District Attorneys Council
Federal Grants Division

2011
FINANCIAL
AND
ADMINISTRATIVE
GUIDE

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FORWARD

The Federal Grants Division within the DAC is responsible for the management of seven (7) federal grant programs. Funding for these programs is received from the United States Department of Justice.

The Division serves as the point of contact between the State of Oklahoma and Department of Justice in administering the grant programs. The grant programs administered by the Division are the:

1. *Justice Assistance Grant*
2. *National Criminal History Improvement Program Cooperative Agreement*
3. *S.T.O.P. Violence Against Women Formula Grant*
4. *Residential Substance Abuse Treatment Grant*
5. *Rural Domestic Violence, dating Violence, Sexual Assault and Stalking Assistance Grant*
6. *Project Safe Neighborhoods Grant*
7. *Coverdell Forensic Sciences Improvement Grant*
8. *Sexual Assault Services Program*

In administering these grants, the Federal Grants Division:

- Prepares the applications for the federal grant funds
- Ensures coordination between the federal funding sources and the subgrantees
- Provides staff support to the six oversight boards and task forces
- Develops and distributes the subgrant application notices and the subgrant application forms
- Receives and coordinates the distribution of the subgrant applications to the various Boards for review
- Reviews and makes recommendations to the boards regarding the funding of submitted subgrant applications
- Receives funds from the federal granting agency and then disburses funds to the subgrantees throughout the grant cycles
- Evaluates and monitors compliance of subgrantees in meeting state and federal requirements
- Provides guidance and technical assistance to subgrantees
- Collects statistical data from the subgrantees to assess program effectiveness and provide information to the federal granting agency
- Prepares and submits the required progress, financial, and evaluation reports to the federal granting source

One of the primary functions of the Federal Grants Division is to ensure the fiscal accountability and programmatic integrity of the federal grant program through the proactive monitoring of the subgrantees. It is the responsibility of the Programs Specialist, who is assigned to the various federal grant programs, to assist the subgrantees in implementing approved projects within a framework of relevant state and federal statutes, regulations, policies, procedures, and guidelines to achieve maximum success. In doing so, the District Attorneys Council advocates good stewardship of the awarded federal funds and addresses a portion of the state-administering agency responsibilities.

The Financial and Administrative Guide serves as a primary reference manual to assist subgrantees in fulfilling the programmatic and fiscal responsibilities. The guide should serve as a day-to-day management tool for subaward recipients in administering the various grant programs.

In 2010, the Federal Grants Division significantly revised the Financial Guide to serve as a tool providing information applicable to all grant programs. The general information in the front section of the guide is pertinent to all grant programs. Specific information relevant to individual grant programs can be found in the appendices.

We want each subgrantee to achieve success in implementing their grant program. We are available for consultation and technical assistance at any time. If assistance is needed, please contact us at 405/264-5008.

DeLynn Fudge
Federal Grants Division Director

ADMINISTRATIVE/PROGRAMMATIC GUIDELINES

AWARD ACCEPTANCE PROCEDURES

The District Attorneys Council Federal Grants Division will forward the Award Packet which includes the Award Notice, the Special Conditions, and other critical documents to the attention of the Chief Executive Officer of the the applicant agency prior to the award date. The Award Packet constitutes the operative documents obligating and reserving the federal funds for use by the subgrantee. The obligation of the awarded funds is forfeited without further cause if the subgrantee fails to sign and return the entire Award Packet within 45 days from the date of the award.

All documents must be signed by the Chief Executive Officer. Some documents may require the Project Director's signature in addition to the CEO. **The Chief Executive Officer is the District Attorney, State Agency Head, City Manager, Mayor, Chairperson of the County Commissioners, Tribal Official or Chairperson of the Board of Directors.** The Project Director, Police Chief, Executive Director of a Private Non-Profit, or Sheriff does NOT have authorization to sign as the Chief Executive Officer.

Refer to the specific grant program information in the appendices for a specific list of the documents contained in the award packet.

No federal funds will be disbursed to the subgrantee until the signed Award Notice, the Special Conditions, the Authorization to Sign Project Documents, the Statement of Audit Arrangements, Initial Budget, CCR Registration Confirmation and other documents as identified in the cover letter with the award packet are received and approved by the Federal Grants Division Director. Subgrantees should review and understand all Special Conditions prior to the acceptance of the award.

STANDARD ASSURANCES

Certified assurances require applicants to make certain assurances concerning compliance with specific Federal laws and regulations. The authorized Chief Executive Officer of the applicant agency is required to accept the Certification Regarding Lobbying, Debarment, Suspension, and Other Responsibility Matters; and Drug-Free Workplace Requirements. The applicant agrees to comply with the following requirements:

Lobbying

The Anti-Lobbying Act (18 U.S.C. § 1913) was recently amended to significantly expand the restriction on use of appropriated funding for lobbying. The subgrantees, contractors, and subcontractors may not use any federal funds, either directly or indirectly, to support the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government without the express approval of OJP.

Any violation of this prohibition is subject to a minimum $10,000 fine for each occurrence.

Debarment
The subgrantee has not been debarred or suspended from federal benefits and/or no such proceedings have been initiated against them; have not been convicted of, indicted for, or criminally or civilly charged by a government entity for fraud, violation of antitrust statutes, embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property; and have not had a public transaction terminated for cause or default.

Drug-Free Workplace
Each subgrantee shall implement and post within the agency a Drug-Free Workplace Policy.

Information Technology Compliance
As appropriate, all equipment and software developed under this grant program must be compliant with U.S. Department of Justice information technology interface standards, including the National Criminal Intelligence Sharing Plan, the Global Justice XML Data Model, and the Law Enforcement Sharing Plan.

National Environmental Policy Act
All actions significantly affecting the quality of the environment are subject to the provisions of the National Environmental Policy Act (NEPA) and other related federal environmental laws. Most projects will not be affected by NEPA. If however, a project involves minor renovation, construction, or any other activity that may have an impact on the environment or change the use or function of a facility, the subgrantee must provide a full description of the proposed project to DAC prior to project implementation. A determination regarding whether any further action is necessary will be made to and by BJA.

Seat Belt Use
Recipients of federal funds shall encourage the adoption and enforcement of on-the-job seat belt policies and programs for its employees when operating company owned, rented, or personally owned vehicles.

Limited English Persons
To ensure compliance with the Title VI and the Safe Streets Act, subgrantees are required to take reasonable steps to ensure that LEP persons have meaningful access to their programs. Meaningful access may entail providing language assistance services, including oral and written translation, where necessary. Reasonable costs associated with providing meaningful access for LEP individuals are considered allowable program costs. The U.S. Department of Justice has issued guidance for subgrantees to assist them in complying with Title VI requirements. The guidance document can be accessed on the Internet at www.lep.gov.

Texting While Driving
Recipients of federal funds shall not engage in text messaging or texting (1) when driving government vehicles or when driving private vehicles on government business or (2) when using electronic equipment supplied by the State while driving.

"Texting" or "Text Messaging" means reading from or entering data into any handheld or other electronic device, including for the purpose of SMS texting, e-mailing, instant messaging, obtaining navigational information, or engaging in any other form of electronic data retrieval or electronic data communication.

"Driving" means operating a motor vehicle on an active roadway with the motor running, including while temporarily stationary because of traffic, a traffic light or stop sign, or otherwise. It does not include operating a motor vehicle with or without the motor running when one has pulled over to the side of, or off, an active roadway and has halted in a location where one can safely remain stationary.

EQUAL EMPLOYMENT OPPORTUNITY ASSURANCE OF COMPLIANCE CLAUSE
Compliance with the provisions of Omnibus Crime Control and Safe Streets Act of 1968, Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act, Section 1407 of the Victims of Crime Act, Title II of the Americans with Disabilities Act of 1990, Title IX of the Education Amendments of 1972, and the Age Discrimination Act of 1975 is required. These laws prohibit discrimination on the basis of race, color, national origin, religion, sex, age, or disability as it relates to funded programs or activities. National origin discrimination includes discrimination on the basis of limited English proficiency (LEP).

PERSONNEL REQUIREMENTS
The Project Director must be an employee of the applicant agency. The Project Director is the contact person for the project, is responsible for meeting the goals and objectives of the grant, and ensuring that the Fiscal Officer meets their responsibilities. The Project Director shares responsibility with the Fiscal Officer to assure that all expenditures are within the approved budget.

The Fiscal Officer is the person who actually completes the reports related to financial activity of the grant. The Fiscal Officer is responsible for fiscal matters related to the project, including the accounting, management of funds, verification of expenditures, and subgrantee financial reports.

The Project Director and Fiscal Officer may **not** be the same person. The only exception to these responsibilities is with confidential funds expenditures. The Project Director must account for confidential funds.

If there is a personnel change of either the Project Director or the Fiscal Officer during the award period, the Federal Grants Division must be notified. This is accomplished by completing Form A-9 Change of Project Director/Fiscal Officer.

INITIATION AND OPERATION OF THE PROJECT

A project is required to be operational within 60 days of the start date of the award period. If there is a delay in the initiation of the project beyond the 60 days, the subgrantee must forward a letter to the Federal Grants Division on the steps that have been taken to initiate the project, the reasons for the delay, and the expected start date.

If the project is not operational within 90 days of the start date of the award period, the subgrantee must submit a second letter to the Federal Grants Division explaining the implementation delay. Upon receipt of the 90-day letter, or if notification is not sent at all regarding the delay in implementation, the award may be cancelled without further notice by the District Attorneys Council.

CHANGE IN THE SCOPE OF THE PROJECT

The subgrantee may only use the funds for the activities and purposes approved in the application and the budget. A change in the scope of the project occurs when programmatic activities or budget revisions would cause a deviation from the approved application. If this is the case, the subgrantee is required to submit a request to change the scope of the project to the Federal Grants Division Director. The Federal Grants Division Director is then required to obtain approval from the Board.

ASSIGNMENT OF SUBCONTRACT

A state agency or unit of local government may serve as the subgrantee and contract a portion of the services of the project with a governmental or nonprofit organization. However, a subgrantee must obtain written approval from the Federal Grants Division Director prior to subcontracting for any services. A subgrantee may not assign the responsibility of the grant to another party.

DATA GATHERING

Each funded program will require pertinent data to be collected throughout the life of the grant from the agency or agencies carrying out the objectives of the grant.

PROGRAMMATIC REPORTING REQUIREMENTS

***Refer to the specific Grant Program information in the appendices of this guide for a list of the specific Programmatic Reporting Requirements for current grant program*.**

COMPLIANCE WITH PROGRAMMATIC REPORTING REQUIREMENTS

Subgrantees must submit all programmatic reports by the deadlines as established by the Federal Grants Division. The Programs Specialist for the grant program will maintain a checklist and routinely review compliance of the subgrantee in submitting the programmatic reports. **If these deadlines are not met, subsequent monthly draws will be held until the reports are submitted.**
Should the dates for any programmatic report change, the subgrantee will be notified via email of the new due date.

CONFIDENTIALITY
No subgrantee, or any personnel involved in the project, shall use or reveal any information received from the project for any purpose other than the purpose for which such information was obtained.

PUBLICATION OF DOCUMENTS
When developing a publication with the use of grant funds, federal guidelines require special steps. By federal definition, a publication is defined as "the initiation of the procurement of writing, editing, preparation of related illustration material, including videos".

A subgrantee that publicizes any project activities with grant funds must adhere to the following:

1. All materials publicizing or resulting from award activities shall contain an acknowledgement of the awarding agency assistance. An acknowledgement of support shall be made through use of the following or comparable footnote:

   *This project was supported by Grant No. (request grant number from DAC) and awarded by the Office of Justice Programs, (List the Name of the specific grant program), United States Department of Justice to the State of Oklahom*a.

2. Responsibility for the direction of the project activity should not be ascribed to the awarding agency. The publication shall include the following statement:

   The opinions, findings and conclusions or recommendations expressed in this publication/program/exhibition are those of the author(s) and do not necessarily reflect the views of the Department of Justice.

   The receipt of awarding agency funding does not constitute official recognition or endorsement of any project. A separate application for Official Recognition may be filed with the awarding agency.

3. A subgrantee is expected to publish or otherwise make widely available to the public, as requested by the awarding agency, the results of work conducted or produced under an award.

4. Further guidelines regarding royalties, license, copyright, official Logo's and distribution plans can be found in the current copy of the U.S. Department of Justice Financial Guide. Please consult this guide or the administrative agency for further assistance on publications.

FISCAL RESPONSIBILITIES AND GUIDELINES

FISCAL RESPONSIBILITIES

The subgrantee must establish accounting system controls and procedures that assure that federal grant funds are properly utilized and accounted for. Awarded funds may be expended only for activities and purposes set forth in the approved application and budget and within the approved grant period. All funds must flow through the applicant agency.

Similar to the responsibilities of the DAC, the subgrantee must maintain the highest standards in order to preserve the public trust, which accompanies the authority to expend public funds.

FINANCIAL REPORTING REQUIREMENTS

Subgrantees must comply with the following financial reporting requirements. These requirements include program record keeping and financial reporting. The following is a list of the required reporting requirements:

NOTE: Forms are periodically revised. It is **imperative** to use the most current form. Download forms at the beginning of each new award period.

FORM	DUE DATE
FORM A-3 **REQUEST FOR FUNDS FORM**	The A-3 Form is due the 15th of **each** month. If the 15th falls on a Saturday, forms are due on Friday the 14th. If the 15th falls on a Sunday, forms are due on Monday, the 16th. No exceptions.
FORM A-7 **QUARTERLY REPORT**	
• Quarter ending 9/30	Due October 15
• Quarter ending 12/31	Due January 15
• Quarter ending 3/31	Due April 15
• Quarter ending 6/30	Due July 15
• Quarter ending 9/30	Due October 15
• Quarter ending 12/31	Due January 15
• Quarter ending 3/31	Due April 15
• Final	Due July 15 or 15 days after the quarter following the grant end date

FORM A-8 QUARTERLY STATUS REPORT FOR PROJECT INCOME	
• Quarter ending 9/30	Due October 15
• Quarter ending 12/31	Due January 15
• Quarter ending 3/31	Due April 15
• Quarter ending 6/30	Due July 15
• Quarter ending 9/30	Due October 15
• Quarter ending 12/31	Due January 15
• Quarter ending 3/31	Due April 15
• Final	Due July 15 or 15 days after the quarter following the grant end date
FORM A-5 STATEMENT OF EQUIPMENT PURCHASES	The A-5 Form is due 60 days after the end date of the award.
FORM A-6 EQUIPMENT INVENTORY	The A-6 Form is due 60 days after the end date of the award.

All forms are available online at www.ok.gov/dac.

COMPLIANCE WITH FISCAL REPORTING REQUIREMENTS
Subgrantees must submit all fiscal reports by the deadlines as established by the Federal Grants Division. The Programs Specialist for the grant program will maintain a checklist and routinely review compliance of the subgrantee in submitting the fiscal reports. **If these deadlines are not met, subsequent monthly draws will be held until the reports are submitted.**

Should the dates for any financial report change, the subgrantee will be notified by email of the new due dates

A-7 Financial Status Reports
As of April 1, 2010, if we receive an A-7 Financial Status Report that is incomplete and/or inaccurate, the form will be stamped "**Denied**" and returned to the subgrantee, along with information reflecting what is wrong with the report. If this happens or the subgrantee is late in submitting the A-7, the subgrantee will automatically be placed on **Draw Hold** until the report is received, reviewed, and approved.

ACCOUNTING SYSTEM CRITERIA
The subgrantee is free to use a manual, automated, or a combination manual and automated accounting system, if the system meets the following criteria:

1. The accounting system must identify the receipt and expenditure of grant funds separately for each grant from the receipt and expenditure of other funds and should be classified by source, such as VAWA, JAG, etc.

2. The accounting system must accommodate the recording of grant expenditures for each grant in the approved budget categories of the grant, such as: Personnel, Personnel Benefits, Supplies and Operating Expenses, Confidential Funds, Travel, Equipment, Contractor/Consultants, and Facilities/Rental.

3. All entries in the accounting system should be supported by documentation, such as checks, invoices and purchase orders, which support the entry and can be readily located. The supporting documentation should reflect the appropriate project (subgrant) number. Invoices that are paid from multiple sources must clearly identify the funding sources and the allocation breakdown by source.

4. Time records must be maintained by pay period and must include a supervisor's signature for each employee that is paid with federal funds so that the number of weekly hours spent implementing the grant can be specifically attributed to the grant.

5. The accounting system should be integrated with an adequate system of internal controls to safeguard the funds and assets covered, check the accuracy and reliability of accounting data, promote operational efficiency, and encourage adherence to prescribed management policies.

6. The accounting system must include budgetary controls to avoid spending funds in excess of the total funds available for a grant.

7. Internal controls should be in place for approval of obligation and expenditure of funds. All requests for payments should contain not less than two different individuals' authorizations for payment in accordance with the organization's policies and procedures. No single individual can have complete control over receipt and expenditure of funds.

8. The accounting system should include a system of property records for all equipment (discussed in the Equipment section).

RECOMMENDED ACCOUNTING PROCEDURES

For many subgrantees, it may be sufficient to maintain journals showing cash receipts broken down by source, date, and amount and cash disbursements journals showing the date of expenditure, payee, check number, amount of check, and allocation of the disbursement to the proper category.

For large and more complex grant awards, a double entry set of books should be maintained. The accounting system should be as simple as possible and still provide the necessary information for reporting and management purposes.

It is suggested that invoice totals be circled or initialed to indicate that the amount to be paid has been verified. If the invoice is split funded between multiple funding sources, the invoice should clearly show the breakout. The fiscal officer should set up some

control to ensure that duplicate payments are not made. Payments should not be made unless there is evidence that goods or services have been received.

RECORD MAINTENANCE

Record maintenance is an important part of the management of a grant. Subgrantees are encouraged to keep **all** fiscal and programmatic records organized in one accessible file. Some subgrantees choose to use a 3-ring binder, while others use a folder or expandable folder system. However the records are kept, it is important to create an organized system so that records can be easily located. The following system was developed which may be of assistance in establishing the grant files.

SECTION: Award Documents

TABS:
- Original Application
- Award Notice
- Special Conditions
- Approved Budget
- A-1 Form - Authorization to Sign Project Documents
- A-4 Form - Certificate of Equal Employment Opportunity Plan
- A-10 Form - Statement of Audit Arrangements
- A-12 Form - Disclosure of Lobbying Activities
- A-2 Budget Revisions Budget Extension Requests
- W-9 Form
- Standard Assurances
- Certifications Regarding Lobbying; Debarment; Suspension and Other Responsibility Matters; Drug-Free Workplace Requirements

SECTION: Financial Documents

TABS:
- Accounting Spreadsheet
- A-3 Forms - Monthly Request for Funds
- A-7 Forms - Quarterly Reports (Quarterly Expenditures and Financial Status Report)
- Copies of Checks
- A-8 Form - Quarterly Project Income Report
- Copies of Invoices
- Purchase Orders and Receipts

SECTION: Correspondence & Close-out Documents

TABS:
- Letters and E-mails to and from DAC
- Fax Confirmation Sheets for Documents Faxed to DAC
- A-5 Form - Statement of Equipment Purchases
- A-6 Form - Equipment Inventory
- Progress Reports
- Final Annual Report
- Any other documents relating to the grant

RECORDS RETENTION

Subgrantees are required to maintain all programmatic and financial records, supporting documents, statistical and other records and reports for a period of seven years after all audit findings have been resolved or seven years following notification from the DAC that the subgrant has been closed. When records are stored away from the subgrantee's principal office, a written index of the location of records stored should be on hand and ready access should be assured.

ACCESS TO RECORDS

The DAC, DOJ (including OVW, the Office of Inspector General (OIG)), the Office of Justice Programs, the Office of the Chief Financial Officer, and it representatives, and the General Accounting Office, and the State Auditor have the right of access to subgrantee records pertaining to the grant award. This access extends to any books, documents, papers and other records of the subgrantee that are necessary for audits, examinations, excerpts and transcripts. The subgrantee has the same right of access to pertinent records of subcontractors for similar purposes.

MATCH REQUIREMENTS

Refer to the specific grant program appendix for more information on match.

NON-SUPPLANTING OF FUNDS

Federal funds must be used to supplement, or add to, existing funds for the program and must not replace those funds that have been appropriated for the same purpose. Supplanting occurs when appropriated funds expenditures are reduced by paying for budgeted appropriated expenses out of grant funds. This occurs most commonly with personnel but supplanting can occur with other allowable budget categories.

COMMINGLING OF FUNDS

The accounting systems of all subgrantees must ensure that funds are not commingled with funds from other sources. Each award must be accounted for separately, including any interest earned.

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

PROJECT INCOME

Definitions for Project Income

The following definitions clarify project income and how it is accounted for through the grant award.

> ***Project Income*** - is defined as **any gross income** earned as a direct result of grant supported activities or earned only as a result of the grant during the funding period. Project income is recorded as received by the subgrantee after it has been collected. If the grant purpose is to conduct conferences, any fees that

are generated would be considered project income. Project income can be used for the same allowable costs as federal grant funds.

During the Grant Period - is defined as the time between the effective date of the award and the ending date of the award reflected in the award document.

A Direct Result - is defined as a specific act or set of activities that are directly attributable to grant funds and which are directly related to the goals and objectives of the project.

Examples of Project Income
Examples of project income as a *direct result* of grant funds include:

- asset seizures and forfeitures
- income received from the sale of seized and forfeited assets (personal or real property)
- royalties
- a court-ordered award of attorney's fees or costs
- registration and/or tuition fees

Disposition
Project income may be used to supplement costs or reduce project costs, or may be refunded to the Federal government. Project income may be used by the subgrantee for any purpose that furthers the broad objectives of the legislation under which the award was made. These objectives may include expanding the program, continuing the program, obtaining equipment or other assets needed for the program, or for other activities that further the statute's objectives. Project income should be used as earned and expended as soon as possible. **Project income not expended at the end of the award period must be returned to the Department of Justice. Asset Seizures and Forfeitures do not need to be refunded, but must be reported.**

Accounting for Project Income
Project income should be used as earned and expended as soon as possible. If the cost is allowable under the Federal grant program, then the cost would be allowable using program income. The Federal portion of project income must be accounted for up to the same ratio of Federal participation as funded in the project or program.

Reporting of Project Income
Project income must be reported on the A-8 Quarterly Project Income Report and submitted on a quarterly basis by the deadlines as indicated in the chart under Financial Reporting Requirements.

TIPS IN REPORTING PROJECT INCOME:

In reporting Project Income on the A-8 Quarterly Project Income Report, there cannot be more project income expenses than project income earned. An A-8 Report should not have a negative balance.

Project Income Documentation

Project Income, like federal and match funds, must be reported accurately and supported by documentation. Project income documentation must consist of the date, type (i.e., registration fees), source and amount of income.

Documentation of the expenditure of project income should include the date, payee, check number, category, and amount. Expenses should have coordinating invoices or other supporting documentation.

Compliance With Fiscal Reporting Procedures

Subgrantees are responsible for the implementation and compliance of project income guidelines. Technical assistance, when needed, can be provided by the DAC.

REQUEST FOR FUNDS

The subgrantee must use the A-3 Request for Funds Form to request grant funds. The A-3 form is available online at www.ok.gov/dac on the Subgrantee Toolbox page of the Federal Grants section. Funds may only be requested on a monthly basis. The request is an estimate of needs, not just a figure derived by dividing the award amount by 12.

The A-3 Request for Funds Form must be accurate and completed in full, signed, and received by DAC on the 15th of each month. **If the A-3 Request for Funds Form is not received by the 15th of the month, the request will be processed the following month**. Forms must be faxed to DAC at 405-264-5095. **Electronic versions WILL NOT BE ACCEPTED.**

If the 15th of the month falls on a Saturday, then the form should be received in the DAC office on the Friday before. If the 15th of the month falls on a Sunday, the form should be received the following Monday before 5:00 p.m.

Warrants will be mailed from DAC within fifteen (15) days following the 15th of the month.

The A-3 Request for Funds Form must be submitted even if the request is zero. Failure to do so may cause a delay in funding future requests and a possible grant cancellation.

If A-3 Request for Funds is submitted containing incomplete and/or inaccurate information, it will be stamped "Denied" and faxed back to the subgrantee. The inaccurate/incomplete A-3 will not be processed for payment. A corrected A-3 is required and will be processed the following month.

PAYMENT OF GRANT FUNDS

Payments to Subgrantees
DAC receives Federal funds by utilizing the phone activated "Grants Payment Request." This funding method is a cash management process prescribed by the U.S. Treasury for all major grant-in-aid recipients. Funds are paid to subgrantees through a Warrant and o/or Automated Funds Transfer System pursuant to rules and procedures issued by DAC.

If a subgrantee who is receiving cash advances demonstrates an unwillingness or inability to establish procedures that minimize the time elapsing between cash advances and disbursement, DAC may terminate advance financing and require the subgrantee to finance its operations with its own working capital.

Payments to the subgrantee will then be made to reimburse the subgrantee for actual cash disbursements. **It is essential that the subgrantee maintain a minimal amount of cash on hand and that drawdowns of cash are made not more than 30 days prior to disbursement.**

Payments Withheld
The Program Specialist will maintain a checklist for fiscal and programmatic reports for the program under their purview. When a fiscal or programmatic report is received, the Administrative Assistant in the Federal Grants Division will forward the document to the Fiscal Analyst or the appropriate Program Specialist. The Fiscal Analyst or Program Specialist will review the document for accuracy and/or thoroughness, update the checklist, and then forward to the appropriate person for disposition.

BUDGET REVISION REQUESTS

Prior to requesting a budget revision, the subgrantee is encouraged to review the section on Non-Supplanting of Funds in this manual to determine whether the request for a budget revision is supplanting. If there is any question, consultation can be obtained by contacting the Federal Grants Division.

If the subgrantee determines that a budget revision is needed, the following information should be used as a guide in determining whether a request must be made *in writing* using the Form A-2 Budget Revision and Grant Extension Request Form. If an A-2 Form is required, the form must contain a written explanation regarding the reason for the budget revision and why money needs to be shifted (increased or decreased) among budget categories.

If the amount being revised is **less than 10%** of the federal award amount and within **approved** budget categories, there is no need to complete an A-2 Budget Revision Form.

However, if a subgrantee's approved budget does NOT include any funds in the operating expenses category and the subgrantee wants to budget funds in this initially unapproved category, an A-2 Budget Revision IS required.

ALL EQUIPMENT PURCHASES NOT SPECIFICALLY LISTED IN THE APPROVED BUDGET REQUIRE PRIOR APPROVAL BY THE FEDERAL GRANTS DIVISION DIRECTOR.

A Budget Revision that **changes the scope of the project** requires additional steps. If the scope of the project changes, refer to the section in the Financial and Administrative Guide on Change in the Scope of the Project and follow those procedures.

Revisions are NOT effective until the Federal Grants Division Director has signed the A-2 Form. Subgrantees cannot act upon the request until it has been approved. If a request for a budget revision is approved, a copy of the approved form will be faxed or mailed to the subgrantee. If a request for a budget revision is denied, the Programs Specialist or the Federal Grants Division Director will contact the subgrantee to discuss the matter. **The deadline for requests for budget revisions is 30 days prior to the end of the grant period**. Budget Revisions submitted after this time will not be approved. Budgets should be reviewed quarterly to determine maximum usage.

NOTE: It is NOT necessary to submit a final budget revision to make the actual expenditures match the budget if the total amount needing revision is less than 10% of the total federal grant amount.

EXTENSION REQUESTS

Extension Requests
If a project cannot be completed within the initial award period, a request for a grant period extension must be made in writing using Form A-2 Budget Revision and Grant Extension Request Form. An explanation of why the grant extension is needed is required.

Request for extensions are NOT effective until the Federal Grants Division Director has signed the A-2 form. Subgrantees cannot act upon the request until it has been approved. If a request for a grant extension is approved, a copy of the approved form will be faxed or mailed to the subgrantee within 15 workdays of receipt of the request. If a request for a grant extension is denied, the Program Specialist or the Director of Federal Grants will contact the subgrantee to discuss the matter. **The deadline for requests for grant extensions is 30 days prior to the end of the grant period**. Requests for grant extensions submitted after this time will not be approved.

Only one Request for a Grant Extension per award will be permitted. An approved Grant Extension Request **may** be approved for up to 12 months. Retroactive extensions will NOT be considered. If a grant extension request is not submitted prior to the deadline, unspent funds will be forfeited and returned to DAC. Without appropriate notice and approval from the Federal Grants Division, the original award period stands.

ALLOWABLE and NON-ALLOWABLE COSTS

Allowable Costs
Allowable costs are those costs identified in the grant program's authorizing legislation. In addition, costs must be reasonable, allowable, necessary to the project, and comply with the grant's funding statute requirements. Allowable costs include:

- Personnel
- Personnel Benefits
- Equipment
- Travel
- Supplies and Operating Expenses
- Contractor and Consultants
- Facilities and Equipment Rental
- Other Allowable Costs

If non-allowable costs are incurred, these expenditures will be disallowed and funds will be required to be returned to the Office of Justice Programs. Refer to the section on unallowable costs.

Expenditures Requiring Prior Approval
Some expenditures require prior approval from the Federal Grants Division Director. Refer to the specific allowable expense for more information. Expenditures requiring prior approval include:

1. Equipment and Other Capital Expenditures not specifically listed in the approved budget
2. Consultant Rates and Other Contractual Agreements
3. Criminal Justice Information and Communication Systems
4. Automatic Data Processing (ADP) Equipment and Software
5. Out-of-state travel

Procedures for Requesting Prior Approval
Requests for any of the above expenditures, if not approved in the approved award budget, must be submitted on the Form A-2 Budget Revision and Grant Extension Request Form. The request must be adequately justified with an explanation to permit review of allowability. Requests must be submitted to the Federal Grants Division Director.

Non-Allowable Costs
The following expenditures are not allowed:

Land Acquisition
The funding legislation specifies that no Federal award involving renting, leasing, or construction of buildings or other physical facilities shall be used for land acquisition.

Compensation of Federal Employees
Salary payments, consulting fees, or other remuneration of full-time Federal employees are unallowable costs.

Travel of Federal Employees
Costs of transportation, lodging, subsistence, and related travel expenses of awarding agency employees are unallowable charges. Travel expenses of other Federal employees for advisory committees or other program or project duties or assistance are allowable if they have been:

1. Approved by the Federal employee's Department or Agency; and
2. Included as an identifiable item in the funds budgeted for the project or subsequently submitted for approval.

Bonuses or Commissions
The subgrantee is prohibited from paying any bonus or commission to any individual or organization for the purpose of obtaining approval of an application for award assistance. Bonuses to officers or board members of profit or non-profit organizations determined to be a profit or fee are unallowable.

Military-Type Equipment
Costs for such items as armored vehicles, explosive devices, and other items typically associated with the military arsenal, excluding automatic weapons, are unallowable. Exceptions MAY be made by the awarding agency upon a written request and justification from the subgrantee.

Lobbying
All subgrantees must comply with the provisions of the government-wide Common Rule on Restrictions on Lobbying, as appropriate. In addition, the lobbying cost prohibition applicable to all subgrantees of funding includes the following.

No funds may be used for purposes of:

1. Attempting to influence the outcome of any Federal, State, or local election, referendum, initiative, or similar procedure, through in-kind or cash contributions, endorsements, publicity, or similar activity;
2. Establishing, administering, contributing to, or paying for the expenses of a political party, campaign, political action committee, or other organization established for the purpose of influencing the outcome of elections.

3. Attempting to influence: (a) the introduction of Federal or State legislation; or (b) the enactment or modification of any pending Federal or State legislation through communication with any member or employee of the Congress or State legislature (including efforts to influence State or local officials to engage in similar lobbying activities), or with any government official or employee in connection with a decision to sign or veto enrolled legislation;
4. Publicity or propaganda purposes designed to support or defeat legislation pending before legislative bodies;
5. Paying, directly or indirectly, for any personal service, advertisement, telegram, telephone, letter, printed or written matter, or other device, intended or designed to influence in any manner a member of Congress or of a State legislature, to favor or oppose, by vote or otherwise, any legislation or appropriation by either Congress or a State legislature, whether before or after the introduction of any bill or resolution proposing such legislation or appropriation;
6. Engaging in legislative liaison activities, including attendance at legislative sessions or committee hearings, gathering information regarding legislation, and analyzing the effect of legislation, when such activities are carried out in support of or in knowing preparation for an effort to engage in unallowable lobbying; or
7. Paying a publicity expert.
8. The Anti-Lobbying Act, 18 U.S.C. § 1913, was recently amended to expand significantly the restriction on use of appropriated funding for lobbying. This expansion also makes the anti-lobbying restrictions enforceable via large civil penalties, with civil fines between $10,000 and $100,000 per each individual occurrence of lobbying activity. These restrictions are in addition to the anti-lobbying and lobbying disclosure restrictions imposed by 31 U.S.C. § 1352. No federally appropriated funding made available may be used, either directly or indirectly, to support the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government, without the express approval of OJP.

Exemptions to Lobbying

Activities that are exempt from the above coverage include:

1. Providing a technical and factual presentation of information on a topic directly related to the performance of an award, through hearing testimony, statements, or letters to the Congress or a State legislature, or subdivision, member, or cognizant staff member thereof, in response to a documented request (including a *Congressional Record* notice requesting testimony or statements for the record at a regularly scheduled hearing) made by the subgrantee member, legislative body, or subdivision, or a cognizant staff member thereof, provided such information is readily obtainable and may be readily put in deliverable form, and further provided that costs under this section for travel, lodging, or meals are unallowable unless incurred to offer testimony at a regularly scheduled Congressional hearing pursuant to a written request for such presentation made by the Chairman or Ranking Minority Member of the Committee or Subcommittee conducting such hearing.

2. Any lobbying made unallowable by the above paragraph 3 to influence State legislation in order to directly reduce the cost or to avoid material impairment of the organization's authority to perform under the award.
3. Any activity specifically authorized by statute to be undertaken with funds from an award.
4. Providing testimony to introduce and support general statutory reform, such as criminal or juvenile code revisions before State legislative bodies.
5. Providing testimony before the State legislature on legislative issues or pending legislation.

Fund Raising
Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions, may not be charged either as direct or indirect costs against the award. Neither the salary of persons engaged in such activities nor indirect costs associated with those salaries may be charged to the award, except insofar as such persons perform other funding-related activities.

An organization may accept donations (i.e., goods, space, services) as long as the value of the donations is not charged as a direct or indirect cost to the award. A subgrantee may also expend funds, in accordance with approved award terms, to seek future funding sources to "institutionalize" the project, but not for the purpose of raising funds to finance related or complementary project activities. Nothing in this section should be read to prohibit a subgrantee from engaging in fund raising activities as long as such activities are not financed by Federal or non-Federal award funds.

Corporate Formation
The cost for corporate formation may not be charged either as direct or indirect costs against the award.

State and Local Sales Taxes
These are unallowable when the government assesses taxes upon itself or, disproportionately, to Federal programs. An example of an unallowable tax would be if the government levied taxes as a result of Federal funding. An example of an allowable tax would be user taxes, such as gasoline tax. These provisions became effective as of the government's fiscal year beginning on or after January 1, 1998.

Other Unallowable Costs
Other unallowable costs include:

- Entertainment;
- Sporting events;
- Fines and penalties (except when incurred as a result of compliance with specific provisions of an award or instructions in writing from the awarding agency);
- Visa fees;
- Passport charges;

- Tips;
- Bar charges/Alcoholic beverages; and
- Lodging costs in excess of Federal per diem. For events of 30 or more participants that are funded with an OJP award, if lodging costs exceed the Federal per diem, none of the lodging costs are allowable, effective January 1, 2001.
- Membership fees to organizations whose primary activity is lobbying are unallowable; and
- Foreign Travel.

Costs Incurred Outside the Project Period
Any costs that are incurred either before the start of the project period or after the expiration of the project period are not allowable.

Unapproved Requests of Equipment Purchases
All equipment that is to be purchased must be identified in the approved budget. The subgrantee must obtain prior approval from the Federal Grants Division Director for any additional equipment that the subgrantee desires to purchase. If this approval is not obtained, the unapproved equipment will be designated as unallowable.

Repayment of Unallowable Costs
If unallowable expenditures are incurred, the expenditures will be disallowed and funds must be returned to the Department of Justice.

PERSONNEL

Personnel Costs
If personnel costs are an approved component of the project, only actual salaries/wages and actual fringe benefits paid to the program personnel may be claimed. Personnel and benefits expenses are only for employees working for the applicant agency. Costs for personnel who are not employed by the applicant agency must be listed under Contractor/Consultants.

Accurate time and effort records by pay period are required to be maintained for all personnel whose salary is charged to the project. The time and attendance records should contain the following information and should be maintained by the agency:

1. Date (day, month, and year)
2. Employee's name
3. Position title
4. Total daily hours, by day, charged to the project
5. Employee's signature
6. Project director or supervisor's signature
7. Project (subgrant) number

It is strongly recommended that the subgrantee have written personnel policies and procedures pertaining to:

1. Work hours
2. Holidays, vacations, sick leave
3. Overtime pay and compensatory time - payment of these premiums will be for work performed by employees in excess of the established work week (usually 40 hours).
4. Termination
5. Qualifications
6. Written job descriptions

Project officials must ensure that employees working on the project are not receiving dual compensation, i.e., being paid with the grant funds while receiving salary from another source. **Only actual time spent working on the project may be charged to the project.**

If existing personnel assume a position paid with grant funds, additional personnel must be hired to fill the positions vacated as a result of the transfer unless it can documented in writing that the original vacated position was eliminated due to a funding shortage.

Personnel Changes

If during the course of the award period, there is a change in the Project Director or Fiscal Officer, two forms must be completed. The first form is the A-9 Form - Change of Project Director or Fiscal Officer and the second is the A-1 Form, Authorization to Sign Project Documents. These forms should be completed immediately and forwarded to the Federal Grants Division. These documents are available online at www.ok.gov/dac on the Subgrantee Toolbox page of the Federal Grants section.

EQUIPMENT

Equipment Definition
Equipment is tangible non-expendable personal property having a useful life of more than one year and/or an acquisition cost of $500 or more per unit. A subgrantee may use its own definition of equipment provided that such definition would at least include all equipment defined above.

Purchase of Equipment
The purchase of equipment, including repairs which materially increase their useful life, are an allowable expenditure of funds in an approved budget. Subgrantees are required to be prudent in the acquisition and management of property purchased with Federal funds. Equipment purchased with federal funds must be used for the criminal justice purposes as stated in the application.

Expenditure of funds for the acquisition of new property, when suitable property required for the successful execution of a project is already available within the subgrantee's organization, will be considered an unnecessary expenditure.

Prior Approval of Equipment Purchases
All equipment purchases require prior approval by the Federal Grants Division Director, unless the item was specifically listed in the approved application. In considering proposals for equipment purchases, the following principles should be adhered to:

(1) No other equipment owned by the subgrantee is suitable for the effort.
(2) No requests for purchase of vehicles will be approved.
(3) Federal funds are not used to provide reimbursement for the purchase of equipment already owned by the subgrantee.
(4) Equipment purchased and used commonly for two or more programs has been appropriately prorated to each activity.

Deviations from Approved Equipment Purchases in Budget
If a subgrantee wants to purchase different equipment from the equipment that was approved in the budget, the Project Director must request permission from the Federal Grants Division Director. Approval must be obtained prior to the purchase or this will be considered a non-allowable expense.

Maintenance of Records
Subgrantees must maintain an effective system for property management. Subgrantees are hereby informed that if DAC or the Department of Justice is made aware that the subgrantee does not employ an adequate property management system, project costs associated with the acquisition of the property may be disallowed.

Equipment Inventory
Perpetual equipment inventory records should be maintained and contain, at a minimum, the information required to complete the A-6 Equipment Inventory Form. The A-6 Form is available online at www.ok.gov/dac on the Subgrantee Toolbox page of the Federal Grants section. The deadline to turn in this form may be found in the Fiscal Responsibilities and Guidelines section on Financial Reports. The following information must be maintained:

1. Item Description
2. Property Inventory Number and Serial Number
3. Date of Purchase
4. Identification of New or Used Equipment
5. Voucher number
6. Cost
7. Location of the Equipment
8. Present Use
9. Condition
10. Disposition
11. Subgrant Project Number

Loss, Damage, or Theft of Equipment
Subgrantees are responsible for replacing or repairing property that is willfully or negligently lost, stolen, damaged, or destroyed. Any loss, damage, or theft of the property must be investigated and fully documented and made part of the official project records.

Ownership of Equipment
The purchased equipment becomes the property of the agency or non-profit organization when the subgrantee provides certification to the DAC that the property will be used for the stated purpose. Certification is accomplished by completing the Statement of Equipment Purchases - Form A-5. The A-5 form can be found online at www.ok.gov/dac on the subgrantee toolbox page of the Federal Grants section. If such certification is not submitted, the property becomes that of the DAC. The DAC shall seek to have the equipment used for criminal justice purposes elsewhere in the State prior to using it or disposing of it in any other manner.

Disposal of Equipment
If the subgrantee plans to dispose of equipment purchased with federal funds, either through disposal, replacement through trade-in or sale and then subsequently purchase new property, complete the A-11 Form. The A-11 form is available online at www.ok.gov/dac on the Subgrantee Toolbox page of the Federal Grants section.

TRAVEL AND PER DIEM

General Travel and Per Diem Information
Travel is an allowable expenditure of funds in an approved budget. This may include interjurisdictional travel, out-of-state travel, per diem, lodging, and registration. Some approved budgets may include the implementation of conferences and/or workshops. **All out-of-state travel must be clearly defined and receive prior approval from the Federal Grants Division Director before the expenditure of the funds.**

Documentation of Travel
All travel expenditures should be substantiated through a travel claim or voucher that contains the following information:

1. Name of employee
2. Travel to and from
3. Private car mileage
4. Date and time of departure and return
5. Signature of employee
6. Approval of project director or supervisor
7. Subgrant number

In-state travel and out-of-state travel expenditures must be properly documented. The following information should be attached to the travel voucher:

1. A paid receipt, showing a zero balance, from a hotel/motel with the name, city, and state, number of people in the room is required to be maintained in the fiscal files. If the room is shared, this should show on the invoice and the amount charged should be the rate for one individual.
2. Paid car rental bill and justification for renting rather than using public transportation
3. Airfare or other commercial transportation ticket
4. Justification if first class accommodations are paid

Mileage Reimbursement Rate
The maximum allowable rate for mileage reimbursement for travel using a personal vehicle is $.51 per mile.

For purposes of computing mileage eligible for reimbursement, the person's office is the starting point, except when the person is leaving from their residence and where the residence is closer to their destination than their office. If leaving from their residence and their residence is closer to their destination than is the home office, the employee's residence shall be considered the starting point.

Standards for Overnight Travel
Per diem and lodging rates for travel both within the State of Oklahoma and outside the State of Oklahoma are based upon the amounts authorized by the provisions of the Internal Revenue Code of 1986, as amended.

However, reimbursement rates for travel will vary depending on the location of travel as identified in the Government Services Administration (GSA) continental United States (CONUS) rates, for domestic locations. A complete listing of the CONUS locations and rates can be obtained from the GSA per diem web site: **www.gsa.gov**.

Travel and per diem rates will follow GSA's definition of "per diem localities with county definitions". Per diem localities with county definitions shall include "all locations within, or entirely surrounded by, the corporate limits of the key city as well as the boundaries listed of the listed counties including independent entities located within the boundaries of the key city and listed counties (unless listed separately)".

Lodging
For those employees attending meetings that have been approved for travel, which are conducted at a designated public lodging place where lodging has been arranged by the blocking of rooms or rate reductions for the participants by the sponsoring agency as evidenced in the notice of the meeting, employees will be reimbursed the actual lodging expense not to exceed the single occupancy room rate charged. Designated hotel information from a conference brochure or a letter from the sponsoring organization is acceptable documentation.

Per Diem Rates for Overnight Travel
An employee, who is in overnight travel status, may claim the amount allowable under the US CONUS rate. Travel status is defined as an absence from the office or place of employment, home area, and/or official station area, while performing assigned official duties. Reimbursement for per diem for out-of-state travel shall not begin more than 24 hours before or continue more than 24 hours after the objective of the trip, such as a meeting, workshop, conference, etc. ends. In computing per diem, a day shall be a period of 24 hours. No per diem is allowed for periods less than overnight travel status.

When meals are provided and included as a part of the registration fee, the travel claim should be treated as follows:

1. One-fourth (1/4) of one day's per diem shall be deducted from the reimbursement limit for each meal provided and included in the registration fee (Continental breakfasts and refreshments such as coffee, tea, and soft drinks provided during meeting breaks are not considered meals for the purpose of this procedure).

2. Exceptions may apply where special circumstances prevented the traveler from participating in the function at which the meal was provided. For auditing purposes, a signed statement by the traveler of his/her non-participation in the meal function must be included with the claim form.

3. If an outside entity provides lunch for conference participants and it is not connected with the conference, the employee does not have to deduct for the meal.

Per Diem Allowance in Lieu of Subsistence
When an employee who is in travel status chooses to stay with friends or relatives and lodging reimbursement is not being claimed, the traveler may claim an additional $10.00 "subsistence" payment above the meals and incidental expenses reimbursement rate.

Transportation – In-State Travel
In-State travel in privately owned vehicles may be reimbursed at a rate not to exceed .51 cents per mile, based on the distance set forth in the latest Transportation Commission Road Map. All State, county, city vehicles may be reimbursed for actual expenses only. Travel by railroad, bus, or other such public conveyance will be reimbursed at a rate not to exceed the normal charge of such conveyance, and in no instance shall the rate exceed coach airplane fare.

Reimbursement for necessary parking and turnpike fees incurred in the use of a privately owned automobile for official project business must be itemized.

Transportation – Out-of-State Travel
Prior approval for travel out-of-state must be obtained from the Federal Grants Division Director, unless it was specifically listed in the approved budget. Subgrantees may follow their own established travel rates. However, if the subgrantee does not have a written policy, the subgrantee must abide by the Federal travel policy.

The subgrantee should refer to the website, www.gsa.gov for specific information for the maximum rates lodging and per diem rates. Once at the website select Per Diem Rates to obtain the correct information.

Regardless of the mode of travel (including privately owned vehicle) reimbursement for out-of-state transportation costs shall not exceed that of coach airplane fare.

The actual cost of leasing or renting an automobile outside of this state to be used on official business for the state shall be reimbursed if the expense was approved in the budget or via a written justification approved by the Federal Grants Division Director in advance of rental.

Conferences and Workshops
Allowable costs for conferences and workshops provided by the subgrantee may include:

- Conference or meeting arrangements;
- Publicity;
- Registration;
- Salaries of personnel;
- Rental of staff offices;

- Conference space;
- Recording or translation services;
- Postage;
- Telephone charges;
- Travel expenses (this includes transportation and subsistence for speakers or participants); and
- Lodging.

All federally funded projects for events that include 30 or more participants (both Federal and non-Federal) lodging costs for any number of attendees requiring lodging must not exceed the Federal per diem rate for lodging. In the event the lodging rate is not the Federal per diem rate or less, none of the lodging costs associated with the event would be allowable costs to the award. As a result, the recipient would be required to pay for all lodging costs for the event, not just the amount in excess of the Federal per diem. For example, if the Federal per diem for lodging is $78 per night, and the event lodging rate is $100 per night, the recipient must pay the full $100 per night with non-grant funds, not just the difference of $22 per night.

Food and Beverages

Food or beverages are considered in the context of formal meals and in the context of refreshments served at short, intermittent breaks during an activity. Beverages do not include alcoholic drinks. Food and/or beverage expenses provided by recipients are allowable subject to conditions stated below:

- Food and/or beverages are provided to participants at training sessions, meetings, or conferences that are allowable activities under the particular OJP program guidelines.

- Expenses incurred for food and/or beverages and provided at training sessions, meetings, or conferences must satisfy the following three tests:

  Test 1: The cost of the food and/or beverages provided is considered to be reasonable.

  Test 2: The food and/or beverages provided are subject of a work-related event.

  Test 3: The food and/or beverages provided are not related directly to amusement and/or social events. (Any event where alcohol is being served is considered a social event; and, therefore, costs associated with that event are not allowable).

Subgrantees that desire to purchase food and/or beverages under the project must follow the food and beverage policy guidelines. Guidance should be applied within the context of each individual situation. While food and/or beverages are allowable, recipients are not required to provide them at training sessions, meetings, or conferences.

NOTE: The presence of Federal employees does not prevent the recipient from providing food and beverages under its three tests.

To determine whether costs associated with food and/or beverages are allowable, the recipient or sub-recipient providing the food and/or beverages must consider:

1. To whom the food and/or beverages will be provided;
2. Under what conditions the food and/or beverages will be provided; and
3. That the appropriate three tests have been satisfied.

For example:

> **Example A.** A subgrantee-sponsored event is held at a hotel to discuss policy topics. The event includes a working lunch with a speaker and breaks at which food and beverages are offered. Federal agency employees, as well as employees of the recipient and non-agency persons, are invited.
>
> This scenario meets all components of the three tests; therefore, food and beverages may be provided with grant funds.
>
> **Example B.** A recipient offers a "hospitality suite" the night before its conference at a hotel. Federal agency employees, as well as employees of the recipient and non-agency persons, are invited.

This scenario fails the three tests because food and beverages must not be directly related to amusement or social events. Although the conference is work-related, the hospitality suite is purely a "social event." Therefore, food and beverages **may not** be provided with grant funds.

NOTE: Food and beverage costs for events within events may be unallowable. For example:

> **Unallowable**--Event A includes 200 participants. Food and beverages are requested for event B, which directly **relates** to event A, but includes only a small percentage of the 200 participants from event A. Thus, food and beverage costs at event B are unallowable since attendance at the event is not mandatory for all participants from events A and B.
>
> **Allowable**--If the purpose of event B is to discuss or work on topics **unrelated** to event A, food and beverage costs may be allowable for event B.

Federal funds are governed by the "cost principles" of the Office of Management and Budget (OMB). Cost principles are the Federal rules that determine the extent of reimbursement of grant expenses. Generally, allowable costs include costs that are reasonable and necessary for the successful completion of the project. **Unallowable costs include, but are not limited to, costs directly related to entertainment or to the purchase of alcohol.**

NOTE: Anyone under per diem allowances or reimbursements who attends any of these events at which food and beverages are provided must deduct the allowance for any meals (i.e. lunch, dinner) provided from his/her per diem allowance.

The top ten tips for provisions of food and beverages under the Office of Justice Programs grants are as follows:

1. Provide a speaker at a lunch or dinner.
2. Support the event with a formal agenda.
3. The event must be mandatory for all participants.
4. Do not pay for bar charges using registration fees (i.e. program income).
5. Do not make alcohol available at the event.
6. Provide appropriate break foods.
7. Surrounding events must provide several hours of substantive information.
8. Do not end events with a meal and/or break.
9. Costs must be reasonable.
10. As a participant, reduce per diem appropriately.

NOTE: Exhibits are not deemed substantive information.

SUPPLIES AND OPERATING EXPENSES

Supplies and Operating Expenses
Supplies and operating expenses are an allowable expenditure of funds in an approved budget. Supplies are materials, expendable or non-expendable that are needed in the operation of the project. Non-expendable supplies must have a cost of less than $500 per unit and are not immediately consumed when placed in use. The following are examples of expendable and non-expendable supplies:

Examples of expendable supplies:

- Office supplies, such as paper, pens, pencils, file folders, data processing supplies, etc.

Examples of non-expendable supplies:

- Letter trays, wastebaskets, staplers, or inexpensive office equipment or furniture type items costing less than the above limit.

Operating expenses are costs necessary to maintain the project. Operating expenses may include:

- Postage
- Printing
- Telephone Costs
- Rental Expenses
- Pager or Mobile Phone Rental

Ownership of Supplies
The purchased supplies become the property of the agency or non-profit organization upon acquisition. If there is a residual inventory of unused supplies exceeding $5,000 in total aggregate fair market value upon termination or completion of the funding support and the supplies are not needed for any other Federally-sponsored programs or projects, the subgrantee shall compensate the awarding agency for their share. The amount of compensation shall be computed in the same manner as for non-expendable personal property or equipment.

CONTRACTORS AND CONSULTANTS

Contractors and Consultant Expenses
Compensation for contractors and/or consultants is an allowable expenditure of funds in an approved budget. **Specific guidelines for the payment for consultants in the following categories exist:**

- Consultants Associated with Educational Institutions
- Consultants Employed by State and Local Government
- Consultants Employed by Commercial Not-For-Profit Organizations
- Independent Consultants

Contractors and Consultant Rates
Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the market place. Consideration will be given to compensation including fringe benefits for those individuals whose employers do not provide the same. In addition, when the rate exceeds $450 (excluding travel and subsistence costs) for an eight-hour day, prior approval is required from the Federal Grants Division Director.

Requests for approval of a consultant require additional justification. An eight-hour day may include preparation, evaluation, and travel time in addition to the time required for actual performance. Please note, however, that this does not mean that the rate can or should be $450 for all consultants. Rates should be developed and reviewed on a case-by-case basis and must be reasonable and allowable in accordance with OMB cost principles. Approval of consultant rates in excess of $450 a day that is part of the original application with appropriate justification and supporting data will be approved on a case-by-case basis. The following is the policy in regard to compensation of various classifications of consultants who perform like-type services. If consultants are hired through a competitive bidding process but not sole source, the $450 threshold does not apply:

a. *Consultants Associated with Educational Institutions***.** The maximum rate of compensation that will be allowed is the consultant's academic salary projected for 12 months, divided by 260. These individuals normally receive fringe benefits which include sick leave for a full 12-month period even though they normally only work nine months per year in their academic positions.

b. *Consultants Employed by State and Local Government***.** Compensation for these consultants will only be allowed when the unit of government will not provide these services without cost. If a state or local government employee is providing services under a federal grant and is representing their agency without pay from their respective unit of government, the rate of compensation is not to exceed the

daily salary rate for the employee paid by the unit of government. If the state or local government employee is providing services under a federal grant and is not representing their agency, the rate of compensation is based on the necessary and reasonable cost principles.

NOTE: Current and former state employees may not be compensated for contractual services with a state agency until one year after the termination of state employment.

c. *Consultants Employed by Commercial and Not-For-Profit Organizations.* These organizations are subject to competitive bidding procedures. Thus, they are not subject to the $450 per day maximum compensation threshold before requesting prior approval. In those cases where an individual has authority to consult without employer involvement, the rate of compensation should not exceed the individual's daily salary rate paid by his/her employer, subject to the $450 limitation.

d. *Independent Consultants.* The rate of compensation for these individuals must be reasonable and consistent with that paid for similar services in the marketplace. Compensation may include fringe benefits.

The customary fixed fee or profit allowance for Professional Services in cost-type contracts may not exceed 10% of the total estimated costs.

Record Maintenance

Adequate records for the expenditures of professional, or contractual services should be maintained to ensure that the contractor has in fact performed the services. Records should contain the following information:

1. Signed Agreement or Contract
2. Dates the contractor provided the services
3. Number of hours the contractor worked
4. Services performed

FACILITIES AND EQUIPMENT RENTAL

The cost for the rental of facilities and/or equipment is an allowable expenditure of funds in an approved budget.

Space
The cost of space in privately or publicly owned buildings used for the benefit of the program is allowable subject to the conditions below:

- The total cost of space may not exceed the rental cost of comparable space and facilities in a privately owned building in the same locality.

- The cost of space procured for program usage may not be charged to the program for periods of non-occupancy, without authorization of the awarding agency.

Rental Cost
The rental cost of space in a privately-owned building is an allowable expenditure. Rent cannot be paid if the building is owned by the subgrantee or if the subgrantee has a substantial financial interest in the property. However, the cost of ownership is an allowable expense. Similar costs for a publicly-owned building are allowable where "rental rate" systems, or equivalent systems that adequately reflect actual costs, are employed. The amount of rent charged to the grant program must be related and proportional to the personnel funded through the grant program.

Such charges must be determined on the basis of actual cost (including depreciation based on the useful life of the building, operation and maintenance, and other allowable costs). Where these costs are included in rental charges, they may not be charged elsewhere. No costs will be included for purchases or construction that was originally financed by the Federal government.

OTHER EXPENSES

Other costs such as training and meeting supplies, training and meeting food and beverage, and staff training are allowable providing they are in compliance with the guidelines outlined in the Travel and Per Diem, Conferences and Workshops section of this guide.

PROCUREMENT OF GOODS OR SERVICES

Adequate Competition
All procurement transactions, whether negotiated or competitively bid and without regard to dollar value, shall be conducted in a manner so as to provide maximum open and free competition.

The subgrantee shall be alert to organizational conflicts of interest or non-competitive practices among vendors that may restrict or eliminate competition or otherwise restrain trade.

State Agencies and Local Governmental Agencies
State agencies and local governmental agencies, such as police and sheriff's departments, shall follow the same policies and procedures they use for procurement from any non-federal funds. The State shall ensure that every purchase order or other contract includes any clauses required by federal statute and executive orders and their implementing regulations. State agencies and local governmental agencies should follow State Purchasing Procedures when procuring goods and services.

For purchases under $5000, the subgrantee may follow their own procurement procedures and regulations, provided that the procurement conforms to applicable state law or regulation.

If the item to be purchased costs between $5000 and $10,000, price quotes and delivery dates must be recorded from three vendors. The chosen vendor must complete a non-collusion affidavit.

If the amount is $10,000 to $25,000, an invitation to bid must be completed and all vendors must complete a non-collusion affidavit with their bid. For further details on how to prepare an Invitation for Bid or a Request for Proposal, please contact the DAC Certified Procurement Officer. Usually, an Invitation for Bid would be used for equipment purchases.

Sole source procurements in excess of $100,000 must receive prior approval from the DAC and federal awarding agency.

Non-Profit Organizations
Non-profit organizations should follow 2 CFR Part 215 (formerly OMB Circular A-110) when procuring goods and services.

Federal Surplus Property Program
Subgrantees may be eligible to participate in the Federal Surplus Property Program. This program provides for purchase of property for federal grant projects at 25% of the original acquisition cost. If you would like information, contact the Federal Grants Division Director at DAC.

OBLIGATION AND EXPENDITURE OF FUNDS

Any grant funds not properly obligated by a subgrantee prior to the end date of the grant award period will lapse and revert to the awarding agency. All obligations incurred prior to the grant end date must be paid within **60 days** after the end of the grant award period.

Obligated funds are those funds that have been legally committed under a grant for goods and services **within the grant period dates.** These obligations and payments include both federal dollars and matching contributions. The only time unpaid obligations should be reported is on the last quarterly report for the grant period. The final report must reflect zero unpaid obligations as all funds must have been paid within **60 days** of the grant period end date.

SUSPENSION OF FUNDING

A subgrant award may be terminated if a subgrantee fails to conform to the programmatic *or* fiscal requirements of the grant program as set forth in the Financial Guide of the Office of Justice Programs, the District Attorneys Council, Federal Grants Division Administrative and Financial Guide for the grant program, and/or the special conditions of the award.

The subgrantee will be notified in writing of its failure to conform to the programmatic and/or fiscal requirements of the grant program and any corrective action that must be taken, along with a deadline for compliance. If the subgrantee fails to bring the project into compliance with the programmatic and/or fiscal requirements of the grant program within the timeframe reflected on the notice, the staff will place the subgrantee on Draw Hold, not allowing any further draw of subgrant funds. If a subgrantee continues to fail to take appropriate corrective action and bring the project into compliance with the programmatic and/or fiscal requirements of the grant program, the staff will notify the Grant Board. The Board will, by written notice to the subgrantee, provide an opportunity for the subgrantee to appear before the Board to show cause why the grant should not be terminated. The Board, at the time set for the subgrantee to appear before the Board, may, after providing an opportunity for the subgrantee to address the Board, determine that the subgrantee is presently in compliance with the programmatic and/or fiscal requirements of the grant program and allow the grant to continue, give the subgrantee additional time to comply with programmatic or fiscal requirements, or terminate the grant award. If an award is terminated, the notice of termination shall be delivered by courier service, certified mail, or registered mail.

Whoever knowingly and willfully falsifies, conceals, or covers up by trick, scheme, or device, any material fact in an application for assistance submitted pursuant to the grant program, or in any records required to be maintained pursuant to this Act, shall be subject to prosecution. Whoever embezzles, willfully misapplies, steals, or obtains by fraud any funds, assets, or property which are the subject of a grant or contract pursuant to this Act, or whoever receives, conceals, or retains such funds, assets, or property with intent to convert such funds, assets, or property to his/her use or personal gain knowing that such funds, assets, or property have been embezzled, willfully misapplied, stolen, or obtained by fraud, shall be subject to prosecution.

GRANT CLOSE-OUT FINANCIAL REPORTING PROCEDURES

At the end of the grant period, the subgrantee should use these procedures to closeout the grant.

1. Expenses encumbered, but not paid prior to the end of the grant period date, should be identified as unpaid obligations on the quarterly report for the grant end date. The encumbered expenses must be paid within 60 days of the end of the grant period. If the encumbered expenses are not paid within 60 days, the expenses will be disallowed.

2. The unpaid obligations that have been paid within the 60-day period should be shown as expenditures this quarter and included in the total project cost on the final report.

3. The federal share of funds drawn down and remaining at the end of the 60-day period that were not obligated at the expiration date and/or were not expended within the 60 days must be returned to the Department of Justice.

4. Upon receipt of the final quarterly report, DAC will calculate the amount of federal funds to be returned or drawn down. Notification of the total amount due or funds to be drawn will be sent to the Project Director.

5. This notification will include payee information. Do NOT send the check with a DAC Check Transmittal Form.

6. List the subgrant number in the memo section of the check and “Return of unexpended grant funds.”

7. Mail the check to the District Attorneys Council, Federal Grants Division, 421 N.W. 13th St., Suite 290, Oklahoma City, OK, 73103.

Refer to the Grant Program insert packet for a list of the Grant Closeout Forms

AUDIT REQUIREMENTS

Audit Objectives
Awards are subject to conditions of fiscal, program, and general administration to which the subgrantee expressly agrees. Accordingly, the audit objective is to review the subgrantee's administration of funds and required non-federal contributions for the purpose of determining whether the subgrantee has:

1. Established an accounting system integrated with adequate internal fiscal and management controls to provide full accountability for revenues, expenditures, assets, and liabilities. This system should provide reasonable assurance that the organization is managing the Federal financial assistance in compliance with applicable laws and regulations.

2. Prepared financial statements, which are presented fairly, in accordance with generally accepted accounting principles.

3. Submitted financial reports (which may include Financial Status Reports, Cash Reports, and Claims for Advances and Reimbursements), which contain accurate and reliable financial data, and are presented in accordance with the terms of applicable agreements.

4. Expended Federal funds in accordance with the terms, applicable agreements and those provisions of Federal law or regulations that could have a material effect on the financial statements or on the awards tested.

All audits must be in compliance with OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. A copy of the A-133 audit report must be submitted to DAC.

Audit Threshold
Non-federal entities that expend $500,000 or more in federal funds (from all sources including pass-through subawards) in the organization's fiscal year (12-month turnaround reporting period) shall have a single organization-wide audit conducted in accordance with the provisions of OMB Circular A-133.

Non-federal entities that expend less than $500,000 a year in federal awards are exempt from federal audit requirements for that year. Records must be available for review or audit by appropriate officials including the federal agency, DAC, General Accounting Office (GAO), and State Auditor and Inspector.

Due Dates for Audit Reports
Audits are due no later than nine months after the close of each fiscal year during the term of the award.

Mail a copy of the A-133 audit to DAC in addition to the filing requirements of OMB Circular A-133.

Audit Reporting Requirements
If the auditor becomes aware of illegal acts or other irregularities, the subgrantee must promptly notify DAC. The DAC shall, in turn, notify the cognizant Federal agency of the illegal acts or irregularities and of proposed and actual actions, if any. In addition, the DAC is responsible for informing the OJP's Office of the Chief Financial Officer, DOJ's Office of Professional Responsibility, the Office of the Inspector General, and State and local law enforcement agencies or prosecuting authorities, as appropriate, of any known violations of the law within their respective area of jurisdiction.

Audit Costs
Costs for audits not required or performed in accordance with OMB Circular A-133 are unallowable. If the subgrantee did not expend $500,000 or more in Federal funds during the fiscal year, but contracted with a certified public accountant to perform an audit, these costs may NOT be charged to the grant.

Resolution of the Audit Findings
Timely action on recommendations by responsible management officials is an integral part of the effectiveness of an audit. Each subgrantee shall have policies and procedures for responding to audit recommendations by designating officials responsible for:

1. Following up;
2. Maintaining a record of the action taken on recommendations and time schedules for completing corrective action;
3. Implementing audit recommendations; and,
4. Submitting periodic reports to DAC on recommendations and actions taken.

Failure To Comply
Failure to have audits performed as required may result in the withholding of new awards and/or withholding of funds or change in the method of payment on active grants.

APPENDIX I
COVERDELL FORENSIC SCIENCE IMPROVEMENT GRANT
PROGRAMMATIC GUIDELINES

GRANT PURPOSE
The purpose of the Paul Coverdell Forensic Science Improvement Grant is to improve the quality of forensic science services for the criminal justice system and to reduce the backlog of forensic evidence in criminal justice cases.

MATCH REQUIREMENTS
There is no match requirement under the Coverdell Program.

RESTRICTIONS ON USE OF FUNDS
The Coverdell Grant funds shall not be used directly or indirectly for security enhancements or equipment for nongovernmental entities that are not engaged in criminal justice or public safety. In addition, Coverdell grant funds shall not be used for vehicles, vessels, or aircraft, luxury items, real estate, or construction projects.

SPECIAL CONDITIONS
Subgrantees should review and understand all Special Conditions included in the award packet prior to the acceptance of the award. Special Conditions *include* the terms and conditions of the award. The Special Conditions may include global requirements that apply to all subgrantees or only to the individual subgrantee, such as the revision of the project objectives to adhere to the requirement that objectives must be measurable. Failure to comply with the award's Special Conditions may result in a withholding of funds.

AWARD ACCEPTANCE PROCEDURES
The Federal Grants Division in the DAC has forwarded the Award Document, the Special Conditions, and other critical documents to the subgrantee. The Award Document constitutes the operative document obligating and reserving the federal funds for use by the subgrantee. **The obligation of the awarded funds is forfeited without further cause if the subgrantee fails to sign and return the Award Document, the Special Conditions and other critical documents within 45 days from the date of the award or November 15th.**

The following are the award documents that must be returned by the specified deadlines.

DOCUMENT	INSTRUCTIONS
Award Notice	Chief Executive Officer must sign and date. The document must be notarized. Return to DAC by **November 15th.**
Special Conditions	Chief Executive Officer and Project Director must sign and date. Return to DAC by **November 15th.**
Form A-1 Authorization to Sign Project Documents	Chief Executive Officer must sign and date. Return to DAC by **November 15th.**
Form A-4 Certification of Equal Employment Opportunity Plan	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th.**
Form A-10 Statement of Audit Arrangements	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th.**
Form A-12 Disclosure of Lobbying Activities	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th.**
Form A-13 Certification of Project Income	Complete the requested information. The Chief Executive Officer and the Project Director must sign and date. Return to DAC by **November 15th.**
Budget Forms	If the Board approved less than the amount requested in the original application, the overall budget and detailed budget pages **including the narrative**, must be resubmitted. Complete and return by **November 15th.**
Confirmation of CCR Registration	If a confirmation was not submitted with the application, submit the confirmation pages to DAC by **November 15th.**
Certifications Regarding Lobbying; Debarment; Suspension and Other Responsibility Matters; and Drug-Free Workplace Requirements	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th.**
Standard Assurances	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th.**

Goals and Objectives	If any of the submitted goals and objectives were not measurable, revisions will be required. Requests for revisions will be sent in a separate memorandum. If the Board approved less than the amount requested in the original application, review the goals and objectives to ensure that all can be obtained with the approved budget. Revised goals and objectives will be reviewed and approved by the Federal Grants Division. Return to DAC by **November 15th.**
IRS Form W-9 Request for Taxpayer Identification Number and Certification	If the applicant is a new subgrantee, complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th.**
Equal Employment Opportunity Plan Certification Form and Submission of the EEOP	If required (as determined by the **Form A-4 Certification of Equal Employment),** the subgrantee will complete the EEOP Certification Form and provide an acceptable Equal Employment Opportunity Plan (EEOP) that is approved by the Office of Civil Rights within 45 days from the date of the award, or **November 15th.** Failure to submit an approved EEOP is a violation of the Special Conditions and may result in suspension or termination of funding, until such time as the subgrantee is in compliance.

All documents must be signed by the Chief Executive Officer. Some documents may require the Project Director's signature in addition to the Chief Executive Officer. **The Chief Executive Officer is the State Agency Head, District Attorney, City Manager, Mayor, Chairperson of the County Commissioners, Tribal Leader, or Chairperson of the Board of Directors.** The Project Director, Police Chief, or Sheriff does NOT have authorization to sign as the Chief Executive Officer.

No federal funds will be disbursed to the subgrantee until all award documents have been signed and returned.

PROGRAMMATIC REPORTING REQUIREMENTS
The following table identifies the programmatic reporting requirements and corresponding due dates.

FORM	DUE DATE	
PROGRESS REPORT Programmatic progress report that is due bi-annually. This report includes narrative data related to the approved goals and objectives of the project.	*July 1 through December 31*	**Due January 15th**
	January 1 through June 30	**Due July 15th**
PERSONNEL VERIFICATION FORM Certify the employees paid with federal funds.	**Due April 15th**	

GRANT CLOSEOUT PROCEDURES

FORM	DEADLINE
FORM A-5 **Statement of Equipment Purchases**	If equipment was purchased, this form must be submitted. Due **December 1ST-** 60 days after the end date of the grant.
FORM A-6 **Property Inventory List**	If equipment was purchased, this form must be submitted. Due **December 1ST-** 60 days after the end date of the grant.

APPENDIX II
JUSTICE ASSISTANCE GRANT
PROGRAMMATIC GUIDELINES

GRANT PURPOSE

The Bureau of Justice Assistance (BJA), through the Justice Assistance Grant (JAG), authorizes states to award grants within seven federal legislatively established purpose areas. The purpose of this grant is to prevent and control crime. The JAG blends two previous grants, the Edward Byrne Memorial Formula Grant and the Local Law Enforcement Block Grant, to provide the state with the flexibility to prioritize and place justice funds where most needed.

MATCH REQUIREMENTS

There is no match requirement under the JAG Program.

RESTRICTIONS ON USE OF FUNDS

The JAG funds shall not be used directly or indirectly for security enhancements or equipment for nongovernmental entities that are not engaged in criminal justice or public safety. In addition, JAG funds shall not be used for vehicles (excluding police cruisers – marked or unmarked sedans), vessels (excluding police boats), or aircrafts (excluding police helicopters), luxury items, real estate, or construction projects. The purchase of any other vehicle may be permitted if the Director of BJA determines that extraordinary and exigent circumstances exist that make the use of funds to purchase the vehicle essential to the maintenance of public safety and good order.

SPECIAL CONDITIONS

Subgrantees should review and understand all Special Conditions included in the award packet prior to the acceptance of the award. Special Conditions *include* the terms and conditions of the award. The Special Conditions may include global requirements that apply to all subgrantees or only to the individual subgrantee, such as the revision of the project objectives to adhere to the requirement that objectives must be measurable. Failure to comply with the award's Special Conditions may result in a withholding of funds.

AWARD ACCEPTANCE PROCEDURES

The Federal Grants Division in the DAC has forwarded the Award Document, the Special Conditions, and other critical documents to the subgrantee. The Award Document constitutes the operative document obligating and reserving the federal funds for use by the subgrantee. **The obligation of the awarded funds is forfeited without further cause if the subgrantee fails to sign and return the Award Document, the Special Conditions and other critical documents within 45 days from the date of the award or August 15th.**

The following are the award documents that must be returned by the specified deadlines.

DOCUMENT	INSTRUCTIONS
Award Notice	Chief Executive Officer must sign and date. The document must be notarized. Return to DAC by **August 15th.**
Special Conditions	Chief Executive Officer and Project Director must sign and date. Return to DAC by **August 15th.**
Form A-1 Authorization to Sign Project Documents	Chief Executive Officer must sign and date. Return to DAC by **August 15th.**
Form A-4 Certification of Equal Employment Opportunity Plan	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **August 15th.**
Form A-10 Statement of Audit Arrangements	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **August 15th.**
Form A-12 Disclosure of Lobbying Activities	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **August 15th.**
Form A-13 Certification of Project Income	Complete the requested information. The Chief Executive Officer and the Project Director must sign and date. Return to DAC by **August 15th.**
Form J-1 Special Condition for Expenditure of Confidential Funds	Complete only if confidential funds will be utilized in the project. Chief Executive Officer and Project Director must sign and date. Return to DAC by **August 15th.**
Budget Forms	If the Board approved less than the amount requested in the original application, the overall budget and detailed budget pages **including the narrative**, must be resubmitted. Complete and return by **August 15th.**
Confirmation of CCR Registration	If a confirmation was not submitted with the application, submit the confirmation pages to DAC by **August 15th.**
Certifications Regarding Lobbying; Debarment; Suspension and Other Responsibility Matters; and Drug-Free Workplace Requirements	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **August 15th.**

Standard Assurances	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **August 15th.**
Goals and Objectives	If any of the submitted goals and objectives were not measurable, revisions will be required. Requests for revisions will be sent in a separate memorandum. If the Board approved less than the amount requested in the original application, review the goals and objectives to ensure that all can be obtained with the approved budget. Revised goals and objectives will be reviewed and approved by the Federal Grants Division. Return to DAC by **August 15th.**
IRS Form W-9 Request for Taxpayer Identification Number and Certification	If the applicant is a new subgrantee, complete requested information. Chief Executive Officer must sign and date. Return to DAC by **August 15th.**
Equal Employment Opportunity Plan Certification Form and Submission of the EEOP	If required (as determined by the **Form A-4 Certification of Equal Employment),** the subgrantee will complete the EEOP Certification Form and provide an acceptable Equal Employment Opportunity Plan (EEOP) that is approved by the Office of Civil Rights within 45 days from the date of the award, or **August 15th.** Failure to submit an approved EEOP is a violation of the Special Conditions and may result in suspension or termination of funding, until such time as the subgrantee is in compliance.

All documents must be signed by the Chief Executive Officer. Some documents may require the Project Director's signature in addition to the Chief Executive Officer. **The Chief Executive Officer is the State Agency Head, District Attorney, City Manager, Mayor, Chairperson of the County Commissioners, Tribal Leader, or Chairperson of the Board of Directors.** The Project Director, Police Chief, or Sheriff does NOT have authorization to sign as the Chief Executive Officer.

No federal funds will be disbursed to the subgrantee until all award documents have been signed and returned.

PROGRAMMATIC REPORTING REQUIREMENTS
The following table identifies the programmatic reporting requirements and corresponding due dates.

FORM	DUE DATE	
PERFORMANCE METRICS (PMT) Numerical data elements must be reported on a quarterly basis.	*July 1 through September 30*	**Due October 15th**
	October 1 through December 31	**Due January 15th**
	January 1through March 31	**Due April 15th**
	April 1 through June 30	**Due July 15th**
FORM J-2 JAG PROGRESS REPORT Programmatic progress report that is due bi-annually. This report includes numerical and narrative data related to the approved goals and objectives of the project.	*July 1 through December 31*	**Due February 1st**
	January 1 through June 30	**Due August 1st**

GRANT CLOSEOUT PROCEDURES

FORM	DEADLINE
FORM A-5 **Statement of Equipment Purchases**	If equipment was purchased, this form must be submitted. Due **September 1st.** 60 days after the end date of the grant.
FORM A-6 **Property Inventory List**	If equipment was purchased, this form must be submitted. Due **September 1st.** 60 days after the end date of the grant.
FORM A-8 **Quarterly Status Report for Project Income**	If required, the quarterly status report for project income is due **October 15th.** If this is not the final report. The final report is due **January 15th.**

CONFIDENTIAL FUNDS

Purpose and Use of Confidential Funds
Using confidential funds can be an important tool in order for multi-jurisdictional drug task forces to achieve the approved goals and objectives stated in the grant. By utilizing confidential funds, law enforcement agents are allowed to operate in an undercover manner and to blend in with the specific environment in which they are working.

Confidential funds may be used for the purchase of services, the purchase of evidence, and/or the purchase of specific information.

Purchase of Services (P/S)
This category includes travel or transportation of a non-Federal officer or an informant; the lease of an apartment, business front, luxury-type automobiles, aircraft or boat, or similar effects to create or establish the appearance of affluence; and/or meals, beverages, entertainment, and similar expenses (including buy money and flash rolls, etc.) for undercover purposes, within reasonable limits.

Purchase of Evidence (P/E)
This category is for the purchase of evidence and/or contraband, such as narcotics and dangerous drugs, firearms, stolen property, counterfeit tax stamps, etc., required to determine the existence of a crime or to establish the identity of a participant in a crime. Any time funds are expended under purchase of evidence, the officer must complete a buy report with details sufficient for prosecution. Any and all dangerous substances purchased must be submitted to an Oklahoma State Bureau of Investigations or a Drug Enforcement Agency forensic laboratory for analysis within 30 days of the purchase. Prior to submittal, all evidence must be maintained in a secured, locked holding area or evidence locker in order to maintain a proper chain of custody. If the case is still under investigation, the officer may request that the results of the analysis be forwarded to the task force office only.

Purchase of Specific Information (P/I)
This category includes the payment of monies to an informant for specific information. All other informant expenses would be classified under P/S and charged accordingly.

These funds should only be used when:

1. The particular merits of a program/investigation warrant the expenditure of these funds.
2. Subgrantees are unable to obtain these funds from other sources.

Guidelines for the Management of Confidential Funds
Each project authorized to disburse confidential funds **must** develop and follow written policies and procedures which incorporate the following elements. Deviations from these elements must receive prior approval of the Director of Federal Grants.
To ensure that confidential funds are not abused in any manner, the following **must** occur:

1. The Project Director must sign a certification in which he/she indicates that they have read, understand and agree to abide by the provisions of State and federal guidelines related to confidential funds.
2. Written policies and procedures must be established for the use of confidential funds, including the delegation of authority, separation of functions, and security measures.
3. An annual reassessment of the guidelines and procedures must be conducted to ensure the on-going security and integrity of these funds.

The established policies and procedures should include the following:

I. Policies
   A. Purpose of the Fund;
   B. Appointment, authority and responsibilities of the bonded fund custodian or cashier;
   C. Security measures to protect fund assets not disbursed to officers;
   D. Record and audit requirements;
   E. Reports to be submitted, including a monthly reconciliation report on the imprest fund;
   F. Policies and procedures for the fund's custodian regarding advances and reimbursements from the fund to operations personnel, including required receipts and other documentation;
   G. Policies and procedures applicable to the fund's custodian regarding accountability with the agencies financial unit and with the awarding agency;
   H. Location of records and the retention period for those records;
   I. Access to informant files by fund custodian; and,
   J. Limits, if any, on the cap for transactions.

II. Procedures
   A. Designation of those that may authorize personnel to use confidential funds and the level of expenditure;
   B. Designation of those who may request advances or reimbursements from the confidential fund;
   C. Security precautions to be followed by agents or officers when in possession of fund advances;
   D. Steps to be taken if fund advance is lost or stolen;
   E. Limitations on how long a fund advance may be held before it must be returned to the fund custodian;

F. Supervisor's responsibilities to review and certify agent or officers expenditures and to evaluate the results, especially regarding payments to informants; and,
G. Procedural steps and documentation requirements (including provision of receipts of supporting expenditures) applicable to agent or officers.

Imprest Fund
An imprest fund is used to advance money and reimburse out-of-pocket expenses. The purpose of an imprest fund is to expedite payments and minimize administrative costs of the relatively minor disbursements. A **bonded** custodian must administer an imprest fund.

The Fund's Custodian
The Chief Executive Officer (CEO) of the project should specify the chain of command for the imprest fund. The CEO should appoint the fund's custodian. The fund's custodian should be bonded in an amount equal to his or her maximum access to the fund monies.

Careful consideration should be given to the individual chosen as the fund's custodian. Due to the sensitive material that is frequently associated with a confidential fund, it may be optimal for the fund's custodian to be an individual that is attached to the CEO's immediate staff or is located within the unit that is using the fund.

The policies and procedures will identify the responsibilities of the custodian. The fund custodian should maintain specific records of each confidential funds transaction. This includes all documentation related to requests for funds, authorizations, receipts, and other records necessary to justify and track all expenditures. All records should be open to periodic audits.

Authority and Delegation
While, the fund's custodian must have enough authority to fulfill their responsibilities, no individual should have total control over every phase of the management process. Guidelines should contain checks and balances with persons in varying rank and authority. Those individuals who authorize the use of cash and other assets should not be responsible for custody. Finally, record keeping and bookkeeping activities should be separated from the handling and custody of assets.

There is no cap on an individual informant transaction; however each CEO should set specific limits in the established policies and procedures on how much an agent or officer may spend for the purchase of information, the purchase of evidence, or the purchase of services without obtaining prior approval.

Security
As it is unsafe to leave cash lying about, the measures to be taken to secure the funds should be identified. It is strongly recommended that confidential funds be kept in a safe rather than a locked cabinet.

Task Force Agents/Officers should have a means to secure the funds while in their possession, such as a lockable box. Storing confidential funds in an investigator's wallet is not deemed a secure location.

Advance of Funds

The established policies and procedures must outline the steps to obtain authorizations before drawing advances on the funds. The supervisor of the unit should, at minimum, authorize the agent or officers' advances. Such authorization must specify the information to be received, the amount of the expenditures, and the name of the informant.

Agents or officers who are issued advances must:

1. Sign a receipt signifying acceptance of the advance of funds;
2. Document their expenditures by receipts (including signed receipts from informants acknowledging payments)
3. Obtain a receipt for unexpended funds returned to the fund's custodian.

For security purposes, there should be a 48-hour limit on the amount of time that funds are advanced for a PE/PI/PS expenditure. If it becomes apparent at any point within the 48-hour period that the expenditure will not materialize, then the funds should be returned to the fund's custodian as soon as possible.

An extension of the 48-hour limit may be granted by the management that approved the advance. Factors to consider in granting such an extension are the amount of funds that were advanced, the length of the extension, and the significance of the expenditure. Such extensions should be limited to 48 hours. Beyond this, the funds should be returned and readvanced, if necessary. Regardless of circumstances, within 48 hours of the advance, the fund's custodian should be presented with either the unexpended funds, an executed report of payment for information or purchase of evidence or written notification by management that an extension has been granted.

However, for those projects with officers whose duty stations are located in other cities or counties, management may consider more reasonable extensions provided these funds will be inspected on a monthly bases by a supervisor. It is recommended no funds be extended for more that thirty days. During the inspections the supervisor will count the money on hand and receipts and compare these totals to the total amount initially issued to the officer. The officer must also submit a monthly report to the supervisor and fund custodian using the forms mentioned below.

Review and Certification

The signed receipt from the informant payee with a memorandum detailing the information received shall be forwarded to the agent or officer in charge. The agent or officer in charge shall compare the signatures. He/she shall also evaluate the information received in relation to the expense incurred and his/her evaluation remarks in the report of the agency or officer who made the expenditure from the imprest fund.

The certification will be witnessed by the agent or officer in charge on the basis of the report and information payee's receipt.

Reporting of Funds
Each project shall prepare a reconciliation report on the imprest fund on a quarterly basis. Information to be included in the reconciliation report will be the assumed name of the informant given and to what extent this information contributed to the investigation. Subrecipients shall retain the reconciliation report in their files and have available for review.

Supervisory Responsibilities
The supervisor should review and evaluate the agent or officer's expenditures on a quarterly basis. The supervisor should inspect the receipts signed by informants, compare the informants' signatures to those on file, and evaluate the value of the informants' information or service.

Cash Receipts
The custodian shall receive, from the agent or officer that is authorized to make a confidential payment, a receipt for cash advanced to him/her for such purposes.
The agent or officer shall receive from the informant a receipt for cash paid to him/her.

Receipt for Purchase of Information
An information payee receipt shall identify the exact amount paid to and received by the informant on the date executed. Cumulative or anticipatory receipts are not permitted. Once the receipt has been completed, **no alteration is allowed**. The agent shall prepare an information payee receipt containing the following information:

- The jurisdiction initiating the payment;
- A description of the information/evidence received;
- The amount of payment, both in numerical and word form;
- The date on which the payment was made;
- The signature of the information payee;
- The signature of the case agent or officer making payment;
- The signature of at least one other officer witnessing the payment; and
- The signature of the first line supervisor authorizing and certifying the payment.

Establishing an Informant
In establishing a person as an informant, the following procedures must be followed.

1. Preparation of an informant code book;
2. Identification of the informants true name;
3. Establishment of an informant code name or CI number, if desired;
4. Listing the type of informant, such as informant, defendant/informant, restricted-use informant;
5. Identification of the establishing law enforcement officer;

6. Date the establishment is approved;
7. Date of deactivation; and,
8. Establishment of an informant file as indicated in the next section.

Informant Files
Informant files are defined as "confidential files of the true names, assumed names, and signatures of all informants to whom payment of confidential funds has been made." A separate file on each informant receiving confidential funds must be established for accounting purposes and is subject to a number of specified security procedures.

It is optional for a code name or CI number to be assigned to the informant. However, if a code name is issued the informant's true name and code name or number must be in the informant file. The informant's signature in both names should be in the informant file for handwriting verification purposes.

The informant file shall contain the following:

- Informant Payment Record Summary;
- Informant Establishment Record, including complete identifying and locating data, plus other documents connected with the informant's establishment;
- Current Photograph and Fingerprint Card;
- Criminal History Inquiries and Results;
- True Name Record;
- Type of Informant: informant, defendant/informant, restricted use informant;
- Agreement with Cooperating Individual;
- Release and Wavier;
- Copy of Receipts for Purchase of Information (CF-5);
- Any administrative correspondence pertaining to the informant, including documentation of any representations made on his behalf or any other non-monetary considerations furnished; and,
- Any deactivation report or declaration of an unsatisfactory informant.

The informant file may also contain:

- Copies of all debriefing reports not part of the headquarters case file;
- Copies of the case initiation reports bearing on the utilization of the informant, except the headquarters case file;
- Copies of Statements signed by the informant (unsigned copies will be placed in the appropriate investigative file);

The agent or officers should review active informant files on a quarterly basis to assure that the file contains all relevant and current information. When a material fact that was reported earlier on the Establishment Record is no longer correct, such as a change in criminal status, means for locating him or her, etc., a supplemental Establishment Report should be submitted with the correct information.

All informants being established shall be checked in all available criminal indices. If a verified Federal Bureau of Investigations (FBI) number is available, request a copy of the criminal records from the FBI. Where a verified FBI number is not available, the informant shall be fingerprinted with a copy sent to the FBI and appropriate State authorities for analysis. The informant may be utilized on a provisional basis while awaiting a response from the FBI.

Payments to Informants
Any person who is to receive payments charged against PE/PI funds must be documented as an informant as described in the previous section. This includes persons who may otherwise be categorized as sources of information or informants under the control of another agency. The amount of payment should be commensurate with the value of services and/or the information provided. It should also be based on the following factors:

1. The level of the targeted individual, organization, or operation.
2. The amount of actual or potential seizure.
3. The significance of the contribution by the informant to the desired objectives.

Two officers must witness a payment to an informant unless there is a documented emergency, which involves serious risk of life or property. The lack of availability of a witness does not constitute an emergency. The informant's fingerprint is mandatory on all receipts. The Task Force supervisor must initial or sign all confidential informant receipts indicating his knowledge of the transaction. If the supervisor has signed as a witness, it is not necessary to sign again.

A photocopy of each informant receipt must be placed in a second location. The CEO should determine the second location. This will prevent the original receipt from being the one and only copy. Photocopies of informant receipts must be placed in the informant's file as a further safeguard.

Payments Made While Acting Undercover
When acting in an undercover roll, the officer may expend funds for the purchase of evidence and purchase of service. After the expenditure of funds, the officer will complete a CF-5 Form. When completing the CF-5 Form, write "Undercover" in the space provided for the informant name and leave the informant signature and fingerprint blank. Two officer signatures are still required, the undercover officer and a witnessing officer.

Maintenance of Informant Files
Informant files should be kept in a separate and secure storage facility, segregated from any other files, and under the exclusive control of the CEO or a designated employee. The facility should be locked at all times when unattended. Access to these files should be limited to those employees who have a necessary and legitimate need. An informant file should not leave the immediate area except for review by a management official or the handling agent and should be returned prior to the close of business hours. Sign-out

logs should be kept indicating the date, informant number, time in and out, and the signature of the person reviewing the file.

Confidential Funds Forms
Subgrantees are required to utilize the following forms in the administration of a confidential fund. A subgrantee may add additional forms or requirements; however, at minimum these forms must be used. The reports can be obtained via the website. Go to www.ok.gov/dac. Click on the Federal Grants Division, click on Subgrantee Toolbox, scroll down to Drug Task Force Confidential Funds Forms.

Form CF-1 – Activity Log for Cash Confidential Funds
This form is an administrative tool for the fund's custodian to summarize each fund transaction. This form is used in every transaction. The form is used to record payments into and out of the fund, to note the type of transaction, to provide key details about the transaction, and to maintain a running balance.

Form CF-2 – Transaction Record for Confidential Fund Advance
This form is used to record details regarding fund advances – from authorization to the advance, to disbursement and written acknowledgement of its receipt by the officer.

Form CF-3 – Monthly Statement of Confidential Drug Funds
This is a voucher that is completed by the officer to summarize case-related expenditures. It includes the officer's beginning balance, any cash advances, cash to be accounted for, and ends with a balance on hand. The voucher is presented to the fund's custodian for a monthly accounting.

Form CF-4 – Monthly Expenditure Log for Confidential Fund
This form is used by the officer to record the details of payments to informants or payments for other case-related purposes, including what was achieved as a result of these payments. It is a summary page of all transactions occurring within the monthly period. This form should be attached to the CF-3 Form and forwarded to the fund's custodian.

Form CF-5 – Receipt of Cash Purchase of Evidence, Information, or Services
This form is used by the officer to document informant case-related expenditures and undercover expenses, including what those payments achieved. This form must contain the related Task Force Case Number. Like the CF-4 Form, the CF-5 Form should be attached to the CF-3 Form, which would be forwarded to the fund's custodian for accounting purposes.

STEP-BY-STEP USE OF CONFIDENTIAL FUND FORMS

1. **Form CF-2, Sections A and B.**
   The agent or officer obtains authorization for a cash advance and acknowledges receipt from the fund custodian, who retains the original of CF-2. A photocopy is given to the requesting party. A CF-2 is used anytime cash is transferred to or from an investigator.

2. **Form CF-1**
   The custodian enters the information regarding the advance on the Activity Log.

3. **Form CF-3**
   The agent or officer records the date and amount of the advance on his Monthly Statement of Confidential Drug Funds. The Total to Be Accounted For should equal the total of the month's receipts.

4. **Form CF-5**
   This receipt is used for the purchase of evidence, information or services. The informant acknowledges receiving payment from the officer. Copies of the receipt are placed in the informant file.

   - Must be signed by two (2) agents
   - Must have CI signature and fingerprint
   - Do not mark out mistakes – draw a line through them and initial

5. **Form CF-4**
   The agent or officer records details and results of transactions. Each transaction from a CF-5 Form should be listed on this form. It is a summary page for all of the transactions occurring within the month. At the end of the month, it is turned into the custodian along with the CF-3 Form and the CF-5 Form and any receipts.

6. **Form CF-2, Section C**
   The agent or officer and the custodian record the return of any unused confidential funds. The custodian completes the CF-2 Form and provides the officer a copy for insertion in the case file.

7. **Form CF-1**
   The custodian enters transactions from Sections A and C of Form CF-2 and the total of Form CF-5 as well as any advance or reimbursement from the grant or other source(s) of confidential funds.

Records Retention
All records must be retained for a minimum of five years to be in compliance with State and federal requirements.

Guidelines

In addition to the guidelines set forth in this Guide, any subgrantee that is approved for confidential funds is subject to the provisions as outlined in Chapter 8 of the *2009 Edition Financial Guide,* distributed by the U.S. Department of Justice, Office of Justice Programs, Office of the Comptroller.

APPENDIX III
NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM GRANT PROGRAMMATIC GUIDELINES

GRANT PURPOSE
The Bureau of Justice Assistance (BJA), through the National Criminal History Improvement Program Grant (NCHIP) assists states to ensure that accurate records are available for use in law enforcement, including sex offender registry requirements, and to protect public safety and national security.

MATCH REQUIREMENTS
A 10% cash or in-kind match is required. The federal share of the project may not exceed 90% of the total cost of the project.

The 100% cash or in-kind match requirement refers to a total amount and is not a line item by line item requirement. For example, if the proposed budget were $750 for personnel and $750 for equipment, the cash match budget would be a total of $150 allocated to categories of your choice. The cash or in-kind match categories are not required to be equipment or personnel. The cash or in-kind match funds could be travel expenses.

The cash match may be applied from the following sources:

- Funds from State or local units of government that have a binding commitment of matching funds for programs or projects;
- Funds from the Housing and Community Development Act of 1974;
- Funds from the Appalachian Regional Development Act, or the Equitable Sharing Program
- Funds contributed from private sources;
- Funds otherwise authorized by law;
- Program income and the related interest earned on that program income generated from projects, provided they are identified and approved prior to making an award.
- Program income funds earned from seized assets and forfeitures which have been adjudicated by a State Court, as State law permits).

Expenditures do not need to be charged proportionately to the federal share and the cash match portion during the project period. However, by the end of the award period the 10% cash or in-kind match must have been met.

The cash match portion of the project shall be in addition to funds that would otherwise be available for the project. An agency's overall budget may not decrease because of the federal funds.

In-kind match is allowable under this grant program. An in-kind match is defined as non-cash resources, such as services, personnel, space, equipment, or other non-cash items.

TYPES OF MATCH

1. Cash Match includes cash spent for project-related costs. Allowable cash match must include those costs which are allowable with Federal funds.

2. In-kind Match includes, but is not limited to, the valuation of in-kind services. "In-kind" is the value of something received or provided that does not have a cost associated with it. An in-kind match may include donations of expendable and non-expendable equipment, office supplies, workshop or classroom materials, work space or the monetary value of time contributed by professional and technical personnel and other skilled and unskilled labor if the services they provide are an integral and necessary part of a funded project. The value placed on loaned or donated equipment may not exceed its fair rental value. The value placed on donated services must be consistent with the rate of compensation paid for similar work in the organization or the labor market. Fringe benefits may be included in the valuation. Volunteer services must be documented, and to the extent feasible, supported by the same methods used by the subgrantee organization for its own employees. The value of donated space may not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately owned building in the same locality or $10 per square foot and 150 square foot per person. The basis for determining the value of personal services, materials, equipment, and space must be documented.

RECORDS FOR MATCH

Subgrantees must maintain records which clearly show the source, the amount, and the timing of all matching contributions. Over-matching on a project is discouraged. Report only the 10% requirement.

RESTRICTIONS ON USE OF FUNDS

Funds shall be expended for only those purposes outlined in the subgrant application instructions.

SPECIAL CONDITIONS

Subgrantees should review and understand all Special Conditions prior to the acceptance of the award. Special Conditions *include* the terms and conditions of the award. The Special Conditions may include global requirements that apply to all subgrantees or only to the individual subgrantee, such as the revision of the project objectives to adhere to the requirement that objectives must be measurable. Failure to comply with the award's Special Conditions may result in a withholding of funds.

AWARD ACCEPTANCE PROCEDURES

The Federal Grants Division in the DAC has forwarded the Award Document, the Special Conditions, and other critical documents to the subgrantee. The Award Document constitutes the operative document obligating and reserving the federal funds for use by the subgrantee. **The obligation of the awarded funds is forfeited without further cause if the subgrantee fails to sign and return the Award Document, the Special Conditions and other critical documents within 45 days from the date of the award, or November 15th.**

The following are the award documents that must be returned by the specified deadlines.

DOCUMENT	INSTRUCTIONS
Award Notice	Chief Executive Officer must sign and date. The document must be notarized. Return to DAC by **November 15th.**
Special Conditions	Chief Executive Officer and Project Director must sign and date. Return to DAC by **November 15th.**
Form A-1 Authorization to Sign Project Documents	Chief Executive Officer must sign and date. Return to DAC by **November 15th.**
Form A-4 Certification of Equal Employment Opportunity Plan	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th.**
Form A-10 Statement of Audit Arrangements	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th.**
Form A-12 Disclosure of Lobbying Activities	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th.**
Form A-13 Certification of Project Income	Complete the requested information. The Chief Executive Officer and the Project Director must sign and date. Return to DAC by **November 15th.**
Budget Forms	If the Board approved less than the amount requested in the original application, the overall budget and detailed budget pages **including the narrative**, must be resubmitted. Complete and return by **November 15th.**
Confirmation of CCR Registration	If a confirmation was not submitted with the application, submit the confirmation pages to DAC by **November 15th.**

Certifications Regarding Lobbying; Debarment; Suspension and Other Responsibility Matters; and Drug-Free Workplace Requirements	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th.**
Standard Assurances	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th.**
Goals and Objectives	If any of the submitted goals and objectives were not measurable, revisions will be required. Requests for revisions will be sent in a separate memorandum. If the Board approved less than the amount requested in the original application, review the goals and objectives to ensure that all can be obtained with the approved budget. Revised goals and objectives will be reviewed and approved by the Federal Grants Division. Return to DAC by **November 15th.**
IRS Form W-9 Request for Taxpayer Identification Number and Certification	If the applicant is a new subgrantee, complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th.**
Equal Employment Opportunity Plan Certification Form and Submission of the EEOP	If required (as determined by the **Form A-4 Certification of Equal Employment),** the subgrantee will complete the EEOP Certification Form and provide an acceptable Equal Employment Opportunity Plan (EEOP) that is approved by the Office of Civil Rights within 45 days from the date of the award, or **November 15th.** Failure to submit an approved EEOP is a violation of the Special Conditions and may result in suspension or termination of funding, until such time as the subgrantee is in compliance.

All documents must be signed by the Chief Executive Officer. Some documents may require the Project Director's signature in addition to the Chief Executive Officer. **The Chief Executive Officer is the District Attorney, City Manager, Mayor, Chairperson of the County Commissioners, Tribal Leader, or Chairperson of the Board of Directors.** The Project Director, Police Chief, or Sheriff does NOT have authorization to sign as the Chief Executive Officer.

No federal funds will be disbursed to the subgrantee until all award documents have been signed and returned.

PROGRAMMATIC REPORTING REQUIREMENTS
The following table identifies the programmatic reporting requirements and corresponding due dates.

FORM	DUE DATE	
PROGRESS REPORT Programmatic progress report that is due bi-annually. This report includes narrative data related to the approved goals and objectives of the project.	*July 1 through December 31*	**Due January 15th**
	January 1 through June 30	**Due July 15th**
PERSONNEL VERIFICATION FORM Certify the employees paid with federal funds.	**Due April 15th**	

GRANT CLOSEOUT PROCEDURES

FORM	DEADLINE
FORM A-5 **Statement of Equipment Purchases**	If equipment was purchased, this form must be submitted. Due **December 1ST-** 60 days after the end date of the grant.
FORM A-6 **Property Inventory List**	If equipment was purchased, this form must be submitted. Due **December 1ST-** 60 days after the end date of the grant.

APPENDIX IV
PROJECT SAFE NEIGHBORHOODS GRANT
PROGRAMMATIC GUIDELINES

GRANT PURPOSE

The goal of the Project Safe Neighborhoods Grant is provide funds to support new and expanded enforcement and prosecution and prevention efforts under the existing Project Safe Neighborhoods (PSN) Initiative. The Project Safe Neighborhoods funds will enhance PSN Task Force efforts to combat gangs and guns by building on effective strategies and partnerships developed under PSN.

TASK FORCE PRIORITIES

The Task Force overseeing the Project Safe Neighborhoods is responsible for developing the state strategy, determining priorities for funding, reviewing grant proposals, and determining awards for the grant funds.

MATCH REQUIREMENTS

There is no match requirement under the PSN Grant Program.

RESTRICTIONS ON USE OF FUNDS

Funds shall be expended for only those purposes outlined in the subgrant application instructions.

SPECIAL CONDITIONS

Subgrantees should review and understand all Special Conditions prior to the acceptance of the award. Special Conditions *include* the terms and conditions of the award. The Special Conditions may include global requirements that apply to all subgrantees or only to the individual subgrantee, such as the revision of the project objectives to adhere to the requirement that objectives must be measurable. Failure to comply with the award's Special Conditions may result in a withholding of funds.

AWARD ACCEPTANCE PROCEDURES

The Federal Grants Division in the DAC has forwarded the Award Notice, the Special Conditions, and other critical award documents to the subgrantee. The Award Notice constitutes the operative document obligating and reserving the federal funds for use by the subgrantee. **The obligation of the awarded funds is forfeited without further cause if the subgrantee fails to sign and return the Award Notice, the Special Conditions and other critical documents within 45 days from the date of the award or November 15th.**

The following are the award documents that must be returned by the specified deadlines.

DOCUMENT	INSTRUCTIONS
Award Notice	Chief Executive Officer must sign and date. The document must be notarized. Return to DAC by **November 15th**.
Special Conditions	Chief Executive Officer and Project Director must sign and date. Return to DAC by **November 15th**.
Form A-1 **Authorization to Sign Project Documents**	Chief Executive Officer must sign and date. Return to DAC by **November 15th**.
Form A-4 **Certification of Equal Employment Opportunity Plan**	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th**.
Form A10 **Statement of Audit Arrangements**	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th**.
Form A-12 **Disclosure of Lobbying Activities**	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th**.
Form A-13 **Certification of Project Income**	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th**.
Budget Forms	If the Board approved less than the amount requested in the original application, all budget forms **including the narrative**, must be resubmitted. Complete and return by **November 15th**.
Goals and Objectives	If any of the submitted goals and objectives were not measurable, revisions will be required. Requests for revisions will be sent in a separate memorandum. If the Board approved less than the amount requested in the original application, review the goals and objectives to ensure that all can be obtained with the approved budget. Revised goals and objectives will be reviewed and approved by the Federal Grants Division. Return to DAC by **November 15th**.
Certifications Regarding Lobbying; Debarment; Suspension and Other Responsibility Matters; and Drug-Free Workplace Requirements	Complete the requested information. The Chief Executive Officer must sign and date. Return to DAC by **November 15th**.

Standard Assurances	Complete the requested information. The Chief Executive Officer must sign and date. Return to DAC by **November 15th**.
IRS Form W-9 Request for Taxpayer Identification Number and Certification	If requested, complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th.**
Equal Employment Opportunity Plan Certification Form and Submission of the EEOP	If required (as determined by the Form A-4 Certification of Equal Employment), the subgrantee will complete the EEOP Certification form and provide an acceptable Equal Employment Opportunity Plan (EEOP) that is approved by the Office of Civil Rights within 45 days from the date of the award, or **November 15th.** Failure to submit an approved EEOP is a violation of the Special Conditions and may result in suspension or termination of funding, until such time as the subgrantee is in compliance.

All documents must be signed by the Chief Executive Officer. Some documents may require the Project Director's signature in addition to the Chief Executive Officer. **The Chief Executive Officer is the District Attorney, City Manager, Mayor, Chairperson of the County Commissioners, Tribal Leader, or Chairperson of the Board of Directors.** The Project Director, Police Chief, or Sheriff does NOT have authorization to sign as the Chief Executive Officer.

No federal funds will be disbursed to the subgrantee until all award documents have been signed and returned.

PROGRAMMATIC REPORTING REQUIREMENTS

The following table identifies the programmatic reporting requirements and corresponding due dates.

FORM	DATE DUE	
PROGRESS REPORT Programmatic progress report that is due bi-annually. This report includes narrative data related to the approved goals and objectives of the project.	*July 1 - December 31*	**Due January 15th**
	January 1 - June 30	**Due July 15th**
PERSONNEL VERIFICATION FORM Certify the employees paid with federal funds.	**Due April 15th**	

GRANT CLOSEOUT PROCEDURES

FORM	DEADLINE
FORM A-5 **Statement of Equipment Purchases**	If equipment was purchased, this form must be submitted. Due **December 1ST-** 60 days after the end date of the grant.
FORM A-6 **Property Inventory List**	If equipment was purchased, this form must be submitted. Due **December 1ST-** 60 days after the end date of the grant.

APPENDIX V
RESIDENTIAL SUBSTANCE ABUSE TREATMENT GRANT
PROGRAMMATIC GUIDELINES

GRANT PURPOSE
The Residential Substance Abuse Treatment Grant (RSAT Grant) assists states and units of local government in developing and implementing residential substance abuse treatment programs within state and local correctional and detention facilities in which prisoners are incarcerated for a period of time sufficient to permit substance abuse treatment.

The RSAT Grant funds may be used to implement residential substance abuse treatment programs that provide individual and group treatment activities for offenders in residential facilities operated by state and local correctional agencies.

State correctional and detention treatment programs must:
1. Last between six and twelve months;
2. Be provided in residential treatment facilities where participating prisoners are set apart from the general correctional population;
3. Focus on substance abuse problems of the inmate;
4. Develop the inmate's cognitive, behavioral, social, vocational, and other skills; and,
5. Continue to use urinalysis and/or other proven reliable forms of drug and alcohol testing for those enrolled in the residential substance abuse treatment programs and post program while they remain in the custody of the state.

*If possible, RSAT participation should be limited to inmates with 6 to 12 months remaining in their confinement so they can be released from prison instead of returning to the general prison population after completing the program.

Jail-Based treatment programs must:
1. Last at least 3 months;
2. Strive to separate the treatment population from the general correctional population;
3. Focus on the substance abuse problems of the inmate;
4. Develop the inmate's cognitive, behavioral, social, vocational, and other skills to solve the substance and related problems; and,
5. Design based on effective, scientific practices.

MATCH REQUIREMENTS
Federal funds awarded under this program may not cover more than 75 percent of the total costs of the project being funded. The applicant must identify the source of the 25 percent non-federal portion of the budget and how match funds will be used. Applicants may satisfy this match requirement with either cash or in-kind services.

RESTRICTIONS ON USE OF FUNDS
RSAT Grant funds shall not be used for land acquisition or construction projects.

SPECIAL CONDITIONS
Subgrantees should review and understand all Special Conditions included in the award packet prior to the acceptance of the award. Special Conditions *include* the terms and conditions of the award. The Special Conditions may include global requirements that apply to all subgrantees or only to the individual subgrantee, such as the revision of the project objectives to adhere to the requirement that objectives must be measurable. Failure to comply with the award's Special Conditions may result in a withholding of funds.

AWARD ACCEPTANCE PROCEDURES
The Federal Grants Division in the DAC has forwarded the Award Document, the Special Conditions, and other critical documents to the subgrantee. The Award Document constitutes the operative document obligating and reserving the federal funds for use by the subgrantee. **The obligation of the awarded funds is forfeited without further cause if the subgrantee fails to sign and return the Award Document, the Special Conditions and other critical documents within 45 days from the date of the award or August 15th.**

The following are the award documents that must be returned by the specified deadlines.

DOCUMENT	INSTRUCTIONS
Award Notice	Chief Executive Officer must sign and date. The document must be notarized. Return to DAC by **August 15th.**
Special Conditions	Chief Executive Officer and Project Director must sign and date. Return to DAC by **August 15th.**
Form A-1 Authorization to Sign Project Documents	Chief Executive Officer must sign and date. Return to DAC by **August 15th.**
Form A-4 Certification of Equal Employment Opportunity Plan	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **August 15th.**
Form A-10 Statement of Audit Arrangements	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **August 15th.**
Form A-12 Disclosure of Lobbying Activities	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **August 15th.**

Form A-13 Certification of Project Income	Complete the requested information. The Chief Executive Officer and the Project Director must sign and date. Return to DAC by **August 15th.**
Budget Forms	If the Board approved less than the amount requested in the original application, the overall budget and detailed budget pages **including the narrative**, must be resubmitted. Complete and return by **August 15th.**
Confirmation of CCR Registration	If a confirmation was not submitted with the application, submit the confirmation pages to DAC by **August 15th.**
Certifications Regarding Lobbying; Debarment; Suspension and Other Responsibility Matters; and Drug-Free Workplace Requirements	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **August 15th.**
Standard Assurances	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **August 15th.**
Goals and Objectives	If any of the submitted goals and objectives were not measurable, revisions will be required. Requests for revisions will be sent in a separate memorandum. If the Board approved less than the amount requested in the original application, review the goals and objectives to ensure that all can be obtained with the approved budget. Revised goals and objectives will be reviewed and approved by the Federal Grants Division. Return to DAC by **August 15th.**
IRS Form W-9 Request for Taxpayer Identification Number and Certification	If the applicant is a new subgrantee, complete requested information. Chief Executive Officer must sign and date. Return to DAC by **August 15th.**
Equal Employment Opportunity Plan Certification Form and Submission of the EEOP	If required (as determined by the **Form A-4 Certification of Equal Employment),** the subgrantee will complete the EEOP Certification Form and provide an acceptable Equal Employment Opportunity Plan (EEOP) that is approved by the Office of Civil Rights within 45 days from the date of the award, or **August 15th.** Failure to submit an approved EEOP is a violation of the Special Conditions and may result in suspension or termination of funding, until such time as the subgrantee is in compliance.

All documents must be signed by the Chief Executive Officer. Some documents may require the Project Director's signature in addition to the Chief Executive Officer. **The Chief Executive Officer is the State Agency Head, District Attorney, City Manager, Mayor, Chairperson of the County Commissioners, Tribal Leader, or Chairperson of the Board of Directors.** The Project Director, Police Chief, or Sheriff does NOT have authorization to sign as the Chief Executive Officer.

No federal funds will be disbursed to the subgrantee until all award documents have been signed and returned.

PROGRAMMATIC REPORTING REQUIREMENTS
The following table identifies the programmatic reporting requirements and corresponding due dates.

FORM	DUE DATE	
PERFORMANCE METRICS (PMT) Numerical data elements must be reported on a quarterly basis. Narrative data must be reported semi-annually.	*July through September* *(Numerical only)*	**Due October 15th**
	October through December *(Numerical and Narrative)*	**Due January 15th**
	January through March *(Numerical only)*	**Due April 15th**
	April through June *(Numerical and Narrative)*	**Due July 15th**
PERSONNEL VERIFICATION FORM Certify the employees paid with federal funds.	**Due January 15th**	

GRANT CLOSEOUT PROCEDURES

FORM	DEADLINE
FORM A-5 **Statement of Equipment Purchases**	If equipment was purchased, this form must be submitted. Due **September 1ST-** 60 days after the end date of the grant.
FORM A-6 **Property Inventory List**	If equipment was purchased, this form must be submitted. Due **September 1ST-** 60 days after the end date of the grant.

APPENDIX VI
RURAL DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT AND STALKING ASSISTANCE GRANT PROGRAMMATIC GUIDELINES

GRANT PURPOSE

The primary purpose of the Rural Domestic Violence, Dating Violence, Sexual Assault and Stalking Assistance Grant (Rural Grant) is to enhance the safety of child, youth and adult victims of domestic violence, dating violence, sexual assault, and stalking by supporting projects uniquely designed to address and prevent these crimes in rural jurisdictions. OVW welcomes applications that propose innovative solutions for achieving this goal. The Rural Grant challenges victim advocates, law enforcement officers, pre-trial service personnel, prosecutors, judges and other court personnel, probation and parole officers, and leaders of faith-based and community organizations to collaborate to overcome the problem of domestic violence, dating violence, sexual assault, and stalking and to ensure that victim safety is paramount in providing services to victims and their children.

MATCH REQUIREMENTS

There is no match requirement under the Rural Grant.

RESTRICTIONS ON USE OF FUNDS

Rural Grant funds may not be used to support activities that compromise victim safety in order to advance offender accountability. An example of these activities may include failing to respect victim autonomy and decision-making. Using the coercive power of the court by forcing victims to speak with a victim advocate or subpoenaing victims and then arresting them if they fail to appear for court does not respect victim autonomy and decision-making.

With the exception of child sexual abuse, grant funds may only be used to address services for children when inexorably linked to services provided to an adult victim of domestic violence, dating violence, sexual assault, and/or stalking.

Rural Grant funds may not be used to provide legal representation in civil or criminal matters, such as family law cases (divorce, custody, visitation and child support), housing cases, consumer law cases and others. Grant funds may be used to provide legal representation to victims of domestic violence, dating violence, sexual assault, or stalking only in the limited contact of protection order proceedings.

Grant funds may not be used to directly address other family violence issues such as violence perpetrated by a child against a parent, violence perpetrated by a parent against a child, except in cases involving child sexual abuse, or violence perpetrated by a sibling against another sibling.

GRANT PROGRAM PRIORITIES

The scope of the Rural Grant is defined by the following authorized statutory program purposes and strategies. Proposed projects must implement activities consistent with the statutory purpose areas and strategies. Proposed projects must address at least one purpose area and at least one strategy, but do not need to address multiple purpose areas or strategies in order to receive support.

Statutory Program Purposes

By statute, funds under the Rural Grant may be used for the following purposes:

- To identify, assess, and appropriately respond to child, youth and adult victims of domestic violence, dating violence, sexual assault and stalking in rural communities, by encouraging collaboration among domestic violence, dating violence, sexual assault, and stalking victim service providers; law enforcement agencies; prosecutors; courts; other criminal justice service providers; human and community service providers; educational institutions; and health care providers;

- To establish and expand nonprofit, nongovernmental, State, tribal, territorial, and local government victim services in rural communities to child, youth, and adult victims;

- To increase the safety and well-being of women and children in rural communities by dealing directly and immediately with domestic violence, dating violence, sexual assault, and stalking occurring in rural communities; and creating and implementing strategies to increase awareness and prevent domestic violence, dating violence, sexual assault, and stalking.

SPECIAL CONDITIONS

Subgrantees should review and understand all Special Conditions included in the award packet prior to the acceptance of the award. Special Conditions *include* the terms and conditions of the award. The Special Conditions may include global requirements that apply to all subgrantees or only to the individual subgrantee, such as the revision of the project objectives to adhere to the requirement that objectives must be measurable. Failure to comply with the award's Special Conditions may result in a withholding of funds.

AWARD ACCEPTANCE PROCEDURES

The Federal Grants Division in the DAC has forwarded the Award Document, the Special Conditions, and other critical documents to the subgrantee. The Award Document constitutes the operative document obligating and reserving the federal funds for use by the subgrantee. **The obligation of the awarded funds is forfeited without further cause if the subgrantee fails to sign and return the Award Document, the Special Conditions and other critical documents by the start date on the award or November 15th.**

The following award documents must be returned by **November 15th**.

DOCUMENT	INSTRUCTIONS
Award Notice	Chief Executive Officer must sign and date. The document must be notarized. Return to DAC by **November 15th**.
Special Conditions	Chief Executive Officer and Project Director must sign and date. Return to DAC by **November 15th**.
Form A-1 Authorization to Sign Project Documents	Chief Executive Officer must sign and date. Return to DAC by **November 15th**.
Form A-4 Certification of Equal Employment Opportunity Plan	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th**.
Form A-10 Statement of Audit Arrangements	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th**.
Form A-12 Disclosure of Lobbying Activities	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th**.
Form A-13 Project Income	Complete the requested information. The Chief Executive Officer and the Project Director must sign and date. Return to DAC by **November 15th**.
Budget Forms	If the VAWA Board approved less than the amount requested in the original application, all budget forms including the narrative, must be resubmitted. Complete and return by **November 15th**.
Certifications Regarding Lobbying; Debarment; Suspension and Other Responsibility Matters; and Drug-Free Workplace Requirements	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th**.
Standard Assurances	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th**.
IRS Form W-9 Request for Taxpayer Identification Number and Certification	If requested, complete requested information. Chief Executive Officer must sign and date. Return to DAC by **November 15th**.

Equal Employment Opportunity Plan Certification Form and Submission of the EEOP	If required (as determined by the **Form A-4 Certification of Equal Employment),** the subgrantee will complete the EEOP Certification Form and provide an acceptable Equal Employment Opportunity Plan (EEOP) that is approved by the Office of Civil Rights within 45 days from the date of the award, or **November 15th**. Failure to submit an approved EEOP is a violation of the Special Conditions and may result in suspension or termination of funding, until such time as the subgrantee is in compliance.

PROGRAMMATIC REPORTING REQUIREMENTS

The following table identifies the programmatic reporting requirements and corresponding due dates.

FORM	DUE DATE	
FORM V-2 PROGRESS REPORT Programmatic progress report that is due bi-annually. This report includes narrative data related to the approved goals and objectives of the project.	*January 1 - June 30*	**Due July 15th**
	July 1 - December 31	**Due January 15th**
MUSKIE REPORT Bi-annual report due to DAC via e-mail.	*January 1 – June 30*	**Due July 15th**
	July 1 – December 31	**Due January 15th**

GRANT CLOSEOUT PROCEDURES

DOCUMENT	DEADLINE
FORM A-5 Statement of Equipment Purchases **(available online at www.ok.gov/dac)**	Due **November 30th** - 60 days after the end date of the award. This form must be submitted if equipment was purchased during award period.
FORM A-6 Equipment Inventory **(available online at www.ok.gov/dac)**	Due **November 30th** - 60 days after the end date of the award. This form must be submitted if equipment was purchased during award period.
FORM A-8 Quarterly Status Report for Project Income	If required, the quarterly status report for project income is due **October 15th** If this is not the final report. The final report is due **January 15th.**

APPENDIX VII
SEXUAL ASSAULT SERVICES PROGRAM GRANT
PROGRAMMATIC GUIDELINES

GRANT PURPOSE

The Sexual Assault Services Program (SASP) Grant funds will support the establishment, maintenance, and expansion of sexual assault services by non-governmental victim services programs to assist those victimized by sexual assault.

The purpose of the Sexual Assault Services Program (SASP) Grant is to provide intervention, advocacy, accompaniment (i.e. accompanying victims to court, medical facilities, police departments, etc.), support services, and related assistance for adult, youth, and child victims of sexual assault, family and household members of victims, and those collaterally affected by sexual assault, except for the perpetrator of such victimization.

These services include:

- Accompaniment and advocacy through the medical, law enforcement, court, and social services settings.
- Crisis intervention, short-term-individual and group support services, comprehensive service coordination and supervision for victims and family household members.
- Information and referral.
- Development and dissemination of materials.

MATCH REQUIREMENTS

There is no match requirement under the SASP.

RESTRICTIONS ON USE OF FUNDS

Grant funds under the SASP Grant may not be used for any unauthorized purposes, including but not limited to the following activities:

- Lobbying;
- Fundraising;
- Research projects;
- Physical modifications to buildings, including minor renovations;
- Providing domestic violence services unrelated to intimate partner sexual violence;
- **Sexual Assault Forensic Examiner projects;**
- Criminal justice related projects, including law enforcement, prosecution, courts, and forensic interviews;
- Providing domestic violence services that do not relate to sexual violence.

ACTIVITIES THAT MAY COMPROMISE VICTIM SAFETY

Ensuring victim safety is a guiding principle underlying the Program. Experience has shown that certain practices may compromise victim safety rather than enhance it. Certain responses by the authorities may have the effect of minimizing or trivializing the offender's criminal behavior. Accordingly, consistent with the goals of ensuring victim safety while holding perpetrators accountable for their criminal conduct, applicants are strongly discouraged from proposing projects that include any activities that may compromise victim safety, such as the following:

- Crafting policies that deny individuals access to services based on their relationship to the perpetrator;
- Developing materials that are not tailored to the dynamics of sexual assault or the culturally specific population to be served;
- Crafting policies or engaging in practices that impose restrictive conditions to be met by the victim in order to receive services (e.g. counseling, seeking an order for protection);
- Sharing confidential victim information with outside organizations and/or individuals without the documented consent of the victim; and
- Crafting polices that require the victim to report the sexual assault to law enforcement.

UNDERSERVED POPULATIONS

In order to receive federal SASP funds, the State of Oklahoma must implement community-driven initiatives that address the needs of underserved populations. Underserved populations may be underserved due to geographic location, such as rural isolation, racial or ethnic populations, or special needs, such as language barriers or physical disabilities. Underserved populations include the following:

Rural	African Americans	Asian Americans
Native Americans	Hispanic Americans	Underserved Urban
Other Non-English	Migrant Farm Workers	Mentally Challenged
Women at Risk	Older Women	Lesbians
Physically Challenged	Medically Challenged	Emotionally Challenged

SPECIAL CONDITIONS

Subgrantees should review and understand all Special Conditions included in the award packet prior to the acceptance of the award. Special Conditions *include* the terms and conditions of the award. The Special Conditions may include global requirements that apply to all subgrantees or only to the individual subgrantee, such as the revision of the project objectives to adhere to the requirement that objectives must be measurable. Failure to comply with the award's Special Conditions may result in a withholding of funds.

AWARD ACCEPTANCE PROCEDURES

The Federal Grants Division in the DAC has forwarded the Award Document, the Special Conditions, and other critical documents to the subgrantee. The Award Document constitutes the operative document obligating and reserving the federal funds for use by the subgrantee. **The obligation of the awarded funds is forfeited without further cause if the subgrantee fails to sign and return the Award Document, the Special Conditions and other critical documents by the start date on the award or February 15th.**

The following award documents must be returned by **February 15TH**.

DOCUMENT	INSTRUCTIONS
Award Notice	Chief Executive Officer must sign and date. The document must be notarized. Return to DAC by **February 15TH**.
Special Conditions	Chief Executive Officer and Project Director must sign and date. Return to DAC by **February 15TH**.
Form A-1 Authorization to Sign Project Documents	Chief Executive Officer must sign and date. Return to DAC by **February 15TH**.
Form A-4 Certification of Equal Employment Opportunity Plan	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **February 15TH**.
Form A-10 Statement of Audit Arrangements	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **February 15TH**.
Form A-12 Disclosure of Lobbying Activities	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **February 15TH**.
Form A-13 Project Income	Complete the requested information. The Chief Executive Officer and the Project Director must sign and date. Return to DAC by **February 15TH**.
Budget Forms	If the VAWA Board approved less than the amount requested in the original application, all budget forms including the narrative, must be resubmitted. Complete and return by **February 15TH**.
Certifications Regarding Lobbying; Debarment; Suspension and Other Responsibility Matters; and Drug-Free Workplace Requirements	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **February 15TH**.
Standard Assurances	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **February 15TH**.

IRS Form W-9 Request for Taxpayer Identification Number and Certification	If requested, complete requested information. Chief Executive Officer must sign and date. Return to DAC by **February 15TH**.
Equal Employment Opportunity Plan Certification Form and Submission of the EEOP	If required (as determined by the **Form A-4 Certification of Equal Employment),** the subgrantee will complete the EEOP Certification Form and provide an acceptable Equal Employment Opportunity Plan (EEOP) that is approved by the Office of Civil Rights within 45 days from the date of the award, or **February 15TH**. Failure to submit an approved EEOP is a violation of the Special Conditions and may result in suspension or termination of funding, until such time as the subgrantee is in compliance.

All documents must be signed by the Chief Executive Officer. Some documents may require the Project Director's signature in addition to the Chief Executive Officer. **The Chief Executive Officer is the State Agency Head, District Attorney, City Manager, Mayor, Chairperson of the County Commissioners, Tribal Leader, or Chairperson of the Board of Directors.** The Project Director, Police Chief, or Sheriff does NOT have authorization to sign as the Chief Executive Officer.

No federal funds will be disbursed to the subgrantee until all award documents have been signed and returned.

PROGRAMMATIC REPORTING REQUIREMENTS
The following table identifies the programmatic reporting requirements and corresponding due dates.

FORM	DUE DATE	
FORM S-2 SASP PROGRESS REPORT Programmatic progress report that is due bi-annually. This report includes narrative data related to the approved goals and objectives of the project.	*January 1 through June 30*	**Due July 15th**
	July 1 through December 31	**Due January 15th**
MUSKIE REPORT Annual report submitted by DAC via e-mail.	*January 1 through December 31*	**Due January 31st**

GRANT CLOSEOUT PROCEDURES

DOCUMENT	DEADLINE
FORM A-5 **Statement of Equipment Purchases** **(available online at www.ok.gov/dac)**	Due **March 1ST** - 60 days after the end date of the award. This form must be submitted if equipment was purchased during award period.
FORM A-6 **Equipment Inventory** **(available online at www.ok.gov/dac)**	Due **March 1ST** - 60 days after the end date of the award. This form must be submitted if equipment was purchased during award period.

APPENDIX VIII
S.T.O.P. VIOLENCE AGAINST WOMEN FORMULA GRANT PROGRAM PROGRAMMATIC GUIDELINES

GRANT PURPOSE

The S.T.O.P. Violence Against Women Formula Grants Program (S.T.O.P. Program) was reauthorized and amended on January 5, 2006, by the Violence Against Women Act of 2005 (VAWA 2005). The S.T.O.P. Program continues to encourage the development and implementation of effective, victim-centered law enforcement, prosecution, and court strategies to address violent crimes against women and the development and enhancement of victim services in cases involving violent crimes against women. It envisions a partnership among law enforcement, prosecution, courts, and victim services organizations to enhance victim safety and hold offenders accountable for their crimes against women.

MATCH REQUIREMENTS

The Oklahoma Attorney General's Office has graciously agreed to provide the 25% match for the VAWA Grant this year.

RESTRICTIONS ON USE OF FUNDS

S.T.O.P. VAWA funds may not be used to support activities that compromise victim safety in order to advance offender accountability. Examples of these activities may include:

- Offering perpetrators the option of entering pre-trial diversion programs;
- Requiring mediation or counseling for couples as a systemic response to domestic violence or sexual assault;
- Requiring victims to report sexual assault, stalking, or domestic violence crimes to law enforcement or forcing victims to participate in criminal proceedings;
- Court mandated batterer intervention programs that do not use the coercive power of the criminal justice system to hold batterers accountable for their behavior;
- Placing of batterers in anger management programs; or,
- Procedures that would penalize victims of domestic violence for failure to testify against their abusers or impose other sanctions on them.

Children's services supported with S.T.O.P. VAWA funds must be inextricably linked to providing services to victims of domestic violence. For example, S.T.O.P. VAWA funds may support the expansion of shelter services for battered women to include programs for their children. S.T.O.P. VAWA funds may not be used to support services that focus exclusively on children or to develop sexual assault or domestic violence prevention curricula for schools.

S.T.O.P. VAWA funds may not support legal or defense services for perpetrators of violence against women (see §90.2(I)(1) of the 1994 Violence Against Women Act implementing regulations published in the April 18, 1995 Federal Register). But they may support batterers' intervention programs, if the intervention is part of a graduated range of sanctions that use the coercive power of the criminal justice system to hold abusers accountable for their criminal actions and for changing their behavior.

S.T.O.P. VAWA funds may not be used to support services for obtaining divorces. Divorces and legal separations are civil proceedings that fall outside the scope of the eleven broad purposes for which S.T.O.P. funds may be used.

GRANT PROGRAM PRIORITIES

The goal of the S.T.O.P. Violence Against Woman Act Grant Program (S.T.O.P. VAWA Program) is to implement comprehensive strategies that are sensitive to the needs and safety of victims and hold offenders accountable for their crimes.

S.T.O.P. VAWA grants may be used for the following purposes:

1. Training law enforcement officers, judges, other court personnel, and prosecutors to more effectively identify and respond to violent crimes against women, including the crimes of sexual assault, domestic violence, and dating violence.

2. Developing, training, or expanding units of law enforcement officers, judges, other court personnel, and prosecutors specifically targeting violent crimes against women, including sexual assault and domestic violence.

3. Developing and implementing more effective police, court, and prosecution policies, protocols, orders, and services devoted to preventing, identifying, and responding to violent crimes against women, including sexual assault and domestic violence.

4. Developing, installing, or expanding data collection and communication systems, including computerized systems linking police, prosecution, and the courts or for the purpose of identifying and tracking arrests, protection orders, violations of protection orders, prosecutions, and convictions for violent crimes against women, including the crimes of sexual assault and domestic violence, including the reporting of such information to the National Instant Criminal Background Check System.

5. Developing, enlarging, or strengthening victim services programs, including sexual assault, domestic violence, and dating violence programs; developing or improving the delivery of victim services to underserved populations; providing specialized domestic violence court advocates in courts where a significant number of protection orders are

granted; and increasing reporting and reducing attrition rates for cases involving violent crimes against women, including sexual assault and domestic violence.

6. Developing, expanding, or strengthening programs addressing stalking.

7. Developing, enlarging, or strengthening programs addressing the needs and circumstances of Indian tribes dealing with violent crimes against women, including the crimes of sexual assault and domestic violence.

8. Supporting formal and informal statewide, multidisciplinary efforts, to the extent not supported by state funds, to coordinate the response of state law enforcement agencies, prosecutors, courts, victim services agencies, and other state agencies and departments, to violent crimes against women, including the crimes of sexual assault, domestic violence, and dating violence.

9. Training of sexual assault forensic medical personnel examiners in the collection and preservation of evidence, analysis, prevention and providing expert testimony and treatment of trauma related to sexual assault.

10. Developing, enlarging, or strengthening programs to assist law enforcement, prosecutors, courts, and others to address the needs and circumstances of older and disabled women who are victims of domestic violence or sexual assault, including recognizing, investigating, and prosecuting instances of such violence or assault and targeting outreach and support, counseling, and other victim services to such older and disabled individuals.

11. Providing assistance to victims of domestic violence and sexual assault in immigration matters.

12. Maintaining core victim services and criminal justice initiatives, while supporting complementary new initiatives and emergency services for victims and their families;

13. Supporting the placement of special victims assistants (to be known as “Jessica Gonzales Victim Assistants”) in local law enforcement agencies to serve as liaisons between victims of domestic violence, dating violence, sexual assault, and stalking and personnel in local law enforcement agencies in order to improve the enforcement of protection orders. Jessica Gonzales Victim Assistants shall have expertise in domestic violence, dating violence, sexual assault, or stalking and may undertake the following activities:

(a) developing, in collaboration with prosecutors, courts, and victim service providers, standardized response policies for local law enforcement agencies including triage protocols to ensure that dangerous or potentially lethal cases are identified and prioritized;

(b) notifying persons seeking enforcement of protection orders as to what responses will be provided by the relevant law enforcement agency;

(c) referring persons seeking enforcement of protection orders to supplementary services (such as emergency shelter programs, hotlines, or legal assistance services); and,

(d) taking other appropriate action to assist or secure the safety of the person seeking enforcement of a protection order; and,

14. To provide funding to law enforcement agencies, nonprofit nongovernmental victim service providers, and State, tribal, territorial, and local governments, (which funding stream shall be known as the Crystal Judson Domestic Violence Protocol Program) to promote:

(a) the development and implementation of training for local victim domestic violence service providers, and to fund victim services personnel, to be known as "Crystal Judson Victim Advocates," to provide supportive services and advocacy for victims of domestic violence committed by law enforcement personnel;

(b) the implementation of protocols with law enforcement agencies to ensure consistent and effective responses to the commission of domestic violence by personnel within such agencies; and,

(c) the development of such protocols in collaboration with State, tribal territorial, and local victim service providers and domestic violence coalitions

SPECIAL CONDITIONS

Subgrantees should review and understand all Special Conditions included in the award packet prior to the acceptance of the award. Special Conditions *include* the terms and conditions of the award. The Special Conditions may include global requirements that apply to all subgrantees or only to the individual subgrantee, such as the revision of the project objectives to adhere to the requirement that objectives must be measurable. Failure to comply with the award's Special Conditions may result in a withholding of funds.

AWARD ACCEPTANCE PROCEDURES

The Federal Grants Division in the DAC has forwarded the Award Document, the Special Conditions, and other critical documents to the subgrantee. The Award

Document constitutes the operative document obligating and reserving the federal funds for use by the subgrantee. **The obligation of the awarded funds is forfeited without further cause if the subgrantee fails to sign and return the Award Document, the Special Conditions and other critical documents by the start date on the award or February 15th.**

The following award documents must be returned by **February 15th**.

DOCUMENT	INSTRUCTIONS
Award Notice	Chief Executive Officer must sign and date. The document must be notarized. Return to DAC by **February 15th.**
Special Conditions	Chief Executive Officer and Project Director must sign and date. Return to DAC by **February 15th.**
Form A-1 Authorization to Sign Project Documents	Chief Executive Officer must sign and date. Return to DAC by **February 15th.**
Form A-4 Certification of Equal Employment Opportunity Plan	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **February 15th.**
Form A-10 Statement of Audit Arrangements	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **February 15th.**
Form A-12 Disclosure of Lobbying Activities	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **February 15th.**
Form A-13 Project Income	Complete the requested information. The Chief Executive Officer and the Project Director must sign and date. Return to DAC by **February 15th.**
Budget Forms	If the VAWA Board approved less than the amount requested in the original application, all budget forms including the narrative, must be resubmitted. Complete and return by **February 15th.**
Certifications Regarding Lobbying; Debarment; Suspension and Other Responsibility Matters; and Drug-Free Workplace Requirements	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **February 15th.**
Standard Assurances	Complete requested information. Chief Executive Officer must sign and date. Return to DAC by **February 15th.**

IRS Form W-9 Request for Taxpayer Identification Number and Certification	If requested, complete requested information. Chief Executive Officer must sign and date. Return to DAC by **February 15th.**
Equal Employment Opportunity Plan Certification Form and Submission of the EEOP	If required (as determined by the **Form A-4 Certification of Equal Employment),** the subgrantee will complete the EEOP Certification Form and provide an acceptable Equal Employment Opportunity Plan (EEOP) that is approved by the Office of Civil Rights within 45 days from the date of the award, or **February 15th.** Failure to submit an approved EEOP is a violation of the Special Conditions and may result in suspension or termination of funding, until such time as the subgrantee is in compliance.

All documents must be signed by the Chief Executive Officer. Some documents may require the Project Director's signature in addition to the Chief Executive Officer. **The Chief Executive Officer is the State Agency Head, District Attorney, City Manager, Mayor, Chairperson of the County Commissioners, Tribal Leader, or Chairperson of the Board of Directors.** The Project Director, Police Chief, or Sheriff does NOT have authorization to sign as the Chief Executive Officer.

No federal funds will be disbursed to the subgrantee until all award documents have been signed and returned.

PROGRAMMATIC REPORTING REQUIREMENTS
The following table identifies the programmatic reporting requirements and corresponding due dates.

FORM	DUE DATE	
FORM V-2 VAWA PROGRESS REPORT Programmatic progress report that is due bi-annually. This report includes narrative data related to the approved goals and objectives of the project.	*January 1 through June 30*	**Due July 15th**
	July 1 through December 31	**Due January 15th**
MUSKIE REPORT Annual report submitted to DAC via e-mail.	*January 1 through December 31*	**Due January 31st**

GRANT CLOSEOUT PROCEDURES

DOCUMENT	DEADLINE
FORM A-5 **Statement of Equipment Purchases** **(available online at www.ok.gov/dac)**	Due **MARCH 1st** - 60 days after the end date of the award. This form must be submitted if equipment was purchased during award period.
FORM A-6 **Equipment Inventory** **(available online at www.ok.gov/dac)**	Due **MARCH 1st** - 60 days after the end date of the award. This form must be submitted if equipment was purchased during award period.