

Things to remember / consider when approaching quarter end:***Review Over / Under***

- Are there any funding sources ending / liquidating?
- Generally state and local lines end 6/30 and Federal fund lines end 9/30.
- State lines generally liquidate 9/30 and Federal funds liquidate 12/31.
- Pass-through funds generally end and liquidate 9/30. (Exception PASSS)
- Do you need to request an increase of budget(s) on Pass-through Grants?

Negative Draw Request necessary to balance over / under drawn grants?

- If yes, then draw request must be submitted in CFIS Web prior to end of quarter (i.e. last full week of 3rd month of the quarter).
- **Note:** April – June 2013, last draw request date: 2:00 p.m. June 14, 2013 – to allow for State Fiscal OAKS shut-down. Next planned available draw date July 5th for planned payment date of July 12th; therefore, plan for cash needs accordingly.

Do you have any Ceiling Excess (CE) on Grant lines with an allocation?

- Are there any funding sources ending / liquidating?
- Can it be resolved with a Post Allocated Adjustment (PAA)?
- Is a coding adjustment necessary?
- Are there any unspent CSEA incentives that can be used to cover the Ceiling Excess for State Match?
- Does PA have funding available that could be utilized to help cover CE in other subsets, for example “533” - Community & Protective Service?
- **Note:** Any remaining Ceiling Excess amounts on grant lines with an allocation is a local obligation.

Trading of Funds with other Agencies (Inter-County Transfer)

- Does your agency foresee having extra funds on one grant, but may need funds on a different grant? If yes, consider a trade with other agencies that may benefit both agencies. If you do not need additional funds in return, you are able to give the unneeded portion of your allocation(s) to any other agency’s respective subset (i.e. PA to PA, or PCSA to PCSA).
- **Note:** The JFS 02719 form(s) must be completed and submitted to BCFTA at the CFIS_Help_Desk e-mail account or fax to 614-728-3330 prior to the last day of the funding period. Funding period is defined in OAC 5101-9-6-82(E) as the period in which services are performed and/or provided; therefore, forms must be submitted before the end date listed on the respective Budget notification (Sub-grant Notice of Award) letter(s).

Clarification regarding 4281 – (PCSA) – staff count

- In SACWIS, when completing the manual sections of the 4281, Part 4
- Family, Children and Adult Services Procedure Letter (FACASPL) 238, dated Oct 5, 2012 states:
Part Four: Staff Count
 1. Staff Count for Stand Alone Agencies
 - a. Identify the total number of staff employed by the agency.
 - b. Identify the total number of child welfare **caseworker** staff and their immediate supervisors employed by the agency.
 2. Staff Count for Combined Agencies
 - a. Identify the total number of staff in the Social Services (SS) cost pool, and;
 - b. Identify the total number of child welfare **caseworker** staff and their immediate supervisors employed by the agency.
- Clarification: The staff count entered in b can only include staff that work a caseload and their immediate supervisor.

TANF Transactions

- TANF - Earnings and Collections – Allocation; can use by moving appropriate TANF Regular expenses via Code Adjustment: From TANF Regular, To TANF Earnings and Collections.
 - From:
 - TANF Regular
 - To:
 - JFSFA122 – 518001 TANF Earn/Collections PRC Diversion
 - JFSFA124 – 518001 TANF Earn/Collections PRC Transitional
 - JFSFA126 – 518001 TANF Earn/Collections Work Activities
- Plan for TANF Regular allocation reduction for OWF Work Participation Allowance.

Are there any special / supplemental allocations that need to be utilized?

- For 2013:
 - PA has TANF Supplemental – end 9/30/2013 liquidate 12/31/2013
 - CSEA has Supplemental State Child Support – end 6/30 liquidate 9/30/2013

WIA Area and Sub-Areas

- Are Accruals and Obligations reported correctly?
 - The U.S. Department of Labor, Training and Employment Guidance Letter (TEGL) NO. 28-10 dated May 27, 2011 in part defines obligations as follows: Obligation, as defined in 29 CFR 97.3, means the amount of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment by the grantee during the same or a future period. . . . actions where a legal commitment to pay exists.
 - An expenditure Accrual can be defined as a pending obligation to pay for goods or services already received during current or prior period, and payment is expected to be paid out in a latter accounting period.
 - Last month of Liquidation period for closing grants should have zero accruals and zero obligations.
 - Does your agency need to FIFO to maximize closing grants and/or adjust for ceiling excess?
 - Do you need to move Admin allocation back to Program? If yes, use JFS 01159 form process.
- General Rule of Thumb for guidance: (Obligations + Accruals + Expenditures) should not exceed Budget amount.