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[FFY2016 VOCA 11/2017]
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 both applicants, during the development of the proposal, and 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.

Received 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:

Division of Criminal Justice
25 Market Street, 5th Floor Reception
P.O. Box 085
Trenton, New Jersey 08625-0085
(609) 292-6766
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 16 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

NEW VOCA RULE: Please note that the new Final Rule for the Victims of Crime Act, Victim Assistance Program is effective. The new 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 three (3) copies 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 meeting the goals and objectives of your 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 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 completed, 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. Provide samples of evaluation tools and client feedback forms.

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 enclosed Budget Detail Form. Cost 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:

\[
\text{Federal Funds Requested ÷ Federal Percentage = Total Project Cost} \\
\text{Total Project Cost x Match Percentage = Required Match Amount}
\]

Example:

\[
\begin{align*}
\$300,000 \text{ (federal funds requested)} \\
\$300,000 ÷ 80\% = $375,000 \text{ (Total project cost)} \\
$375,000 \times 20\% = $75,000 \text{ (Required Match)}
\end{align*}
\]

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 factors 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 Form and Budget Narrative

Budget Detail Form: Budget categories appearing on the application form are listed and explained below. Applicants should use whole dollars only when itemizing costs. Costs should be itemized, showing computation and per unit cost.

Budget Narrative: Applicants must submit a separate Budget Narrative, which provides a justification for the costs listed on the Budget Detail Form. The Budget Narrative must explain the requested costs (including any match), explain all cost calculations, and describe why the costs are necessary for program success. For each cost that will be charged to the project, please explain how it relates to and will benefit the project. The Budget Narrative should be prepared on plain paper showing the computation for every cost element (per unit cost).

Budget Categories:

A. PERSONNEL, SALARIES, WAGES & FRINGE

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. Employee fringe benefits, such as retirement, FICA and health insurance, should be itemized separately. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization.

In no case may grant funds supplant local or state costs that would have been incurred in the operating budget of that government in the absence of the federal award. Federal funds may not be used to pay total cash compensation (salary plus bonuses) to any employee of the award recipient at a rate that exceeds 110% of the maximum annual salary payable to a member of the federal government’s Senior Executive Service (SES) at an agency with a Certified SES Performance Appraisal System for that year. (A salary table for SES employees is available at www.opm.gov).

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). For each salary requested under “personnel,” the salary’s
corresponding fringe amount must be accounted for under “fringe benefits” on the Budget Detail Form.

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 in the Budget Detail Form 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.

If federal funds will cover the corresponding fringe benefits, please display that amount in the “Grant Funds” column under “Fringe Benefits” in the Budget Detail Form. If another source of funding will cover the corresponding fringe benefit amount, please display that amount in the “Match” column under “Fringe Benefits” in the Budget Detail Form.

Please note this is not a mandatory match. It is only an accounting that fringe benefits are being paid for each salary requested, whether by requested federal grant funding or another source of funds. Also, applicants are not required to budget or provide fringe benefits to employees who do not receive them. If an employee does not receive fringe benefits, please indicate so in the Budget Narrative.

**B. PURCHASE OF SERVICES**

List purchase of services, service contracts (i.e., electronic device service contracts), service organizations and associations contracts (list each by type with fee basis and amount of time devoted), instructional costs for training seminars and other professional services costs (e.g. psychological/social services). For each consultant enter the name, if known, service to be provided, hourly or daily fee and estimated time on the project. Consultant costs should conform to the DOJ Grants Financial Guide and limited to no more than $81.25 per hour or $650 per 8 hour day. List all expenses to be paid from
the grant to the individual consultants in addition to their fees (e.g. travel, meals, lodging, etc.). Provide a description of service to be procured by contract and an estimate of the cost. Services must be procured in accordance with the Subrecipient’s own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in 2 C.F.R. 200.317 – 200.326.

C. TRAVEL, TRANSPORTATION, & SUBSISTENCE

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.

In the Budget Narrative, itemize travel expenses of project personnel by purpose (e.g., staff to training, field interviews, advisory group meeting, etc.). Show the basis of computation using federal per diem rates (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.

All requests for training/travel must be submitted in writing to L&PS sixty (60) days before the commencement of travel. Written approval from L&PS must be received prior to the expenditure of funds for travel costs. Justification must include assurances that the travel is approved by the applicant agency, is permissible under current State Travel Regulations and travel rates requested are consistent with federal per diem rates (www.gsa.gov). In the absence of a federal per diem rate, travel expenses must be consistent with State per diem allowances. Only list subsistence costs for travel related expenses.

D. CONSUMABLE SUPPLIES, POSTAGE & PRINTING

Consumable supplies include any expendable items needed to operate the project and that are consumed during the course of the project. List items by type (e.g. office supplies, postage, training materials, copying paper, and **individual equipment items costing less than $5,000**).
Estimate the cost of consumable supplies directly required by the project. Costs should be itemized, showing computation and per unit cost.

Disposition and use of supplies must comply with the federal requirements in 2 C.F.R. 300.314, supplemented by 2 C.F.R. 2800.314.

E. FACILITIES, OFFICE SPACE & UTILITIES

Only the cost of facilities used for the project activities are permissible, such as office space, maintenance costs, landlines, and utilities. List items by type (e.g., rent, electricity bill, janitorial services, land line costs) and show the actual, pro-rated cost to the project, as well as the basis for the computation. For example, provide the square footage needed for the project and the cost per square foot in rent, or the pro-rated monthly rental cost.

F. EQUIPMENT

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.

Equipment means tangible personal property (including information technology systems) having 1) a useful life of more than one year and 2) a per-unit acquisition cost of $5,000 or greater (or your organization’s capitalization policy, if it is less than $5,000). If your organization does not have a capitalization policy in place, you must use the Federal policy amount of $5,000.

An inventory of all equipment purchased with subaward funds or through the federal excess property program must be maintained as part of the official grant file. Equipment must be used, maintained, and disposed of in a manner consistent with the standards outlined in 2 C.F.R. Part 200, Subpart D, Subtitle 3, Equipment (2 C.F.R. 200.313, supplemented by 2 C.F.R. 2800.313) and the DOJ Financial Guide.

If you have received prior approval for expenditures for equipment and other capital assets, including repairs which materially increase the useful life of equipment, then these expenditures are allowable. If you do not fully justify the expenditures for equipment in your budget and budget narrative, L&PS may require that the type, quantity, and/or additional information be provided before the final budget can be issued.

Applicants should analyze the cost benefits of purchasing versus leasing equipment, especially high cost items and those subject to rapid technical advances. Rented or leased equipment costs should be listed in the “Purchase of Services” category. Please explain how the equipment is necessary for the success of the project in your Budget Narrative, as well as the procurement method to be used. Equipment must be
procured in accordance with the Subrecipient’s own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in 2 C.F.R. 200.317 – 200.326.

G. VICTIM AID

Funds may be used to provide emergency aid to victims. Applicants requesting funds for this category must submit a copy of the agency’s written policy and procedures regarding the disbursement and accounting of these funds and the eligibility criteria for victims to receive such items and/or services.

Allowable expenses may include, but are not limited to, emergency food, clothing, toiletries, shelter (emergency hotel stays, transitional housing, and relocation assistance), transportation (to attend emergent legal proceedings and/or to receive emergent services), and window, door or lock repair/replacement in the immediate aftermath of a crime.

Estimate the cost of items directly required by the project. Costs should be itemized, showing computation and per unit cost.

Gift Card Policy:

No more than one (1) percent of your budget should be used for Gift Cards during the program's fiscal year.

Gift Cards may not be used for the purchase of alcohol and tobacco; and the Subrecipient should develop procedures to mark the Gift Cards, either with a sticker or a hand-written disclaimer, that states “No alcohol or tobacco may be purchased with this Gift Card.”

Cash Gift Cards, such as Visa Gift Cards, are strictly prohibited.

Programs using gift cards must have fiscal policies in place specific to the use of these cards, including:

1. When a gift card is issued, the program must keep a log of the following:
   a) Prohibition of tobacco and alcohol purchases.
   b) How the program avoids misuse of gift cards/emergency assistance funds.
   c) Who the gift card was issued to and the intended use (de-identified if necessary, but must be able to track to the victim for audit purposes).
   d) The amount of money on the gift card/card value.
   e) Source of the Gift Card (e.g. Wal-Mart, Shop-Rite, gas cards, etc.).
2. Gift cards that have a remaining balance on them should be returned to the program for use by other victims.

3. The cards must be kept in a secure location and access to them restricted.
   a) The program fiscal policies must identify which position is responsible for keeping the gift cards as well as the intended use of the funds.

4. Fuel cards can be provided to victims who have an established need. Volunteers and staff members are not to be issued fuel cards, but instead, should be reimbursed for travel occurring as a part of regular duties in accordance with the programs' travel policy.

5. Program managers conducting on-site monitoring visits with programs will verify log entries for the issuance of gift cards.

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://www.justice.gov/ovw/file/892031/download. 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.


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

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.
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: http://www.ojp.usdoj.gov/financialguide/.

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. RESOLUTION

Applicants awarded funds, except State Agency applicants, must return a certified Resolution with their AWARD packages at the award stage. Applicants are NOT required to submit resolution with their applications.

The Resolution should state that the Subrecipient unit of government/nonprofit organization agrees to accept funding, the specific federal amount and match amount (if applicable), under the Federal grant program. The Resolution must be certified by the recording officer and should contain the official seal. A Resolution and Certification checklist will be provided to successful applicants upon award.

IV. CIVIL RIGHTS COMPLIANCE

Applicants are required to comply with nondiscrimination requirements contained in State and Federal laws and regulations. If a court or administrative agency makes a finding of discrimination against a recipient of funds on grounds of race, color, religion, national origin,
gender, disability, or age after a due process hearing, the recipient must forward a copy of the finding to the Office of Justice Programs, Office of Civil Rights and L&PS.

Applicants are also required to comply with the federal civil rights laws included in Title VI of the Civil Rights Act of 1964 (Title VI) and the Omnibus Crime Control and Safe Streets Act of 1968 (Safe Streets Act), the Victims of Crime Act, and the Juvenile Justice and Delinquency Prevention Act, as amended. These laws prohibit discrimination on the basis of race, color, religion, national origin, and sex in the delivery of services. National origin discrimination includes discrimination on the basis of Limited English Proficiency (LEP). To ensure compliance with Title VI and the Safe Streets Act, applicants are required to take reasonable steps to ensure that LEP persons have meaningful access to their programs. Meaningful access means that recipients of federal funding may have to provide language assistance services, including oral or written translations, when necessary.

Applicants are expected to comply with the provisions of the DOJ regulations concerning Equal Treatment for Faith-based Organizations, 28 C.F.R. Part 38. Eligible faith-based applicants who apply for subawards of DOJ funding will be treated fairly according to 28 C.F.R. Part 38.

Faith-based organizations that receive direct financial assistance from DOJ, or as a subrecipient from L&PS of OJP funding, may not engage in inherently religious activities, such as worship, religious instruction, or proselytization, as part of the programs or services funded with direct financial assistance from DOJ. Organizations that participate in programs funded by direct financial assistance from DOJ: (1) cannot discriminate against program beneficiaries on the basis of religion or religious belief in providing services, and (2) cannot compel beneficiaries to participate in inherently religious activities.

The Omnibus Crime Control and Safe Streets Act of 1968, the Victims of Crime Act, the Violence Against Women Act, and the Juvenile Justice and Delinquency Prevention Act contain express nondiscrimination provisions that prohibit all recipients of federal funding from discriminating on the basis of religion in employment. However, DOJ has concluded that faith-based organizations may consider religion when hiring staff, if the organizations meet certain criteria and apply for and are granted an exemption. Exemptions are granted on a case-by-case basis. Faith-based organizations seeking this exemption will be required to submit a certification. http://www.ojp.usdoj.gov/about/ocr/pdfs/SampleForCompletionByApplicant.pdf. Further information is available on the DOJ website at http://www.ojp.gov/about/ocr/employment_practices.htm.

V. DEBARMENT

All federal programs require a certification from the Subrecipient that it has not been suspended from doing business with any federal department or agency and will comply with the federal debarment and suspension common rule. This certification is included with this guide. The federal General Services Administration (GSA) has developed an Excluded Parties List System (EPLS) to assist federal grantees and subrecipients to find out which people, consultants or
contractors have been excluded from doing business with the federal government: 
https://www.epls.gov/.

Likewise, subrecipients are also expected to comply with state Executive Order No. 34 (March 17, 1976), and State Circular OMB 93-13-GSA regarding debarments, suspensions & disqualifications. The State Department of Treasury has an on-line, searchable database of those individuals, corporations, and agencies who are debarred from conducting business with the State of New Jersey: http://www.state.nj.us/treasury/debarred/. In the performance of any grant, Subrecipients cannot conduct business with ineligible firms or individuals who are considered debarred, suspended or disqualified.

VI.    EMPLOYMENT ELIGIBILITY VERIFICATION

Recipients of federal funds must agree to complete and keep on file, as appropriate, the Immigration and Naturalization Service Employment Eligibility form (I-9). This form is to be used by the recipient of federal funds to verify that persons employed by the recipient are eligible to work in the United States.

VII.   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.

Subrecipients must complete a FFATA form, including providing their DUNS number and confirming current registration with CCR, and return it with a completed application package.

FFATA calls for the establishment of a single searchable website that is accessible by the public and includes the following information for each federal award:

1. The name of the entity receiving the award;
2. The amount of the award;
3. Information on the award including the transaction type, funding agency, the North American Industry Classification System code or Catalog of Federal Domestic Assistance number (where applicable), program source, and an award title descriptive of the purpose of each funding action;
4. The location of the entity receiving the award and primary location of performance under the award, including the city, state, congressional district, and country;
5. A unique identifier of the entity receiving award and of the parent entity of the recipient, should the entity be owned by another entity; and
6. Any other relevant information specified by OMB.

For more information about FFATA, visit the http://www.usaspending.gov.

VIII. NEW JERSEY PENALTIES FOR CORRUPTION OF PUBLIC RESOURCES

The New Jersey Legislature enacted Public Law 2007, Chapter 158, which makes knowingly misusing public resources for an unauthorized purpose a crime. N.J.S.A. 2C:27-12. Under the Crime of Corruption of Public Resources, an individual commits a crime if (1) the public resource “is subject to an obligation to be used to perform or facilitate the performance of a governmental function or public service”, (2) a person knowingly uses a public resource for an unauthorized purpose, or (3) a person makes “a material representation that is false to a government agency . . . to obtain or retain a public resource, or with the purpose to mislead or deceive any person as to the use or disposition of a public resource.” Id. The Legislature defines “public resource” as including grants awarded by the government. Id. Convictions under this act could result in a 20-year prison term and $200,000 fine. Id. The Legislature also enhanced public corruption penalties under the Public Corruption Profiteering Penalty Act, N.J.S.A. 2C:30-8, which subject individuals convicted under public corruption laws, including N.J.S.A. 2C:27-12, to fines up to $500,000. Under N.J.S.A. 2A:32C-3, a person shall also be subject to civil penalty and treble damages for making false claims under New Jersey’s False Claims Act.
Likewise, Applicants who make false statements or claims in connection with any OJP grants are subject to federal fines, imprisonment, and debarment from participating in federal grants or contracts, and/or other remedies available by law.

General information regarding Data Confidentiality and Protection of Human Research Subjects can be found on the following sites: http://www.ojp.usdoj.gov/funding/forms.htm and http://www.ojp.usdoj.gov/funding/other_requirements.htm.

IX. 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, 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 or and 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. Supplies and 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.
X. 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 of 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. For each funding request, a separate State of New Jersey Payment Voucher must be submitted.

At the end of the grant term, the Subrecipient also is required to file a final DCS to document the receipt and expenditure of all grant funds. This final DCS must be filed within fifteen (15) calendar days of the end of the liquidation period.

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. Division grant staff will review all Subrecipient source documentation prior to approving reimbursement requests. Costs lacking sufficient support may not be reimbursed.
XI. 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 (**This is a change from the previous amount of $100**). 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.

C. When requesting approval for budget revisions in excess of one (1) percent, the Subrecipient must complete a GARF and provide a written explanation (Justification Letter).

XII. SUBRECIPIENT FISCAL RESPONSIBILITY

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.

A. FINANCIAL MANAGEMENT SYSTEM
The Subrecipient is responsible for maintaining an adequate financial management system and will immediately notify L&PS when it cannot comply with these requirements.

1. The Subrecipient’s financial management system shall provide for:

   a. **Financial Reporting:**
      Accurate, current, and complete disclosure of the financial results of each grant in conformity with generally accepted principles of accounting, and reporting in a format that is in accordance with the financial reporting requirements of the grant.

   b. **Accounting Records:**
      Records that accurately and timely identify the source and application of funds for grant supported activities. These records must contain information pertaining to the receipt of grant funds by source, authorizations, obligations, unobligated and unexpended balances, assets, liabilities, outlays or expenditures and income.

   c. **Internal Controls:**
      Effective internal and accounting controls over all funds, property and other assets. The Subrecipient must adequately safeguard all assets and assure that they are used solely for authorized purposes. Controls must be established to ensure that expenditures charged to subaward activities are readily available to certify that such charges are accurate.

   d. **Budget Controls:**
      Comparison of actual expenditures or outlays with budgeted amounts for grant funds and required non-federal expenditures. Also, the relationship of the financial information with performance or productivity data, including the development of unit cost information.

   e. **Allowable Costs:**
      Procedures for determining reasonableness, allowability, and allocation of costs generally consistent with the provisions of Federal and State requirements.

   f. **Source Documentation:**
      Accounting records are supported by source documentation.

   g. **Cash Management:**
      Procedures to minimize the time elapsing between the advance of funds from L&PS and the disbursement by the Subrecipient, whenever funds are advanced by L&PS.
2. L&PS may require the submission of an “Accounting System and Financial Capability Questionnaire.”

3. L&PS may review the adequacy of the financial management system of any applicant as part of a pre-award review or at any time subsequent to the award. If L&PS determines that the Subrecipient’s accounting system does not meet the standards described above, additional information to monitor the grant may be required until the system meets with L&PS’s approval.

B. 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.

C. GENERAL AND SPECIAL CONDITIONS

Special consideration should be given to the following general and special conditions pertaining to the administration of subawards:

1. RETENTION OF RECORDS

All grant records of the Grantee and its Subrecipients and Contractors and Vendors, including books of original entry, source documents, supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, canceled checks must be retained for a period of at least seven years. The retention period starts from the date of the receipt of the final expenditure report.

Records must be retained beyond the seven-year period if an audit is in progress and/or findings of a completed audit have not been resolved satisfactorily. Also, records must be retained beyond seven years if there is any litigation, claim, negotiation, or action started before the end of the seven year period.

2. FUND PAYMENT

All payments made to the Subrecipient will be recorded by the Subrecipient in accounting records separate from all other fund accounts, including funds derived from other grant awards. Amounts paid shall be available for expenditure by the Subrecipient in accordance with the provisions of the subaward throughout the project period subject to such conditions as L&PS may prescribe.

3. USE OF SUBAWARD FUNDS

Funds granted may be used only for the purpose required to carry out the grant as approved and identified in the “Subaward Award” and L&PS “Approved Project Budget.” Any deviation in the total approved project budget of $100 or more, within or between budget categories, requires prior written approval of L&PS.
Subrecipients may, without prior approval, deviate from a budget category when the change, either between or within the category, does not exceed one (1) percent. The Subrecipient is required to notify L&PS staff of this change on the remarks section on the DCS.

Deviations from the approved project budget within a budget category exceeding one (1) percent must be requested by letter prior to the expenditure of funds. When the deviation exceeds one (1) percent and is between budget categories, a Grant Adjustment Request Form must be submitted requesting prior approval.

Once approval is granted to deviate from the approved project budget in excess of one (1) percent, the requested operating budget becomes a new base against which the one (1) percent flexibility is applied.

4. **EMPLOYEE TIMESHEETS & CERTIFICATIONS**

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:

When an employee works solely on one specific grant project, then at a **minimum of every 6 months** 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.

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.

D. FISCAL REQUIREMENTS

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).


7. Maintenance of inventory records for equipment purchased, rented, and contributed.

8. Maintenance of inventory records for consumable supplies purchased.


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.

XIII. MONITORING OF PROJECT PERFORMANCE

A. The Subrecipient must assure compliance that performance goals are being achieved. Subrecipient monitoring must cover each project, function or activity to monitor performance under grant supported activities to assure time schedules and

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objectives are being met, projected work units by time periods are being accomplished, and other performance goals are being achieved as applicable.

B. The Subrecipient shall inform L&PS of the following types of conditions which affect project objectives and performance as soon as they become known:

Problems, delays, or adverse conditions which will materially impair the ability to attain project objectives, prevent meeting time schedules and goals, or preclude the attainment of project work units by established time periods. This disclosure shall be accompanied by a statement of the action taken, or contemplated, and any L&PS assistance required to resolve the situation.

C. Including, but not limited to, the following reasons, L&PS may make periodic site visits to:

1. Review project accomplishments and management control systems.
2. Provide such technical assistance as may be required.
3. Perform fiscal reviews to ensure grant funds are being properly expended in a timely manner.
4. Ensure compliance with all pertinent civil rights laws and regulations.

XIV. REQUIREMENTS FOR LOCAL UNITS OF GOVERNMENT

The following budgetary and accounting procedure issued by the Director, Division of Local Government Services, Department of Community Affairs, should be observed in the development of subaward budgets for all counties and municipalities which receive grant awards administered through L&PS.

A. All L&PS grants shall be processed through the budget of the local unit at the time of the adoption of the budget or by a budget amendment utilizing N.J.S.A. 40A:4-87. No such grants shall be accounted for through the “Trust Fund” as dedication by rider.

B. All such grants shall be designated in the local budget as follows:

REVENUE: L&PS Grant-Subaward No.

APPROPRIATION: Federal Grant:
L&PS Grant-Subaward No.
C. The appropriation shall be a separate line item without a designation as to “Salaries and Wages” and “Other Expenses” and shall not be made a part of any existing appropriation.

D. The revenue, when anticipated at the time that the budget of a local unit is introduced, shall be a “Special Item of Revenue with Prior Written Consent of the Director of Local Government Services.”

E. Since L&PS grants, in most instances, cover a fiscal year other than as provided by statute for New Jersey local units, the appropriation as budgeted may be set up as a “Reserve” from which commitments and charges can be made beyond the calendar year. The revenue anticipated can be fully realized with any amount not received which is set up as a receivable and pledged to surplus. However, it is the determination of the Director of Local Government Services that the portion of non-cash surplus attributed to the receivable will not be allowed to be anticipated in the following year’s budget as surplus. This requires prior written consent of the Director of Local Government Services, Department of Community Affairs, P.O. Box 803, Trenton, N.J. 08625-0803, (609) 292-4806, http://www.nj.gov/dca/lgs/.