

STATE OF NEW JERSEY
DEPARTMENT OF LAW AND PUBLIC SAFETY
OFFICE OF THE ATTORNEY GENERAL
GRANTS DEVELOPMENT SECTION

FFY 2017

**Services, Training, Officers, Prosecutors (STOP) –
STOP VIOLENCE AGAINST WOMEN
GRANT PROGRAM**

**PROGRAM ADMINISTRATION
AND FUNDING GUIDELINES**



FEBRUARY 2018

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**STATE OF NEW JERSEY
FFY17
STOP VIOLENCE AGAINST WOMEN (VAWA)
GRANT PROGRAM**

PROGRAM ADMINISTRATION AND FUNDING GUIDELINES

I. ADMINISTRATION

The Office on Violence Against Women (OVW), which is a component of the U.S. Department of Justice, administers the STOP Violence Against Women grant program. This grant program, established pursuant to the Violence Against Women Act (VAWA) of 1994, 42 U.S.C. §3796gg et seq., helps states develop and implement effective law enforcement and prosecution strategies, as well as enhanced victim services, to combat violence against women. The Federal STOP VAWA Formula Grant Program provides funding to each state to support services to victims of violence against women.

The Office of the Attorney General (OAG), Department of Law and Public Safety (L&PS), administers the New Jersey VAWA Program and monitors all subawards granted under VAWA.

The OAG has compiled this document to assist state, county and local agencies and non-profit organizations with the application process, program development, program implementation, reporting, and compliance with state and federal laws.

All inquiries concerning the application process should be addressed to:

Grants Development Section
Office of the Attorney General
Department of Law and Public Safety
25 Market Street, 5th Floor Reception
Trenton, New Jersey 08625-0085
(609) 376 - 2445

II. ALLOCATION OF FUNDS

Under the Federal STOP VAWA Formula Grant Program, the state may use up to ten percent of its allocation for administrative purposes. The remaining funds must be allocated, without duplication, to the following categories: (1) prosecution, (2) law enforcement, (3) courts, (4) victim services, and (5) discretionary purposes.

Funds distributed through the New Jersey STOP VAWA Grant Program are administered in a manner consistent with the Violence Against Women Act and the STOP VAWA

Formula and Discretionary Grant Programs' Final Rule (*Federal Register*, November 29, 2016), codified at 28 C.F.R. Part 90, as well as the current edition of the U.S. Department of Justice (DOJ) Grants Financial Guide and the Office on Violence Against Women (OVW) Financial Grants Management Guide.

III. PURPOSE AREAS

VAWA funds are used to assist state, county, and municipal agencies to meet the needs of crime victims by providing grant funding to public and nonprofit agencies. This funding is used to provide and/or enhance services to crime victims and ensure that victims are treated with fairness, compassion, and respect to prevent secondary victimization by the criminal justice system.

- A. Training law enforcement officers, judges, other court personnel, and prosecutors to more effectively identify and respond to violent crimes against women, including the crimes of domestic violence, dating violence, sexual assault, and stalking, including the appropriate use of nonimmigrant status under subparagraphs (U) and (T) of section 101(a)(15) of the Immigration and Nationality Act (8 U.S.C. 1101(a)).
- B. Developing, training, or expanding units of law enforcement officers, judges, other court personnel, and prosecutors specifically targeting violent crimes against women, including the crimes of domestic violence, dating violence, sexual assault, and stalking;
- C. Developing and implementing more effective police, court, and prosecution policies, protocols, orders, and services specifically devoted to preventing, identifying, and responding to violent crimes against women, including the crimes of domestic violence, dating violence, sexual assault, and stalking, as well as the appropriate treatment of victims.
- D. Developing, installing, or expanding data collection and communication systems, including computerized systems linking police, prosecutors, and courts, or, for the purpose of identifying, classifying, and tracking arrests, protection orders, violations of protection orders, prosecutions, and convictions for violent crimes against women, including the crimes of domestic violence, dating violence, sexual assault, and stalking.
- E. Developing, enlarging, or strengthening victim services and legal assistance programs, including domestic violence, dating violence, sexual assault, and stalking programs, developing or improving delivery of victim services to underserved populations, providing specialized domestic violence court advocates in courts where a significant number of protection orders are granted, and increasing reporting and reducing attrition rates for cases involving violent crimes against women, including crimes of domestic violence, dating violence, sexual

assault, and stalking.

- F. Developing, enlarging, or strengthening programs addressing the needs and circumstances of Indian tribes in dealing with violent crimes against women, including the crimes of domestic violence, dating violence, sexual assault, and stalking.
- G. Supporting formal and informal statewide, multidisciplinary efforts, to the extent not supported by State funds, to coordinate the response of state law enforcement agencies, prosecutors, courts, victim services agencies, and other state agencies and departments, to violent crimes against women, including the crimes of domestic violence, dating violence, sexual assault, and stalking.
- H. Training of sexual assault forensic medical personnel examiners in the collection and preservation of evidence, analysis, prevention, and providing expert testimony and treatment of trauma related to sexual assault.
- I. Developing, enlarging, or strengthening programs to assist law enforcement, prosecutors, courts, and others to address the needs and circumstances of older and disabled women who are victims of domestic violence, dating violence, or sexual assault, or stalking, including recognizing, investigating, and prosecuting instances of such violence or assault and targeting outreach and support, counseling, and other victim services to such older and disabled individuals.
- J. Providing assistance to victims of domestic violence and sexual assault in immigration matters.
- K. Maintaining core victim services and criminal justice initiatives, while supporting complementary new initiatives and emergency services for victims and their families.
- L. Supporting the placement of special victim assistants (to be known as “Jessica Gonzales Victim Assistants”) in local law enforcement agencies to serve as liaisons between victims of domestic violence, dating violence, sexual assault, and stalking and personnel in local law enforcement agencies in order to improve the enforcement of protection orders. Jessica Gonzales Victim Assistants shall have expertise in domestic violence, dating violence, sexual assault, or stalking and may undertake the following activities:
 - 1. Developing, in collaboration with prosecutors, courts, and victim service providers, standardized response policies for local law enforcement agencies, including the use of evidence-based indicators to assess the risk of domestic and dating violence homicide and prioritize dangerous or potentially lethal cases;
 - 2. Notifying persons seeking enforcement of protection orders as to what responses will be provided by the relevant law enforcement agency;

3. Referring persons seeking enforcement of protection orders to supplementary services (such as emergency shelter programs, hotlines, or legal assistance services); and
 4. Taking other appropriate action to assist or secure the safety of the person seeking enforcement of a protection order.
- M. Providing funding to law enforcement agencies, victim services providers, and state, tribal, territorial, and local governments (which funding stream shall be known as the Crystal Judson Domestic Violence Protocol Program) to promote the following:
1. Development and implementation of training for local victim domestic violence service providers, and to fund victim services personnel, to be known as “Crystal Judson Victim Advocates,” to provide supportive services and advocacy for victims of domestic violence committed by law enforcement personnel;
 2. Implementation of protocols within law enforcement agencies to ensure consistent and effective responses to the commission of domestic violence by personnel within such agencies such as the model policy promulgated by the International Association of Chiefs of Police (“Domestic Violence by Police Officers: A Policy of the IACP, Police Response to Violence Against Women Project” July 2003); and
 3. Development of such protocols in collaboration with state, tribal, territorial and local victim services providers and domestic violence coalitions. Note: Any law enforcement, state, tribal, territorial, or local government agency receiving funding under the Crystal Judson Domestic Violence Protocol Program shall, on an annual basis, receive additional training on the topic of incidents of domestic violence committed by law enforcement personnel from domestic violence and sexual assault nonprofit organizations and, after a period of two years, provide a report of the adopted protocol to the Department, including a summary of progress in implementing such protocol. As such, states and territories are responsible for ensuring that each Subrecipient receiving funds under this purpose area will receive the required annual training. States are also responsible for ensuring that Subrecipients submit their two-year report to the Department. States and territories must notify and provide OVW with a list of Subrecipient recipients awarded STOP funds under the Crystal Judson Domestic Violence Protocol Program.
- N. Developing and promoting state, local, or tribal legislation and policies that enhance best practices for responding to domestic violence, dating violence, sexual assault, and stalking.
- O. Developing, implementing, or enhancing Sexual Assault Response Teams, or other similar coordinated community responses to sexual assault.
- P. Developing and strengthening policies, protocols, best practices, and training for law enforcement agencies and prosecutors relating to the investigation and

prosecution of sexual assault cases and the appropriate treatment of victims.

- Q. Developing, enlarging or strengthening programs addressing sexual assault against men, women, and youth in correctional or detention settings.
- R. Identifying and conducting inventories of backlogs of sexual assault evidence collection kits and developing protocols and policies for responding to and addressing such backlogs, including protocols and policies for notifying and involving victims.
- S. Developing, enlarging, or strengthening programs and projects to provide services and responses to male and female victims of domestic violence, dating violence, sexual assault, or stalking, whose ability to access traditional services and responses is affected by their sexual orientation or gender identity, as defined in section 249(c) of title 18, United States Code.
- T. Developing, enhancing, or strengthening prevention and educational programming to address domestic violence, dating violence, sexual assault, or stalking, with not more than 5 percent of the amount allocated to a state to be used for this purpose.

IV. AWARD CONDITIONS TO REVIEW PRIOR TO PREPARING AN APPLICATION

This section is to help familiarize the Applicant with any conditions of the STOP VAWA grant program that may impact the development of the proposed project.

A. LEGAL ASSISTANCE ELIGIBILITY

For allocation of money in the proposed budget to the provision of legal services, the Applicant must demonstrate that the individual providing legal assistance has either:

- a. expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; or
- b. is partnered with an entity or person that has demonstrated expertise in providing legal assistance to victims of domestic violence, dating violence, sexual assault, or stalking in the targeted population; and
- c. has completed (or will complete) training in connection with domestic violence, stalking or sexual assault and related legal issues, including training on evidence-based risk factors for domestic and dating violence homicide.

B. TRAINING PROGRAMS

Training or training materials developed or delivered with STOP Violence Against Women grant program funds must adhere to the OVW Training Guide Principles for Grantees and Subgrantees, available at:

<https://www.justice.gov/sites/default/files/ovw/legacy/2012/06/28/ovw-training-guiding-principles-grantees-subgrantees.pdf>.

V. APPLICATION REQUIREMENTS

A. SUBMISSION

The due date for applications is specified in the grant notice. Applicants must complete and submit *one (1) original and one (1) copy* of the application by the submission deadline indicated in the Notice of Available Funds, as well as include all proper Subaward application forms with original signatures.

Applicants should use the format outlined on the following pages for the development of the proposal. Utilizing an alternate format may negatively impact your application.

Unless otherwise noted, the head of the Subrecipient state agency, organization, or local unit of government should sign these documents (e.g. State Agency head; Chief Executive, President, Chairperson of the Board; County Executive, County Manager, County Supervisor, County Board President; Mayor, Chief Executive or Village President).

Finally, OAG reserves the right to decline any application for grant funding and to award Subawards in amounts that may be other than requested.

Information contained in grant applications may not be considered confidential pursuant to the Open Public Records Act, N.J.S.A. 47:1A-1 et seq. Do not include any information from any source in the grant application that you believe should not be made available for public review. Denoting information contained in your application as “confidential” or “not subject to public review” may not, standing alone, exempt the included information from public review.

B. PROJECT PROPOSAL FORMAT

Subrecipients must use the following format in developing the Project Narrative. Please be sure to include the below elements, lettered a – e, in your Project Narrative.

1. PROJECT NARRATIVE

a. Problem Statement/Needs Assessment

Identify the specific issue(s), target population and geographic area the proposed project will address. Describe the characteristics and needs of the target population, the local conditions and needs, the existing services, and the gaps and/or barriers in services. Include current statistics and relevant facts to substantiate the selection and need of the proposed project.

b. Goals, Objectives, and Work Plan (Action Strategy)

Provide a narrative description of the project that is being proposed. This section should discuss the general intent of the project and proposed solutions to the problem. List additional resources that will be dedicated to the project.

OAG encourages evidence-based programs and practices and using data in policymaking and program development. Integrating evidence into program, practice, and policy decisions will help agencies improve the quality of their services.

i. Project Goal(s):

The goal of the project is a general statement of the desired result or outcome of the project. The goal expresses what needs to be accomplished in order to bring about a solution to a problem. Tie the goal to the problem statement.

ii. Objectives:

In writing objectives, the following guidelines should be helpful:

- (a) Objectives are specific approaches to achieve the goal.
- (b) Objectives should be stated in terms of output/outcomes.
- (c) Measurable indicators should be attached to each objective.
- (d) Objectives provide the basis for the evaluation of the project.

iii. Work Plan (Action Strategy):

In developing activities relating to a specific objective, use the following guidelines:

- (a) List, in order, the tasks that will be completed to achieve each objective.
- (b) Provide a time frame for completion of each task.
- (c) Identify staff that will be responsible for completing each task.

c. Partnership, Collaboration, and Coordination of Services and Linkages to Services

Partnerships, collaboration and/or coordination of services are strongly encouraged for all projects. Describe the agency's partnership and/or coalition building strategy and use of volunteers. Applications for projects which require coordination of services among two or more agencies must contain a signed affiliation agreement. An affiliation agreement must define roles, responsibilities, referral mechanisms, collaboration and coordination efforts necessary for successful implementation of the project and must be signed by all affiliating agencies.

d. Project Management and Staff

Identify project management and staff. Describe how personnel are uniquely qualified to manage and implement the project. Provide current resumes for the employees who work at the agency, along with job descriptions that detail the title and job responsibilities, as well as the education and experience necessary for each position for which grant or matching funds are requested. If the funded position requires a current and valid professional New Jersey license, certificate, or permit to provide the services described in the proposal, indicate the type of license required and attach a copy of the official license.

For staff providing direct services to victims of domestic violence or sexual assault, please submit proof of completion of the forty (40) hour domestic violence and/or sexual assault training. If required by law, please conduct criminal background checks of personnel.

State if the position is full-time or part-time, the number of hours and percentage of time devoted to the project, and the percentage of salary paid with grant funds. Indicate if you will use existing staff or if you will recruit new staff for each position requested in the budget. Public agencies cannot use grant funds to supplant state and federal funds otherwise available for crime victim services.

e. Data Collection, Performance Measures and Evaluation

List data that will be collected. Identify the person responsible for collecting the data and conducting the evaluations. Describe the methods that will be used to measure the progress and assess the impact of the project. (Subrecipients will be required to collect and report specific data relating to their project to OAG). Client feedback is strongly encouraged; if measurement does not include client feedback, an explanation must be provided.

2. BUDGET DETAIL WORKSHEET

a. Budget Detail Worksheet:

The Budget Detail Worksheet is provided for your use in the preparation of the budget and budget narrative. All required information (including the budget narrative) must be provided. Any category of expense not applicable to your budget may be left blank. Indicate any non-federal (match) amount in the appropriate category.

b. Budget Categories:

PERSONNEL

List each position by title and name of employee, if available. Show the annual salary rate and percentage of time to be devoted to the project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization. Include a description of the responsibilities and duties of each position in relationship to fulfilling the project goals and objectives.

FRINGE BENEFITS

Fringe benefits should be based on actual known costs or an approved negotiated rate by a federal agency. If not based on an approved negotiated rate, list the composition of the fringe benefit package. Fringe benefits are for the personnel listed in the personnel section of the budget and only for the percentage of time devoted to the project. Fringe benefits on overtime hours are limited to FICA, Workman's Compensation and Unemployment Compensation.

If salaries are being reflected in the budget as a cost of the project, and the salaried employee receives fringe benefits, the **corresponding** fringe must also be included, whether being paid for by grant funds or from another source (i.e. match). More specifically, the percentage of each position's salary charged to the grant program, whether through grant or match funds, must have the position's corresponding fringe benefits accounted for by the same percentage as the salary charged to the grant program.

For example, if an applicant requests salary for a Bilingual Counselor and 80% salary will be charged to the grant program, then the applicant must display 80% of the amount of fringe benefits.

- **Bilingual Counselor – \$100,000 salary.**
 - **80% of her time will be spent on the grant, and thus, \$80,000 (80% of her salary) in federal funds is requested**

for her salary.

- **Her fringe rate is 20%, so the overall value of her fringe benefits \$20,000.**
- **.80 (percentage salary funded under the grant) x 20,000 (fringe amount) = \$16,000**
- **\$16,000 must be displayed in the budget, under grant funds or match.**

TRAVEL

Itemize travel expenses of staff personnel by purpose (e.g., staff to training, field interviews, advisory group meetings). Describe the purpose of each travel expenditure in reference to the project objectives. Show the basis of computation (e.g., six people to 3-day training at \$X airfare, \$X lodging, \$X subsistence). In training projects, travel and meals for trainees should be listed separately. Show the number of trainees and the unit costs involved. Identify the location of travel, if known; or if unknown, indicate “location to be determined.” Indicates source of Travel Policies applied Applicant or Federal Travel Regulations. Note: Travel expenses for consultants should be included in the “Contractual/Consultant” category.

Travel costs are allowable if permitted under the current State Travel Regulations, 16-11-OMB, located at <http://www.state.nj.us/infobank/circular/circindx.htm>.

Mileage reimbursement cannot be charged in excess of the New Jersey State maximum of \$.31 per mile, State Treasury Circular Letter, Automobile Mileage Reimbursement Rate, 01-02-OMB.

EQUIPMENT

List non-expendable items that are purchased (Note: Organization’s own capitalization policy for classification of equipment should be used). Expendable items should be included in the “Supplies” category. Applicants should analyze the cost benefits of purchasing versus leasing equipment, especially high cost items and those subject to rapid technological advances. Rented or leased equipment costs should be listed in the “Contractual” category. Explain how the equipment is necessary for the success of the project, and describe the procurement method to be used.

OAG may approve the purchase of equipment deemed appropriate and essential to the successful operation of projects. Requests for equipment should contain adequate cost specifications, including equipment type, quantity and estimated costs. Specific brand names should be excluded.

Pertaining to requests for acquisition of equipment, the following general cost allowance principles, as detailed in the DOJ Financial Guide, should be followed:

- a. No other equipment owned by the Subrecipient is suitable for the project.
- b. No luxury vehicles will be approved; if the vehicle request is approved, the vehicle should be reasonable, and the recipients must follow the Internal Revenue Service guidelines.
- c. Federal funds are not used to provide reimbursement for the purchase of equipment already owned by the Subrecipient.
- d. Equipment purchased and used commonly for two or more programs should be appropriately divided among each activity.
- e. Equipment that has already been purchased and charged to other activities of the organization is not an allowable expense to the award.

SUPPLIES

List items by type (office supplies, postage, training materials, copying paper, and expendable equipment items costing less than \$5,000, such as books, hand held tape recorders) and show the basis for the computation. Generally, supplies include any materials that are expendable or consumed during the course of the project.

CONSULTANTS/CONTRACTS/SUBAWARDS

Contracts/Subawards: Comply with 2 CFR 200 and applicable Federal, State, and Local law. Indicate, with justification, whether a purchase of service or supplies constitutes a subaward or procurement contract pursuant to 2 CFR 200 and how the applicant intends to comply with corresponding procurement and/or subaward requirements per Federal law. Indicate whether applicant's formal, written Procurement Policy of the Federal Acquisition Regulations are followed. Provide a description of the product or service to be procured by contract and estimate of the cost. Applicants must promote free and open competition in awarding contracts/subawards.

Consultant fees: For each consultant enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Consultant fees in excess of \$650 per day or \$81.25 per hour require additional justification and prior approval.

Consultant expenses: List all expenses to be paid from the grant to the individual consultants in addition to their fees (i.e. travel, meals, lodging, etc.). This includes travel expenses for anyone who is not an employee of the applicant such as participants, volunteers, partners, etc.

OTHER COSTS

List items by major type and the basis of the computation. For example, provide the square footage and the cost per square foot for rent or provide a monthly rental cost and how many months to rent. The basis field is a text field to describe the quantity such as square footage, months, etc. Only the cost of facilities used for the project activities are permissible, such as office space, maintenance costs, landlines, and utilities.

INDIRECT COSTS

Indirect costs are allowed if the applicant has a federally approved indirect cost rate. A copy of the rate approval (a fully executed, negotiated agreement) must be attached. If the applicant does not have an approved rate, the applicant may elect to charge a de minimis rate of 10% of modified total direct costs as indicated in 2 CFR Part 200.414f. The applicant may choose not to seek indirect costs.

Additional information about using an ICR and claiming indirect costs is included in the **Indirect Cost Rate Fact Sheet**.

C. MATCHING FUNDS

The VAWA guidelines require that all applicants, **other than nonprofit victim service providers**, provide 25% matching funds for the total project. However, voluntary match is encouraged for victim services providers, as it promotes the fiscal sustainability of our VAWA programs.

1. Matching funds must be derived from non-Federal funds. The applicant must verify the source of proposed matching funds and the funding source. Applicants are required to maintain documentation on activities related to the source of matching funds as well as subaward-related activities.
2. The match may be cash or in-kind services.
3. All matching funds are restricted to the same uses as the federal subaward funds and must be expended within the subaward period.
4. It is not necessary to provide matching funds for each individual item requested in the budget.
5. If the applicant is required to pass a Resolution, acceptance of responsibility for any match must be expressly stated in the Resolution.

Twenty-five Percent (25%) Match Calculation Example:
\$45,000 (Federal Funds Requested)

$\$45,000/.75 = \$60,000$ (Total Project Cost)

$\$60,000 \times .25 = \$15,000$ (Required Match)

D. BUDGET AND FISCAL GUIDELINES

Grant funds must be used for expenditures only taking place during the Subaward period. Obligor subaward funds occurs when funds are encumbered (e.g., purchase order, requisition) for an approved project budget item during the subaward period. Funds that are not obligated within the subaward award period will lapse and revert back to OAG. Obligations outstanding at the end date of the subaward period must be liquidated within forty-five (45) days.

Applicants are required to follow the following guidelines when submitting a Budget Detail Worksheet and subsequent budget modifications. Please note that items that are requested in the budget should be justified in the Budget Narrative and described in the Project Narrative section of the application.

1. ALLOWABLE COSTS

Costs must be reasonable, allocable and necessary for the project.

Allowable costs are those charges identified under the grant program's authorizing legislation, regulations and applicable federal cost principles that provide information on allowable costs, audit requirements, accounting systems, financial records, and the administration of grant funds, including the following:

- a. **2 C.F.R. Part 200, Subpart E, Costs Principles** (2 C.F.R § 400 et seq.).
- b. **2017 DOJ Grants Financial Guide (DOJ Financial Guide)**, located at <https://ojp.gov/financialguide/doj/index.htm>.
- c. **2014 OVW Financial Grants Management Guide**, located at: https://www.justice.gov/sites/default/files/ovw/pages/attachments/2014/12/17/ovw_2014_fgmg_final_1.pdf
- d. **NJ State Department of Treasury, Office of Management and Budget, State Circulars**, as issued and superseded, found at <http://www.state.nj.us/infobank/circular/circindx.htm>, specifically, State Circular Standard Grant Agreement Form, X. Allowable Costs, 07-05-OMB.

2. SUPPLANTING

Funds received from the New Jersey STOP VAWA Grant Program may not be used to deliberately reduce other funds set aside for the same purpose.

Federal grant funds must be used to supplement, NOT REPLACE, existing nonfederal funds for program activities already appropriated for the same purpose.

If there is a potential of supplanting, the applicant may be asked to supply documentation demonstrating that the reduction in non-federal resources occurred for reasons other than the receipt or expected receipt of federal funds.

3. UNALLOWABLE COSTS

Generally, allowable costs may be rejected if, in the OAG's determination, such costs are deemed excessive or not integral to the success of the project. All items of cost will be reviewed by the OAG to determine eligibility. For a discussion on unallowable costs, see the DOJ Financial Guide.

4. GENERAL FISCAL REQUIREMENTS

General fiscal requirements include the following:

- a. A separate account for the subaward project with separate accountability of receipts, expenditures, and balances for each fiscal budget period.
- b. Itemization of all supporting records of grant receipts, expenditures and state/local contributions (if applicable) in sufficient detail to show exact nature for each fiscal budget period.
- c. Provision of data and information for each expenditure and state/local contributions with proper reference to a supporting voucher or bill properly approved.
- d. Maintenance of payroll authorizations and vouchers.
- e. Maintenance of an **hourly** time-reporting system for personnel charged to the grant and state/local contributed services (if applicable).
- f. Maintenance of records supporting charges for fringe benefits.
- g. Maintenance of inventory records for equipment purchased, rented, and contributed.
- h. Maintenance of inventory records for consumable supplies purchased.
- i. Provisions for payment by check.
- j. Maintain timesheets describing work activity, signed by the employee and supervisor, to document hours personnel worked on grant related

activities.

- k. Prepare certifications for employees who worked solely on the grant funded project verifying salary and wage charges to the project that are signed by the employee and supervisor.

E. AUDIT REQUIREMENTS

The Subrecipient must maintain a bookkeeping system, records, and files to account for all grant monies spent and all matching funds contributed to the project. While a preferred system is not specified, Subrecipients are expected to conform to accepted accounting standards.

The Subrecipient must comply with federal audit requirements located at 2 C.F.R. Part 200, Subpart F, Audit Requirements (2 C.F.R. §200.500, et seq.), the Government Accountability Office's Generally Accepted Government Auditing Standards (also known as the Yellow Book), and the most current edition of the DOJ Financial Guide - Audit Requirements.

The Subrecipient must also comply with State audit requirements located in the State Treasury Department, State Circular, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid, 15-08-OMB.

Proof of Submission: Subrecipients are required to submit its Single Audit to the *Federal Audit Clearinghouse (FAC)* at the following website: <https://harvester.census.gov/facweb/default.aswpx/>. **Do NOT send a copy of your audit to OAG.**

1. Applicants that expend federal and/or state financial assistance of **\$100,000** or more within their fiscal year, but less than **\$750,000** of federal or state financial assistance (including federal pass-through funds), must have either:
 - a. A financial statement audit performed in accordance with Government Auditing Standards (Yellow Book) or
 - b. A program-specific audit performed in accordance with 2 C.F.R. §200.500, et seq., and state policy.
2. Applicants that expend federal or state financial assistance, (including federal pass-through funds), of **\$750,000** or more within their fiscal year must have:
 - a. A single audit performed annually, or
 - b. A program-specific audits performed annually, in accordance with

2 C.F.R. §200.500, et seq., and state policy.

3. For applicants expending less than \$100,000 of state and/or federal financial assistance, no audit is required.

F. APPLICATION AUTHORIZATION

The submission of any subaward application requires the signature of the applicant unit of government's Chief Executive Officer, agency head or authorized party and Project Director. Signature indicates that the information provided within the application is truthful, accurate and complete, and the applicant intends to comply with all requirements regarding the use of subaward funds, and will use the subaward funds to carry out the project as described in the application. The Project Director and Chief Executive Officer also acknowledge that they are responsible for authorizing expenditures and disbursing of subaward funds.

G. NON-PROFIT APPLICANTS

1. DEMONSTRATION OF NONPROFIT STATUS

Applicants that are nonprofit organizations are required to demonstrate their nonprofit status in any one of the below methods:

- a. Submission of proof of 501(c)(3) status from the Internal Revenue Service and exemption from taxation under 501(a);
- b. Submission of a statement from the state taxing authority or State Secretary of State, or other similar official certifying that the organization is a nonprofit operating within the state (organized under N.J.S.A. 15A-1 et seq.), and that no part of its net earnings may lawfully benefit any private shareholder or individual;
- c. Submission of a certified copy of the applicant's certificate of incorporation or similar document; or
- d. Submission of any item above, if that item applies to a state or national parent organization, together with a statement by the state or parent organization that the applicant is a local nonprofit affiliate.

2. ORGANIZATIONAL STATUS

In addition, nonprofit applicants must provide:

1. A Board Resolution (post-award requirement);
2. Proof of current New Jersey Business Registration issued by the New Jersey Division of Revenue: (<http://www.nj.gov/treasury/revenue/busregcert.shtml>);
3. Proof of current New Jersey Charitable Registration issued by the New Jersey Division of Consumer Affairs: (<http://www.njconsumeraffairs.gov/>);
 - a. Follow current New Jersey law and guidance for registration. The New

Jersey Division of Consumer Affairs Website indicates requirements for registration as well as exemptions.

H. SYSTEM FOR AWARD MANAGEMENT (SAM) AND DATA UNIVERSAL NUMBERING SYSTEM (DUNS)

The U.S. Department of Justice requires the gathering of information to comply with the Federal Funding and Accountability and Transparency Act (FFATA) of 2006. FFATA requires the use of the System for Award Management (SAM), formerly the Central Contractor Registration (CCR), and the Data Universal Numbering System (DUNS) for each entity applying for a Federal award or subaward. **Applications without a current SAM registration or a DUNS number are incomplete. No applicant may receive a subaward unless it has provided a DUNS number.**

The details of Subrecipient recipient obligations regarding “System for Award Management and Universal Identifier Requirements” are posted on the Office of Justice Programs web site at <http://www.ojp.gov/funding/sam>, and are incorporated by reference here.

The System for Award Management (SAM) is the Official U.S. Government system that consolidated the capabilities of CCR/FedReg, ORCA, and EPLS. There is NO fee to register. Applicants for grants (private non-profits, educational organizations, state and regional agencies, etc.) supported with federal grant funds must register on-line with SAM at <https://www.sam.gov>. Applicants must update or renew their registration at least once per year to maintain their active status.

A DUNS number is a unique nine-digit sequence recognized as a unique identifier for tracking federal assistance applicants, recipients, and subrecipients. A DUNS number assignment is free, one-time activity, and can be obtained by applying online at <http://fedgov.dnb.com/webform> or calling 1-866-705-5711.

I. SUBRECIPIENT OFFICIAL FILE

Subrecipients are required to maintain a master file for Subaward documents. The following documents must be available for on-site review by the OAG:

1. **Grant Documents:** copies of the Approved Application, Applicant Information Form, Applicant Authorization, Subaward Letter, Subaward Contract, Budget Detail and Narrative, General Conditions, Special Conditions, OAG Approved Project Budget, EEO Certification, and all project modification requests, grant adjustments, and related written approvals from OAG.
2. **Financial Documents:** copies of all quarterly detailed cost statements, quarterly programmatic progress reports, and annual report.
3. **Personnel information:** copies of all payroll evidence, staff assignment forms,

hourly time reports and monthly Time and Activity Reports or and semi-annual certifications; as required.

4. **Equipment:** copies of all purchase orders, receiving documents, bid or competitive quote information, paid vouchers, and inventory data.
5. **Consumable Supplies:** copies of all purchase orders, receiving documents, invoices and paid vouchers.
6. **Supplies and Operating Expenses:** all space contracts and/or certificates, bid information, purchase orders, invoices, and payments.
7. **Travel:** copies of all travel authorizations, travel vouchers, and payments; copies of training certificates or other proof of attendance.
8. **Banking Information:** cash verification, receipts documentation, check register, canceled checks, and bank statements.

J. REPORTING PROCEDURES

1. PROGRAMMATIC PROGRESS REPORTS

To comply with the Government Performance and Results Act of 1993, the federal government also requires the reporting of specific performance measurements. Subrecipients are required to submit **quarterly** programmatic progress reports to OAG describing project activities for the duration of the award period. Reports are to be submitted to OAG within **fifteen (15) calendar days** of the end the quarter. Subrecipients will receive reporting forms with their copy of the executed contract/award document. That reporting form will include specific performance measurements applicable to their grant.

If a Subaward begins less than a month before the end of a calendar quarter, a programmatic progress report is not due for that quarter. Activities for this shortened period should be accounted for in the subsequent quarterly report.

2. DETAILED COST STATEMENT

The Subrecipient is required to submit financial expenditure reports or Detailed Cost Statements (DCS) comparing actual expenditures with the OAG Approved Project Budget.

- a. Subrecipients are required to submit **quarterly** DCS's. Two copies of each DCS report, with original signatures, must be submitted to the OAG within **fifteen (15) calendar days** of the end of each quarter. The DCS for the last

quarter shall be marked as final. For each funding request, a separate State of New Jersey Payment Voucher must be submitted.

- b. All subaward fund and matching fund expenditures and/or contributions, must be adequately documented. *See* 2 C.F.R. § 200.403. All subrecipients must provide supporting source documentation (e.g. invoices, hotel receipts, timesheets, payroll records, purchase orders) with their reimbursement requests. Subrecipients should be ensuring that their costs are allowable, mathematically accurate and correlate to the source documentation provided. OAG Grants Development Section staff will review all Subrecipient source documentation prior to approving reimbursement requests. Costs lacking sufficient support may not be reimbursed.

Subrecipients must keep detailed time reports showing actual time worked on a grant in compliance with 2 C.F.R. 200.430.

Subrecipients must maintain time and activity records that: (1) accurately reflect the work performed, (2) are supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated, (3) be incorporated into the Subrecipient's official records, (4) reasonably reflect the total activity for which the employee is compensated by the subrecipient, and (5) encompass both federally assisted and all other activities compensated by the subrecipient on an integrated basis.

To satisfy source documentation requirements for reimbursement requests:

1. When an employee works solely on one specific grant project, both the *employee and supervisor* can prepare and sign an after-the-fact certification that the employee worked 100% of his or her time on the grant award.
2. Where an employee works on *more than one grant project*, project periods, or overlapping periods, salary costs must be based on actual time spent on the grant activity. (Hourly time and effort reporting). The applicant must maintain reports reflecting an after-the-fact distribution of the actual activity of each employee; account for the total activity of each employee; be prepared at least monthly; coincide with one or more pay periods; and be signed by the employee. Because practices vary as to the activity constituting a full workload (for IHEs, IBS), records may reflect categories of activities expressed as a percentage distribution of total activities. These reports should also be reviewed and approved on a regular basis by a supervisory official having first-hand knowledge of the work performed. The approving official should document the review and approval by signing or initialing each employee's time and/or effort report.

K. BUDGET REVISION AND MODIFICATION

The grant budget is the approved financial plan to carry out the purpose of the grant. This plan is the financial representation of the project as approved during the grant application and award process.

1. Subrecipients are required to report deviations from the approved budget and receive prior written approvals for budget revisions and modifications in excess of **one (1) percent of the total award amount**. To request a budget revision, Subrecipients are required to submit a written explanation (Justification Letter) and OAG Grant Adjustment Request Form (GARF).
2. Subrecipients will be required to request a budget revision for the following reasons:
 - a. Changing the scope, objective, financial assistance, key personnel, timing of the project or deviating from the approved budget.
 - b. Extending the grant period.
 - c. Sub-contracting (if authorized by law) or providing financial assistance to a third party by another means to obtain services to perform activities which are central to the purpose of the award.
 - d. Adjusting between cost categories and/or shifts of funding to direct cost categories that are not part of the approved budget.

L. GENERAL AND SPECIAL CONDITIONS

Prior to award, applicants must review, agree to comply, and sign General Conditions and Assurances that are required for subrecipients. The General Conditions and Assurances are formatted to include four (4) sections including: Federal General Conditions; State General Conditions; Federal Special Conditions; and Program Specific Special Conditions.

Additional conditions may be imposed by OAG for subrecipients who are deemed “high risk” or who have been “conditionally approved” for subaward.