

ARPA 2023

APPLICATION GUIDELINES AND INSTRUCTIONS

**Victims of Crime Act (VOCA) Supplement per 22RS HB1
State Fiscal Recovery Fund (SFRF)
American Rescue Plan Act (ARPA)**

Project Period: November 1, 2023 - October 31, 2024

Table Of Contents

SFRF Recipient Information 5

Contact Information..... 5

Contacts..... 5

Introduction 6

Award Period..... 7

Application Open Period Dates 7

Subaward Information..... 7

Electronic Grants Management System 7

Grant Proposal..... 8

System For Award Management Unique Entity Identifier 8

Requirement To Disclose Potential Conflicts Of Interest 9

Lobbying Disclosure Requirement..... 9

Allocation Of Subawards..... 9

Eligibility And Requirements..... 9

Program Requirements 11

 1. Public Or Nonprofit Organization..... 11

 2. Record Of Effective Services And Organizational Capacity. 11

 3. Non-Discrimination..... 11

 4. Non-Disclosure Of Confidential Or Private Information. 12

 5. Federal Civil Rights Training..... 12

 6. Determination Of Suitability For Interacting With Participating Minors. 13

Unallowable Costs And Activities..... 13

General Financial Requirements And Instructions 13

Sound Financial Management..... 14

 Accounting System 14

 Internal Control. 14

 Budget Control..... 15

 Allowable Costs. 15

 Source Documentation..... 15

No Charge To Victims For Funded Services..... 15

Proration Of Costs..... 15

Cost Allocation..... 15

Supporting Documentation..... 16

Requirement To Follow The Most Restrictive Financial Policy..... 16

Application Instructions..... 17

 Applicant Information..... 17

 Application..... 18

Budget.....20

 Personnel.....21

 Overtime.....22

 Prosecutor Based Advocates.....22

 Contractual Services.....24

 Travel And Training.....26

 Operating Expenses.....28

 Narrative Justification.....28

 Equipment.....30

 Budget Narrative.....31

Award Recommendation Process.....32

Award Notification And Acceptance.....32

 Notification.....32

 Budget Modifications.....32

 Conditions Of Award.....32

Award Acceptance.....33

Reporting Requirements.....33

 Performance Reporting.....34

 Financial Reporting.....34

Grant Award Modifications.....34

 GAM Process.....35

Closeout.....35

Budget Checklist	36
Personnel.....	36
Contractual Services.....	36
Travel/Training	36
Operating Expenses.....	37
Equipment.....	37
Budget Summary.....	37



American Rescue Plan Act 2023-2024 Application Guidelines and Instructions

SFRF RECIPIENT INFORMATION

Kentucky Justice and Public Safety Cabinet
Grants Management Division

CONTACT INFORMATION

125 Holmes Street
Frankfort, KY 40601
Phone (502) 564-3251

CONTACTS

Angie Lawrence

Grants Management Division Director
502.564.8295
angied.lawrence@ky.gov

Lekita Barnes

GMD Resource Management Analyst
502.564.8271
lekita.barnes@ky.gov

Mel Cowan

Administrative Branch Manager
502.564.8010
Mel.cowan@ky.gov

Kyle Wade

Financial Administrator
502.564.8211
kyled.wade2@ky.gov

INTRODUCTION

The Justice and Public Safety Cabinet (JPSC) budget includes additional federal funds in the amount of \$10,000,000 in each fiscal year from the State Fiscal Recovery Fund of the American Rescue Plan Act of 2021 (ARPA) to offset reduced Victims of Crime Act (VOCA) funding. The 2023 federal award amount for VOCA Assistance funds to the Commonwealth of Kentucky is \$18,222,343, continuing the trend of reduced funds since federal fiscal year 2018. There has been tremendous variability in the annual allocation over the past decade, with awards ranging from a low of approximately \$9 million to a high of more than \$41 million.

The primary objective of the VOCA Victim Assistance Formula Grant Program is to provide direct assistance to victims of crime. That assistance is achieved through a variety of methods, including local government, private nonprofit organizations enhancing or expanding their direct services to victims of crime, encouraging states to improve assistance to crime victims and promoting the development of comprehensive services to all victims of crime.

Use of the additional funds must be compliant with, and eligible under, the [ARPA Final Rule](#). All activities that are eligible under Federal VOCA guidelines may not be eligible under ARPA guidelines. Per the “[ARPA Interim Final Rule Definition of General Revenue](#)”, intergovernmental revenue from the Federal Government is excluded from the definition of General Revenue. Therefore, recipients cannot use these funds as a direct replacement for the decrease in Federal VOCA funding, and all use of funds must meet the eligibility requirements set forth in the ARPA Final Rule.

These funds should be treated as an individual award, separate from any award of Federal VOCA funding. If a recipient receives both a Federal VOCA and ARPA award, they should keep records that can clearly distinguish which funds have been requested for any reimbursable activities.

This solicitation establishes program and financial policy as well as provides administrative guidance. There are additional instructions for the application, grant management processes, and post-award requirements.

The Application Guidelines and Instructions are consistent with the U.S. Department of Justice (USDOJ) Office for Victims of Crime (OVC), the VOCA of 1984 (34 U.S.C. § 20103), and the U.S. Treasury Coronavirus State and Local Fiscal Recovery Funds Final Rule (Federal Register Vol 87 No 18). Funds distributed are awarded through a competitive process, by the JPSC to state agencies, units of local government, and private nonprofit organizations. Successful applications must comply with priorities established by U.S. Department of Treasury (USDOT) and JPSC.

AWARD PERIOD

The standard award period is one year (12 months). For applications submitted in 2023, the award period will be November 1, 2023, through October 31, 2024.

APPLICATION OPEN PERIOD DATES

The application opportunity will open on Monday, June 5th, 2023, and close on Friday, June 23, 2023, at 6:00 pm ET.

SUBAWARD INFORMATION

Maximum number of subawards GMD expects to make	No established maximum
Total amount <i>anticipated</i> to be awarded under solicitation	~\$11,000,000
Amount awarded under previous solicitation	\$7,983,414
Period of Performance Start and End Dates	November 1, 2023 – October 31, 2024
Period of Performance Duration	12 months

ELECTRONIC GRANTS MANAGEMENT SYSTEM

All grant activities are managed through the JPSC’s Electronic Grants Management System, also known as *Intelligrants 10.0* (IGX).

Applications should be submitted via IGX by the submission deadline referenced in this document. Applicants must establish user accounts at <http://kyjusticeigx.intelligrants.com>. Please note validation of new user accounts will take 48-72 business hours.

Each IGX user account will be registered as either an Authorized Official (AO) or Grant Administrator (GA). It is important to understand which user role should be assigned to individuals within your organization based on the permissions, or functions, available to each user role. More than one individual in an organization may be assigned to the AO role, but applicants are encouraged not to assign all individuals as AOs. Applicants should follow the principle of least privilege when assigning user roles to maintain segregation of duties to the greatest extent possible.

IGX User Role	Allowable Actions
Authorized Official (AO)	<ul style="list-style-type: none"> • Initiate and populate grant application • Submit grant application • Add or remove users from your agency account • Sign the award binder • Create and submit a Grant Award Modification (GAM) request • Create and submit progress reports • Create and submit financial reports

Grant Administrator (GA)	<ul style="list-style-type: none"> • Initiate and populate grant application • Note: This role cannot submit application • Create and submit a Grant Award Modification (GAM) request • Modify contact information, general information, and budget pages during “GAM Modifications in Process” status • Create and submit progress reports • Create and submit financial reports
--------------------------	--

The Authorized Official (AO), designated in IGX by the applicant, will receive a confirmation e-mail upon successful submission of an application. This should be retained for the applicant’s records. Applicants can view the status of their applications at any time prior to award notification using the Details section of the Application Landing Page. Please contact Grants Management Division (GMD) staff prior to the submission deadline if a confirmation has not been received. Questions may be directed to the staff identified on the Contacts page, or by e-mail at JUSIGX@ky.gov.

GRANT PROPOSAL

All proposals should be concise, clearly written and should fully convey the project for which funds are being requested. Applications are submitted through IGX, the JPSC’s electronic Grants Management System. Major points must be supported by current local facts and data, with appropriate citations. **Be sure to read the instructions at the top of each page of the application before populating and saving.** The precision with which the applicant follows the instructions for each section of the application is an important factor in application review. Most IGX text box application pages will track character limits (number of letters utilized) and display the maximum number of characters allowed per text box. It is highly recommended that agencies use a separate document to create the application for several reasons. Word processing software will track the number of characters and allows for spelling and grammar corrections, formatting, and other changes. Also, IGX activity “times out” and returns to the login screen after 20 minutes. It may be easier to cut/copy and paste from a Word document to prevent information being lost after a period of inactivity.

SYSTEM FOR AWARD MANAGEMENT UNIQUE ENTITY IDENTIFIER

All applicants for federal funds must include a Unique Entity Identifier (UEI) from the federal System for Award Management (SAM) in their application for a new award or a supplement to an existing award. A SAM UEI is a unique 12-character alpha-numeric value assigned to all entities (public and private companies, individuals, institutions, or organizations) who register to do business with the federal government in SAM. Vendors are required to complete a one-time process to provide basic information relevant to their organizations. The identifier is used for tracking purposes and to validate address and point of contact information for federal assistance applicants, recipients, and subrecipients. If your agency is already registered in SAM, then your agency was automatically assigned a UEI. First-time SAM registrants can request UEIs by visiting

<https://sam.gov/content/duns-uei> and then clicking the green Get Started button. Have your agency's legal business name and address ready. **All agencies must elect to be viewable in SAM Public Search to allow GMD to verify their eligibility to receive federal funds.**

REQUIREMENT TO DISCLOSE POTENTIAL CONFLICTS OF INTEREST

Decisions related to the use of these funds must be free of undisclosed personal or organizational conflicts of interest. Applicants are required to disclose in writing any potential conflict of interest, either in fact or appearance, as defined by [Section 3.20 of the DOJ Grants Financial Guide](#). Potential conflicts of interest must be disclosed on agency letterhead and uploaded to the Attachments Page of this application. Disclosures of potential conflicts of interest are required for each grant period regardless of existence or prior disclosure in a previously funded grant year.

LOBBYING DISCLOSURE REQUIREMENT

As a matter of federal law ([18 U.S.C. 1913](#)), federal funds may not be used by any subrecipient ("subgrantee") at any tier, either directly or indirectly, to support or oppose the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government. All applicants must disclose the existence or nonexistence of lobbying activities by completing and attaching Form SF-LLL to the Attachments page. The *Disclosure of Lobbying Activities* form can be downloaded from: <https://ojp.gov/funding/Apply/Resources/Disclosure.pdf>.

ALLOCATION OF SUBAWARDS

Due to the temporary nature of the available funds, priority will be given to proposals that demonstrate a bona fide need for short term funding that can be utilized to increase capacities for preventing and responding to violence.

Funding will be prioritized for current federal VOCA recipients who received a reduction on their FY23 award due to decreased federal funding, with the expectation that their application meets all eligibility and requirement items, and their organization demonstrates the ability to sustain core functions in future years without the addition of supplemental funding. Dependent upon the number of applications received that meet this criterion, an equitable amount of available funding will be awarded to each eligible applicant.

ELIGIBILITY AND REQUIREMENTS

The U.S. Treasury Coronavirus State and Local Fiscal Recovery Funds Final Rule ([Federal Register Vol. 87 No. 18](#)) establishes eligible uses, restrictions on use, program administrative provisions, and regulatory analyses. One of the eligible use categories is "Responding to the public health and negative economic impacts of the pandemic", which includes "Preventing and responding to violence".

Per the [Overview of the Final Rule](#), recognizing that violence – and especially gun violence – has increased in some communities due to the pandemic, recipients may use funds to respond in these communities through:

- ✓ Referrals to trauma recovery services for victims of crime
- ✓ Community violence intervention programs, including:
 - Evidence-based practices like focused deterrence, with wraparound services such as behavioral therapy, trauma recovery, job training, education, housing and relocation services, and financial assistance
- ✓ In communities experiencing increased gun violence due to the pandemic:
 - Law enforcement officers focused on advancing community policing
 - Enforcement efforts to reduce gun violence, including prosecution
 - Technology and equipment to support law enforcement response

In the [Final Rule](#), Treasury maintains enumerated eligible uses in this area and clarifies how to apply eligibility standards. Throughout the final rule, enumerated eligible uses should respond to an identified impact of the COVID–19 public health emergency in a reasonably proportional manner to the extent and type of harm. Treasury recognizes the importance of comprehensive approaches to challenges like violence. The final rule includes an enumerated eligible use for community violence intervention programs in all communities, not just the disproportionately impacted communities eligible under the interim final rule.

Given the increased rate of violence during the pandemic, Treasury has determined that this enumerated eligible use is responsive to the impacts of the pandemic in all communities. The Final Rule incorporates guidance issued after the interim final rule on specific types of services eligible, including:

- Evidence-based practices like focused deterrence, street outreach, violence interrupters, and hospital-based violence intervention models, complete with wraparound services such as behavioral therapy, trauma recovery, job training, education, housing and relocation services, and financial assistance; and
- Capacity-building efforts at community violence intervention programs like funding more intervention workers, increasing their pay, providing training and professional development for intervention workers, and hiring and training workers to administer the programs.

Enumerated eligible uses that respond to an increase in gun violence may be pursued in communities experiencing an increase in gun violence associated with the pandemic, specifically: (1) hiring law enforcement officials—even above pre pandemic levels—or paying overtime where the funds are directly focused on advancing community policing strategies for gun violence; (2) additional enforcement efforts to reduce gun violence exacerbated by the pandemic, including prosecuting gun traffickers, dealers, and other parties contributing to the supply of crime guns, as well as collaborative federal, state, and local efforts to identify and

address gun trafficking channels; and (3) investing in technology and equipment to allow law enforcement to more efficiently and effectively respond to the rise in gun violence resulting from the pandemic, including but not limited to, technology to assist in the identification of guns whose serial numbers have been damaged.

Applicants should review the full text of the [Final Rule](#) and [Overview of the Final Rule](#) to determine eligibility for uses not explicitly enumerated. Any applications submitted by state agencies should present eligible project ideas that demonstrate a nexus with preventing and responding to violence through improvements to technology, systems, and data collections processes that enhance the ability to respond to crime as well as provide future evidence-based services and programs related to crime reduction and intervention. State agency applications may also be submitted if they meet any other enumerated eligible use defined in the Final Rule.

PROGRAM REQUIREMENTS

- 1. Public or Nonprofit Organization.** To receive funds, organizations must be public or nonprofit or a combination thereof and provide direct services to crime victims. All subrecipients of funding are required to certify their nonprofit status by submitting a statement to GMD within 45 days of the award period start date of November 1. The nonprofit certification must include one of the following:
 - A copy of the recipient's IRS 501(c)(3) designation letter;
 - A letter from the recipient's state/territory taxing body or state/territory attorney general affirming that the recipient is a nonprofit organization operating within the state/territory;
OR
 - A copy of the recipient's state/territory certificate of incorporation that substantiates its nonprofit status.
- 2. Record of Effective Services and Organizational Capacity.** Eligible organizations must also demonstrate a record of effective services and organizational capacity to administer the project. Applicants should show support and approval of their direct services by the community, a history of providing direct services in a cost-effective manner, and substantial financial support from sources other than the Crime Victims Fund. A program has substantial financial support from other sources when at least twenty-five percent (25%) of the program's funding in the year of, or the year preceding the award comes from sources other than the Crime Victims Fund, which may include other federal funding programs.
- 3. Non-Discrimination.** Entities receiving financial assistance from the federal government must comply with the federal statutes and regulations that prohibit discrimination in federally assisted programs or activities. Subrecipients receiving Department of Justice funds such as VOCA funds, are required to obtain Federal Civil Rights Non-Discrimination training. The

Office for Civil Rights (OCR) ensures that recipients of financial assistance from Office of Justice Programs (OJP) and its components are not engaged in prohibited discrimination. JPSC will maintain this requirement for all entities receiving State Fiscal Recovery Funds for the purpose of crime reduction and response.

- 4. Non-disclosure of confidential or private information.** State Administering Agencies (SAAs) and subrecipients of funds shall, to the extent permitted by law, reasonably protect the confidentiality and privacy of persons receiving services under this program and shall not disclose, reveal or release any personally identifying information or individual information collected in connection with funded services requested, utilized, or denied, and any individual client information without the informed, written, reasonably time-limited consent of the person about whom information is sought, except that consent for release may not be given by the abuser of a minor, incapacitated person, or abuser of the other parent of the minor. If release of information is compelled by statutory or court mandate, SAAs or subrecipients of funds shall make reasonable attempts to provide notice to victims affected by the disclosure of the information and take reasonable steps necessary to protect the privacy and safety of the persons affected by the release of the information.

SAAs and subrecipients may share: non-personally identifying data in the aggregate regarding services to their clients and non-personally identifying demographic information in order to comply with reporting, evaluation, or data collection requirements; court-generated information and law enforcement-generated information contained in secure governmental registries for protection order enforcement purposes; and law enforcement and prosecution-generated information necessary for law enforcement and prosecution purposes.

In no circumstances may a crime victim be required to provide a consent to release personally identifying information as a condition of eligibility for funded services nor any personally identifying information be shared to comply with reporting, evaluation, or data-collection requirements of any program. Nothing in this section prohibits compliance with legally mandated reporting of abuse or neglect.

JPSC will maintain this requirement for all entities receiving SFRF for the purpose of crime reduction and response.

- 5. Federal Civil Rights Training.** Subrecipients must view the OJP Civil Rights Non-Discrimination Training. Subrecipients acknowledge viewing the OJP Civil Rights Non-Discrimination training with submission of signed Award Documents. OJP Civil Rights Non-Discrimination Training (six training videos) can be viewed on the OJP website at <https://www.ojp.gov/program/civil-rights/online-training>.

Subrecipients must maintain statutorily required demographic data on victims served – by race, national origin, sex, age, and disability by project period – and permit reasonable access to its books, documents, papers, and records to determine whether the subrecipient is complying with applicable civil rights laws. This requirement is waived when providing a service, such as telephone counseling, where soliciting the information may be inappropriate or offensive to the crime victim.

- 6. Determination of Suitability for Interacting with Participating Minors.** The subrecipient may not permit any individual (other than a client, another participating minor, or another individual reasonably likely to only have brief and unintentional or personally-accompanied contact) to interact with any participating minor (individual under 18 years of age receiving services as part of this project) during the course of activities under the award without first making a written determination of the suitability of that individual to interact with participating minors, based on current and appropriate information. Documentation of such written determinations shall be maintained at the program site and shall be reviewed by GMD or the authorized representative as part of compliance monitoring.

See <https://justice.ky.gov/Departments-Agencies/GMD/Pages/suitability.aspx> for details of this requirement.

UNALLOWABLE COSTS AND ACTIVITIES

Notwithstanding any other provision of the guidelines and regulations, funds may not be used to fund or support any activities prohibited in Uniform Guidance 2 C.F.R. 200 or ARPA SLFRF Final Rule guidance.

GENERAL FINANCIAL REQUIREMENTS AND INSTRUCTIONS

Grants funded are governed by the financial requirements of the following:

- 2 C.F.R. § 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>
- Kentucky Justice and Public Safety Cabinet, Grants Management Division, Management Policies and Procedures
<https://justice.ky.gov/departments-agencies/gmd/pages/default.aspx>
- Kentucky Finance and Administration Cabinet, Manual of Policies and Procedures
<https://finance.ky.gov/office-of-the-secretary/office-of-policy-and-audit/Documents/FINAL%202015%20FAP%20Manual%20corrections%20%28Pg%2080%20revision%20%2B%20111-43-00%29%20071516.pdf>

Requests for reimbursement must be submitted quarterly. Reimbursement payments may be delayed or disallowed if subrecipients do not adhere to program and financial reporting requirements.

SOUND FINANCIAL MANAGEMENT

All subrecipients are required to establish and maintain accounting systems and financial records to accurately account for awarded funds. These records shall include federal funds and all matching funds of state, local, and private organizations, when applicable. Subrecipients shall expend and account for grant funds in accordance with federal and state laws, and procedures for expending and accounting for their own funds. New applicants must upload a *Financial Capability Form* to the Attachment page of their applications. The form can be downloaded at <https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/FinancialCapability.pdf>.

Accounting System

Subrecipients must maintain an adequate accounting system as defined in the [GMD Policies and Procedures Manual](#), on pages 40-41. Subrecipients must have a financial management system in place to accurately record and report on the receipt, obligation, and expenditure of grant funds. The accounting system should be detailed enough to track the following information:

- Federal awards funded
- Matching funds from state, local, and private organizations, when applicable
- Program income
- Contracts expensed against the award
- Expenditures

An adequate accounting system can be used to generate reports required by award and Federal regulations. An applicant's accounting system must support all of the following:

- Financial reporting that is accurate, current, complete, and compliant with all financial reporting requirements of an award.
- Accounting systems must be able to account for award funds separately. Commingling of funds is prohibited.
- Maintenance of documentation to support all receipts and expenditures and obligations of Federal funds.
- Collection and reporting of financial data for planning, controlling, measuring, and evaluating direct and indirect costs.

Subrecipient accounting systems should have the following capabilities:

Internal control. The system should allow for effective control and accountability for all grant and subgrant cash, real and personal property, and other assets. Subrecipients must adequately safeguard all such property and assure that it is used solely for authorized purposes. Adequate internal control also includes segregation of duties, or a control that prevents the same person from executing multiple steps in a business transaction. For example, the person signing staff timesheets should not be the same person who submits the financial report requesting reimbursement of that personnel expense. Segregation of duties allows for a system of checks

and balances that prevents an individual from having sole oversight of the expenditures and revenues of an entity. Please consult [2 C.F.R. § 200.303](#) for additional information.

Budget control. The system should compare actual expenditures or outlays with budgeted amounts for each subaward. It also must relate financial information to performance or productivity data, including the development of unit cost information whenever appropriate or specifically required in the award or subaward agreement.

Allowable costs. The system should support making sure that Federal cost principles, agency program regulations, and the terms of subgrant agreements are followed in determining the reasonableness, allowability, and allocability of costs.

Source documentation. The system should require support for accounting records with source documentation (e.g., cancelled checks, paid bills, payrolls, time and attendance records, and contract and award documents).

No Charge to Victims for Funded Services

Funded direct services must be provided at no charge, unless the SAA grants a waiver allowing the subrecipient to generate program income by charging for services. Program income, where allowed, shall be subject to federal grant rules and the requirements of the DOJ Grants Financial Guide, which, as of March 2022, require in most cases that any program income be restricted to the same uses as the subaward funds and expended during the period of performance in which it is generated. Additional information about program income requirements is accessible online at <https://www.ojp.gov/funding/financialguidedoj/iii-postaward-requirements#2kqnom>.

Proration of Costs

Applicants that conduct both allowable and unallowable activities must reasonably prorate their costs to ensure that grant funds are used only for allowable direct services. The proration method and rationale must be explained within the budget narrative.

Cost Allocation

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis, with certain exceptions. See [2 C.F.R. § 200.405](#) for additional information.

Supporting Documentation

Subrecipients must maintain appropriate financial records that fully disclose and document the amount and disposition of grant funds received. Specific examples of supporting documentation to substantiate grant disbursements and subrecipient compliance with the laws, regulations, conditions, and policies governing this award are identified for each budget category in the Budget section of this document.

Requirement to Follow the Most Restrictive Financial Policy

When there is a lack of congruity between an applicant or subrecipient financial policy and those of the Commonwealth, the MOST RESTRICTIVE policy must be followed.

APPLICATION INSTRUCTIONS

Applicant Information

Contact Information. The following persons are eligible to serve as designated grant officials:

- **Authorized Official/Agency Representative/CEO.** The person authorized to apply for, accept, decline, or cancel the grant for the applicant organization (e.g., state agency head, county judge executive, city mayor, county attorney, executive director, etc.). This person may designate another agency official with authority to sign award documents and other grant documentation on their behalf, by submitting a signed letter on agency letterhead documenting such designation.
- **Project Director/Agency Administrator.** The employee of the applicant organization who will be responsible for the operation of the project and for submitting program reports.
- **Financial Officer.** The chief financial officer of the applicant organization (e.g., county auditor, city treasurer, comptroller, etc.) who will be responsible for all financial aspects of the grant's management, including submitting financial reports. Please note the Financial Officer assigned to the award should not be assigned multiple roles. This insures segregation of duties. The Financial Officer assigned to the grant award, or a designee not assigned in any other capacity on the award, shall be the only person to submit financial reports.

General Information. Includes Project Title, Past Funding, Employer Identification Number (EIN), SAM Unique Entity Identifier (UEI), Grant Period, Agency Type and Description, and Agency Introduction. For assistance obtaining a UEI, please visit <https://sam.gov/content/duns-uei>.

Area Served. Indicate Area Development District(s), county(ies), and Congressional districts served by applicant organization.

Certifications. Certifications regarding lobbying, debarment, suspension, and other responsibility matters, and drug-free workplace requirements.

Determination of Suitability to Interact with Participating Minors. Determination of suitability is required, in advance, for certain individuals who may interact with participating minors. Upload completed *Determination of Suitability for Interaction with Minors Certification Form*, available for download on the application page, to demonstrate compliance with this federal award condition.

Equal Employment Opportunity. Applicants are advised to view the PowerPoint presentation from the [U.S. Department of Justice Office of Civil Rights](#) before checking the applicable boxes at the bottom of the page and uploading the required documents.

Audit Requirements. Non-federal entities that expend \$750,000 or more in federal funds (from all sources including pass-through subawards) in the organization fiscal year (12-month reporting period) shall have a single organization audit conducted in accordance with the provisions of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Non-federal entities that expend less than \$750,000 a year in federal awards are exempt from federal audit requirements for that year. A financial audit may be required for any project expending more than \$100,000. Records must be available for review by appropriate officials including the federal agency JPSC GMD and the General Accounting Office (GAO). A copy of the most current audit report and any management letter(s) are required with the submission of the grant application. Future audits are due no later than nine (9) months after the close of each fiscal year during the term of the award.

Limited English Proficiency. Title VI of the Civil Rights Act of 1964 requires that the federal government and those receiving assistance from the federal government must take reasonable steps to ensure that Limited English Proficient (LEP) persons have meaningful access to the programs, services, and information those entities provide. Agencies must establish and implement policies and procedures for language assistance services that provide LEP persons with meaningful access, without additional charge.

Application

Terms and Conditions. Applicants are advised to read application Terms and Conditions carefully every year before certifying, as terms and conditions are subject to change annually.

Guidelines and Instructions. Applicants are advised to read and understand the application Guidelines and Instructions prior to preparing an application. Applicants may contact GMD staff with questions or if clarification is needed.

Project Proposal. The description of the project the applicant proposes to fund with the award should include the following:

- An introduction to the project;
- Essential components of project implementation;
- Support the need for each component of your proposed project with current and appropriate facts, research, and statistical evidence; and
- Citations should be specific, relevant to Kentucky, and current. Applicants are required to upload a citation list to the Project Proposal page of the application.

Goals and Objectives. Briefly state the long-term effects the project should achieve and at least one objective for each goal that will identify measurable results that the proposed project will attempt to achieve. Goals and Objectives should be SMART – Specific, Measurable, Achievable, Relevant, and Time-bound. Attach to the Goals and Objectives page a Project Timeline,

Time/Task Plan, Logic Model, or comparable resource showing how the project will be executed over the period of performance and how the entity plans to capture, measure, and report those results.

Attachments. The following upload fields are available on the Attachments page:

Financial Capability Statement	New Applicants
Conflict of Interest Disclosure Form	If Applicable
Lobbying Disclosure Form (SF-LLL)	Required

Subrecipients must disclose any personal or organizational conflicts of interest, in fact or appearance, as defined within the [DOJ Grants Financial Guide, III. Postaward Requirements, 3.20 Grant Fraud, Waste, and Abuse, Conflicts of Interest](#). Disclosures should be prepared on letterhead, addressed to GMD, and uploaded in the designated upload field on the Attachments page. Subrecipients are required to disclose conflicts of interest for each grant period regardless of existence or prior disclosure in a previously funded grant year.

BUDGET

There are six (6) budget categories: Personnel, Overtime, Contractual Services, Travel/Training, Operating Expenses, and Equipment.

- Budget forms must be completed in detail, with amounts rounded to the nearest whole dollar.
- Program goals and objectives should be considered when generating the budget so that budget requests promote the overall effectiveness of the project.
- Budget revisions may be required later based on availability of funds or to remove expenses not allowable.
- A budget checklist is provided at the end of this section to assist in completing the application.

An overview is provided of each budget category. Allowable costs, compliance considerations, and supporting documentation requirements are included.

Personnel

Salary and Fringe Benefits. Staff salaries and fringe benefits are allowable when specifically related to providing direct services. Funds may be used to support administrative time to complete required time and attendance sheets, programmatic documentation, reports and statistics; and to maintain records.

Each position must be listed by title (and either the name of the employee or reflected as “to be hired” or “TBH”), total gross salary rate for the employee, percentage of the employee’s time devoted to project activities, and total employee cost for the project. Please include the abbreviation to denote full-time (FT) or part-time (PT) status in the position title. Example Position Title: FT Victim Advocate (TBH).

- Where salaries apply to both project and non-project activity or apply to two or more separate projects or funding sources, proration of costs to each activity must be made based on time and activity reports.
- Salaries for federally funded and match positions shall comply with state, city, county, or other relevant classification systems and shall be documented by appropriate time and activity records.
- Charges of the employees' time assigned to grant projects may be reimbursed or recognized only to the extent they are directly and exclusively related to grant purposes.
- Dual compensation is not allowed.
- Positions supported by multiple funding sources (allocated at less than 100% to the grant project) must include a breakdown of job duties that clearly describes funded duties and non-funded duties. The employee’s timesheets shall indicate such separation of time worked.
- A job description and resume of Project Staff (or a placeholder document for unfilled or proposed new Staff positions) must be attached.
- Payments for fringe benefits are allowable personnel costs but cannot exceed the amount paid by the employer. Documentation of fringe benefits must be submitted with the budget to reflect the actual rates being paid by the employer. The following are considered allowable benefits:
 - a) Health, Dental and Life Insurance (up to the cost of a single plan)
 - b) FICA
 - c) Retirement
 - d) Worker's Compensation Insurance
 - e) Unemployment Insurance

Overtime

Overtime pay can be included for personnel whose duties are consistent with the funded project. Overtime pay must be approved through the original grant application or through a subsequent Grant Award Modification (GAM). For additional information, visit the U.S. Department of Labor Wage and Hour Division website: <https://www.dol.gov/agencies/whd>.

Prosecutor Based Advocates. Pursuant to [KRS 15.760](#) and [KRS 69.350](#), an individual employed as a victim advocate shall be a person who, by a combination of education, professional qualification, training and experience, is qualified to perform the duties of this position. The victim advocate shall be an individual at least eighteen (18) years of age, of good moral character, with at least two (2) years of experience working in the human services field or court system in a position requiring professional contact with adults, who has:

- Received a baccalaureate degree in social work, sociology, psychology, guidance and counseling, education, religion, criminal justice, or other human service field; or
- Received a high school diploma or equivalency certificate, and, in addition to the experience required in this subsection, has at least four (4) years' experience working in the human services field ([H.B. 315](#), for prosecutor-based advocates only).

Exclusions – Personnel

The following cannot be supported with grant funds:

- Salary and/or benefits that are greater than the percentage of time spent on the performance of funded project activities. If personnel costs are supported by multiple funding sources, personnel must keep timesheets that demonstrate the appropriate allocation of cost across funding sources.
- Time spent operating crisis line that is not supported by a time log that includes the initials of the individual who took the call OR agency policies that require a crisis line staff/volunteer to be immediately available to accept calls at a designated number for a designated period
- Any activities that have a primarily recreational purpose
- Fundraising activities
- Lobbying activities
- Bonuses
- Job placement services. Case management and crisis counseling which discusses employment issues or makes referrals to job placement or counseling services are allowable.

Supporting Documentation – Personnel Costs

Subrecipients are required to maintain supporting documentation for all Personnel Expenses. Requirements include, but are not limited to:

- **Time and Activity Reports.** Timesheets for grant-funded staff must:
 - Reflect after-the-fact accounting of the total activities and hours worked for which the employee is compensated and indicate the specific time worked on the funded project. For example, a full-time employee working 40 hours per week performs 15 hours of funded project activities and 25 hours of activities not supported by grant funds. 37.5% of the employee's salary for the week may be paid with grant funds.
 - Be prepared at least monthly and coincide with one or more pay periods
 - Include signatures of the employee and an approving supervisor with firsthand knowledge of the work performed
- Invoices and proof of payment for fringe benefits reflecting the actual costs paid by the employer.

Contractual Services

Compensation for individual consultant rates may not exceed \$650 per day (or \$81.25 per hour). An 8-hour day may include preparation, evaluation, and travel time in addition to the time required for the actual performance. Travel and subsistence costs may also be paid. Issuance of an award or approval of the award budget alone does not convey approval of a compensation rate that exceeds the established maximum. If the compensation rate for an individual consultant is not within the maximum compensation rate, none of the costs associated with the contractual expense are allowable costs to an award.

Contractual arrangements with individuals must ensure that:

- Dual compensation is not involved (i.e., the individual may not receive compensation from his regular employer and the ARPA program for work performed during a single period of time even if the services performed benefit both).
- The contractual agreement is written, formally executed, and otherwise consistent with the applicant's usual practices.
- If noncompetitive or "sole source" procurement is used, the applicant's written procurement policy must be followed, including documentation of justification and approval which must be retained for compliance monitoring. See 2 C.F.R. 200.320, the DOJ Grants Financial Guide Section 3.8, and conditions of award for additional requirements around noncompetitive procurement. **If the applicant elects not to establish a procurement policy of their own, they must adopt the Kentucky Model Procurement Code found in KRS 45A.** If there is a conflict among policies, the most restrictive policy shall be followed.
- Travel and subsistence costs are incurred at a rate consistent with the most restrictive applicable financial policy.
- Subrecipient must screen all contractors and vendors for suspension or debarment from receiving federal funds. No grant funds may be paid to vendors or contractors who are ineligible to receive them due to suspension or debarment.

Contracts must be submitted to GMD as an attachment to the next financial report after execution of the contract. Documentation demonstrating how the contract was procured shall be maintained by the subrecipient and available for review during monitoring or upon request. If a subrecipient has paid a contractor with grant funds without a contract in place, the subrecipient may be required to repay all related contractual expenses for failure to properly support the use of award funds. For each contractual line item requested, applicants should upload the following documents as a single PDF packet using the upload boxes available on the Contractual Services budget page:

- A copy of the proposed contractual agreement, if available. Dates should be specific to the project period. Compensation rate must be specified.
- Job description for any contractors who regularly function as agency staff members.
- Resume for any contractors who regularly function as agency staff members.

Supporting Documentation – Contractual Services

Expenses charges to the Contractual Services budget category shall be supported by the following:

- A copy of the fully executed contractual agreement
- Invoices, if applicable
- Receipts for travel and subsistence costs, if applicable
- Procurement audit trail or approved sole source justification request, if applicable
- Documentation demonstrating subrecipient screened for contractor/vendor suspension or debarment prior to remitting grant funds

For information on contract assistance, including contract types and verbiage, see [Guide to Procurement Under DOJ Grants and Cooperative Agreements](#).

Travel and Training

Training costs for paid and volunteer staff are allowable costs. Use of grant funds for training is limited to staff development of direct services providers in individual projects to enhance skills directly related to stated project goals and activities.

If the travel and reimbursement policies of the applicant or subrecipient are more restrictive than those of the Commonwealth, the MORE RESTRICTIVE rate must be followed.

- Each request must include the purpose, destination, lodging, mileage rate and per diem.
- Grant funds may be used for transportation, subsistence, and registration fees for applicants to attend conferences and training seminars.
- Travel must be approved through the original grant application or through a subsequent Grant Award Modification (GAM).
- Registration fees required for admittance to official travel meetings are reimbursable. If the fee entitles registrants to meals, claims for subsistence must be reduced accordingly.
- Requested travel expenses shall not exceed the established mileage and subsistence policy as set forth by the Commonwealth of Kentucky, Finance and Administration Cabinet. For current rates and regulations, see 200 KAR 2:006 and <https://finance.ky.gov/office-of-the-controller/office-of-statewide-accounting-services/Pages/state-employee-travel.aspx>.
- Transportation must be the most economical.
- Bus, subway, and taxi (including, but not limited to Uber, Lyft, etc.) fares are allowed for city travel.
- Commercial airline travel shall be coach/tourist class.
- The cost of rental cars in lieu of ordinary transportation will be allowed only with acceptable justification.
- Actual parking, bridge and toll charges are reimbursable.
- Reasonable expenses for baggage handling, for delivery to or from a common carrier or lodging and for storage are reimbursable.

Exclusions – Travel and Training

The following cannot be funded:

- Training to enhance administrative or management skills
- Additional expense for first class travel
- Telephone, tips, or laundry charges incurred at a lodging establishment
- “Gas cards” or comparable cards whose usage or expenditures cannot be tracked

Supporting Documentation – Travel and Training

Subrecipients are required to maintain supporting documentation for all Travel and Training expenses. Requirements include, but are not limited to:

- Lodging receipts
- Travel log linking reimbursed costs with funded project activities
- Documentation of travel distance (e.g., Kentucky Official Highway Map, MapQuest, Google Maps, or similar mapping service) to support mileage reimbursement requests
- Conference registration receipts, if applicable
- Proof of payment

For additional guidance on travel expense reimbursement, see [200 KAR 2:006](#).

Operating Expenses

Operating expenses include items essential for the ongoing operation of the project. Allowable operating costs include but are not limited to:

- Advertisement to recruit funded personnel
- Equipment usage fees supported by usage logs
- Books, training manuals and videos for direct service providers
- Costs of performing background checks and other employment screening requirements, including costs of determination of suitability to interact with participating minors.
- Utilities and security for the space used by the program whether owned, rented, or donated
- Rental of office space or project performance site
- Printing and distribution of brochures and similar announcements describing the direct services available and how they may be obtained. All printed materials supported by grants funds must contain an acknowledgment of support using the following or comparable footnote: “This project [is being] [was] supported, in whole or in part, by subaward number [enter subaward number] awarded to [name of subrecipient] through the Commonwealth of Kentucky, Justice and Public Safety Cabinet by the U.S. Department of the Treasury. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are those of the author(s) and do not necessarily reflect the views of the Commonwealth of Kentucky, Justice and Public Safety Cabinet or the U.S. Department of the Treasury.”
- Office supply line items can include consumable items, e.g., postage, paper, pens, notepads, staples, etc.
- Computers, tablets, printers, and other similar units with a unit price of less than \$5,000, regardless of useful life

Instructions

Line items for operating expenses must be listed by category, e.g., office supplies, training materials, telephone, etc., and included in the original grant application or approved through the Grant Award Modification (GAM) process prior to obligation of grant funds. Items that are individually represented on inventory logs, items assigned to specific individuals, and non-consumable items, e.g., computers, tablets, printers, etc., must be presented as line items within the budget to be eligible for reimbursement.

Narrative Justification

The narrative justification field should supplement the information already available on the budget detail pages. At minimum, the narrative justification must indicate the basis for computation for each request as well as a brief discussion of the budget item(s) requested and how the budget costs elements are **necessary** to implement project activities and accomplish project objectives. The method for pro-rated or allocated costs must be fully described. For

example, rental costs could be supported by a computation that considers the total square feet, total agency costs, proportion of funded staff within agency, and allocation percentage. Broader line-item categories should be itemized within the narrative justification field, and it should be clear if the costs will be used as match or funded by the grant.

Exclusions – Operating Expenses

The following cannot be funded:

- Direct costs if any other costs incurred for the same purposes in like circumstances have been allocated as indirect costs. See [2 C.F.R. § 200.403\(d\)](#).
- If the applicant agency or a related party owns the space used by the program, the fair market rental value of the space cannot be used as match or reimbursed under the federal share.
- Tax preparation fees
- Accounting services
- Household items not specifically identifiable to the immediate crisis period
- Janitorial, cleaning, and/or lawn care supplies.

Supporting Documentation – Operating Expenses

Subrecipients are required to maintain supporting documentation for all Operating Expenses. Requirements include, but are not limited to:

- Rental agreements
- Utility bills
- Invoices
- Proof of payment
- Documentation of federally negotiated indirect cost rate, if applicable

Equipment

This category includes items with a unit price of \$5,000 or more and a useful life greater than one year, e.g., furniture, fixtures, office machines, etc., unless the applicant's policies establish a more restrictive threshold. The applicant must adhere to the following principles:

- Items of equipment must be individually listed and approved through the original grant application or in subsequent GAMs prior to purchase.
- No other equipment owned by the applicant is suitable for the effort.
- Equipment purchased and used commonly for two or more programs has been appropriately prorated to each activity.
- Applicant has demonstrated the requested equipment is necessary to the successful operation of the grant project.
- Applicant must submit Equipment Purchase Authorization Form to GMD and receive specific written approval from GMD prior to purchasing equipment.
- Equipment purchases funded with this award must be completed within the first four (4) months of the project unless specific written approval is given by GMD.

Exclusions – Equipment

The following cannot be funded:

- Equipment or capital expenditures not determined to be necessary and essential to the delivery of direct services
- Reimbursement for equipment already owned by the applicant or purchased through another funding source

Supporting Documentation – Equipment

Equipment purchases shall be supported by invoices, photos of equipment, equipment inventory log, procurement audit trail or sole source justification requests, proof of payment to the vendor/supplier, and Equipment Purchase Authorization Form signed by GMD conveying specific written approval to purchase equipment. The subrecipient is required to track all equipment purchases and to be able to produce an inventory list upon request by GMD. The subrecipient must follow 2 C.F.R. § 200.313 and 2 C.F.R. § 200.439.

For additional guidance around procurement, see [Guide to Procurements Under DOJ Grants and Cooperative Agreements](#).

Budget Narrative

Applicants must submit a detailed budget narrative. The purpose of the budget narrative is to relate items budgeted to project activities and to provide justification, explanation, and calculations for budget items, including criteria and data used to arrive at the estimates for each budget category. Each budget category page also has its own budget narrative field that must be populated with budget narrative information for the expenses reflected on that page. The budget narrative should provide specific and detailed information to help application reviewers fully understand the budgetary needs of the applicant and is an opportunity to provide additional descriptive information, the rationale for how these elements were identified and how costs are allocated, as well as the ways in which the cost elements support the project's identified goals. Together, the budget narrative and the budget detail pages should provide a complete financial and qualitative description that supports the proposed project plan.

Budget Summary. The budget summary page is auto-populated with data from the other application pages, and is not able to be altered by the applicant. If errors appear on this section, it often suggests there is a need to review and correct information that is presented on the budget detail pages. If these errors persist or no data appears in this section, it is necessary to contact the IGX helpdesk via JUSIGX@ky.gov.

AWARD RECOMMENDATION PROCESS

Each application will be reviewed by at least two (2) Subject Matter Experts (SMEs). SMEs will generate reviewer comments for each application, which will be made available to applicants upon request following award notification.

Risk assessments will be completed jointly in IGX by Program and Financial Administrators. Funding will be prioritized for costs that support the provision of direct services to victims of crime. Targeted percentage reductions may be applied to reach the limit of available funds approved to be awarded under this solicitation.

The Commonwealth will fulfill the priority allocation requirements as specified in the **Allocation of Subawards** section of this document.

AWARD NOTIFICATION AND ACCEPTANCE

Notification. Finalization of the grant recommendations must occur with both the JPSC and Office of the Governor prior to the announcement of award decisions. Recipients of awards will be notified by e-mail and will receive further instructions on award acceptance from GMD staff via e-mail, telephone, or other means. Approved applicants may need to make modifications to the original submitted budget, based upon the amount of the actual award. Should this be necessary, additional instructions will be provided by GMD via electronic communication/e-mail. GMD makes every attempt to provide notification in advance of the start of the award period.

Budget Modifications. GMD recognizes that agencies are the experts on the needs of their respective programming. GMD will not be proscriptive with how subrecipients rearrange their application budgets within the award amount during the budget modification phase. With the exception of denying unallowable costs, GMD will encourage subrecipients to reorganize their budgets to best meet the approved project scope and their agency's identified needs.

Conditions of Award. Once budget modifications have been completed and the subaward assigned to a federal award, award documents will be generated that include terms and conditions of the contract. If the subaward is accepted, the subrecipient must agree to all terms and conditions. Subrecipients are encouraged to carefully read and understand the conditions as presented in the contract prior to accepting the award. Questions may be directed to GMD staff.

If awarded, the subrecipient agrees to refer promptly to an appropriate inspector general any credible evidence that a principal, employee, agent has submitted a false claim under the False Claims Act or has committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving grant funds. Such reports may be forwarded to:

Office of the Inspector General US
 Department of Treasury 500
 Pennsylvania Avenue, N.W. Room 4436
 Washington, DC 20220

AWARD ACCEPTANCE

If selected to receive an award, the applicant must complete budget modifications by the deadline specified by the Cabinet at the time of award notification. The applicant must accept the award by signing the offered contract **NO LATER THAN NINE (9) CALENDAR DAYS PRIOR TO THE BEGINNING OF THE PROJECT PERIOD.**

If the acceptance process is not completed within the allotted time, **THE APPLICANT WILL BE INELIGIBLE TO BILL TO THE GRANT ANY EXPENSE INCURRED BEFORE THE DATE OF ACCEPTANCE.**

The applicant agrees to commence project activities within sixty days of the approved project start date. Non-commencement of project activities may lead to cancellation of the grant award. Evidence of project commencement shall be included in the first quarter Progress Report.

REPORTING REQUIREMENTS

The subrecipient agrees to submit financial and program reports according to the specified deadlines. The subrecipient must collect and maintain data that measures the performance and effectiveness of work under this award. Data must be provided to GMD in the manner (including timeframes) specified in the program solicitation or other applicable written guidance. Data collection supports compliance with the Government Performance and Results Act (GPRA), the GPRA Modernization Act of 2010, and other applicable laws. The schedule for filing reports is as follows:

Reporting Period	Report Submission Deadline
Quarter 1: November 1 – January 31	February 15
Quarter 2: February 1 – April 30	May 15
Quarter 3: May 1 – July 31	August 15
Quarter 4: August 1 – October 31	November 15

Performance Reporting

Progress Report. Subrecipients report a recap of quarterly performance on the Progress Report submitted in IGX. The Progress Report contains additional narrative questions. The Progress Report is due 15 days after the close of each quarter.

Financial Reporting

The Financial Officer assigned to the grant award, or a designee not assigned in another capacity on the award, should be the only person to submit financial reports. Failure to submit financial reports according to the time set forth may result in delays or withholding of funds. Financial reports must be submitted on a quarterly basis.

Supporting Documentation. Subrecipients shall submit GMD financial reports which include itemized expenses requested for reimbursement. With each Financial Report, the subrecipient is required to attach an explanation of line-item expenses included for reimbursement in the report, using a template provided by GMD. Supporting documentation may be requested at any time by GMD, and unless instructed otherwise, subrecipients shall submit at least one quarter of financial supporting documentation.

GRANT AWARD MODIFICATIONS

Changes in the overall scope of the project and material changes to the project and budget are unallowable without prior written approval from GMD. The purpose of a Grant Award Modification (GAM) is to update award details, modifying key facts or details about the award.

The following changes require a GAM:

1. Change in Agency Representative/CEO, Project Director/Contact, or Financial Officer. Updates to any key project contact listed on the Contact Information page in IGX are reflected through the GAM process.
2. Budget revision. Approval of a GAM request must be obtained prior to any obligation of grant funds not already approved in the most current version of the award documents. Revisions will not be retroactive.
3. Project period extension. GMD will notify subrecipients if a no-cost extension has been granted by the Federal funder and convey related GAM process if available.
4. GAM requests for the award must be submitted by August 31st of the grant year unless otherwise approved by GMD. Exceptions to the August 31st deadline for GAM request submissions are those to update an award's Contact Information page or to reflect funded staff resignations, terminations, or hires conducted in accordance with the hiring requirements established in the award conditions.

A subaward agreement creates a legal and binding obligation for the pass-through entity (JPSC) and the subrecipient to use the award as outlined in the agreement. The JPSC considers the deliberate redirection of the funds in a manner different from the purposes outlined in the award agreement misuse of award funds.

GAM Process

The GAM process employed by GMD begins through written correspondence between the subrecipient and assigned grant administrators. The subrecipient must submit a detailed budget spreadsheets and narrative of the proposed changes. After GMD has provided preliminary approval, the subrecipient may initiate the **Grant Award Modification Request** in *IGX*. GMD staff will then open the award documents for editing to allow the subrecipient to make the changes as approved in preliminary discussions with the assigned Program and Financial Administrators. GMD staff will perform a final review and will approve, deny, or request corrections to the GAM request. The award will be returned to **Award Approved** status upon final approval of the GAM changes.

Subrecipients and GMD staff are expected to process GAMs prior to the filing of the next financial report in which any tentatively approved GAM changes are reflected as expenditures. Please note that any *IGX* award status involving a GAM prohibits subrecipients from filing a financial report. If the initiation of a GAM would prevent a subrecipient to file a financial report by the specified deadline, subrecipients must communicate with assigned Financial Administrator to determine the appropriate sequence of actions. GMD may advise the subrecipient to file the GAM request immediately after the financial report is submitted.

CLOSEOUT

Subrecipients are required to submit a Year-end Financial Report in *IGX* within 15 days of the close of the award period.

BUDGET CHECKLIST

This checklist is for applicant use only and should not be submitted with the application.

Personnel

Salaries

- Is each position identified by title? *Example:* FT Victim Advocate (TBH)
- Are time commitments stated?
- Is the amount of each employee's annual compensation stated?
- Are there any dual personnel compensation costs?
- Has a job description and resume been attached to each personnel page?
- Are salary increases anticipated during the grant period? If so, are the increases justified in the narrative?

Benefits

- Is each benefit type indicated separately?
- Have the requests been cost allocated, when appropriate?
- Are the listed benefits available to all employees of the agency?
- Are fringe benefit increases anticipated during the grant period? If so, are the increases justified in the narrative?
- Have the computations used to arrive at requested amounts been included in the narrative?

Contractual Services

- Is each service described?
- Is the contract a written agreement, formally executed, and otherwise consistent with the applicant's usual practices?
- For individual consultants, has an hourly or daily rate been conveyed in the narrative?
- Is the compensation rate for individual consultants within the maximum allowable compensation rate?
- Are base rates justified and reasonable?
- Does the total value of any contractual service exceed the procurement threshold of the Commonwealth or that of the applicant agency? If so, has the applicant indicated that services have been or will be obtained by acceptable procurement procedures?
- If the applicant plans to submit a sole source justification request to GMD, has this been indicated in the narrative?
- Have the computations used to arrive at requested amounts been included in the narrative?

Travel/Training

- Is the purpose of requested travel directly related to the proposed project?
- Are per diem, lodging and transportation costs listed separately?
- Have the most economical methods been selected?
- Have the appropriate project personnel been identified for the travel?
- Have the computations used to arrive at requested amount been included in the narrative?

Operating Expenses

- Are operating expenses listed by types (e.g., Supplies, Rent, Postage, etc.)?
- Are unit costs or monthly estimates provided?
- Will appropriate procurement procedures be followed?
- Have the computations used to arrive at requested amounts been included in the narrative?

Equipment

- Are equipment items specified by units and cost?
- Is the requested equipment project-related?
- Will the purchased equipment be used 100% in the project? If not, has the cost been allocated across funding sources and calculations provided?
- Does the agency already own any equipment suitable for the project?
- Does the total value of any equipment exceed the procurement threshold of the Commonwealth or that of the applicant agency? If so, has the applicant indicated that services have been or will be obtained by acceptable procurement procedures?
- If the applicant plans to submit a sole source justification request to GMD, has this been indicated in the narrative?

Budget Summary

- Are all requested costs justified, reasonable and allowable?
- Are requested costs properly categorized?
- Are all line-item calculations correct and equal the category totals?
- Have the computations used to arrive at requested amount been included in the narrative