



Utah Commission on Criminal and Juvenile Justice
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PROGRAM INCOME REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS

This spreadsheet was developed to ease the process of filling out Program Income Reports (PIR) and to maintain accuracy in calculations. To use this file you must have either **Quattro Pro for Windows** or **Microsoft Excel**.

You will notice the format of this spreadsheet is the same as the paper forms found in the Grant Management binder. To complete the report follow these instructions:

- A) Access the PIR spreadsheet by logging into the CCJJ web site (www.justice.utah.gov). Scroll down the page to the Grants section and click on Grant Forms. Select the PIR that is compatible with your operating software and download it to your computer.
- B) Fill in the cells containing Agency and Report information
1. Grantee Agency or Organization
 2. Project Title
 3. Grant number (please be sure it is an updated and correct number)
 4. Report period covered (month or quarter) & Report number
 6. Report must be *signed* by Financial Officer reviewing information for accuracy
 7. Date report completed
 8. Name and phone number of individual preparing the report.

NOTE: When filling in dollar values DO NOT use dollar signs (\$), commas (,) or bold text. The spreadsheet is pre-formatted and only recognizes numerals and decimal points.

- C) Complete *Line B of Part II* "Total Outlays this period" by entering detailed expenses incurred during the reporting period that were paid for with Program Income funds, as well as the appropriate source of funding used to pay for those items (either Other Program Income or Asset Forfeitures).

NOTE: The Expense total must equal the Funding total.

NOTE: Expenses claimed on this report should NOT include items paid for with Federal grant funds.

- D) Complete *Line B of Part III* "Program Income Earned this Period". Income is classified into two categories:

1. Other Program Income: Represents miscellaneous income such as registration fees charged if you hold a conference or the proceeds of the sale of equipment owned by project.

2. Asset Forfeitures: Represents ONLY seized assets that have been forfeited to the strike force by the courts. Since this requires a dollar value you would not claim vehicles or other non-cash items until they have been sold.

NOTE: As of February 1996 subgrantees are no longer required to track or report to CCJJ income earned from restitution payments.

- E) Complete *Line D of Part III* "Program Income Claimed as Cash Match this Period". Program Income funds (both Other & Asset Forfeitures) may be used as cash match for Federal grant programs. Matching funds claimed here should be reported on your Financial Status Report under the cash match column. These matching funds should NOT be claimed as expenses in part II of the Program Income report.
- F) The final section to complete is *Part IV* "Estimated Value of Assets Seized this Period". This number is your best estimate of the value of assets seized during the reporting period. For example, if you seized a home you would need to estimate the current market value of that home and report it here. This number is not meant to be cumulative over reporting periods - it should represent only the activity that has occurred in the current period.
- G) At this point your report should be complete. CHECK to make sure the Funding Total and the Expense Total at the bottom of column 3 in Part II are equal. If these numbers are not equal please review the details of your report and correct any errors.
- H) Be sure to save the document for future use.

PRINTING THE REPORT

Always use the print macro built into the spreadsheet to print your report. Simply click once on the "**Print Report**" button located at the bottom left corner of the spreadsheet. (It may take several seconds for the print macro to process depending on the speed of your printer.) Keep a hard copy of the report in the grant file.

BEGINNING A NEW REPORTING PERIOD

At the beginning of a new reporting period, retrieve your PIR file and make the following changes:

- A) Click **ONCE** on the "**Move Old Info**" button located at the bottom left corner of the spreadsheet. This macro will move "Total Outlays to Date" (*Line C*) up to "Outlays Previously Reported" (*Line A*) and delete all the information on *Line B* "Total Outlays This Period". This macro will also move the cumulative numbers in Part III "Ending Program Income Balance" to line A "Previously Reported Program Income Available".
NOTE: Once information has been "moved" it cannot be reversed.
- B) Change the reporting period, date, number, and other information as needed in sections 1 through 8 at the top of the form.
- C) At this point you can follow the directions listed in General Instructions to add expenses, income, and income used as match for the current period.
- D) Save each report as a separate document to create an electronic record of your PIR's.
- E) At the beginning of each new grant year (usually July 1) you should zero out *Line A of Part II* "Outlays Previously Reported". Program Income expenses reported to CCJJ need only be tracked on a yearly basis, therefore, "Total Outlays to Date" (*Line C of Part II*) should represent a cumulative total for the grant year only. Please do not confuse this with Part III of the report. Line A in Part III should never be zeroed out since it represents an ongoing balance of program income available through all grant years.

OTHER INFORMATION

1. Program Income funds are regulated by the same rules as Federal grant funds and may ONLY be used *“for the purposes and under the conditions applicable to the use of grant funds.”* Though subgrantees are not required to secure approval from CCJJ prior to spending program income funds, expenditures must be in direct support of the grant project. For example, program income funds may be used to pay overtime salary for officers assigned to a grant funded task force, but they may **not** be used by a local law enforcement agency to purchase new patrol cars for officers not assigned to the task force.
2. The PIR spreadsheet has built-in formulas that calculate totals and differences. You only need to enter actual expense and funding information - the spreadsheet will calculate totals.
3. The spreadsheet has been “Protected” except cells where information is required. This protection will prevent accidental damage to formulas and macros. If you attempt to enter information in a cell and receive an error message relating to a protected cell - you should NOT enter information in that cell. **Please do not disable cell protection or attempt to change the format of the spreadsheet..**
4. When retrieving the PIR form for Quattro Pro note there are 3 colored "Tabs" at the bottom of the spreadsheet.
 - a) The red tabs (Template, Macros) are needed to run the macros in this file and ***should not be used.***
 - b) The **blue tab** (Program Income Report) is the spreadsheet you should always use when entering information to submit to CCJJ.
5. Technical questions about program income or the functioning of this spreadsheet should be addressed to:

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