

U. S. Department of Justice
Office of Justice Programs
Office of the Chief Financial Officer

August 12, 2008

Dear Colleague:

The Office of the Chief Financial Officer (OCFO) has revised the Office of the Justice Programs (OJP) Financial Guide for recipients of DOJ Grants and Cooperative Agreements. The new edition, dated August 2008, incorporates the following changes:

- OMB Circulars name change to Code of Federal Regulations (CFRs) i.e., A-21 (2 CFR 220, A-122 (2 CFR 225));
- Clarify language regarding High Risk Applicant;
- Clarify language regarding Accuracy of Taxpayer Identification Number;
- Added language regarding the Award Notification and Acceptance Procedures;
- Added language regarding Minimum Cash on Hand;
- Clarified language regarding the Obligation of Funds;
- Revised language regarding Expenditure of Funds;
- Clarified language regarding Award Extension Criteria;
- Added language regarding Grant Adjustment Notice;
- Added language regarding Budget Modification;
- Added language regarding Changes to the Project Start Date;
- Added language regarding the Reporting Requirements;
- Added language regarding Indirect Costs;
- Added language regarding the Travel of Federal Employees;
- Added Fees and Penalties under Other Unallowable Costs;
- Added language regarding Costs Incurred Outside the Project Period;

- Added Closeout of Discretionary/Categorical Awards;
- Added Initiation of Closeout Process;
- Added Failure to Remit Funds Owed;
- Updated the Top 10 Audit Findings; and
- Updated the Office of the Chief Financial Officer Organizational Chart.

The full content of the OJP Financial Guide can be accessed via the Internet <http://www.ojp.usdoj.gov/financialguide/index.htm>. The OCFO will be pleased to respond to any questions not covered by this manual. We welcome suggestions to improve the utility of this manual and its content. Inquiries and suggestions for improvements can be made by contacting our OCFO Customer Service Center at 1-800-458-0786 or via e-mail ask.ocfo@usdoj.gov.

Sincerely,

Marcia K. Paull
Chief Financial Officer