

**STATE COURT ADMINISTRATIVE OFFICE
SCAO BYRNE JAG DRUG TREATMENT COURT GRANT PROGRAM
SCAO OHSP DRUG TREATMENT COURT GRANT PROGRAM**

INCOME WAIVER (Effective FY 2012) AND REPORT INSTRUCTIONS

I. Definitions

- A. **“Program Income”** means the gross income earned by the grantee during the grant period as a direct result of the grant project.
- B. **“Gross Income”** means all revenue which is earned and available for use by the reporting agency. (Asset forfeitures are considered to be program income, once the adjudication process is complete.)
- C. **“Direct Result”** means a specific act or set of activities which are directly attributable to grant funds and directly related to the goals and objectives of the project.
- D. **“Expenditures”** means costs incurred by the grantee for any purpose approved under the grant project, including grant match. This includes activities which promote or enhance the goals and objectives of the grant program. This does **NOT** include any portion of direct federal reimbursed expenditures reported upon monthly Financial Reports and/or Final Expenditure Reports.
- E. **“Reporting Period”** means each three-month quarter of the grant fiscal year.

II. Examples of Program Income

- A. The following specific items may be considered program income as defined above: asset forfeitures; fees charged to participating clients/agencies; and, interest earned on any balance of unexpended program income.
- B. The following items, or similar items to such, may be considered program income as defined above: conference and tuition fees (i.e., reimbursed to agency or charged to participants); royalties from copyrights; and, revenue resulting from any works developed as a result of or use of grant funds.
- C. The examples are not meant to be exclusive. Any revenue derived as a direct result of program activities may be considered to be program income, as defined above.

III. Completing the Program Income Waiver (ADM-208A) Effective FY 2012

- If your grant project does not earn income, follow the instructions on the form and submit accordingly.

IV. Completing the Program Income Report (ADM-208B)

- A. The beginning balance reported under No. 1 must equal the ending balance for the prior period reported upon. Any discrepancies must be explained in an attached narrative or supplementary paragraph.
- B. The income reported under No. 2 must reconcile to the accounting records of the reporting agency. The year-to-date amounts must total from prior reports submitted to our office for the grant year.
- C. The expenditures reported under No. 3 must reconcile to the accounting records of the reporting agency. The year-to-date amounts must total from prior reports submitted to our office for the grant year. The only amount which coincides with the monthly financial reports is the item listed as “grant match.” Do not restate information reported upon within the monthly financial report.

- D. The ending balance under No. 4 must be determined from the data presented above.
- E. For reporting purposes, income and expenditures may be considered to be received and expended upon a first-in, first-out basis (the dollars remaining from any prior unexpended balance will be expended before current income is used). Our office encourages the elimination of outstanding balances from prior periods (a negative balance in the current period, combined with a positive balance from prior grant periods, may not be reflective of overall status).
- F. A negative balance is appropriate only if the grantee reasonably expects to eliminate the deficit with proceeds in the same fiscal year.

V. Submission of Program Income Documents

- A. Inconsistent data, inaccurate reporting, or other errors may cause the waiver or report form to be returned to you for further explanation. Either report will be considered delinquent until an accurate report is received by our office.
- B. EFFECTIVE FY 2012. Pursuant to your Grant Agreement, it is mandatory that you complete either a Program Income Waiver (ADM-208A) or Program Income Report (ADM-208B). Failure to complete one of these forms will result in grant funds being withheld or the termination of your grant program due to non-compliance.
- C. Each form has a different due date. Please refer to the appropriate submission instructions on the bottom of each respective form.