
- Trip begins at or before 11 am - Lunch may be claimed
- Trip begins at or before 5 pm - Dinner may be claimed

Continuing after 24 hours

- Trip ends at or after 8 am - Breakfast may be claimed
- Trip ends at or after 2 pm - Lunch may be claimed
- Trip ends at or after 7 pm - Dinner may be claimed



Travel and Per Diem continued

- **Employees who incur overnight lodging expenses at a commercial lodging establishment catering to short-term travelers, such as a hotel, motel, bed and breakfast, public campground, etc. must provide a receipt to claim reimbursement. No reimbursement will be paid without a receipt. If employees are required to share a room, expense may be split, but you are only allowed to claim up to the allowed lodging rate in the area per room and not per person.**
 - **All Counties/Cities located in California (except as noted below):**
Actual lodging expense, supported by a receipt, up to \$90 per night, plus tax.
 - **Napa, Riverside, and Sacramento Counties:**
Actual lodging expense, supported by a receipt, up to \$95 per night, plus tax.
 - **Los Angeles, Orange, and Ventura Counties and Edwards AFB, excluding the city of Santa Monica:**
Actual lodging expense, supported by a receipt, up to \$120 per night, plus tax.
 - **Alameda, Monterey, San Diego, San Mateo, Santa Clara Counties:**
Actual lodging expense, supported by a receipt, up to \$125 per night, plus tax.
 - **San Francisco County and the City of Santa Monica:**
Actual lodging expense, supported by a receipt, up to \$150 per night, plus tax.
- 



HILTON SAN BERNARDINO
 285 East Hospitality Lane | San Bernardino, CA | 9
 T: 909 889 0133 | F: 909 381 4299
 W: hilton.com

NAME AND ADDRESS:

US

Room: 545/K1
 Arrival Date: 12/4/2012 9:41:00PM
 Departure Date: 12/5/2012

Adult/Child: 1/0
 Room Rate: 84.00

RATE PLAN L-G1

BONUS AL: CAR:

CONFIRMATION NUMBER : 3501593002

12/5/2012 PAGE 1

DATE	REFERENCE	DESCRIPTION	AMOUNT
12/4/2012	1760318	GUEST ROOM	\$84.00
12/4/2012	1760318	TRANSIENT OCCUPANCY TAX	\$8.40
12/5/2012	1760397	CASH	(\$92.40)
		** BALANCE **	\$0.00



EXPENSE REPORT SUMMARY

	12/04/12	00:00:00	STAY TOTAL
ROOM & TAX		\$92.40	\$92.40
DAILY TOTAL		\$92.40	\$92.40



F. Subcontracts, Consultants & Mini Grants



Requirements for Subcontracts, Consultants and/or Mini Grants :

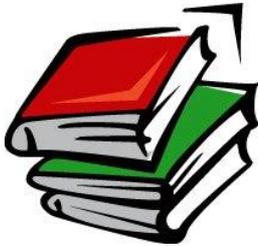
- Prime Grantees must have a signed, executed “Subcontract Agreement” copy on file for all subcontractors for each grant term with all pertinent NEOPB required language/documentation. The Prime Grantee is solely responsible for any subcontracts entered into under this grant.

(Note: Recommendation is to submit a draft subcontract package to the NEOPB CM/PO for reviewed prior to use to ensure package meets County, State and USDA requirements. If you are a subcontractor proposing subcontracts on your budget, please contact your local contact for instructions and requirements.)

- Receive prior written approval from NEOPB CM and PO for any subcontracts \$5,000 or more prior to submitting any invoices for reimbursement to the NEOPB or expense may be denied.
- Must include a Budget Justification Detail and SOW/description of services.
- Must ensure that subcontractors adhere to all USDA/CDPH-NEOPB/County guidelines and regulations.
- Must follow record retention requirements that the grantee/subcontractor retain all records pertaining to grant for a minimum of three years after the end of the grant term in case of a State or Federal review/audit.

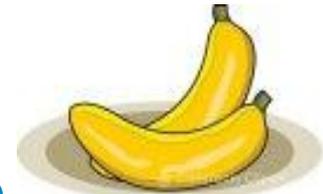
G. Other Costs

- **Nutrition Education expenses that support nutrition education activities:**



- > **Nutrition Education publications/materials/videos**

- > **Food for demonstrations/taste testing's (Food and supplies should not exceed \$2.50 pp.)**



- **Must be itemized on the budget justification and show the basis for the costs.**
- **Documentation to support invoice must include: vendor invoices, grocery store receipts, etc.**
- **Recommend to also include NEOPB approved recipes, activity agenda, event flyers, sign-in sheet, etc., to help support expenses.**



NOB HILL FOODS

TERM# 1 STORE# 607 OPERATOR# 911047

DOLCI FRUTTA CHOC	01	2.99	F
DOLCI FRUTTA CHOC	01	2.99	F
DOLCI FRUTTA CHOC	01	2.99	F
RFF RSTD SF PEANUT	01	3.69	F
BANANAS 40# (48)	01	5.04	F
6.38lb @ 1 lb /	.79		
BANANAS 40# (48)	01	1.89	F
2.39lb @ 1 lb /	.79		
PARTY PICKS	01	1.99	TD
STRAWBERRY 16 OZ.	01	2.99	F
STRAWBERRY 16 OZ.	01	2.99	F
STRAWBERRY 16 OZ.	01	2.99	F
SUBTOTAL		30.55	
TAX DUE		.15	
TOTAL		30.70	
MISC		30.70	
CASH	CHANGE	.00	

NUMBER OF ITEMS 10

Win \$500 gift card! Take survey monthly
at raleys.com/surveys to enter
Thank you for shopping at
NOB HILL FOODS #607 (831)758-8481
T1 X98 S607 10/14/08 15:02:15

NOB HILL FOODS

Post Office Box 15818 / Sacramento, CA 95852

248002

Store #	607	Date	10/14/08
ACCOUNT NUMBER	404395		
ACCOUNT NAME	MCHD		
RO. NUMBER			

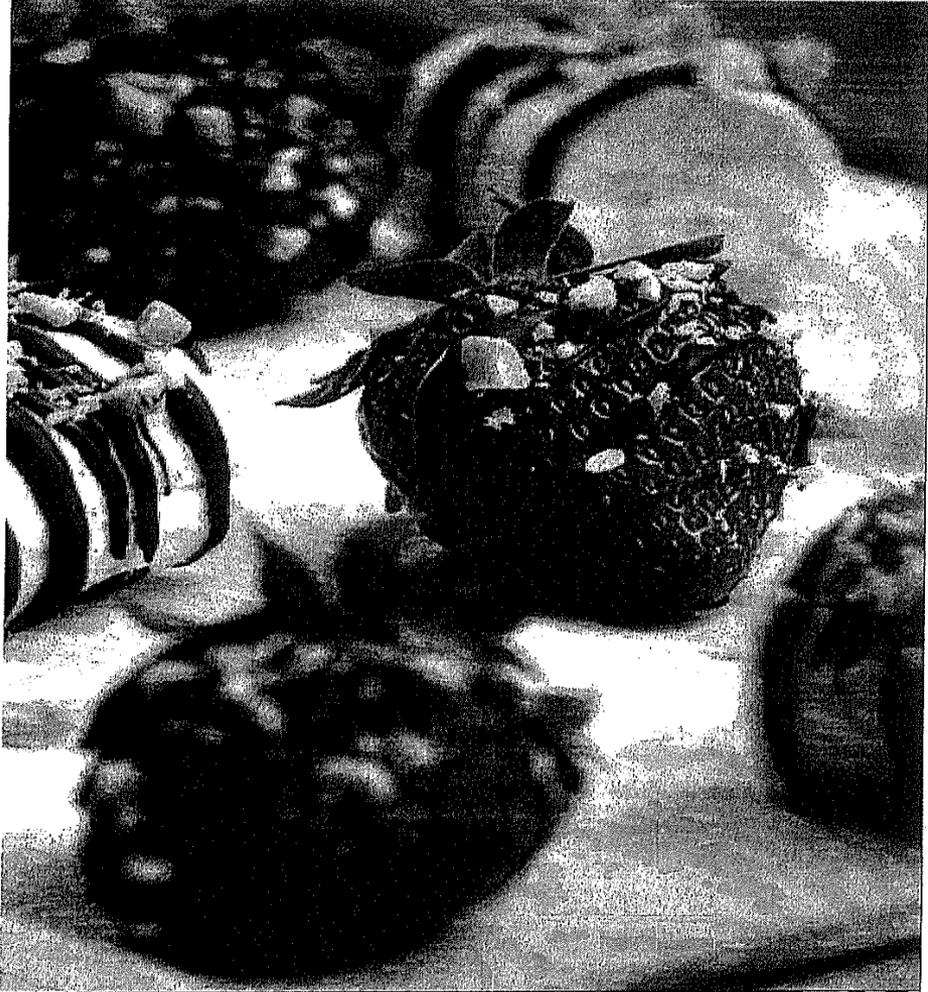
	CHARGE	AMOUNT
1		30.70
2		
3		
4		
5		
6		
7		
8		
9		
10		
	TOTAL	30.70

x Andrea Estrada
PRINT NAME

x [Signature]
SIGNATURE

WHITE - CORPORATE • YELLOW - STORE • PINK - CUSTOMER
FORM 022NH (REVISED 06-2001)





Nutrition information per serving: Calories 151, Carbohydrate 24 g,
Dietary Fiber 4 g, Protein 3 g, Total Fat 6 g, Saturated Fat 2 g,

Fudgy Fruit

Chocolate covered fruit is a great after-dinner treat!

Makes 4 servings. *½ banana, 2 strawberries per serving.*

Prep time: 15 minutes **Cook time:** 30 seconds



Ingredients

2 tablespoons semi-sweet chocolate chips	8 large strawberries
2 large bananas, peeled and cut into quarters	¼ cup chopped unsalted peanuts

Preparation

1. Place chocolate chips in a small microwave safe bowl. Heat on high for 10 seconds and stir. Repeat until chocolate is melted, about 30 seconds.
2. Place fruit on a small tray covered with a piece of waxed paper. Use a spoon to drizzle the melted chocolate on top of the fruit.
3. Sprinkle the fruit with chopped nuts.
4. Cover the fruit and place in the refrigerator for 10 minutes or until the chocolate hardens. Serve chilled.



H. Indirect Costs

- Indirect costs are incurred for the benefit of multiple programs, functions, or other cost objectives and therefore cannot be specifically identified with a particular program or other cost objective.
- The indirect cost expenditures are billed through an allocation process. Indirect costs are necessary for the general operations of your agency.
- The indirect cost expenditures typically support administrative overhead functions such as accounting, payroll, facilities management, utilities, etc.
- Actual expenditures must be used and documented with a copy of organization's approved indirect cost rate and a list of all items billed under this line item.



Indirect Cost continued

*New Indirect Cost Rate Certification Effective July 1, 2014

The California Department of Public Health (CDPH) announced in FFY14 the standardization of the Indirect Cost Rate (ICR) for the Local Health Departments (LHD) agreements with CDPH (Appendix 24). CDPH requires Local Health Departments and other county agencies to submit an ICR Annual Certification application (Appendix 25) prior to each January to obtain their ICR to be used for contracts during the next State fiscal year.

Indirect Cost Methodology

- The Indirect Cost Methodology provides a general and practical overview of how to develop and apply an indirect cost rate to ensure costs are allowable and properly classified as direct or indirect.
 - Allowable costs, direct and indirect, must be identified in a consistent manner. Your organization must identify indirect costs by using the same methodology to allocate certain shared costs across the entire spectrum of its Federal programs. An organization generally participates in several Federal programs would need to determine how to allocate these indirect costs to the Federal programs.
- 

Indirect Cost continued

For FFY2014

If you have provided CDPH-NEOPB with an approved federally negotiated ICR or been approved for an alternative ICR effective October 1, you may continue to use your approved rate until September 30, 2014.



Fiscal Documentation and Record Keeping

- USDA and the NEOPB requires all grantees and subcontractors to use the USDA/NEOPB approved forms, unless prior approval is provided by NEOPB for use of an alternative form.
- Must maintain accurate detailed records of *all* actual federal expenditures associated with the program for each fiscal year of the grant term.
- Periodic reviews of documentation may be conducted to ascertain a grantee's adherence to the fiscal documentation requirements of the grant.
- Documents *must* be made available upon request to NEOPB, CDSS and/or USDA if they choose to review or audit the grantee.
- Must follow record retention requirements that the grantee/subcontractor retain all records pertaining to grant for a minimum of three years after the end of the grant term in case of a State or Federal review/audit.
- *“The goal of maintaining accurate, detailed documentation is that a reviewer could come in, review your documents with minimum to no questions!”*

Invoice

- **Must be based on actual expenses incurred during the month/quarter—to the penny, no rounding.**
- **Correspond directly with the approved budget justification.**
- **Be substantiated by supporting documents.**
- **Email invoice to NEOPBFiscalRequest@cdph.ca.gov.**
- **PLEASE CHECK YOUR MATH**



Invoice continued

- Invoice only for expenses that are on your approved budget justification, that has support documentation and are allowable expenses.
- If you have an expense for a quarter that you have already invoiced for, make a note on your documentation that it was omitted from the previous quarter, that you are billing it to the subsequent quarter and add it to the next quarter invoice for reimbursement.
- If you think you will not meet the deadline for submitting your invoice, please submit a written request to your CM for an extension with a justification of your situation 30 days prior to the due date.



Contractor's Fiscal Schedule



Invoices

- Federal Fiscal Year October 1 to September 30.
- Invoices paid in arrears, quarterly.
- Deadlines per USDA, contact CM for extension.

Invoices (Quarterly)

<u>Quarter</u>	<u>Reporting Period</u>	<u>Due Date</u>
• 1st	October 1, 20xx through December 31, 20xx	March 1, 20xx
• 2nd	January 1, 20xx through March 31, 20xx	May 30, 20xx
• 3rd	April 1, 20xx through June 30, 20xx	August 31, 20xx
• 4th	July 1, 20xx through September 30, 20xx	November 30, 20xx

- All invoices are due 60 days after invoice period.



Contractor's Fiscal Schedule



Invoices

- Federal Fiscal Year October 1 to September 30.
- Invoices paid in arrears, monthly.
- Deadlines per USDA, contact CM for extension.

Invoices (Monthly)

<u>Month</u>	<u>Reporting Period</u>	<u>Due Date</u>
• October	October 1, 20xx through October 31, 20xx	December 31, 20xx
• November	November 1, 20xx through November 30, 20xx	January 31, 20xx
• December	December 1, 20xx through December 31, 20xx	February 28, 20xx
• January	January 1, 20xx through January 31, 20xx	March 31, 20xx
• February	February 1, 20xx through February 28(29), 20xx	April 30, 20xx
• March	March 1, 20xx through March 31, 20xx	May 31, 20xx
• April	April 1, 20xx through April 30, 20xx	June 30, 20xx
• May	May 1, 20xx through May 31, 20xx	July 31, 20xx
• June	June 1, 20xx through June 30, 20xx	August 31, 20xx
• July	July 1, 20xx through July 31, 20xx	September 30, 20xx
• August	August 1, 20xx through August 31, 20xx	October 31, 20xx
• September	September 1, 20xx through September 30, 20xx	November 30, 20xx

- All invoices are due 60 days after invoice period.



INVOICE
(See Reverse for Instructions)

California Department of Public Health
Network for A Healthy California
Mail Station 7204
P.O. Box 997377
Sacramento, CA 95899-7377

Date: _____

Contractor Name/Address (to send warrant)

Check if remittance address changed since last invoice

Check for Final Invoice Contract Term]
Check for Final Invoice Fiscal Year]
Check if you anticipate a Supplemental Invoice]

Contract Number: _____
Contract Term: _____
Invoice Period: _____

Telephone: _____

Budget Categories (1)	Approved Budget (2)	Actual Expenses This Period (3)	Cumulative Expenses to Date (4)	Unexpended Balance (5)
A. PERSONNEL SALARIES				-
B. FRINGE BENEFITS ___% of Personnel Salaries				-
C. OPERATING EXPENSES				-
D. EQUIPMENT EXPENSES				-
E. TRAVEL AND PER DIEM (at State DPA rates)				-
F. SUBCONTRACTS				-
G. OTHER COSTS				-
H. INDIRECT COSTS ___% of _____				-
TOTAL EXPENSES	-	-	-	-
TOTAL PAYMENT REQUESTED		-		

I certify that this claim is in all respects true, correct, supportable by available documentation, and in compliance with all terms/conditions, laws, and regulations governing its payment.

Signature of Authorized Accounting Representative _____ Date _____

FOR STATE USE ONLY

I certify that this claim is in all respects true, correct, supportable by available documentation, and in compliance with all terms/conditions, laws, and regulations governing its payment.

Signature of Authorized Network Staff _____ Date _____

Fiscal Year	PCA					Index			Object Code	Agency Object	Project Number	Work Phase								
	5	1	1	0	5	5	3	1	2	7	0	2	0	3	R	5	1	1	0	3





TO: California Department of Public Health

Invoice Detail

Invoice Date: _____

FROM: Vendor ID: _____

CDPH Email: _____

CDPH Lock

Insert Category

Insert Row

Delete Category

Delete Row

Vendor Email: _____

Agreement Number: _____ Amendment No. _____ Agreement Term: _____ Inv. Number: _____ Invoice Period: 1 Final Invoice

Budget Categories	Approved Year XX Budget	Actual Expenses Quarter 1	Actual Expenses Quarter 2	Actual Expenses Quarter 3	Actual Expenses Quarter 4	Cumulative Expenses to Date	Balance
Personnel Salaries	-	-	-	-	-	\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
Materials	-	-	-	-	-	\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
Benefits	-	-	-	-	-	\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
Operating Expense	-	-	-	-	-	\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
Travel	-	-	-	-	-	\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
Sub Grants 2	-	-	-	-	-	\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
Other Costs	-	-	-	-	-	\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
						\$ -	\$ -
Total	-	-	-	-	-	\$ -	\$ -



STATE OF CALIFORNIA – DEPARTMENT OF FINANCE
INVOICE DISPUTE NOTIFICATION
 STD. 209 (REV. 7/2006)

<p style="text-align: center;">(Mail in a window envelope.)</p> <div style="border: 1px solid black; height: 80px; width: 80%; margin: 10px auto;"></div> <p>VENDOR ADDRESS</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">DATE OF DISPUTE</td></tr> <tr><td style="padding: 2px;">INVOICE NUMBER</td></tr> <tr><td style="padding: 2px;">AMOUNT</td></tr> <tr><td style="padding: 2px;">INVOICE DATE</td></tr> <tr><td style="padding: 2px;">REFERENCE NUMBER(S)</td></tr> </table>	DATE OF DISPUTE	INVOICE NUMBER	AMOUNT	INVOICE DATE	REFERENCE NUMBER(S)
DATE OF DISPUTE						
INVOICE NUMBER						
AMOUNT						
INVOICE DATE						
REFERENCE NUMBER(S)						

(fold)

The invoice referenced above is disputed for the following reasons:

- | | |
|---|--|
| <input type="checkbox"/> Goods/Services not received
<input type="checkbox"/> Noncompliance with contract
<input type="checkbox"/> Incorrect billing/amount due
<input type="checkbox"/> Partial shipment received
<input type="checkbox"/> Other _____ | <input type="checkbox"/> Duplicate billing
<input type="checkbox"/> Invoice belongs to another department
<input type="checkbox"/> Damaged goods
<input type="checkbox"/> Invoice not properly executed |
|---|--|

THIS NOTIFICATION IS A FOLLOWUP TO A PHONE CONVERSATION WITH THE PERSON FROM YOUR COMPANY WHOSE NAME APPEARS BELOW

NAME	DATE OF CONVERSATION
------	----------------------

IF YOU HAVE ANY QUESTIONS REGARDING THIS DISPUTE, CONTACT:

NAME	TELEPHONE NUMBER
E-MAIL	

(fold)

FOR STATE AGENCY USE ONLY	
DATE DISPUTE RESOLVED	INITIAL
RESOLUTION	

RETURN A COPY OF THIS NOTIFICATION WITH THE CORRECTED INVOICE (IF APPLICABLE)

(For your convenience, the return address has been positioned for use in a window envelope.)

RETURN TO:

DISTRIBUTION:
 Vendor — original and one copy
 Purchasing — one copy
 Accounting — one copy
 File — one copy



Contractor's Release Form

- **Completed, signed, and returned with final invoice at the end of the last grant term.**
- **Use CDPH 2352 form in your grant.**
- **Signatory of CDPH 2352 and grant must have same signature authority.**
- **Must include grant name, number, amount of final invoice, and final invoice date.**
- **Note: Prime Grantee will provide subcontractor with this form or the county version of this form and instructions on when to submit.**



CCMU Review

- **Notification Letter of review date, time and period being review. Review period is normally a period that has already been submitted for reimbursement.**
 - **Agenda & Timeline**
 - **Instruction Packet on what and how to prepare.**
 - **Checklist and Spreadsheets**
 - **Once review is completed, the following will take place:**
 1. **You will receive a letter and detailed report. If there are no priority findings, review will be closed.**
 2. **If there are any priority findings, you will receive a Corrective Action Plan (CAP). Once the action has been completed, review will be closed (Monetary Recovery, Internal Process Improvements, etc.)**
- 

Fiscal and Administrative Compliance

- The fiscal and administrative requirements of the NEOPB grants must comply with the USDA and NEOPB policies and guidelines. All SNAP-Ed activities and materials must be reasonable in cost and scope, necessary and targeted to the SNAP eligible participants.
- The NEOPB assigned CM will monitor each grant for submission of the fiscal and administrative deliverables. The grantees are required to notify their assigned CM of any changes or potential problems with meeting these deliverables.
- Grants are considered effective once the BJ is approved by USDA and the contractual documents are signed by CDPH, and if required, the California Department of General Services (DGS).
- In the event of delays in the procurement process, a grant may not begin on October 1st of the budget year. In this case, the local Agency's actual start date will be the date the grant is signed and approved by DGS and/or CDPH.



Fiscal and Administrative Compliance continued

- Additionally, a delay in the USDA approval of the NEOPB's State Plan, and/or in the event that Congress does not approve the US federal budget in time could cause delays to the October 1st start date.
- Services performed and expenditures incurred by grantees before the grant is fully executed will Not be eligible for federal reimbursement.
- Grantees and subcontractors are expected to meet and stay within the boundaries of the contractual compliance when managing their approved budget. If a grantee does not adhere to the parameters and remedial efforts are ineffective, corrective action(s) will be taken to improve the agency's performance. For example, a grant may be placed on probationary status is the grantee demonstrates a pattern of non-compliance.



Fiscal and Administrative Compliance continued

The following is a list of possible corrective actions for non-compliant grantees, including but not limited to:

1. Develop and implement a corrective action plan.
2. Request refund of prior payment(s).
3. Withhold invoice payments or a percentage of the invoice amount.
4. Grant budget reduction, the funds released may be used to fund growth for other grantees that have a record of good performance.
5. Place on probation and monitor prior to invoice payment.
6. Reduce a grant term
7. Not renew a grant; and
8. Early grant termination.

*Please communicate any problems or concerns you may have adhering to the requirements of the programs.



The End!

Thank you for your participation in the NEOPB
Fiscal and Administrative Orientation!

