Guide to Changes in the DPS OJP Grant Manual

Date: March 2025

Overall changes:

- OJP changed the terminology from "E-grants" to "OJP grant management system" because DPS will deploy a new grants management system in the coming months called "IGX."
- OJP replaced appendices with links to the OJP website.
- Minor word changes for greater clarity are not included in the explanation table below.
- The page numbers correspond to the grant manual version with tracked changes.

Page	Section and Explanation of changes
1	*Other Federal and State Requirements*: Specific sections of 2 CFR 200 are removed because the full 2 CFR 200 applies to the federal grants.
2	*Grantee Responsibilities and Rights*: Grantees need to inform their grant manager in writing of certain changes in the grant, at specific times.
3	*The Grant Agreement*: OJP is required by federal regulations to add additional information in grant agreements.
4	*The Grant Agreement*: "if applicable" is added because not every OJP grant programs requires a work plan.
5	*Pre-award Risk Assessment*: Information about special conditions is added.
6	*Beginning of Grant Activities*: The Minnesota Office of Grants Management (OGM) policy requires funders to notify grantees when work may begin on the grant, after the grant is executed.
7	*Conflict of Interest*: Explanation of "family member" is added.
8	*Program and Work Plan Modifications*: Specifics for modifying a work plan are provided.
9	*Program Reporting*: "PMT" is removed because only some federal reporting is in the PMT system.
9	*Program Reporting*: OJP must wait until all required reports are received before approving Financial Status Reports (FSRs) due at the same time.
9	*Notice of Non-compliance*: The Notice of Non-compliance is an OJP practice. The added language explains how the number of non-compliance notices is part of the pre-award risk assessment conducted for each new grant.
10	*Financial Management Standards, Source Documentation*: "Time tracking logs" is updated terminology.
10	*Financial Management Standards, Commingling of Funds*: Clarity is added for tracking individual sources within awards to avoid commingling or the appearance of commingling.

11	*Financial Management Standards, Tracking of Federal Fund Award Year and Tracking of State Funds*: Requirements for tracking of state funds differs from tracking federal funds.
11	*Financial Management Standards, Expenditure Reports*: Crime Victim Service (CVS) grantees had the option of using a tracking spreadsheet to track federal funds by FSR. This spreadsheet is no longer sufficient from an auditing perspective. The "Expenditure Reports" bullet clarifies this and explains what is needed.
12	*Record Retention*: "Invoices" is an option for consultants who may not provide time tracking.
12	*Grant Records*: Quarterly reporting is required no matter the sources of federal funds unless otherwise communicated.
12	*Client Records*: Most federal grant awards include confidentiality special conditions, which are detailed in the Program Guidelines. Specific guidance is provided to help grantees avoid submitting records to OJP with personally identifiable information (PII).
14	*Audits & IRS Form 990*: OJP must track submission of audits and 990s. Types of audits and their requirements is provided.
14	*Audits & IRS Form 990*: The recent 2 CFR 200 revisions are applicable to current grants as of October 1, 2024.
15	*Petty Cash*: Using petty cash for employee reimbursements is a common finding on financial desk reviews and is unallowable.
15	*Checking Account*: "Financial institution" is replacing the word "bank" to allow more options for grantees.
15	*Grant Expenditure Guidelines*: Guidance is added about budgets and checking with grant managers in advance for questionable costs.
16	*Grant Expenditure Guidelines*: The term, "financial desk review" is changed to "financial reconciliation."
16	*Grant Expenditure Guidelines*: Single-use bus tokens/passes is an item that may be purchased in bulk and charged to the FSR at the time of purchase. Tokens are generally small in individual cost and grantees can disburse tokens without individual tracking.
16	*Grant Expenditure Guidelines*: Updated language is updated.
17	*Costs Eligible for Reimbursement*: "Arm's length transaction" is defined.
18	*Timesheet procedures*: An exception is provided for salaried employees regarding timesheets.
18	*Timesheet procedures*: Clarity is provided for timesheet signatures – this is a frequent finding in financial reconciliations.
19	*Time Tracking*: OJP recommends time tracking at 15 or 30 minute increments instead of smaller (i.e., 5-10 minutes).

19	*Time Tracking*: OJP is providing alternative ways to bill for administrative staff.
19	*Time Tracking*: Guidance is provided for time tracking per funding source.
19	*Time Tracking*: Time tracking for non-OJP funds is provided.
19	*Time Tracking*: Clarity for paid time off (PTO) is added.
19	*Time Tracking*: Requirements for time tracking signatures is stated more simply.
19	*Time Tracking*: 2 CFR 200 language for those that use estimates as an interim basis for billing wages is added. This is uncommon, however larger organizations with many staff on the grant budget may find this helpful.
23	*Equipment*: The recent 2 CFR 200 revisions raises the threshold for equipment cost per unit.
24	*Match*: Definition of "match" is provided for clarity.
25	*Changes in Match*: Requirements for grantees when match changes occur are provided.
25	*Non-supplant Requirement*: The supplant definition is clarified. Supplanting applies to state agency or local units of government, not nonprofits.
26	*Cost Allocation*: The example is updated.
27	*Allowable Costs*: Budget allocation guides are more widely used across grant programs in OJP. The blue box for federal funding information is removed.
28	*Out of State Travel*: Guidance on pre-approval for out-of-state travel is provided. This varies across OJP grant programs.
28	*Insurance*: "Self-insured" language is not applicable. Insurance is an allowable cost.
29	*Depreciation*: Requirements for claiming depreciation is added. Depreciation as an allowable cost may vary across OJP grant programs.
29	*Conferences and Workshops*: Honorariums is now an allowable cost in specific circumstances.
29	*Conferences and Workshops*: All federally funded grants must follow federal guidance.
29	*Single Audit*: New threshold for the Single Audit requirement is added, including prorated payment requirements.
30	*Participant Transportation*: "Bus tokens" is removed because they may be billed as a bulk purchase. The requirement for purchase and disbursement within the same grant period is provided.
31-32	*Consultants/Contracted Services*: A new chart provides greater detail and examples and distinguishes different types of contractors. The chart includes which category to budget the expense, when pre-approval of the contract is required, the maximum rate of pay, and when the bidding form is required. "Interpreters" is bolded to show it may apply as either one-time or recurring.

33	*Consultants/Contracted Services*: The consultant rates show the $81.25/hour or $650/day both apply – one may not use one or the other.
33-34	*Contracting for Services*: Additional explanation is provided about the chart.
33-34	*Contracting for Services*: Minimum requirements for contracts are identified.
34	*Routine and Recurring Vendor Contracts*: "Interpretation" is added for greater flexibility. This is also noted in the chart.
35	*Costs Generally Unallowable*: The requirement for pre-approval for consultant/speaker fees that exceed the maximum is added.
35	*Costs Generally Unallowable*: Normally state and local sales taxes are unallowable. Some grantees are not exempt from taxes and may include these as allowable.
35	*Costs Generally Unallowable*: Fines, late fees and penalties applies to those incurred by the grantee organization, not to clients served by grantee programs who receive Direct Client Assistance funds.
35	*Costs Generally Unallowable*: The allowability of stipends varies across grant programs.
35	*Costs Generally Unallowable*: "Honorariums" is removed from the unallowable list and is listed as allowable (in specific circumstances).
35	*Costs Generally Unallowable*: Entertainment costs may be allowable under some grant programs depending on grant activities and the population being served.
36	*Grant Payments*: There are times of the year when FSR payment delays occur due to various factors. DPS conforms to the law and the 30 days begins when DPS fiscal receives the request for payment (after FSR approval).
37	*Budget Revisions*: Further guidance is added, including for retroactive budget revisions, because these occur occasionally depending on individual circumstances.
38	*Financial Reporting*: The FSR Progress Statement is a new requirement for FSRs submitted more frequently than quarterly.
38	*Financial Reporting*: Grant managers review FSRs as quickly as possible but there may be delays around holidays or due to paid leave.
38	*Financial Reporting*: In "Note," the language is more clearly stated under Program Reporting, page 9.
38	*Financial Reporting*: In "Important," the statement is more clearly stated.
40	*Grant Monitoring*: "Monitoring" replaces "site." Monitoring reflects all types of visits.
40	*Pre-award Risk Assessment*: OJP uses risk assessment scores to determine priority for financial reconciliations.

40	*Financial Reconciliation:* Formally called "desk reviews" this description of financial reconciliations is added.
40	*Board of Directors*: The requirement for nonprofits to submit their board roster is added. Links are provided for nonprofit board resources.
42	*Civil Rights*: "U.S. DOJ" is added. Other federal grant programs may have different required civil rights forms and processes.