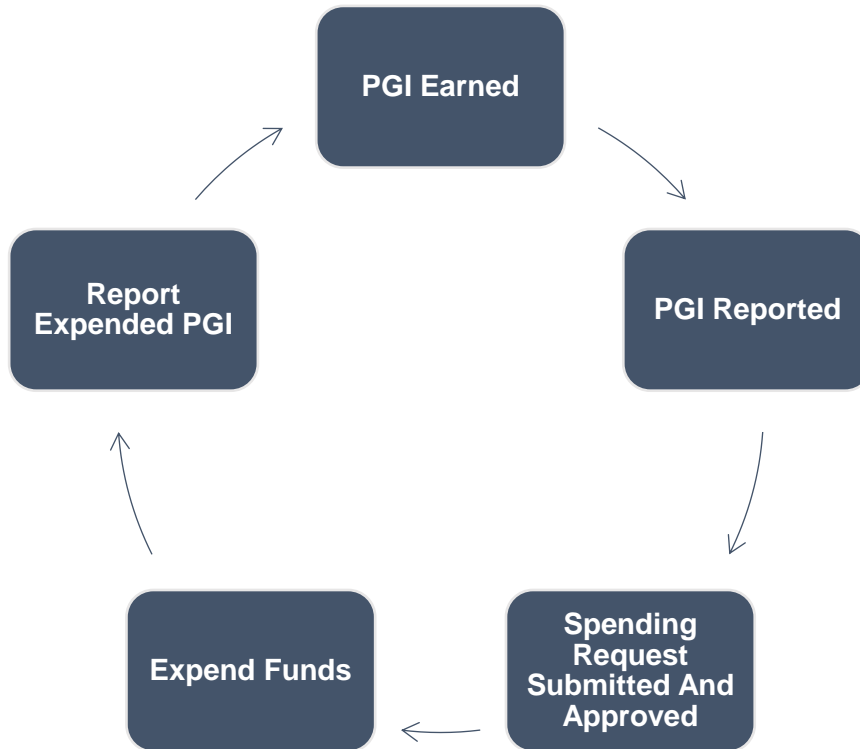


Recipient Reporting of Program Income (PGI)

Introduction

Program Income (PGI) is funds earned by the recipient which is directly attributable to activities supported or provided under an award during the grant period. Any recipient earning PGI must report it to the Office of Criminal Justice Grants (OCJG). Additionally, OCJG, through processes in the Office of Financial Management (OFM), must report PGI earned by recipients on the quarterly federal financial report (SF-425). The PGI cycle is depicted below:



There are numerous types of PGI, including royalties, recovered attorney fees/costs, and registration/tuition fees collected from participants. However, the two most common types of PGI earned under an OCJG award are asset seizures/forfeitures and fees collected from drug testing programs.

Reporting PGI Earnings

Under the federal programs administered through the OCJG, recipients must report earned PGI in proportion to the percent of federal investment of the program or project. If the percent of federal investment is 75%, the recipient must report 75% of the total PGI to OCJG. The formula for determining percent of federal investment is described below:

$$\frac{\text{Award Amount}}{\text{Annual Operating Cost of Activity}} \times 100 = \% \text{ federal investment}$$

Recipient Reporting of Program Income (PGI)

The scenarios below provide an example to further explain the percent of federal investment concept.

Scenario 1

Elm County receives an award of \$200,000 for their Drug Task Force. The annual operating cost of the Drug Task Force is \$800,000. Elm County must report 25% of total PGI earned to OCJG.

$$\frac{\$200,000}{\$800,000} = 0.25 \times 100 = 25\%$$

Scenario 2

The City of Palm Tree receives an award of \$100,000 for their drug court program. The annual operating cost of the drug court program is \$500,000. The City of Palm Tree must report 20% of total PGI earned to OCJG.

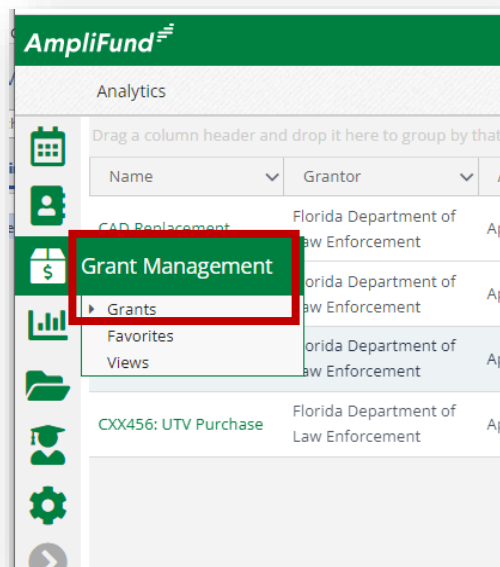
$$\frac{\$100,000}{\$500,000} = 0.20 \times 100 = 20\%$$

Reporting Earned Program Income in AmpliFund

Each recipient earning PGI must report the earned amount AT LEAST quarterly; however, OCJG recommends recipients report earnings as soon as they are recorded. Complete the steps below to report earned PGI in the AmpliFund system.

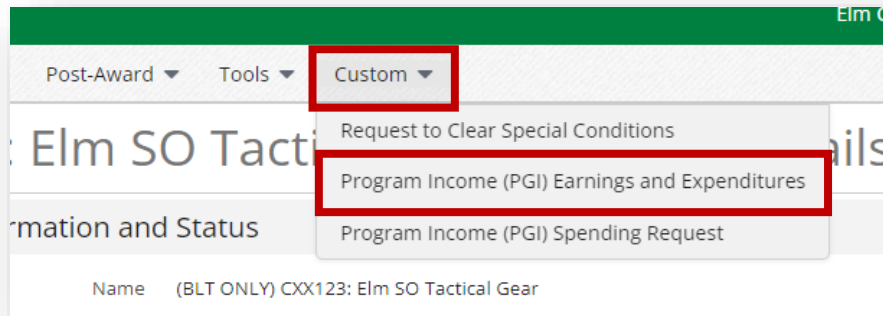
NOTE: PGI for asset seizures and forfeitures are not considered earned until the assets are adjudicated to the recipient by a court of law.

1. Log into AmpliFund. Access the appropriate award by selecting “Grant Management → Grants” and selecting the name of the award.

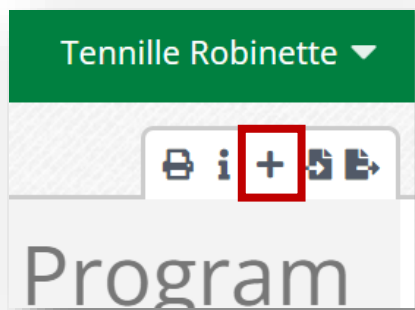


Recipient Reporting of Program Income (PGI)

2. Select “Custom → Program Income (PGI) Earnings and Expenditures” from the top menu bar.



3. Select the “+” icon on the top, right action bar to create a new entry.



4. Enter the next report number in sequence and the submission date. Enter the amount of earned PGI to be reported. Scroll to enter \$0.00 in the Expenditures for the reporting period, and click “Create” at the bottom of the screen.

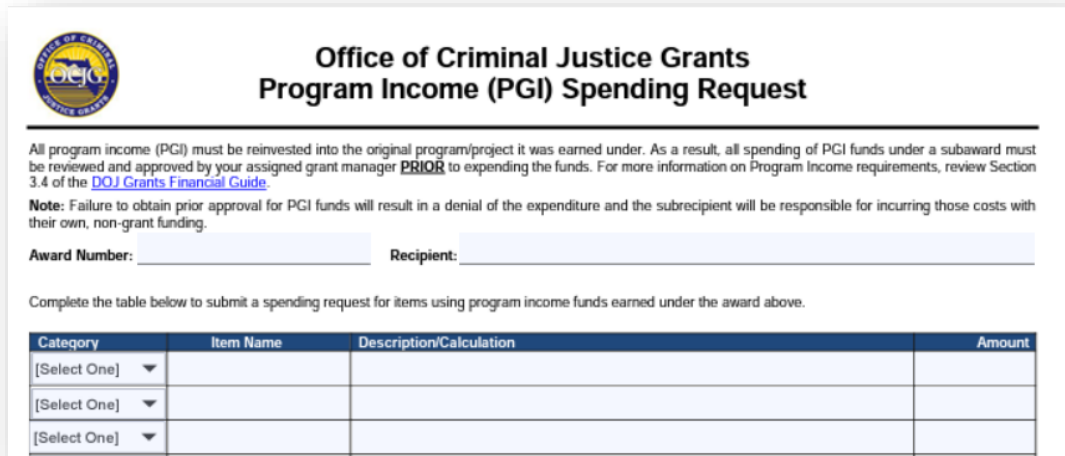
A screenshot of a web application form titled 'Program Income (PGI) Earnings and Expenditures'. The form has a green header with the text 'Tennille Robinette'. Below the header, there is a section titled 'Reporting Period' with two input fields: 'Report Number:*' with the value '1' and 'Submission Date:*' with the value '09/09/2022'. Below the 'Reporting Period' section, there is a section titled 'Earnings' with a text field labeled 'How much PGI was earned during THIS reporting period?*' with the value '\$1,000.00'. The 'Report Number' and 'Submission Date' fields are highlighted with a red box, and the 'Earnings' text field is also highlighted with a red box. The form includes instructions: 'Program income is earned when the funds are made available for use by the recipient. For example, task force seizures are NOT considered program income UNTIL the funds have been adjudicated to the recipient by the courts.'

Recipient Reporting of Program Income (PGI)

Request to Spend PGI

Program income must be invested back into the program it was earned under, be used to offset federal funds spent on the program, or be refunded to the federal awarding agency. As a result, recipients are required to submit a request to spend their earned PGI and OCJG is responsible for ensuring all expenditures of PGI funds comply with federal requirements. To submit a request to spend earned PGI funds, recipients should complete the following steps.

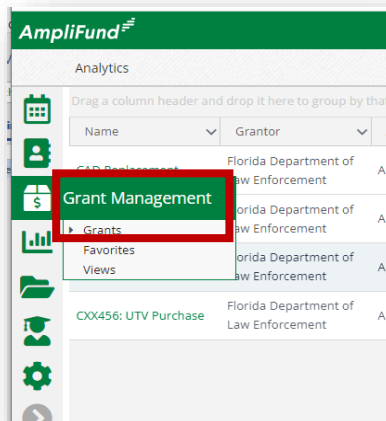
- Download and fill out the PGI Spending Request form available on our website:
<https://www.fdle.state.fl.us/Grants/Documents/Forms/PGI-Spending-Request.aspx>
This form requires recipients to provide information and details on how the PGI funds will be spent. It also requires recipients to provide a narrative justification and describe how it supports/augments the original program or project in which the PGI was earned under. It is imperative to save the filled-out report, as it will need to be uploaded into the AmpliFund system in a later step. OCJG recommends naming the file with the award number followed by PGI Spend Request (i.e. XX123 PGI Spend Request).



The form is titled "Office of Criminal Justice Grants Program Income (PGI) Spending Request". It includes a logo for the Office of Criminal Justice Grants (OCJG) and a disclaimer stating that all program income (PGI) must be reinvested into the original program/project it was earned under. A note specifies that failure to obtain prior approval for PGI funds will result in a denial of the expenditure. The form contains fields for "Award Number" and "Recipient". Below these fields is a table for submitting a spending request for items using program income funds earned under the award above. The table has four columns: "Category", "Item Name", "Description/Calculation", and "Amount".

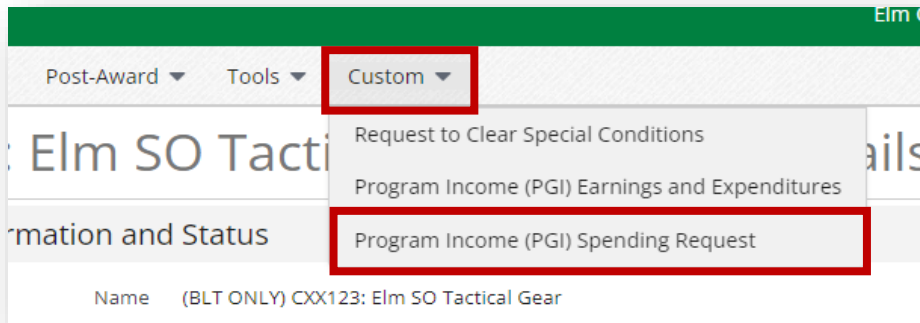
Category	Item Name	Description/Calculation	Amount
[Select One]			
[Select One]			
[Select One]			

- Log into AmpliFund. Access the appropriate award by selecting "Grant Management → Grants" and selecting the name of the award.

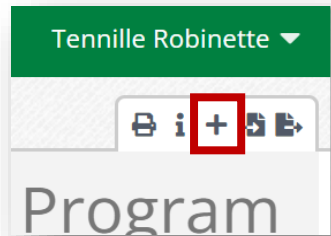


Recipient Reporting of Program Income (PGI)

7. Select “Custom → Program Income (PGI) Spending Request” from the top menu bar.



8. Select the “+” icon on the top, right action bar to create a new entry.



9. Enter the next report number in sequence and the submission date. Upload the saved spending request form. Click “Create”.

A screenshot of a web application's 'Program Income (PGI) Spending Request' form. The form has a title bar with the text 'Program Income (PGI) Spending Request'. Below the title bar, there is a section labeled 'Overview' with two input fields: 'Request Number*' with the value '1' and 'Request Date*' with the value '09/10/2022'. Both fields are highlighted with a red box. Below the 'Overview' section, there is a section labeled 'Spending Request' with a paragraph of text: 'All expenditures of Program Income (PGI) funds must receive PRIOR APPROVAL through the submission of the form below:'. Below this text, there is a link: 'PGI Spending Request Form http://www.fdle.state.fl.us/Grants/Documents/Forms/PGI-Spending-Request.aspx'. Below the link, there is a text field labeled 'Upload your completed Spending Request form for review and approval:' with a 'Choose File' button and a file name 'PGI-Spending-Request.pdf'. The 'Choose File' button is highlighted with a red box. At the bottom right of the form, there is a green 'Create' button and a grey 'Cancel' button. The 'Create' button is highlighted with a red box.

Recipients are encouraged to notify their [assigned grant manager](#) via email a spending request has been submitted for review and approval. The grant manager will provide official approval to expend PGI once the request is reviewed and approved by the SAM unit supervisor.

Recipient Reporting of Program Income (PGI)

Reporting Expenditures of PGI Funds

After a recipient receives approval to spend PGI funds, they are permitted to complete activities to expend the funds. Upon expenditure of PGI funds, the recipient is required to submit a PGI expenditure report to the Office of Criminal Justice Grants. Failure to expend all earned PGI funds by the closeout of FDLE's federal award (not the recipient's subaward) will result in a mandatory refund of unspent earned program income. Recipients should complete the steps below to report expenditures of PGI funds.

10. Download and fill out the PGI Expenditure Report form available on our website:

<https://www.fdle.state.fl.us/Grants/Documents/Forms/PGI-Expenditure-Report.aspx>

This form requires recipients to provide information and details on how the PGI funds were spent, including method of payment information. It is imperative to save the filled-out report, as it will need to be uploaded into the AmpliFund system in a later step.

OCJG recommends naming the file with the award number followed by PGI Expenditure and the date (i.e. XX123 PGI Expenditure 09.12.22).

The screenshot shows the 'Office of Criminal Justice Grants Program Income (PGI) Expenditure Report' form. It includes a header with the OCJG logo and title. Below the header is a paragraph of instructions and a note. The form contains fields for 'Award Number' (XX123) and 'Recipient' (Elm County Board of Commissioners). Below these fields is a table for reporting expenditures.

**Office of Criminal Justice Grants
Program Income (PGI) Expenditure Report**

All program income (PGI) must be reinvested into the original program/project it was earned under. As a result, all spending of PGI funds under a subaward must be reviewed and approved by your assigned grant manager **PRIOR** to expending the funds. For more information on Program Income requirements, review Section 3.4 of the [DOJ Grants Financial Guide](#).

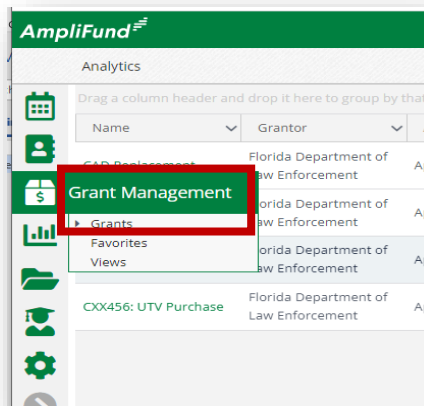
Note: Failure to obtain prior approval for PGI funds will result in a denial of the expenditure and the subrecipient will be responsible for incurring those costs with their own, non-grant funding.

Award Number: XX123 **Recipient:** Elm County Board of Commissioners

Complete the table below to submit an expenditure report detailing items/services procured with PGI funds.

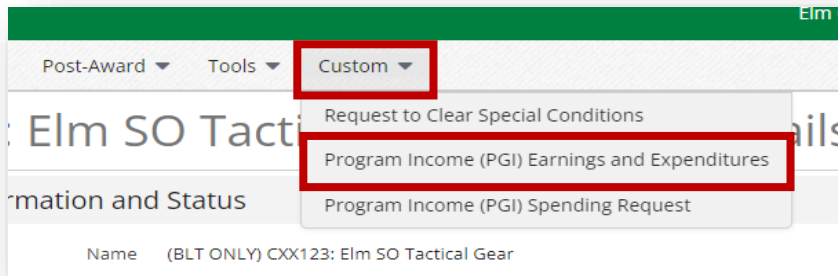
Category	Item Name	Description/Calculation	Payment Method	Payment Date	Amount
Equipment	covert cameras	4 cameras @ \$1000 each	Check #1234	9/10/2022	\$ 4,000.00
[Select One]					\$ 0.00
[Select One]					

11. Log into AmpliFund. Access the appropriate award by selecting “Grant Management → Grants” and selecting the name of the award.

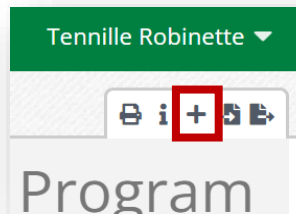


Recipient Reporting of Program Income (PGI)

12. Select “Custom → Program Income (PGI) Earnings and Expenditures” from the top menu bar.



13. Select the “+” icon on the top, right action bar to create a new entry.



14. Enter the next report number in sequence and the submission date. Enter \$0.00 for PGI earned. Scroll to the “Expenditure Reporting” section and enter the total amount of PGI funds expended for the report. Upload a copy of the completed Expenditure Report form (Step 10) and click “Create”.

A screenshot of a web application's 'Expenditure Reporting' form. The form has a green header with the text 'Tennille Robinette'. Below the header, there is a search bar with the text 'Program'. The form contains several sections and fields. The first section is 'How much PGI was earned during THIS reporting period?' with a text input field containing '\$0.00'. The second section is 'Expenditure Reporting (previously approved Spending Requests ONLY)' with a red box around its title. Below this section, there is a text input field for 'What is the total amount of your expenditures for this reporting period?' containing '\$4,000.00'. The third section is 'Program Income (PGI) Expenditure Report form (link)' with a text input field containing 'http://www.fde.state.fl.us/Grants/Documents/Forms/PGI-Expenditure-Report.aspx'. The fourth section is 'Upload your completed Program Income Expenditure Report form for approval' with a text input field containing 'Choose File | PGI-Expendi...e-Report.pdf'. At the bottom right of the form, there are two buttons: 'Create' and 'Cancel'. The 'Create' button is highlighted with a red box.

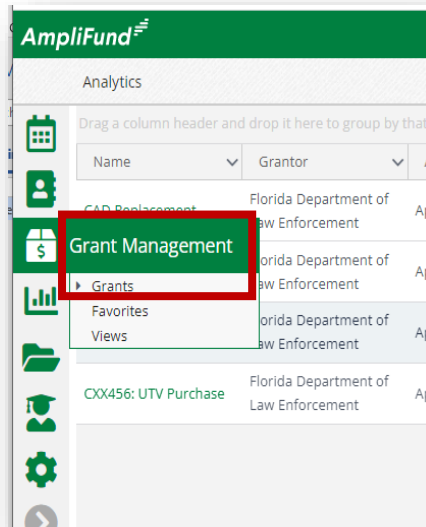
Recipients are encouraged to notify their [assigned grant manager](#) via email a PGI expenditure report has been submitted for review and approval. The grant manager will provide official approval once the report is reviewed and approved by the SAM unit supervisor.

Recipient Reporting of Program Income (PGI)

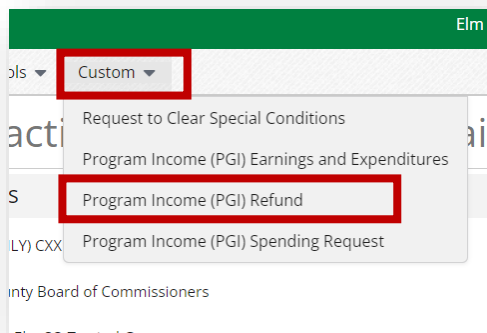
Program Income Refunds

PGI earned by recipients that is not expended by the end of Florida's federal grant period must be refunded to OCJG and subsequently returned to the federal awarding agency. For example, if Elm County earns \$6,000 in PGI funds, receives approval to spend \$6,000 on covert cameras, but only expends \$4,000 by the end of the state's federal grant period, Elm County must send a check equaling \$2,000 to FDLE, and FDLE will send \$2,000 in PGI refunds to the U.S. Department of Justice. Recipients should complete the following steps to issue a PGI refund:

15. Recipient's finance department prepares a refund check for the unspent balance of PGI. The recipient should ensure scanned copy of the check (with account information redacted) is available to upload in the AmpliFund system.
16. Log into AmpliFund. Access the appropriate award by selecting "Grant Management → Grants" and selecting the name of the award.

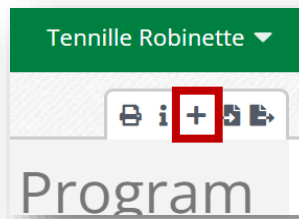


17. Select "Custom → Program Income (PGI) Refund" from the top menu bar.



Recipient Reporting of Program Income (PGI)

18. Select the “+” icon on the top, right action bar to create a new entry.



19. Enter the date of the refund, the amount refunded, the refund check number, and upload the redacted, scanned copy of the check. Click “Create”.

A screenshot of a web form titled 'PGI Refund Information'. The form includes an 'Overview' section with explanatory text about PGI refunds. Below this are four input fields: 'Date of Refund:*' with a date picker set to 09/10/2022, 'Amount Refunded:*' with a text input containing \$2,000.00, 'Refund Check #:*' with a text input containing 12345, and 'Upload redacted, scanned copy of refund check:*' with a 'Choose File' button and a file name 'SimonDocument (38).pdf'. At the bottom right of the form are two buttons: 'Create' (green) and 'Cancel' (grey).

20. Mail the check to FDLE. It is recommended to use mail service that provides a tracking number. The preferred mailing address is:

Office of Criminal Justice Grants – Refunds
Florida Department of Law Enforcement
Post Office Box 1489
Tallahassee, FL 32302-1489

However, FedEx typically will not deliver to a Post Office Box. As such, if the subrecipient provides notification of FedEx not being able to ship to the address above, it may be mailed to the off-site mail facility:

FDLE Off-Site Mail Facility
c/o Florida Department of Law Enforcement Headquarters
813B Lake Bradford Road
Tallahassee, FL 32399

Once the check is mailed, notify the [assigned grant manager](#) via email a PGI refund check has been mailed.