



Title II Formula Grant Funds

Program and Financial Guidelines and Instructions

Department of Juvenile Justice

Grants Management Branch

1025 Capital Center Drive, 3rd

Floor

Frankfort, Kentucky 40601

(502) 573-3747

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CONTACT INFORMATION

STATE ADMINISTERING AGENCY: Department of Juvenile Justice
1025 Capital Center Drive, 3rd Floor
Frankfort, Kentucky 40601
(502) 573-3747

CONTACT: Sara Redfield
Program Administrator

Anthony Wooldridge
Federal Program Coordinator

Department of Juvenile Justice
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Table of Contents

Introduction.....	4
Award Period	4
Application Open Period Dates	4
Cash or In-Kind Match	4
Grant Funds Distribution	4
Electronic Grants Management System.....	4
Eligibility and Requirements	6
General Financial Requirements and Instructions	7
Title II Grants Application Information.....	9
Goals, Objectives and Performance Measures.....	10
Budget.....	12
Personnel.....	12
Contractual Services	13
Travel/Training... ..	14
Operating Expenses	14
Narrative and Summary	15
Award Notification and Acceptance	15
Budget Checklist.....	17

Introduction

The primary objective of the OJJDP Title II Formula Grants Program is to provide funding to support state and local efforts to plan, establish, operate, coordinate, and evaluate policies and projects, directly or through grants and contracts with public and private agencies, for the development of more effective delinquency prevention and juvenile justice system improvement efforts.

Applicants will be applying for a one-year grant term agreement for *Delinquency Prevention* that is designed to promote support for and development of evidence-based practices.

During this award year, approximately **\$340,044** of funding will be available for the following program area:

DELINQUENCY PREVENTION

Programs, research, or other initiatives to prevent or reduce the incidence of delinquent acts and directed to youth at risk of becoming delinquent to prevent them from entering the juvenile justice system or to intervene with first-time and non-serious offenders to keep them out of the juvenile justice system. This program area excludes programs targeted at youth already adjudicated delinquent, on probation, in corrections.

Priority will be given to those applications implementing best and promising practices. (Examples of evidence-based programs and practices can be found in the OJJDP Model Programs Guide and at CrimeSolutions.gov).

Award Period

The anticipated award period for FY 2018 Title II Formula Grants awards is July 1, 2021 to June 30, 2022.

Application Open Period Dates

The initial Title II grant application period will be available in *IG*, also known as *Intelligrants*, beginning **April 12, 2021**, and will close **May 17, 2021 at 6:00 p.m. EST**, or until the funds have been expended. Applications will be reviewed on a rolling basis as they are received.

Cash or In-Kind Match

The Title II program does not require a match.

Grant Funds Distribution

All grant funds are provided to subgrantees on a reimbursement basis, with proof of expenses incurred.

Electronic Grants Management System (Intelligrants)

All grant activities are managed through the Kentucky Justice and Public Safety Cabinet's Electronic Grants Management System, also known as *Intelligrants (IG)*. Applications should be submitted via *IG* during the period referenced in this document.

New applicants must establish a user account at www.kyjusticIG.com. Please note validation of new user accounts will take 48-72 business hours. It is not necessary to establish an additional account for returning applicants.

The Authorized Official (AO), designated in *IG* by the applicant, will receive a confirmation e-mail upon successful submission of an application. This should be retained for the applicant's

records. Applicants have the ability to access the system to confirm the status in the “Information” section on the screen header. Please contact Grants Management Division (DJJ) staff prior to the submission deadline if a confirmation has not been received. Questions may be directed to the staff identified on the Contacts page, or by e-mail at JUSGMB@ky.gov. Please refer to *IG SYSTEM INFORMATION* for further instructions and information.

Grant Proposal

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

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

Data Universal Numbering System (DUNS) number

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

System for Award Management (SAM) Registration

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

Eligibility and Requirements

1) Eligibility Requirements

- a. The funds have been earmarked for public and private non-profit organizations and city or county governments for addressing delinquency prevention in all 120 Kentucky counties.
 - b. Funds will be dispersed as a sub-award for comprehensive juvenile justice and delinquency prevention programs that meet the needs of youth through collaboration of the many local systems before which a youth may appear, including schools, courts, law enforcement agencies, child protection agencies, mental health agencies, welfare services, health care agencies, and private nonprofit agencies offering youth services.
 - c. Award recipients will be required to accept all DJJ referrals.
 - d. All subrecipients (including any for-profit organizations) must forgo any profit or management fee.
 - e. Priority will be given to those applications implementing best and promising practices. (Examples of evidence-based programs and practices can be found in the OJJDP Model Programs Guide and at CrimeSolutions.ojp.gov).
 - f. KYDJJ highly values applications from programs and services that:
 - Use trauma-informed practices;
 - Involve family members in treatment services, where applicable and appropriate;
 - Create a safe and welcoming environment for all youth regardless of race, religion, sex, gender identification, sexual orientation, or disability.
- 2) Comply with federal regulations regarding grants: Subrecipients must comply with the requirements of the *USDOJ OJP Financial Guide*, effective edition, <https://www.ojp.gov/funding/financialguidedoj/overview> which includes maintaining appropriate programmatic and financial records that fully disclose and document the amount and disposition of funds received. Items that should be included are, at minimum (but not limited to): a) financial documentation for any disbursements; b) daily time and attendance records specifying time devoted to allowable grant activities; c) job descriptions; and d) contracts for services.
- 3) Federal Civil Rights: The subrecipient must view the on-line training and submit verification to the Program Administrator. The sub-grantee acknowledges viewing of OJP Civil Rights Non-Discrimination Training (six training videos) can be viewed on their website at <https://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm>.
- 4) Non-Discrimination: Subrecipients receiving financial assistance from OJP must comply with the Federal statutes and regulations that prohibit discrimination in federally assisted programs or activities. Sub-grantees receiving Title II funds are required to obtain Federal Civil Rights Non-Discrimination training. The Office for Civil Rights ensures that recipients of financial assistance from OJP and its components are not engaged in prohibited discrimination.
- 5) Non-disclosure of confidential or private information. State Administering Agencies and subrecipients of Title II Formula Grant funds shall, to the extent permitted by law, reasonably protect the confidentiality and privacy of persons receiving services under this program and shall not disclose, reveal or release any personally identifying information or individual information collected in connection with grant-funded services requested, utilized, or denied, and any individual client information without the informed, written,

reasonably time-limited consent of the person about whom information is sought. State Administering Agencies or subrecipients of Title II Formula Grant funds shall make reasonable attempts to provide notice to victims affected by the disclosure of the information and take reasonable steps necessary to protect the privacy and safety of the persons affected by the release of the information.

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

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

- 6) Determination of Suitability for Interacting with Participating Minors: The subrecipient may not permit any individual (other than a client, another participating minor, or another individual reasonably likely to only have brief and unintentional or personally-accompanied contact) to interact with any participating minor (individual under 18 years of age receiving services as part of this project) without first making a written determination of the suitability of that individual to interact with participating minors, based on current and appropriate information. See <https://www.ojp.gov/funding/explore/interact-minors> for details of this federal requirement.

General Financial Requirements and Instructions

Grants funded under the Title II Formula Grant program are governed by the financial requirements of the following:

- Uniform Guidance: 2 CFR Part 200
 - <https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200/content-detail.html>
- U.S. Department of Justice, 2017 Grants Financial Guide
 - https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/DOJ_FinancialGuide.pdf
- Justice and Public Safety Cabinet, Grants Management Division (GMD), Management Policy and Procedures Manual
 - <https://justice.ky.gov/DepartmentsAgencies/GMD/Documents/POLICY%20%20PROCEDURE%20MANUAL%20-%20GMD%20REVISED%2007-2020.pdf>
- Kentucky Finance and Administration Cabinet, Finance Policies
 - <http://finance.ky.gov/services/policies/Pages/default.aspx>

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

Sound Financial Management Practices

To accurately account for awarded funds, all subrecipients are required to establish and maintain accounting systems and financial records. These records shall include federal funds and all matching funds of state, local, and private organizations, when applicable. Subrecipients shall expend and account for grant funds in accordance with federal and state laws, and procedures for expending and accounting for their own funds. A financial capability questionnaire must be completed and submitted by all applicants:

<http://ojp.gov/funding/Apply/Resources/FinancialCapability.pdf>. This form may be uploaded into IG in the attachments section.

Accounting System

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

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

What is an adequate accounting system?

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

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

Your system should have all of the following capabilities:

- *Internal Control:* Your system should allow you to exercise effective control and accountability for all cash, real, and personal property and other asset. As a subrecipient, you must adequately safeguard all such property and assure that it is used solely for authorized purposes. Please consult 2 C.F.R. § 200.303 for additional budget information.
- *Budget Control:* Your system should allow you to compare actual expenditures or outlays with budgeted amounts for each award. It also must relate financial information to performance or productivity data, including the development of unit cost information whenever appropriate or specifically required in the award agreement.
- *Allowable Cost:* Your system should support you in making sure that you follow Federal cost principles, agency program regulations, and the terms of grant agreements in determining the reasonableness, allowability, and allocability of costs.

- *Source Documentation:* Your system should require you to support accounting records with source documentation (e.g. canceled checks, paid bills, payrolls, time and attendance records, and contract and sub-award documents). An adequate accounting system for a recipient must be able to accommodate a fund and account structure to separately track receipts, expenditures, assets, and liabilities for awards and programs.
- *Supplanting:* Supplanting is defined as deliberately reducing State or local funds because of the existence of Federal funds. Federal funds must be used to supplement existing State and local funds for program activities and must not supplant those funds that have been appropriated for the same purpose. Federal law prohibits recipients for federal funds from replacing state, local, or agency funds with federal funds. Existing funds for a project and its activities may not be reallocated for other organizational expenses.

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

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

- *Proration of Costs:* Applicants must reasonably prorate their costs to ensure that Title II Formula Grant funds are only being used for program activities. This proration must be explained within the budget narrative.
- *Administrative/Indirect Costs:* DJJ's intent is to maximize and effectively use the Title II Formula Grant federal funds for this project. Indirect costs are costs of an organization that are not readily assignable to a particular project, but are necessary to the operation of the organization and the performance of the project. Examples of costs usually treated as indirect include those incurred for facility operation and maintenance, depreciation, and administrative salaries.

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

Title II Formula Grants Application Information

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

Agency Information: Provide a brief description of the agency implementing this grant project. Information should include the mission statement and the location of the program. This section should not exceed one (1) page, front only. The recommended font is Times New Roman, 12-point and should be double-spaced.

Contact Information: This page should describe those individuals that are eligible to serve as designated grant officials.

- **Authorized Official/Agency Representative/CEO:** This individual is the official within an applicant organization with the legal authority to give assurances, make commitments, enter into contracts, and execute such documents on behalf of the applicant as may be required by the awarding agency. The signature of the Authorized Representative certifies that commitments made on grant proposals will be honored and ensures that the applicant agrees to the awarding agency's regulations, guidelines, and policies.
- **Project Director/Agency Administrator:** The individual who will be responsible for the day-to-day operation of the project and program activity reporting.
- **Financial Officer:** Chief financial officer of the applicant's organization. This individual will be responsible for all the financial aspects of the grant's management and should not be assigned multiple roles on the project to ensure segregation of duties.

General Information: Includes the following:

- Project Title;
- Project Narrative: Funds for Title II programs, according to the OJJDP, "must be for at-risk juveniles to 'prevent' them from entering the juvenile justice system or 'early intervention'" programs for juveniles with first-time and non-serious offenses to keep them out of the juvenile justice system. Proposed programs under Title II must propose to use Title II funds for these populations only." (Retrieved May 1, 2017)
 - Describe the specific prevention, preparation, and/or response efforts that will be addressed with this funding and include a summary of the types of projects or items that will be funded over the grant period;
- Grant Period;
- Employer identification number (EIN);
- DUNS number;
- Requested Funding Amount; and
- A brief abstract of the proposed project.
- See <http://fedgov.dnb.com/webform/displayHomePage> and <https://www.sam.gov> for information about obtaining a DUNS number.

Goals, Objectives, and Performance Measures:

GOALS: State the overall intent of the program to change, reduce, or eliminate the problem described. The goal is a broad statement about what the program intends to accomplish and, therefore, should be written in general terms. It is also the intended long-term result of the program.

OBJECTIVES: Should identify a measurable result that the project will attempt to achieve. Objective statements should begin with "to" and should address the realities of goal

accomplishments quantitatively.

PERFORMANCE MEASURES: Criteria must be provided for each objective. Evaluation of a project will consist of more than the accumulation of quantitative information (process measures) as well as a qualitative assessment (outcome measures).

Each applicant must address the goals and objectives for the project within a 12-month timeline that identifies the measurable goals and objectives, activities and services and the responsible staff/partner.

Example Format:

(1) Goal :			
Objectives (A., B., etc.)			
Project activities that support the identified goal and objectives (Performance Measures)	Responsible staff/partners	Timeline	
		Start Date	End Date

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

Equal Employment: Applicants are asked to view the PowerPoint presentation from the Office of Civil Rights, U.S. Department of Justice before checking the applicable boxes at the bottom of the page and uploading the required documents.

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

Non-federal entities that expend less than \$750,000 per year in federal awards are exempt from federal audit requirements for that year. A financial audit may be required for any project expending more than \$100,000. Records must be available for review by appropriate officials including the federal agency, Kentucky Department of Juvenile Justice, Justice and Public Safety Cabinet, Grants Management Division, and the General Accounting Office (GAO). A copy of the most current audit report and any management letter(s) are required with the submission of the

grant application. Future audits are due no later than nine (9) months after the close of each fiscal year during the term of the award.

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

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

Project Budget

Budget requests must be (1) complete, allowable and cost-effective in relation to the proposed activities; and must (2) directly relate to the development, implementation or operation of the specific project.

General Instructions

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

Budget Categories: The following is an overview of the allowable categories associated with Title II Formula Grants.

PERSONNEL

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

- Each position must be listed by title (and name of employee or to be determined [TBD]), total monthly gross salary rate for the employee, the percentage of time dedicated to the project, and total employee cost for the project.
 - Where salaries apply to both project and non-project activity or apply to two or more separate projects or funding sources, pro-ration of costs to each activity must be made based on time and attendance reports.
 - Salaries for federally funded positions shall comply with state, city, county, and other relevant classification systems and shall be documented by appropriate time and attendance records.

- Charges of the employees' time assigned to grant projects may be reimbursed or recognized only to the extent they are directly and exclusively related to grant purposes and activities.
- Dual compensation is not allowed.
- Funded part-time positions (positions devoting less than 100% of a standard work shift to the grant project) should be supported by a brief explanation of the employee's duties outside the grant project or by a statement that they employee is not employed elsewhere by the grantee. The employee's time and activity statements shall indicate such a separation of time worked.
- Attach job description and resume of project staff (or a placeholder document for unfilled or proposed new staff positions).
- Payments for fringe benefits are allowable personnel costs but cannot exceed the amount paid by the employer. The fringe benefits must be reasonable and in line with state, city, or county rates. Each type of employee benefit should be listed along with the total cost allowable to employees assigned to the project. Documentation of fringe benefits must be submitted with the budget to reflect the actual rates being paid by the employer. The following are considered allowable benefits:
 - Health, Dental, and Life Insurance (Single Plan Only)
 - FICA
 - Retirement
 - Worker's Compensation
 - Unemployment Insurance

Supporting Documentation Required- Personnel: Time and activity logs must be maintained and submitted for all grant-funded personnel. These statements must:

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

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

CONTRACTUAL SERVICES

Compensation for individual consultant services shall be reasonable and consistent with what is paid for similar services in the marketplace. Individual consultant rates cannot exceed \$650/day or \$81.25/hour. An 8-hour day may include preparation, evaluation, and travel time in addition to the time required for the actual performance. Travel and subsistence costs may also be paid.

Contractual arrangements with individuals must ensure that:

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

- Travel and subsistence costs are at an identified rate consistent with the costs allowed.

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

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

TRAVEL/TRAINING

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

- Each request must include the purpose, destination, lodging, mileage rate, and per diem.
- Title II Formula Grant funds may be used for transportation, subsistence, and registration fees for applicants to attend conferences and training seminars.
- Registration fees required for admittance to official travel meetings are reimbursable. If the fee entitles registrants to meals, claims for subsistence must be reduced accordingly.
- Requested travel expenses shall not exceed the established mileage and subsistence policy as set forth by the Commonwealth of Kentucky, Finance and Administration Cabinet. See 200 KAR 2:006 and <http://finance.ky.gov/services/statewideacct/Pages/travel.aspx> for current rates and regulations.
- Transportation must be the most economical.
 - Bus, subway, and taxi fares are allowed for city travel.
 - Commercial airline travel shall be coach/tourist class.
 - The cost of rental cars in lieu of ordinary transportation will be allowed only with acceptable justification.
 - Actual parking, bridge, and toll charges are reimbursable.
 - Reasonable expenses for baggage handling, for delivery to or from a common carrier or lodging, and for storage are reimbursable.

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

Exclusions: The following **cannot** be funded or used as match (if applicable):

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

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

OPERATING EXPENSES

List items (e.g., office supplies, postage, training materials, copy paper, expendable equipment items costing less than \$5,000 such as books, rent, reproduction, telephone, janitorial or security services, and investigative or confidential funds) by type and the basis of the computation. For example, provide the square footage and the cost per square foot for rent, or provide a monthly rental cost and how many months to rent. All requested information must be included in the budget detail worksheet and budget narrative.

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

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

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

Exclusions: The following **cannot** be funded or used as match (if applicable):

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

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

Narrative and Summary

Budget Narrative: Applicants must submit a budget narrative that details by category all expenses necessary to the provision of the programming. The purpose of the budget narrative is to relate items budgeted to project activities and to provide justification, explanation, and calculations for budget items, including criteria and data used to arrive at the estimates for each budget category. It is not sufficient to simply list the items included in the budget category in the narrative section.

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

Award Notification and Acceptance

Notification: Recipients of awards will be notified by email and will receive further instructions on award acceptance from DJJ staff via phone, e-mail, or other teleconference media. There are

several levels of approval that must occur before notification can be made.

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

If awarded Title II Formula Grant funds, the sub-grantee agrees to refer promptly to an appropriate inspector general any credible evidence that a principal, employee, agent, contractor, subcontractor, or other person has permitted a false claim under the False Claims Act or has committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving grant funds. Such reports may be forwarded to:

Office of the Inspector General
U.S. Department of Justice
Investigations Division
950 Pennsylvania Avenue,
NW Room 4706
Washington, DC 25030

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

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

BUDGET CHECKLIST

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

Personnel

Salaries

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

Fringe Benefits

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

Contractual Services

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

Travel/Training

- Is a computation provided?
- Is the purpose of requested travel directly related to the proposed project?
- Are per diem, lodging, and transportation costs listed separately?
- Have the most economical costs been provided?
- Have the appropriate project personnel been identified for travel?

Operating Expenses

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

Budget Summary

- Are all requested costs justified, reasonable, and allowable?
- Are requested costs properly categorized?
- Are all line item calculations correct and equal the category totals?