

# EXECUTIVE OFFICE OF PUBLIC SAFETY AND SECURITY, OFFICE OF GRANTS AND RESEARCH TECHNICAL ASSISTANCE: GRANT FISCAL OVERVIEW

PRESENTED BY: JUSTICE AND PREVENTION FISCAL DIVISION

MARCH 2022

# GENERAL OVERVIEW

Step 1

Grant  
Opportunity  
Announcement

Step 2

Application  
Process

Step 3

OGR Review  
Panel

Step 4

Award  
Announcements

Step 5

Subrecipients  
Must Review and  
Submit  
Documents

Step 6

OGR Reviews  
Documents

Step 7

Standard  
Contract  
Executed

Step 8

Subrecipients  
Submit Financial  
Reports for  
Reimbursement

Step 9


OGR Reviews  
and Makes  
Reimbursement

Step 10

Grant Close Outs

# GRANT OPPORTUNITY ANNOUNCEMENTS

- All funds must be open and be made public through <https://www.mass.gov/service-details/justice-and-prevention-grants> and COMMBUYS
- [Justice and Prevention Grants | Mass.gov](#)
- The website provides grant description, key dates, grant specific documents, application, budget worksheets, and most importantly, the Availability of Grant Funds (AGF)



PART OF [View Current OGR Grant Opportunities](#) OFFERED BY [Office of Grants and Research](#)

## Justice and Prevention Grants


You can find current grants offered through the Office of Grants and Research's Justice and Prevention Division below.

### State Fiscal Year 2022 Automated External Defibrillator (AED) Equipment Program Availability of Grant Funds

The Executive Office of Public Safety and Security's Office of Grants and Research will make available **\$500,000** in state grant funding to award to municipalities for reimbursement of the

CONTACT

Office of Grants and Research

 Address

Office of Grants and Research  
10 Park Plaza, Suite 3720-A, Boston, MA 02116

[Directions](#)

# APPLICATION PROCESS

Commonwealth of Massachusetts  
Executive Office of Public Safety and Security  
Office of Grants and Research  
Availability of Grant Funds



## Coronavirus Emergency Supplemental Funding Program

*For Local Municipal POLICE and FIRE Departments*

Charles Baker  
Governor

Thomas Turco  
Secretary

Karyn Polito  
Lieutenant Governor

Kevin Stanton  
Executive Director

**RECOMMENDED** – Review the AGF as it provides...

- Grant Highlights (Introduction, Key Dates, Eligibility Requirements)
  - Grant Compliance Details
  - Application Process
  - Allowable vs Unallowable Costs
  - Breakdown of each Cost Category specific to the grant
- For further help, there is a point of contact listed on the OGR grant notification webpage

# APPLICATION PROCESS

Application may have several components such as...

- Applicant Information
- Program Information
- Program Narrative
- Program Description
- Goals, Objectives, Timelines
- Attachment B (Budget)
- Budget Narrative
- Application Signature

**IMPORTANT** – Answer each section thoroughly. The project's scope and the intent of awarded funds should be easily identifiable.

**Provide** examples and analytics where applicable

**Application** is a key tool during OGR Review Process

# APPLICATION PROCESS ATTACHMENT B BUDGET

- Projected expenses for contract period
- Ties back to AGF's cost categories
- Budgeted costs should fall within the correct cost category
- Should follow the Allowable vs Unallowable Costs as per AGF
- If a match requirement is needed, this will be noted in the AGF
  - $\text{Match \%} = \text{Match Funds} / \text{Total Project Funds}$
- **RECOMMENDED** – Enabling Macros and Enabling Content
  - This will allow to add or remove rows in each cost category
  - Using Print PDF button – Consolidates both Budget Summary and Budget Detail



# APPLICATION PROCESS

## AGF'S NOTABLE COST CATEGORIES

- **Personnel/Overtime** – Should only be for actual time projected to work on grant.
  - **Fringe** – A copy of the rate agreement breaking out percentages per benefit is needed. This should correlate to individuals listed in the Personnel/Overtime section(s) and the amount of time those individuals are projected to work on the grant. In lieu, a projected breakdown of actual costs per benefit will be accepted.
  - **Indirect** – Federally negotiated indirect rate agreement is needed. Applicable expenses used on Indirect will be noted as the “Base.” If applicants have **NEVER** received a federal indirect rate agreement, a de minimis rate can be applied to Modified Total Direct Costs (MTDC). Please refer to **2 CFR § 200.414** for further guidance on what constitutes MTDC.
- **IMPORTANT** - Please note that Fringe and Indirect rate proposals set forth in the Attachment B Budget **MUST BE CONSISTENTLY USED** throughout the duration of the grant. Any changes to these proposals must be communicated to OGR prior to submitting a current financial expenditure report. This will be enforced throughout the reimbursement period.

# APPLICATION PROCESS

## AGF'S NOTABLE COST CATEGORIES

- **Consultants/Contractors** – Maximum rate is \$650 for an eight-hour day or \$81.25 per hour (excluding travel and subsistence costs). Any requests that exceeds this amount must have written approval from EOPSS at the time of application. All costs related to Consultants/Contractors should be listed in this category.
- **Equipment** – Tangible non-expendable property having a useful life of more than one year; cost based on classification of equipment. AGF will outline what Equipment is allowed and not allowed.
- **Travel** – Directly relates to the purpose of the grant. In-state travel cannot be reimbursed at a rate greater than \$.45/mile or greater than the actual costs of parking and toll. All out of state travel must have written approval by OGR at the time of application.
  - **Effective March 20, 2022, the new mileage reimbursement rate increased to \$.585/mile. The increase applies to mileage incurred on or after March 20, 2022, regardless of when the milage reimbursement form was submitted.**



# APPLICATION PROCESS

## INDIRECT RATE AGREEMENT EXAMPLE

### ██████████ RATE AGREEMENT

DATE: 01/31/2019  
FILING REF.: The preceding  
agreement was dated  
09/28/2016

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

#### SECTION I: INDIRECT COST RATES

RATE TYPES:      FIXED              FINAL              PROV. (PROVISIONAL)              PRED. (PREDETERMINED)

#### EFFECTIVE PERIOD

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FINAL	07/01/2015	06/30/2018	11.30	On-Site	All Programs
PROV.	07/01/2018	Until Amended	11.30	On-Site	All Programs

#### \*BASE

Total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations) and subawards.

## OGR REVIEW PANEL

- **IMPORTANT** – Subrecipients must submit the applications completed on time! This includes all supporting documents such as fringe or indirect rate agreements.
- OGR has an unbiased review of all applications.
  - Checks if eligibility requirements are met.
  - Grades how well application packages were prepared in accordance with the AGF and the questions asked in the application.
  - Decides who will or will not receive funding.
  - Makes budget recommendations, if needed, for potential awardees.

# AWARD ANNOUNCEMENTS

- Declares awarded subrecipients and awarded total amounts.
- Made official via Governor's award letter, OGR's award letter, press release, and email.
- Although subrecipients have been awarded, they still cannot make any obligations yet!
- Upon notification, subrecipients will be given several documents to complete.

# SUBRECIPIENTS MUST REVIEW AND SUBMIT ADDITIONAL DOCUMENTS

- Standard Contract
- OGR Subgrant Conditions
- Commonwealth Authorized Signatory Listing (CASL)
- Revised Budget Summary (if applicable)
- Revised Budget Detail (if applicable)
- Revised Budget Narrative (if applicable)
- EEOP (federal grants only)
- Lobbying (federal grants only)
- FFATA (federal grants only)
- Risk Assessment (federal grants only)
- Specific Grant Related Documents
- W9/EFT/Voided Check (if not registered in MMARS)

## SUBRECIPIENTS MUST REVIEW AND SUBMIT ADDITIONAL DOCUMENTS

- Review the Standard Contract!
  - Make sure all Contractor's information is correct.
  - Confirm the dollar amount matches the dollar amount on the Governor's/OGR's award letters.
  - The requested amount on budget summary/detail should also reflect this dollar amount.
- Individuals must be listed on the CASL to sign the standard contract.
- Standard contract must also be dated by the recipient
- Take the time to thoroughly read the OGR Subgrant Conditions and have an authorized signatory sign the documents in all needed areas!
  - OGR Subgrant Conditions details the expectations and conditions that the awarded recipient must follow throughout the contract period!

# SUBRECIPIENTS MUST REVIEW AND SUBMIT ADDITIONAL DOCUMENTS

## ACCEPTABLE FORMS OF SIGNATURE

- Traditional “wet” signature
- Electronic signature that is either:
  - Hand drawn using a mouse or finger if working from a touch screen device; or
  - An uploaded picture of the signatory’s hand drawn signature
- Electronic signatures affixed using a digital tool such as Adobe Sign or DocuSign
- Typed text of a name not generated by a digital tool such as Adobe Sign or DocuSign, even in computer-generated cursive script, or an electronic symbol, are not acceptable forms of electronic signature

## SUBRECIPIENTS MUST REVIEW AND SUBMIT ADDITIONAL DOCUMENTS SUPPLANTING

- Supplanting is NOT allowed!
- Supplanting is when a state or unit of local government reduces state or local funds for an activity specifically because federal funds are available (or expected to be available) to fund that same activity.
- Awarded subrecipients should coordinate with their Fiscal Department to set up a general ledger account that is specific to the inflows and outflows of the grant.
  - Doing so helps to prevent the commingling of funds.
  - Makes it easier for internal record management and for site audit reviews.

# OGR REVIEWS DOCUMENTS

- Upon submission of documents, OGR will validate making sure the t's are crossed and i's are dotted.
- Reasons for hold up...
  - Have all documents been submitted correctly?
  - Have all documents been signed or initialed where applicable?
  - Has the authorized signatory signed off on the Standard Contract and OGR Subgrant Conditions?
  - Does the budget equal the awarded amount?
  - Are budget calculations clear and tie back to supporting documents?



# STANDARD CONTRACT EXECUTED

- Upon validation, the Standard Contract will be signed and dated by OGR's Executive Director.
- The Effective Start Date will be the latest of the two signatures on the bottom of the form, which typically will be the OGR's Executive Director's signature.
- Absolutely NO spending, obligations, or activity can occur prior to the Effective Start Date!
- No obligations may occur beyond the Contract End Date!

**CONTRACT END DATE:** Contract performance shall terminate as of \_\_\_\_\_, 20\_\_\_\_, with no new obligations being incurred after this date unless the Contract is properly amended, provided that the terms of this Contract and performance expectations and obligations shall survive its termination for the purpose of resolving any claim or dispute, for completing any negotiated terms and warranties, to allow any close out or transition performance, reporting, invoicing or final payments, or during any lapse between amendments.

**CERTIFICATIONS:** Notwithstanding verbal or other representations by the parties, the "Effective Date" of this Contract or Amendment shall be the latest date that this Contract or Amendment has been executed by an authorized signatory of the Contractor, the Department, or a later Contract or Amendment Start Date specified above, subject to any required approvals. The Contractor certifies that they have accessed and reviewed all documents incorporated by reference as electronically published and the Contractor makes all certifications required under the Standard Contract Form Instructions and Contractor Certifications under the pains and penalties of perjury, and further agrees to provide any required documentation upon request to support compliance, and agrees that all terms governing performance of this Contract and doing business in Massachusetts are attached or incorporated by reference herein according to the following hierarchy of document precedence, the applicable Commonwealth Terms and Conditions, this Standard Contract Form, the Standard Contract Form Instructions and Contractor Certifications, the Request for Response (RFR) or other solicitation, the Contractor's Response (excluding any language stricken by a Department as unacceptable, and additional negotiated terms, provided that additional negotiated terms will take precedence over the relevant terms in the RFR and the Contractor's Response only if made using the process outlined in [801 CMR 21.07](#), incorporated herein, provided that any amended RFR or Response terms result in best value, lower costs, or a more cost effective Contract.

**AUTHORIZING SIGNATURE FOR THE CONTRACTOR:**

X: \_\_\_\_\_ Date: \_\_\_\_\_  
(Signature and Date Must Be Captured At Time of Signature)

Print Name: \_\_\_\_\_

Print Title: \_\_\_\_\_

**AUTHORIZING SIGNATURE FOR THE COMMONWEALTH:**

X: \_\_\_\_\_ Date: \_\_\_\_\_  
(Signature and Date Must Be Captured At Time of Signature)

Print Name: \_\_\_\_\_

Print Title: \_\_\_\_\_

Determines  
Effective Start  
Date

# SUBRECIPIENTS SUBMIT FINANCIAL REPORTS FOR REIMBURSEMENT

- **IMPORTANT & NECESSARY – COMMUNICATION IS KEY!**

- If something is unclear, please contact your OGR point of contact.
- Financial reports are due 15 days after the end of each reporting period. This has an impact on what is reported to the federal government.
- Reporting periods are made known in the Reporting Periods tab of the Expenditure Workbook.

Tab	Reporting Period	Reporting Due Dates
Quarter 1	January 1 - March 31, 2022	April 15, 2022
Quarter 2	April 1 - June 30, 2022	July 15, 2022
Quarter 3	July 1 - September 30, 2022	October 15, 2022
Quarter 4	October 1 - Contract End Date	15 Days after Contract End Date

- Reminder emails of upcoming due dates are also sent. It is important to stick these reporting periods!
- The sooner the financial report is submitted, the sooner the reimbursement can be made!

# SUBRECIPIENTS SUBMIT FINANCIAL REPORTS FOR REIMBURSEMENT

## FINANCIAL EXPENDITURE REPORT

- Save the Excel workbook in an accessible location such as the PC's Desktop.
- Continue using the same workbook throughout the duration of the grant period.
- Save the workbook after each use so previous entries will still be reflected.
- The workbook is separated into different tabs.
  - Budget Summary
  - YTD Breakdown
  - Quarterly Reporting tabs
  - Glossary
  - Reporting Periods
- **IMPORTANT** – Make sure the Approved Budget on the YTD Breakdown tab exactly matches the submitted Attachment B budget by cost category
  - If different, please notify your OGR point of contact

# SUBRECIPIENTS SUBMIT FINANCIAL REPORTS FOR REIMBURSEMENT

## FINANCIAL EXPENDITURE REPORT

- Just like the Attachment B, make sure to Enable Content and Enable Macros.
- The Financial Expenditure Report is protected.
- Trying to import data or Copy + Paste data into the Workbook may cause issues.
- New features have been added to the report:
  - Add Row command button
  - Delete Row command button
  - \$0 expenditures drop down
  - Print PDF macro will consolidate Budget Summary, YTD Breakdown, and Reporting Period's detail into one PDF document which will be automatically saved to your Desktop.

# SUBRECIPIENTS SUBMIT FINANCIAL REPORTS FOR REIMBURSEMENT EXPENDITURE WORKBOOK

- **IMPORTANT** - Report expenses in the reporting period that the expenses occur.
- Do NOT wait until the end of the grant period to report expenses that occurred throughout the grant period.
- All expenses that are reported must be directly related to the grant.
- If there were \$0 in expenses for that given reporting period, a \$0 report still must be submitted by the due date.
  - To do so, choose “Yes” in the list of values located in cell B6 of every reporting period tab.
  - After doing so, click Print PDF. This will print out a PDF of the Budget Summary that states “There was \$0 expended in this reporting period.”

Will you be reporting \$0 expenditures for this period? <i>Use dropdown arrow for Yes/No.</i>	Yes
---	-----

**Total Costs**

\$ -

There was \$0 expended in this reporting period.

Completed by

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

# SUBRECIPIENTS SUBMIT FINANCIAL REPORTS FOR REIMBURSEMENT

## EXPENDITURE WORKBOOK CALCULATIONS

- Use the Description cell in Column D to describe the activity of the line item
  - This can be used as a tool to explain the calculation or input variables
- Two input variables
  - Column B and Column C
- For Non-Match Grants
  - $\text{Column B} * \text{Column C} = \text{Column E (Cash Expenditures)}$
- For Match Grants
  - $\text{Column B} * \text{Column C} = \text{Column G (Total Expenditures)}$
  - Without entering any Match in Column F, Column E (Cash Expenditures) will equal Column G (Total Expenditures)
  - When a Match is entered in Column F (Match Expenditures), Column E will equal Column G minus Column F
- Match cannot be greater than Total Expenditures!
- As information is being entered in the reporting period tabs, the YTD Breakdown tab will automatically populate.

# SUBRECIPIENTS SUBMIT FINANCIAL REPORTS FOR REIMBURSEMENT REQUIREMENTS

- The Budget Summary page must be signed and dated!
- Report the expenses in the correct cost category!
- All expenses must have occurred prior to the contract end date.
- Invoices are required for individual pieces of equipment over \$1000.
- Invoices are required for cumulative supply costs for a single vendor adding to \$1000 or more.
- Invoices for all Contractors/Consultants expenditures are needed.
- Invoices for all Travel expenditures are needed.
- Invoices are needed, not Sales Orders or Purchase Orders
- Recipient must keep all other invoices on their site for potential desk reviews
  - This also includes Payroll and Fringe information.

# SUBRECIPIENTS SUBMIT FINANCIAL REPORTS FOR REIMBURSEMENT

## IMPORTANT INFORMATION

- If a cost category was awarded \$0, then no expenditure can occur in this cost category until a budget revision has been approved by OGR.
- If overspending occurs in a certain cost category, a budget revision must be completed if the difference equates to 10% of the total award.
- Budget revisions must be submitted before a financial report is due so the approved budget can be reflected on the report. Final budget revisions must be submitted prior to the contract end date.
- Budget revisions must be signed and dated by the recipient.
- If budget revision is granted, email the Excel Workbook to OGR so adjustments can be made on the Approved Budget.
- If contract extensions are needed, please notify the OGR point of contact no less than 30 days from the contract end date. This is included in the OGR Subgrant Conditions.
  - This allows enough time for a contract amendment to be processed if the contract extension is possible.



# OGR REVIEWS AND MAKES REIMBURSEMENT

- Reasons why a reimbursement may be held up...
  - Expenses do not tie back to Attachment B or Fringe/Indirect Rate Agreements.
  - Invoices were not submitted.
  - Expenditure report was not signed.
  - The description conflicts with the input variables.
  - Spending occurred outside approved cost category without budget revision or approval.
  - Reports are submitted well beyond the due date.
- Typically, reimbursements are made no later than 45 days, as noted on Standard Contract, from when the financial report or revised financial report is submitted, via mail or e-mail.
- As soon as the recipient signs the financial report, the report should be submitted. It shouldn't be held up.
- Any changes to a prior period's report will need to be discussed in e-mail prior to making the changes on the financial expenditure report. Since these changes will have an impact on year-to-date figures, any changes will need to be reflected in the next reporting period, because reimbursement has already been made.

# GRANT CLOSE OUTS

- On the FINAL Report, please indicate to your OGR point of contact in e-mail if...
  - Total expenditures exceed the awarded amount, that you will only be seeking the awarded amount and any overage will be covered by your department.
  - If there is a remaining balance of unused funds, that you wish to revert the remaining funds of “X” amount back to OGR.
  - That this is the FINAL report.
- If there is a match requirement that has not been met, please indicate why the match requirement was not able to be met.
  - Subrecipients agree to meet a match requirement, and this will be monitored throughout the duration of the grant.

# FRAUD, WASTE, AND ABUSE

## ■ WHERE TO REPORT FRAUD

- **OFFICE OF THE COMPTROLLER - (617) 727-5000** - [ctremergencynotification@mass.gov](mailto:ctremergencynotification@mass.gov)
  - Contact the Statewide Risk Management Team to report agency cyber incidents, fraud, waste, or abuse.
- **OFFICE OF THE INSPECTOR GENERAL - (800) 322-1323**
  - This confidential 24-Hour hotline can be used to report fraud, waste, and/or abuse in Massachusetts state government.
- **OFFICE OF THE ATTORNEY GENERAL - (617) 727-2200**
  - Contact this office for data breaches covered by the Breach Notification Law (M.G.L. 93H) or other fraud complaints.
- **OFFICE OF THE STATE AUDITOR - (617) 727-8638**
  - Report waste and abuse, state agency variances, losses, and shortages, thefts of funds, or property and public benefits fraud.
- **STATE ETHICS COMMISSION - (888) 485-4766**
  - Contact the Commission for advice or with information about violations of conflict-of-interest laws.

# DUNS NUMBER TRANSITION


- The Federal Government will transition from the use of the DUNS Number to the new Unique Entity Identifier registered in the System of Awards Management (SAM) as the primary means of entity identification for federal awards government-wide. **The UEI (SAM) will be the reporting identifier after April 4, 2022. Commonwealth agencies will continue to report using the DUNS Number through April 3, 2022.**
- Additional guidance regarding this will be given at a later time.

# VENDORWEB

The Official Website of the Comptroller of the Commonwealth (CTR)

# VendorWeb

[CTR Home](#) [Mass.Gov Home](#) [State Agencies](#)



[How to Use VendorWeb](#)  
[MassHealth Providers](#)  
[What is EFT?](#)  
[1099 FAQs](#)  
[Department Contacts](#)

## VendorWeb

**New to VendorWeb? Please see the “[How to Use VendorWeb](#)” job aid for a description of system features and instructions.**

Welcome to the VendorWeb site: Using this web site, vendors to the Commonwealth of Massachusetts can easily and quickly access their payment information - view scheduled payments, view payment history, and read news and updates of interest to vendors.

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## CONTACT INFORMATION

- For any Justice and Prevention Division program related inquiries, please contact:
  - Beth Flynn, Division Manager – [elizabeth.m.flynn@mass.gov](mailto:elizabeth.m.flynn@mass.gov)
- For any Financial Expenditure Workbook related inquiries, please contact:
  - Steven Domings, Fiscal Budget Manager – [steve.m.domings@mass.gov](mailto:steve.m.domings@mass.gov)

# END THE



***Do. Or do not. There is no try.***