



# **Coronavirus Emergency Supplemental Funding (CESF)**

**Catalog of Federal Domestic Assistance (CFDA) Number: 16.034**

## **Program and Financial Guidelines and Instructions**

**Justice and Public Safety Cabinet**

**Grants Management Division**

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**Justice and Public Safety Cabinet**  
**Grants Management Division**  
**Coronavirus Emergency Supplemental Funding**

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## **Introduction**

The primary objective of Coronavirus Emergency Supplemental Funding (CESF) grant funding is to provide funding to assist eligible states, local units of government, and tribes in preventing, preparing for, and responding to the coronavirus. In Kentucky, this will occur through grants to eligible entities working to prevent, prepare for, and respond to the coronavirus (COVID-19).

## **Award Period**

The anticipated award period for CESF grant awards is January 20, 2020 to December 31, 2021.

## **Application Open Period Dates**

The CESF grant application will be available in eGMS beginning May 1, 2020, and will remain open until June 15<sup>th</sup>, 2020, or until the funds have been expended. Applications will be reviewed on a rolling basis as they are received.

## **Electronic Grants Management System**

All grant activities are managed through the Kentucky Justice and Public Safety Cabinet's Electronic Grants Management System (eGMS), also known as *Intelligrants*.

Applications should be submitted via eGMS during the period referenced in this document.

New applicants must establish a user account at [www.kyjusticegms.com](http://www.kyjusticegms.com). Please note validation of new user accounts will take 48-72 business hours. It is not necessary to establish an additional account for returning applicants.

The Authorized Official (AO), designated in eGMS 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 have the ability to access the system to confirm the status in the "Information" section on the screen header. 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 [JUSGMB@ky.gov](mailto:JUSGMB@ky.gov). Please refer to *eGMS SYSTEM INFORMATION* for further instructions and information.

## *Grant Proposal*

All proposals should be concise, clearly written and submitted through the Kentucky Justice and Public Safety Cabinet's Electronic Grants Management System (eGMS), also known as *Intelligrants*. Major points must be supported by local facts and data, with appropriate citations.

Be sure to read the instructions at the top of each page before populating and saving. Most eGMS text-box application pages will track character limits (number of letters utilized) and display the maximum number of character limits per text-box allowed. It is highly recommended agencies use a Word document to create the application for several reasons. Word will track the number of characters and allows for spelling and grammar corrections, formatting, and other changes. In addition, eGMS activity "times out" after 20 minutes thus it may be easier to cut and copy from a Word document so information is not lost after a period of inactivity.

### *Data Universal Numbering System (DUNS) number*

The Office of Management and Budget requires that all applicants (other than individuals) for federal funds include a DUNS number in their application for a new award or a supplement to an existing award. A DUNS number is a unique nine-digit sequence recognized as the universal standard for identifying and differentiating entities receiving federal funds. The identifier is used for tracking purposes and to validate address and point of contact information for federal assistance applicants, recipients, and sub-recipients. The DUNS number will be used throughout the grant life cycle. Obtaining a DUNS number is a free, one-time activity. Call Dun and Bradstreet at 866-705-5711 to obtain a DUNS number or apply online at [www.dnb.com](http://www.dnb.com). A DUNS number is usually received within 1-2 business days.

### *System for Award Management (SAM) Registration*

Registering with the System for Award Management (SAM) is a required step in order for your organization to be able to apply for federal grants. SAM is a web-based, government-wide application that collects, validates, stores, and disseminates business information about the federal government's trading partners in support of the contract awards, grants, and electronic payment processes. SAM Registration is free – to register, go to the [SAM website](http://www.sam.gov) with the following information: Your agency's DUNS number and your Taxpayer Identification Number (TIN) or Employment Identification Number (EIN). **When you register a new entity in SAM to do business with the U.S. government**, SAM requires a notarized letter stating you are the authorized entity administrator before SAM will activate your entity registration in SAM.gov. Generally, after completing the online registration and sending your notarized letter confirming the entity administrator, it takes up to two weeks to register with SAM. However, your organization must first have an EIN. If your organization does not have an EIN, you should allow an additional 5 weeks to request and obtain an EIN from the IRS.

## **Eligibility and Requirements**

### **1) Eligibility Requirements**

- a. Public safety agencies, local government, and other non-profit organizations that can demonstrate a nexus with the criminal justice system are eligible to apply for Coronavirus Emergency Stimulus Funds (CESF).
- b. Preference will be given to applicants or agencies operating in locations that were not eligible for a direct award of Coronavirus Emergency Stimulus Funding (CESF) from the Bureau of Justice Assistance.
- c. Sub-recipients of CESF funding are required to certify their status as a non-profit or tax exempt organization by submitting a statement to GMD within 45 days of award acceptance. In cases in which the sub-recipient is a nonprofit, the certification must include one of the following:
  - i. A copy of the recipient's IRS 501(c)(3) designation letter;
  - ii. 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
  - iii. A copy of the recipient's state/territory certificate of incorporation that substantiates its nonprofit status.

- d. All sub-recipients of CESF funding under this award agree to make their financial statements available to the public. Grants Management Division will post the required documents on the Justice and Public Safety Cabinet website.
- 2) Comply with federal regulations regarding grants: Sub-recipients must comply with the requirements of the *USDOJ OJP Financial Guide*, effective edition, <https://www.ojp.gov/funding/financialguidedoj/overview> which includes maintaining appropriate programmatic and financial records that fully disclose and document the amount and disposition of funds received. Items that should be included are, at minimum (but not limited to): a) financial documentation for any disbursements; b) daily time and attendance records specifying time devoted to allowable CESF activities; c) job descriptions; and d) contracts for services.
  - 3) Federal Civil Rights: The sub-recipient must view the on-line training and submit verification to the CESF Program Administrator. The sub-grantee acknowledges viewing of OJP Civil Rights Non-Discrimination Training (six training videos) can be viewed on their website at <https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm>.
  - 4) Non-Discrimination: Sub-recipients receiving financial assistance from OJP must comply with the Federal statutes and regulations that prohibit discrimination in federally assisted programs or activities. Sub-grantees receiving Department of Justice (DOJ) funds, such as Coronavirus Emergency Supplemental Funding (CESF) funds are required to obtain Federal Civil Rights Non-Discrimination training. The Office for Civil Rights ensures that recipients of financial assistance from OJP and its components are not engaged in prohibited discrimination.
  - 5) Non-disclosure of confidential or private information. State Administering Agencies and sub-recipients of CESF 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 grant-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. State Administering Agencies or sub-recipients of CESF 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.

State Administering Agencies and sub-recipients 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.

Under no circumstances may an individual or recipient organization be required to provide a consent to release personally identifying information as a condition of eligibility for grant-funded services nor shall any personally identifying information be shared in order to comply with reporting, evaluation, or data-collection requirements of any program.

- 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) without first making a written determination of the suitability of that individual to interact with participating minors, based on current and appropriate information. See <https://www.ojp.gov/funding/explore/interact-minors> for details of this federal requirement.

### **General Financial Requirements and Instructions**

Grants funded under the Coronavirus Emergency Supplemental Funding grant program are governed by the financial requirements of the following:

- Uniform Guidance: 2 CFR Part 200
  - <https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200/content-detail.html>
- U.S. Department of Justice, 2017 Grants Financial Guide
  - [https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/DOJ\\_FinancialGuide.pdf](https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/DOJ_FinancialGuide.pdf)
- Justice and Public Safety Cabinet, Grants Management Division (GMD), Management Policy and Procedures Manual
  - <https://justice.ky.gov/Documents/Grants%20Management/GMD%20Manual%204-20-20.pdf>
- Kentucky Finance and Administration Cabinet, Finance Policies
  - <http://finance.ky.gov/services/policies/Pages/default.aspx>

Requests for reimbursement may be submitted on a monthly or quarterly basis. This method must be used throughout the award period once the selection has been made. Reimbursement payments may be delayed if sub-grantees do not adhere to program and financial reporting requirements.

#### *Sound Financial Management Practices*

To accurately account for awarded funds, all subrecipients are required to establish and maintain accounting systems and financial records. 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. A financial capability questionnaire must be completed and submitted by all applicants: <http://ojp.gov/funding/Apply/Resources/FinancialCapability.pdf>. This form may be uploaded into eGMS in the attachments section.

#### *Accounting System*

As a sub-recipient, you must have a financial management system in place to record and report on the receipt, obligation, and expenditure of grant funds. You should keep detailed accounting records and documentation to track all of the following information.

- Federal funds awarded

- Matching funds of State, Local, and Private Organizations, when applicable.
- Program Income
- Contracts expended against the award
- Expenditures

*What is an adequate accounting system?*

An adequate accounting system can be used to generate reports required by award and federal regulations. Your system must support all the following:

- Financial reporting that is accurate, current, complete, and compliant with all the federal reporting requirements of your award. Accounting systems should be able to account for award funds separately (no comingling of funds).
- An adequate accounting system allows you to maintain documentation to support all receipts and expenditures and obligations of Federal funds.
- An adequate accounting system collects and reports financial data for planning, controlling, measuring, and evaluating direct and indirect costs.

Your system should have all of the following capabilities:

- *Internal Control:* Your system should allow you to exercise effective control and accountability for all cash, real, and personal property and other asset. As a sub-recipient, you must adequately safeguard all such property and assure that it is used solely for authorized purposes. Please consult 2 C.F.R. § 200.303 for additional budget information.
- *Budget Control:* Your system should allow you to compare actual expenditures or outlays with budgeted amounts for each award. 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 agreement.
- *Allowable Cost:* Your system should support you in making sure that you follow Federal cost principles, agency program regulations, and the terms of grant agreements in determining the reasonableness, allowability, and allocability of costs.
- *Source Documentation:* Your system should require you to support accounting records with source documentation (e.g. canceled checks, paid bills, payrolls, time and attendance records, and contract and sub-award documents). An adequate accounting system for a recipient must be able to accommodate a fund and account structure to separately track receipts, expenditures, assets, and liabilities for awards and programs.
- *Supplanting:* Supplanting is defined as deliberately reducing State or local funds because of the existence of Federal funds. Federal funds must be used to supplement existing State and local funds for program activities and must not supplant those funds that have been appropriated for the same purpose. Federal law prohibits recipients for federal funds from replacing state, local, or agency funds with federal funds. Existing funds for a project and its activities may not be reallocated for other organizational expenses.

Potential supplanting will be the subject of the application review, pre-award review, post-award monitoring, and possible audit. If there is potential supplanting, the applicant/sub-grantee will be required to supply documentation demonstrating that the reduction in non-federal resources occurred for reasons other than the receipt of federal funds.



Funds specifically budgeted and/or received for one project may not be used to support another. Where a sub-recipient's accounting system cannot comply with this requirement, the sub-recipient shall establish a system to provide adequate fund accountability for each project it has been awarded.

- *Proration of Costs:* Applicants must reasonably prorate their costs to ensure that CESF funds are only being used for program activities. This proration must be explained within the budget narrative.
- *Administrative/Indirect Costs:* GMD's intent is to maximize and effectively use the CESF federal funds for this project. **Expenses directly related to the prevention, preparedness, and/or response to COVID-19 are the focus of these funds, so the allowable indirect cost rate has been limited for this grant award.** Typical examples of indirect costs for most organizations will include those costs that are not readily allocable to a particular activity, but instead support the general overhead, administration, and expenses that are shared across the organization's operations and projects as a whole.

Sub-grantees may request up to 10% of the organization's Modified Total Direct Costs (MTDC), otherwise known as the "de minimis" indirect cost rate if they have never received a federally approved indirect cost rate. Please see [2 CFR 200.68](#) for more information on MTDC. The 10% rate will be the maximum allowed for all applicants; a sub-recipient with an actual indirect cost rate of less than 10% should not increase the requested funding to reach the allowable threshold. Applicants may choose to consult with a financial professional to determine the amount of MTDC for this project.

## **CESF Application Information**

*Guidelines and Instructions:* Applicants are encouraged to read and understand the guidelines and instructions prior to preparing the application. Please contact GMD staff if further clarification or assistance is required.

*Contact Information:* This page should describe those individuals that 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 on behalf of the applicant's organization (e.g. state agency head, county judge executive, executive director, etc.).
- *Project Director/Agency Administrator:* The individual who will be responsible for the day-to-day operation of the project.
- *Financial Officer:* Chief financial officer of the applicant's organization. This individual will be responsible for all the financial aspects of the grant's management and should not be assigned multiple roles on the project to ensure segregation of duties.

*General Information:* Includes the following:

- Project Title,
- Project Narrative

- Describe the specific coronavirus prevention, preparation, and/or response efforts that will be addressed with this funding and include a summary of the types of projects or items that will be funded over the grant period.
- Grant Period,
- Employer identification number (EIN),
- DUNS number,
- Funding Source Amount
- and a brief abstract of the proposed project.
- See <http://fedgov.dnb.com/webform/displayHomePage> and <https://www.sam.gov> for information about obtaining a DUNS number.

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

*Equal Employment:* Applicants are asked to view the PowerPoint presentation from the Office of Civil Rights, U.S. Department of Justice 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 sub-awards) 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 per 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, Justice and Public Safety Cabinet, Grants Management Branch, 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.

*Area Served:* Indicate Area Development District(s) and county(ies) served by applicant organization.

*Limited English Proficiency:* The federal government and those receiving assistance from the federal government must take reasonable steps to ensure that persons with Limited English Proficiency (LEP) have access to the programs, services, and information that those entities provide. Agencies must establish and implement policies and procedures for language assistance services that provide LEP persons with meaningful access at no additional charge.

## **Project Budget**

### *General Instructions*

- Budget forms must be completed in detail, with amounts rounded to the nearest whole dollar.

- When preparing a proposed budget, keep in mind all five budget categories: *Personnel, Contractual Services, Travel/ Training, Operating Expenses, and Equipment.*
- Consider program goals and objectives and design the budget so that it best suits the overall effectiveness of the program.
- A budget checklist is provided at the end of this section to assist you in completing the CESF application.
- Budget revisions may be required later based on the availability of funds or expenses not allowable under the grant program.

*Budget Categories:* The following is an overview of the allowable categories associated with CESF grant program.

### *PERSONNEL*

Salary and Fringe Benefits: Staff salary and fringe benefits, including overtime, are allowable when specifically related to preventing, planning for, or responding to the coronavirus. Requests for salary costs related to these activities should demonstrate an expansion or an appreciable change of duties, and may not be sought for cases in which there is simply a revenue shortfall.

- Each position must be listed by title (and name of employee or to be determined [TBD]), total monthly gross salary rate for the employee, the percentage of time dedicated to the project, and total employee cost for the project.
  - Where salaries apply to both project and non-project activity or apply to two or more separate projects or funding sources, pro-ration of costs to each activity must be made based on time and attendance reports.
  - Salaries for federally funded and match positions shall comply with state, city, county, and other relevant classification systems and shall be documented by appropriate time and attendance 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 and activities.
  - Dual compensation is not allowed.
- Funded part-time positions (positions devoting less than 100% of a standard work shift to the grant project) should be supported by a brief explanation of the employee's duties outside the grant project or by a statement that they employee is not employed elsewhere by the grantee. The employee's timesheets shall indicate such a separation of time worked.
- Attach job description and resume of project staff (or a placeholder document for unfilled or proposed new staff positions).
- Payments for fringe benefits are allowable personnel costs but cannot exceed the amount paid by the employer. The fringe benefits must be reasonable and in line with state, city, or county rates. Each type of employee benefit should be listed along with the total cost allowable to employees assigned to the project. 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:

- Health, Dental, and Life Insurance (Single Plan Only)
- FICA
- Retirement
- Worker's Compensation
- Unemployment Insurance

*Supporting Documentation Required- Personnel:* Timesheets must be maintained and submitted for all grant-funded personnel. These timesheets must:

- a. Reflect an after-the-fact accounting of the total activity and hours worked for which the employee is compensated and indicate the specific time worked on the funded project.
- b. Be prepared at least monthly and coincide with one or more pay periods.
- c. Include original signatures of the employee and approving supervisory official having firsthand knowledge of the work performed.

Documentation for both salary and fringe benefits must reflect the actual rates paid by the employer.

#### *CONTRACTUAL SERVICES*

Compensation for individual consultant services shall be reasonable and consistent with what is paid for similar services in the marketplace. Individual consultant rates cannot exceed \$650/day or \$81.25/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.

Contractual arrangements with individuals must ensure that:

- Dual compensation is not involved (e.g. the individual may not receive compensation from his/her regular employer and the applicant for work performed during a single period of time even though the services performed benefit both).
- The contractual agreement is written, formal, proper, and otherwise consistent with the applicant's usual practices.
- Travel and subsistence costs are at an identified rate consistent with the costs allowed.

*Supporting Documentation Required- Contractual Services:* Time and/or services for which payment will be made and rates of compensation must be supported by adequate documentation.

- A copy of the fully executed contractual agreement.
- Invoices for payment, if applicable.
- Receipts for travel and subsistence costs, if applicable.

## *TRAVEL/TRAINING*

Training costs for paid staff participating on the project are allowable. Use of these funds is limited to staff development and skill enhancement directly related to the project.

- Each request must include the purpose, destination, lodging, mileage rate, and per diem.
- CESF grant funds may be used for transportation, subsistence, and registration fees for applicants to attend conferences and training seminars.
- 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. See 200 KAR 2:006 and <http://finance.ky.gov/services/statewideacct/Pages/travel.aspx> for current rates and regulations.
- Transportation must be the most economical.
  - Bus, subway, and taxi 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.

NOTE: If the travel and reimbursement requirements of the applicant agency are more restrictive than that of the Commonwealth, the most restrictive rate must be followed.

*Exclusions:* The following **cannot** be funded or used as match:

- a) Management Training
- b) Additional expenses for first class travel
- c) Telephone, tips, or laundry charges

*Supporting Documentation- Travel/ Training:* All expenses shall be supported by itemized receipts.

## *OPERATING EXPENSES*

Operating expenses include items with a unit price of less than \$5,000 (including computing devices regardless of useful life) that are essential for the ongoing operation of the project. Allowable operating costs include:

- Training materials, videos, and/or resources used in the planning and provision of the CESF
- Equipment usage fees supported by usage logs
- Rent, utilities, and/or other operating expenses used by the program whether owned, rented, or donated
- Supplies
- Audiovisual or other equipment

- Costs associated with procuring, designing, operating, or managing interactive media platforms and/or other technology
- Purchasing or leasing computer hardware, software, and/or licenses
- Video and/Audio Duplication Services
- Printing
- Assessment, monitoring, and evaluation expenses
- Administrative services, general management, oversight, coordination, monitoring, and evaluation
- Other costs associated with planning for, preventing, or responding to the coronavirus.

**NOTE: Any printed or electronic materials shall include a conspicuous acknowledgement of agency assistance and/or support that takes the form of the following footnote, “This project was supported by grant number (insert correct number here) awarded through the Kentucky Justice and Public Safety Cabinet by the United States Department of Justice, Bureau of Justice Assistance.”**

Items must be listed by category and submitted through the original grant application or the Grant Adjustment Notice (GAN) prior to the actual expense. Items should be listed by category, e.g. office supplies, training materials, research forms, etc. Large items should be listed separately and identified, e.g. unusual supply items, special printing required for the project, etc. Miscellaneous items must be itemized and identified whenever possible.

Operating expenses require a method of computation for each request, e.g. rent, total square feet, space requirements per CESF project staff person, total agency costs allocation percentage, etc., and the budget narrative should be used to indicate the basis for calculation (i.e. “X” dollars per month for supplies, “Y” dollars per person for training materials, “Z” dollars per software license, etc.).

*Exclusions:* The following **cannot** be funded or used as match:

- If the applicant agency or a related party owns the space used by the program, the fair market value of the space cannot be reimbursed using grant funds.
- Other costs such as liability insurance on buildings, capital improvements, property losses and expenses, mortgage payments, real estate purchases, construction.
- Audit costs, even if required under federal guidelines.
- Tax preparation fees
- Equipment repair and maintenance for any item not purchased with CESF funds.
- Accounting services
- Lawn care expenses

*Supporting Documentation- Operating Expenses:* Operating expenses shall be supported by invoices and proof of payment to the vendor/supplier.

## *EQUIPMENT*

This category includes items with a unit price of more than \$5,000 and a useful life of greater than one year, e.g. furniture, fixtures, office machines, etc.

NOTE: Items with a unit price of less than \$5,000 and less than one year of useful life should be placed in the “Operating Expenses” category.

The applicant must adhere to the following principles:

- Items of equipment must be individually listed and approved through the original grant application or in a subsequent Grant Adjustment Notice (GAN) prior to purchasing the equipment.
- 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.
- Authorization for equipment will be based on the applicant’s demonstration that the requested equipment is necessary for the successful completion of the project.
- Individual items costing \$500,000 or more – if the recipient intends to purchase an individual item that costs \$500,000 or more, those item(s) should be identified and thoroughly justified by the grantee and receive written prior approval from BJA post-award through the submission and approval of a Grant Adjustment Notice (GAN). Costs must be reasonable to receive approval.
- Unmanned Aerial Systems (UAS), Unmanned Aircraft (UA), and/or Unmanned Aerial Vehicles (UAV) – if the recipient requests to purchase an UAS, UA, and/or UAV, Federal Aviation Administration approval must be obtained as outlined here: [https://www.faa.gov/news/fact\\_sheets/news\\_story.cfm?newsId=22615](https://www.faa.gov/news/fact_sheets/news_story.cfm?newsId=22615). Documentation related to these purchases should be included with the application or the applicant must receive written prior approval from BJA post-award through the submission and approval of a GAN.

*Exclusions:* The following **cannot** be funded or used as match:

- Equipment or capital expenditures not determined to be necessary and essential to the planning and delivery of the programming by the Bureau of Justice Assistance (BJA) or GMD.
- Reimbursement for equipment already owned by the applicant or purchased through another funding source.

*Supporting Documentation- Operating Expenses:* Equipment purchases shall be supported by invoices and proof of payment to the vendor/supplier.

## **Narrative and Summary**

*Budget Narrative:* Applicants must submit a budget narrative that details by category all expenses necessary to the provision of the programming. 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. It is not sufficient to simply list the items included in the budget category in the narrative section.

*Budget Summary:* The budget summary is automatically populated using the aggregate costs identified in each of the budget categories.

### **Award Notification and Acceptance**

*Notification:* Recipients of awards will be notified by email and will receive further instructions on award acceptance from GMD staff via phone, e-mail, or other teleconference media. There are several levels of approval that must occur before notification can be made.

*Special Conditions:* All awards include general and special conditions the sub-grantee must meet if the award is accepted. Sub-recipients are encouraged to read and understand the conditions carefully prior to accepting the award. Questions may be directed to GMD staff.

If awarded CESF funds, the sub-grantee agrees to refer promptly to an appropriate inspector general any credible evidence that a principal, employee, agent, contractor, subcontractor, or other person has permitted 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  
U.S. Department of Justice  
Investigations Division  
950 Pennsylvania Avenue, NW  
Room 4706  
Washington, DC 25030

*Award Acceptance:* When the sub-grantee is notified that the award binder is available in eGMS, the sub-grantee has 12 business days to accept the award by obtaining the appropriate signature and uploading the entire award document into eGMS on the “Signed Contract Page”.

If the acceptance process is not completed within the allotted time period, GMD reserves the right to withdraw the award. The award document must be signed by the Authorized Official (AO) listed in the grant application.



## **BUDGET CHECKLIST**

This checklist is for your convenience in preparing your application. It is for your use only and should not be submitted with the application.

### ***Personnel***

#### *Salaries*

- ✓ Is each employee's compensation described?
- ✓ Is each position identified by title?
- ✓ Are time commitments stated?
- ✓ Is the amount of each employee's annual compensation stated?
- ✓ Are there any dual personnel compensation costs?

#### *Fringe Benefits*

- ✓ Is each benefit type indicated separately?
- ✓ Has the appropriate percentage and calculation been provided?
- ✓ Is the authority for the percentage provided?
- ✓ Are the listed benefits provided for all employees of the agency?

### ***Contractual Services***

- ✓ Is each service described?
- ✓ For individuals:
  - Is an hourly or daily rate given?
  - Are base rates justified and reasonable?
- ✓ Is the total amount for any contract in excess of \$10,000? If so, has the applicant indicated that services have been, or will be, obtained by acceptable procurement procedures?
- ✓ Is "sole source" an issue? If so, is justification provided?

### ***Travel***

- ✓ Is a computation provided?
- ✓ 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 costs been provided?
- ✓ Have the appropriate project personnel been identified for travel?

### ***Operating Expenses***

- ✓ Are operating expenses listed by types (e.g. supplies, rent, etc.)?
- ✓ Are unit costs or monthly estimates provided?

### ***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 prorated and the calculations provided?
- ✓ Does the agency already own any equipment suitable for the project?
- ✓ Will appropriate procurement procedures be followed? Is "sole source" an issue? If so, is justification provided?

### ***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?