

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

**FFY 2017
VICTIMS OF CRIME ACT (VOCA)
GRANT PROGRAM**



**PROGRAM ADMINISTRATION
AND FUNDING GUIDELINES**

July 2018

Table of Contents

ADMINISTRATION	3
PROGRAM INFORMATION	4
APPLICATION REQUIREMENTS	5
SUBMISSION	5
PROPOSAL FORMAT and REQUIREMENTS	6
PROJECT NARRATIVE	6
I. Agency Background, Mission, Experience and Capability	6
II. Problem Statement/Needs Assessment	6
III. Project Description/Goals, Objectives, and Work Plan (Action Strategy)	6
IV. Partnership, Collaboration, and Coordination of/Linkages to Services	7
V. Project Management and Staff	7
VI. Data Collection, Performance Measures & Evaluation	7
BUDGET and BUDGET NARRATIVE	8
I. Budget Detail Worksheet	9
II. Allowable Costs	14
III. Unallowable Costs	16
IV. General Fiscal Requirements	17
ADDITIONAL APPLICATION AND AWARD REQUIREMENTS	18
I. Supplanting	18
II. Application Authorization	18
III. System for Award Management and Data Universal Numbering System	19
IV. Subrecipient Official File	19
V. Reporting Procedures	21
A. Programmatic Progress Reports	21
B. Detailed Cost Statement	21
VI. Budget Revision and Modification	22
VII. Audit Requirements	22
VIII. General and Special Conditions	23

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

**VICTIMS OF CRIME ACT (VOCA)
GRANT PROGRAM**

PROGRAM ADMINISTRATION and FUNDING GUIDELINES

ADMINISTRATION

The Federal Victims of Crime Act (VOCA) Formula Grant Program, 42 U.S.C. §10601 et seq., provides funding to each state in support of services to victims of violent crime (hereinafter “VOCA Grant Program”).

In New Jersey, the Department of Law and Public Safety (L&PS) administers the VOCA Grant Program. L&PS provides technical assistance to Subrecipients during the implementation of the project. L&PS monitors all grants awarded under program, and ensures Subrecipients are in compliance state and federal laws, rules, regulations, guidance, and reporting requirements. L&PS also prepares and submits programmatic and fiscal reports.

Recipients of federal grant funds are bound by changes made in federal and state law/policy regardless of inclusion in these guidelines.

All inquiries concerning the subaward 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
P.O. Box 085
Trenton, New Jersey 08625-0085
(609) 376-2445

PROGRAM INFORMATION

The VOCA Grant Program assists state, county and municipal agencies to meet the needs of crime victims and assist public and non-profit agencies in providing and/or enhancing services to victims of crime. In doing so, VOCA funds are used to ensure that crime victims are treated with fairness, compassion, and respect by the criminal justice system to prevent secondary victimization by the system.

Federal Victims of Crime Act funds are generated by assessments levied on offenders of federal crimes and are used to support services to victims of violent crimes. The VOCA Rules define a crime victim as “as a person who has suffered physical, financial or emotional harm as a result of the commission of a crime.” 28 C.F.R. § 94.102. The Rules define direct services as those efforts that (1) respond to the emotional and physical needs of crime victims, (2) assist victims of crime to stabilize their lives after victimization, (3) assist victims to understand and participate in the criminal justice system, and (4) restore a measure of safety for victims of crime. *Id.* VOCA also seeks to encourage public and private non-profit agencies to commit other resources to victim services projects, in conjunction with federal funds, by requiring matching funds (cash or in-kind services) to achieve the program objectives.

Additionally, each successful applicant must (1) coordinate victim services with local service agencies to identify and address gaps in services, (2) assist crime victims in seeking crime victims compensation benefits, (3) maintain required statistics on victims by race or national origin, sex, age, disability, geographic area and type of victimization, (3) specify on any publications that the project was funded either whole, or in part, by L&PS, (4) use volunteer services unless granted a waiver, (5) provide services to victims of federal crimes on the same basis as victims of state crimes, and (6) under the subaward project, provide services to crime victims free of charge.

Funds for this program are derived from the FFY 17 Federal VOCA Formula Grant Program, which is administered by L&PS pursuant to the VOCA Victim Assistance Program Final Rule located at <https://www.federalregister.gov/documents/2016/07/08/2016-16085/victims-of-crime-act-victim-assistance-program>

VOCA RULE: Please note that the new Final Rule for the Victims of Crime Act, Victim Assistance Program **is effective.** The Final Rule greatly expands the areas of allowable activities and costs for Subrecipients. Please be sure to carefully review the Final Rule and submit requests ONLY for ALLOWABLE costs. You may find the Final Rule at the following website:

<https://www.federalregister.gov/documents/2016/07/08/2016-16085/victims-of-crime-act-victim-assistance-program>

APPLICATION REQUIREMENTS

SUBMISSION

Refer to the notice of availability of funds (NOAF) for application due dates.

Submit one (1) original and one (1) copy of the application by the submission deadline, and include all proper subaward application forms with original signatures.

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).

To promote consistency, applicants should use the format outlined on the following pages for the development of the proposal. **Please only submit single-page copied documents with NO staples.**

L&PS reserves the right to decline any application for grant funding and to award subawards in amounts that may be other than requested.

*****Notice*****

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.

PROPOSAL FORMAT and REQUIREMENTS

PROJECT NARRATIVE:

Please use the following format to develop your Project Narrative. All below elements must be included:

I. Agency Background, Mission, Experience, & Capability

Describe in detail the agency's mission, background and experience as it relates to the purpose and objectives of the proposed project. Explain the agency's knowledge and capability to carry out the project based on demonstrated experience in providing victim services to the target population. Public agencies must cite their statutory and/or local governing authority.

II. 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.

III. Project Description/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.

- A. **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.
- B. **Objectives:** In writing objectives, the following guidelines should be helpful:
 - 1. Objectives are specific approaches to achieve the goal.
 - 2. Objectives should be stated in terms of output/outcomes.
 - 3. Measurable indicators should be attached to each objective.
 - 4. Objectives provide the basis for the evaluation of the project.
- C. **Work Plan (Action Strategy):** In developing activities relating to a specific objective, use the following guidelines:
 - 1. List, in order, the tasks that will be completed to achieve each objective.
 - 2. Provide a time frame for completion of each task.

3. Identify staff that will be responsible for completing each task.

IV. Partnership, Collaboration, and Coordination of/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.

*****Please Note: VOLUNTEERS must be utilized in the applicant's agency for meeting the goals and objectives of your agency and/or this specific project. This is a federal requirement of the VOCA grant.** If you are unable to utilize volunteers, a waiver must be requested and written documentation must be provided detailing your efforts to recruit and maintain volunteers or describing other circumstances prohibiting the use of volunteers.

V. 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 whose personnel costs are included in the project budget, 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.

VI. Data Collection, Performance Measures & Evaluation

Describe the 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 L&PS). Client feedback is strongly encouraged; if the measurement does not include client feedback, an explanation must be provided.

Awarded applicants will be required to enter VOCA-required data (quarterly performance metrics) through OVC's online Performance Measurement Tool (PMT) located at <https://www.ovcpmt.org>.

BUDGET AND BUDGET NARRATIVE:

Please use the following to develop your Budget and Budget Narrative:

Applicant must list all requested budget items on the Budget Detail Worksheet. Costs must be specific and tied to the project objectives. A budget narrative justifying proposed expenditures is also required. Please note that items that are requested in the budget should also be described in the project narrative section of the application.

VOCA regulations require that all applicants provide a 20% project match. The match may be cash or in-kind services. All matching funds are restricted to the same uses as subaward funds, must be expended within the subaward period, and are subject to audit. It is not necessary to provide matching funds for each individual item requested in the budget.

Matching funds must be provided from non-federal funds. The applicant must verify the funding source of proposed matching funds. Applicants are required to maintain documentation on activities related to the source of matching funds as well as subaward-related activities.

The 20% matching funds are calculated on the total project costs. The match can be calculated in the following manner:

$$\begin{aligned} \text{Federal Funds Requested} \div \text{Federal Percentage} &= \text{Total Project Cost} \\ \text{Total Project Cost} \times \text{Match Percentage} &= \text{Required Match Amount} \end{aligned}$$

Example:

$$\begin{aligned} \$300,000 & \text{ (federal funds requested)} \\ \$300,000 \div 80\% &= \$375,000 \text{ (Total project cost)} \\ \$375,000 \times 20\% &= \$75,000 \text{ (Required Match)} \end{aligned}$$

If you are unable to fulfill the match requirement, the Federal Office for Victims of Crime (OVC) may grant a full or partial waiver on a case-by-case basis if extraordinary need is documented. Waivers are at the discretion of the OVC Director, but the Director typically

considers factor such as local resources, annual budget changes, past inability to provide match, and whether funding is for new or additional activities requiring match, as opposed to activities where match is already provided.

To request a waiver, please provide a letter-form justification to the L&PS, and include it with your application package. L&PS will review all requests and send only those requests that are supported and justified to OVC for approval.

Please note, you MUST still include match in your budget, even if you intend to seek a waiver. Your inability to meet the full match amount will not negatively bear upon the strength of your grant application.

I. Budget Detail Worksheet

1. 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.

2. Budget Categories:

PERSONNEL

List each position by title and name of employee, if available. Show the annual salary rate, percentage of salary paid with grant funds, and the 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, 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 grants 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 in the Budget Detail Form.

- **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 on the Budget Detail Form, 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." Indicate 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 Circular, 16-11-OMB, as amended, which is located at the following website:

<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. Travel costs should be projected by estimating the

number of trips per person multiplied by the estimated cost per trip. Where possible, the proposed destination and purpose of the trip(s) should be listed.

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 methods to be used.

L&PS 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 cost principles, as detailed in the DOJ Financial Guide, should be followed:

1. No other equipment owned by the Subrecipient is suitable for the project.
2. 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.
3. Federal funds are not used to provide reimbursement for the purchase of equipment already owned by the Subrecipient.
4. Equipment purchased and used commonly for two or more programs should be appropriately divided among each activity.
5. 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 services 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.

***** Please Note: Important information regarding sub-subrecipients: If the application includes a sub-subrecipient(s) to assist in providing services outlined in the scope of work, your agency's proposed sub-subrecipient(s) must meet the same eligibility criteria to receive VOCA-VAG funds that are imposed upon your agency through the N.J. Department of Law and Public Safety, as required by the U.S. Department of Justice and the State of New Jersey.**

During the contract award process, **special conditions** will be added to acknowledge your compliance with the requirements of a pass-through agency **for engaging services of a sub-subrecipient agency.**

Your agency must:

1. Demonstrate the award to the sub-subrecipient was determined through a competitive process.

The sub-subrecipient agency must:

1. Provide victim services;
2. Identify as a public agency or non-profit organization;
3. Be registered with the NJ Department of Community Affairs as a Charitable Organization (applicable for \$10,000 or more in fundraising);
4. Receive at least 25% of support from sources other than the Crime Victim Fund (established through Victims of Crime Act);
5. Utilize volunteers in providing services;
6. Assist potential recipients in seeking crime victim compensation; and
7. Demonstrate a history of providing direct services.

The **special conditions** will also specify your agency's requirements **for issuing a subaward and monitoring a sub-subrecipient agency** as outlined in 2 CFR 200.331.

Your agency must:

1. Ensure that every subaward is clearly identified to the Subrecipient as a subaward.

2. Provide every Subrecipient with a subaward contract which includes all required information outlined in 2CFR 200.331 Requirements for pass through entities including:
 - a. Federal Award Information;
 - b. All requirements imposed by the pass-through entity on the Subrecipient so that the federal award is used in accordance with federal statutes, regulations and the terms and conditions of the federal award;
 - c. Any additional responsibilities that the pass-through entity imposes on the Subrecipient in order to meet its own responsibility to the federal awarding agency;
 - d. An approved federally recognized indirect cost rate or a de minimis indirect cost rate as defined in 2 CFR 200.414 (if applicable);
 - e. A requirement that the Subrecipient permit the pass-through entity and auditors to have access to the Subrecipients records and financial statements as necessary to meet the requirements of this section 2 CFR 200.300 Statutory and national policy requirements through 200.309 Period of performance and Subpart F – Audit Requirements of this part; and
 - f. Appropriate terms and conditions concerning closeout of the subaward.
3. Evaluate each Subrecipients risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate Subrecipient monitoring.
4. Consider imposing specific subaward conditions upon a Subrecipient if appropriate as described in 2 CFR 200.207 Specific conditions.
5. Monitor the activities of the Subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.
6. Depending on the pass-through entity's assessment of risk posed by the Subrecipient, determine which monitoring tools may be useful to ensure proper accountability and compliance with program requirements and achievement of performance goals i.e. training and technical assistance or on-site reviews.
7. Verify that every Subrecipient is audited as required by Subpart F –Audit requirements when it is expected that the Subrecipient's federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in 2 CFR 200.501 Audit requirements.
8. Consider whether the results of the Subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.
9. Consider taking enforcement action against non-compliant Subrecipients as described in 2 CFR 200.338 Remedies for noncompliance of this part and in program regulations.

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 to 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**.

II. 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 found at **2 CFR Part 200, Subpart E, Costs Principles** (2 CFR §200.400 et seq.).

Applicants and Subrecipients (Recipients or Subrecipients of federal funds) must also adhere to the financial and administrative requirements set forth in the most current version of the **U.S. Department of Justice (DOJ) Financial Guide**, located at:

<https://ojp.gov/financialguide/doj/index.htm>.

The DOJ Grants Financial Guide includes information on allowable costs, audit requirements, accounting systems, financial records and the administration of grant funds.

Applicants and Subrecipients must also comply with the **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>, and specifically, State Circular Standard Grant Agreement Form, X. Allowable Costs, 07-05-OMB (as amended).

The following list is a broad subgrouping of services, activities and costs that are eligible for support with subawards from the VOCA. The list is not all inclusive.

For a full list of allowable activities and costs, please consult the **VOCA Final Rule** at <https://www.federalregister.gov/documents/2016/07/08/2016-16085/victims-of-crime-act-victim-assistance-program>.

Please only request funding for services, activities, items, and costs that are allowable.

1. Services which respond to the immediate emotional, psychological, and physical health and safety (excluding medical care) of crime victims such as crisis intervention, accompaniments to hospitals for medical examinations, hotline counseling, safety planning, emergency food, and other emergency services that are intended to restore the victim's sense of dignity and self-esteem.
2. Services and activities that assist the primary and secondary victims of crime in understanding the dynamics of victimization and in stabilizing their lives after victimization such as counseling, group treatment and therapy by a qualified professional mental health provider. This includes the evaluation of mental health needs. Parenting skills training and parenting counseling are not considered direct victim services.
3. Services for crime victims within the criminal justice system and other public proceedings arising from the crime, such as accompaniments to offices and court; child care to enable a victim to attend court; notification of trial dates, case disposition information and parole consideration procedures; restitution advocacy; and assistance with victim impact statements. Transportation, meals, and lodging costs to allow a victim to participate in a proceeding are also allowable provided the victim is not called as a witness.
4. Legal assistance, where reasonable, where the need for such services arises as a direct result of the victimization.
5. Services to assist crime victims with managing practical problems created by victimization. Such services include action on behalf of the victim with other

service providers, creditors or employers at the victim's request; assisting the victim recover property that is retained as evidence; assisting in filing for compensation benefits; and helping to apply for public assistance.

6. Peer Support, including but not limited to, activities that provide opportunities for victims to meet other victims, share experiences, and provide self-help, information and emotional support.
7. Costs which are necessary and essential to providing services such as prorated costs of rent, telephone services, transportation costs for victims to receive services and local travel expenses for service providers.
8. Costs that are directly related to providing services, such as staff salaries and fringe benefits, the cost of advertising to recruit funded personnel, etc.
9. Costs typically associated with transitional housing and relocation.

III. Unallowable Costs

Generally, allowable costs may be rejected if, in L&PS's determination, such costs are excessive, unreasonable, or not integral to the success of the project. All items of cost will be reviewed by L&PS to determine eligibility. Also, costs incurred outside the project period (before or after) are not allowable. For more information on unallowable costs, see the DOJ Grants Financial Guide and the VOCA Regulations. The following costs are unallowable:

1. Lobbying
2. Research and Studies. *Project evaluations are allowable.
3. Active Investigation and Prosecution of Criminal Activities Prosecution Activities
4. Fundraising Activities
5. Capital Expenses. VOCA funds cannot pay for capital improvements, property losses and expenses, real estate purchases, mortgage payments, and construction.
6. Medical Care. VOCA funds cannot pay for medical care, except as otherwise allowed by other provisions of 28 C.F.R. Part 94, Subpart B.
7. Compensation for Victims of Crime. Reimbursement of crime victims for expenses incurred as a result of a crime, except as otherwise allowed.

8. Salaries and Expenses of Management. Salaries, benefits, fees, furniture, equipment and other expenses associated with executive directors, board members, and other administrators except as otherwise allowed.
9. Certain Travel Costs. Travel costs excluded under the current State Travel Regulations 16-11-OMB, are unallowable. No overnight travel or meal allowance if travel is within the State (<http://www.state.nj.us/infobank/circular/circindx.htm>). Lodging costs in excess of Federal per diem rate are not allowable. (<http://www.gsa.gov>).
10. Other Unallowable Costs. Other categories of unallowable costs include:
 - a. Entertainment, including amusement, diversion, social activities, and any associated costs (i.e. tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable. Certain exceptions may apply when such costs have a programmatic purpose and have been approved by the awarding agency;
 - b. Fines and penalties (except when incurred as a result of compliance with specific provisions of an award or contract, or with written approval from the awarding agency);
 - c. Credit card fees;
 - d. Passport charges;
 - e. Tips;
 - f. Bar charges/alcoholic beverages; and
 - g. Membership fees to organizations whose primary activity is lobbying.

IV. GENERAL FISCAL REQUIREMENTS

General fiscal requirements include the following:

1. A separate account for the subaward project with separate accountability of receipts, expenditures, and balances for each fiscal budget period.
2. 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.
3. Provision of data and information for each expenditure and state/local contributions with proper reference to a supporting voucher or bill properly approved.
4. Maintenance of payroll authorizations and vouchers.

5. Maintenance of an **hourly** time-reporting system for personnel charged to the grant and state/local contributed services (if applicable).
6. Maintenance of records supporting charges for fringe benefits.
7. Maintenance of inventory records for equipment purchased, rented, and contributed.
8. Maintenance of inventory records for consumable supplies purchased.
9. Provisions for payment by check.
10. Maintain timesheets describing work activity, signed by the employee and supervisor, to document hours personnel worked on grant related activities.
11. Prepare bi-annual 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.

ADDITIONAL APPLICATION AND AWARD REQUIREMENTS

I. SUPPLANTING

Federal grant funds must be used to supplement existing funds for program activities and cannot replace, or supplant, nonfederal funds that have been 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. For additional supplanting guidance, see the DOJ Grants Financial Guide available at: <https://ojp.gov/financialguide/doj/index.htm>.

II. 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.

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

The Department of Justice, Office of Justice Programs, 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.

*****Notice*****

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 are posted on the Office of Justice Programs web site at <http://www.ojp.gov/funding/sam.htm> (Award condition: Registration with the System for Award Management and Universal Identifier Requirements), and are incorporated by reference here.

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.

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.

IV. 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 L&PS:

- A. **Application and Award Documents:** copies of the approved application for the subaward, the subaward contract, award letter, Applicant Information Form, Budget Detail Worksheet, Applicant Authorization, EEO Certification, General Conditions, Special Conditions, and L&PS Project Approved Budget, all project modification requests, grant adjustments, and related written approvals from L&PS.

- B. **Financial and Programmatic Reports:** copies of all quarterly detailed cost statements, quarterly programmatic progress reports, and annual reports.
- C. **Personnel Information:** copies of all payroll evidence, staff assignment forms, hourly time reports and monthly Time and Activity Reports and/or semi-annual certifications; as required.
- D. **Equipment:** copies of all purchase orders, receiving documents, bid or competitive quote information, paid vouchers, and inventory data.
- E. **Consumable Supplies:** copies of all purchase orders, receiving documents, invoices and paid vouchers.
- F. **Operating Expenses:** all space contracts and/or certificates, bid information, purchase orders, invoices, and payments.
- G. **Travel:** copies of all travel authorizations, travel vouchers, and payments; copies of training certificates or other proof of attendance.
- H. **Banking Information:** cash verification, receipts documentation, check register, canceled checks, and bank statements.

V. REPORTING PROCEDURES

A. 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 L&PS describing project activities for the duration of the award period. Reports are to be submitted to L&PS 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.

B. DETAILED COST STATEMENT

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

Subrecipients are required to submit **quarterly** DCS's. Two copies of each DCS report, with original signatures, must be submitted to the L&PS 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.

1. SOURCE DOCUMENTATION REQUIREMENT

All costs charged to federal awards 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. L&PS grant staff will review all Subrecipient source documentation prior to approving reimbursement requests. Costs lacking sufficient support may not be reimbursed.

VI. 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.

- A. 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 a L&PS Grant Adjustment Request Form (GARF).
- B. Subrecipients will be required to request a budget revision for the following reasons:
 - 1. Changes in the scope, objective, financial assistance, key personnel, timing of the project or deviations from the approved budget.
 - 2. Need to extend the grant period.
 - 3. Provide financial assistance to a third party by sub-contracting (if authorized by law) or by another means to obtain the services of a third party to perform activities which are central to the purpose of the award.
 - 4. Adjustments between cost categories and/or shifts of funding to direct cost categories that are not part of the approved budget.
 - 5. Revisions which involve the transfer of amounts budgeted for indirect costs to absorb increases in direct costs.

VII. AUDIT REQUIREMENTS

The Subrecipient must comply with federal audit requirements located at 2 C.F.R. Part 200, Subpart F, Audit Requirements (2 C.F.R. Part 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 Grants 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. Further, the Subrecipient may be required to submit an "Audit Requirements Form."

- 1. Applicants that expend Federal and/or State financial assistance of **\$100,000** or more, but less than **\$750,000** of Federal or State financial assistance during their fiscal year (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. Part 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 during their fiscal year must have:
- a. A single audit performed, or
 - b. A program-specific audit performed annually, in accordance with 2 C.F.R. Part 200.500, et seq., and state policy.
3. Proof of Submission: Your Agency is required to submit its Single Audit to the *Federal Audit Clearinghouse (FAC)* at the following website: <https://harvester.census.gov/facweb/default.aswp/>. Do NOT send a copy of your audit to L&PS.
4. For applicants receiving less than \$100,000 of state and/or federal financial assistance, no audit is required. However, L&PS may require the Chief Financial Officer of the agency must attest to the adequacy of the applicant's accounting system by submitting the Accounting System and Financial Capability Questionnaire.

VIII. 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 L&PS for Subrecipients who are deemed "high risk" or who have been "conditionally approved" for subaward.