

***NJ Victim Assistance Grant (VAG)
Program Guidelines***

Department of Law & Public Safety
Division of Criminal Justice
State Office of Victim-Witness Advocacy

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NJ Victim Assistance Grant (VAG)

Program Description

The New Jersey Victim Assistance Grant Program, derived from Federal Victims of Crime Act (VOCA) Formula Grant funds, is administered by the Division of Criminal Justice, State Office of Victim-Witness Advocacy to provide direct services to crime victims. Federal Victims of Crime Act (VOCA) funds are generated by assessments levied on offenders of federal crimes. VOCA defines a **crime victim** as “a person who has suffered physical, sexual, financial or emotional harm as a result of the commission of a crime.” For elder abuse, the definition of abuse of vulnerable adults has been expanded to include the mistreatment of older adults through physical, sexual or psychological violence, neglect, or economic exploitation and fraud.

In addition, the VOCA grant assists state, county, and municipal agencies to meet the needs of crime victims and to assist public and nonprofit agencies in providing and/or enhancing services to victims of crime. In doing so, VOCA funds are used to ensure that crime victims are treated with fairness, compassion, and respect by the criminal justice system to prevent secondary victimization by the system. This is consistent with the intent of VOCA’s enabling legislation.

Program Purposes

The purpose of the VAG Program is to support services to crime victims. Services are defined as those efforts that respond to the emotional and physical needs of crime victims; assist primary and secondary victims of crime to stabilize their lives after victimization; assist victims to understand and participate in the criminal justice system; and provide victims of crime with a measure of safety and security. VOCA also seeks to encourage public and private nonprofit agencies to commit other resources by requiring matching funds (cash or the value of in-kind services) in conjunction with federal funds to achieve the objectives of this program.

Projects that may be funded under the program include those that are designed to provide: (1) emergency shelter, food and clothing; (2) emergency legal assistance such as filing restraining orders and obtaining emergency custody/visitation rights when such actions are directly connected to family violence cases and pertain to the health and safety of the victim (funds may not be used for non-emergency legal representation such as in divorce or child custody matters); (3) crisis intervention and 24-hour hotlines; (4) information, referral and community education; (5) expanded services for victims’ families and significant others; (6) services and activities that assist primary and secondary victims of crime in understanding the dynamics of victimization and in stabilizing their lives after victimization such as support groups, individual and group counseling and therapy by a qualified professional mental health provider; and (7) emergency locksmith and carpentry services.

Funding Priorities

Funding priorities include survivors of homicide victims; and underserved populations defined broadly as racial, cultural and ethnic minorities and those for whom English is not their first language; older people; people with disabilities; and people in isolated, underserved geographic areas.

Eligibility

Private, nonprofit organizations which provide victim services and are organized under Title 15A of the New Jersey Revised Statutes or otherwise qualified for nonprofit tax exemption under section 501(c)(3) of the Internal Revenue Code (26 U.S.C. §501(c)(3)), and public agencies which provide services to crime victims are eligible to apply. Applicants must demonstrate a record of providing effective services to crime victims. This includes the support and approval of its services by the community, a history of providing direct services in a cost-effective manner, and financial support from other sources.

Application Instructions

The following instructions apply to applications for the New Jersey Victim Assistance Grant (VAG) Program with funds derived from the Federal Victims of Crime Act (VOCA) Formula Grant, administered by the State Office of Victim-Witness Advocacy. If a Notice of Availability of Funds has been published in the *New Jersey Register* for a particular grant program, then the applicant also must meet the requirements contained in that notice. The application may be subject to disclosure pursuant to the Open Public Records Act (N. J. S. 47: 1A-1 et seq.).

All applicants must submit one original application and four copies of the application. Do not place applications in binders. The Division of Criminal Justice reserves the right to decline any application for grant funding and to award subgrants in amounts that may be other than requested. Incomplete applications or applications received after the application deadline will not be considered. The program narrative contained in the application package must include the following information:

Agency Background, Mission, Experience and Capability

Describe the agency's overall mission, background and experience as it relates to the purpose and objectives of the proposed project. Explain the agency's understanding and capability to carry out the project based on demonstrated experience in providing victim services to the target population and in addressing issues of violence against women. Public agencies must cite their statutory authority. Private nonprofit organizations must provide proof of IRS 501(c)(3) status.

Applicants currently receiving/previously received VAG funding must provide a project evaluation summary that describes the strengths, weaknesses, level of service, outcomes, and the impact of the project.

Problem Statement/Needs Assessment

Identify the specific problem(s), target population and geographic area that the proposed project will address. Define the needs and characteristics of the target population and identify gaps and/or barriers in existing services. Provide supporting documentation, including relevant local facts, statistics, study findings, etc.

Goals, Objectives and Methods

Specify clear, realistic goals for the proposed project. Identify objectives that are concise, measurable and clearly relate to the goals, problem statement and target population. Describe the program approach or strategy for attaining each objective. Complete the Project Workplan form identifying each objective along with the major activities, responsible staff, and feasible time frames for each objective and activity. **It is unacceptable to state “ongoing” as a time frame to complete an objective or activity.**

Partnership/Collaboration/Coordination of Services

Collaboration and coordination of services are strongly encouraged in all projects and required for some projects. Describe the agency’s partnership/coalition building strategy and use of volunteers. Define roles, responsibilities, referral mechanisms, and collaboration/ coordination efforts necessary for the successful implementation of the project. At least three letters in support of the proposed project must be included with the application. Form letters or general letters of support are not acceptable. **Affiliation agreements for these projects must clearly define the roles and responsibilities of each contributing agency.** *If a Notice of Availability of Funds has been issued for a particular program, refer to the NOAF for specific affiliation agreements.*

Project Management and Staff

Provide current resumes and explain how project management and key staff are uniquely qualified to manage/implement the project. Provide current job descriptions that include the title, responsibilities, education and experience requirements for each position to be funded by this subgrant. State if the position is full-time or part-time. If part-time, the number of hours or percentage of time devoted to the project must be listed. Indicate if you will use existing staff (by name) or if you will recruit new staff for each funded position.

Program Evaluation

Provide a program evaluation plan which explains how progress toward project objectives will be measured. Specify how, when and what type of data will be collected, probable test instruments and persons responsible for conducting the evaluation. Describe how the project will be monitored and evaluated to determine if project objectives are being met and the impact of the project. Client feedback is strongly encouraged. An explanation must be provided if client

feedback is not included.

Budget Request

Complete the **Budget Request** forms. Costs must be itemized and tied to the project objectives. Round dollar amounts when itemizing costs. A 20% match, either cash or in-kind, is required for both private nonprofit and public agencies. Applicants should refer to the **Program Guidelines** for a description of budget categories, allowable expenditures and match requirements.

List the sources of matching funds and the corresponding budget line item. The applicant must certify that matching funds are available for use.

Budget Narrative Justification

Include detailed narrative justification on each itemized cost, how such costs were calculated and why they are necessary to the project. The narrative must address the budget categories/line items in the same order as they appear on the Budget Request forms.

Sources of Funds

List all sources of funds related to the **proposed project** on the Sources of Funds form. Additionally, list **all** funds received from the State Office of Victim-Witness Advocacy by your agency in the past three years.

Required Authorizations and Certifications

Complete the **Application Authorization** which contains the required certifications: Civil Rights Compliance; Lobbying; Debarment, Suspension, Ineligibility and Voluntary Exclusion of Lower Tier Covered Transactions; and Drug-Free Workplace. The **General Conditions and Assurances, Volunteer Certification** and **Victims of Crime Compensation Board (VCCB) Certification** require an authorized signature. County and local governmental agencies are required to submit a **Resolution of Participation** and a **Certification of the Recording Officer**.

NJ Victim Assistance Grant (VAG) Matching Funds Requirement

The NJ Victim Assistance Grant (VAG) Program, derived from Federal Victims of Crime Act (VOCA) funds, requires a 20% match for all public and private nonprofit agencies. The 20% match may be cash or in-kind services. All matching funds are restricted to the same uses as subgrant funds and must be expended within the subgrant period.

Federal funds cannot be used as matching funds. The applicant must verify the source of proposed matching funds with the funding source. Many State agencies receive federal funds to pass through to local and nonprofit agencies. Therefore, these funds are federal funds and cannot be used as matching funds for the VOCA subgrants. If the funds provided to the applicant agency are a combination of both state and federal funds, then only the portions which are state funds can be used as the match.

Examples of in-kind match include, but are not limited to: donations of equipment, office supplies, workshop or classroom materials, work space, utilities 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. Value placed on donated services must be consistent with the rate of compensation paid for similar work in the organization of the labor market. Fringe benefits may be included in the valuation. The basis for determining the value of personnel services, materials, equipment and space must be documented.

The 20% matching funds are calculated on the total project costs. A simple formula for calculating the required 20% is as follows:

Divide the subgrant funds (federal amount) you are requesting by 4. This gives you the required match. Add the subgrant funds requested plus your match to find the total project cost.

Example: \$20,000 subgrant funds requested (federal amount)

$\$20,000 \div 4 = \$5,000$ (required match)

$\$20,000 + \$5,000 = \$25,000$ (total project cost)

$\$25,000 \times 20\% = \$5,000$

It is not necessary to provide matching funds for each individual item requested in the budget. Agencies are required to maintain documentation on activities related to the source of matching funds as well as subgrant-funded activities.

NJ Victim Assistance Grant (VAG) Allowable Costs

The following list is a broad subgrouping of services, activities and costs that are eligible for support with subgrants from the VOCA. This list is not all inclusive. Please see the budget categories section for further information.

- ▶ Services which respond to the immediate emotional and physical needs (excluding medical care) of crime victims, such as crisis intervention, accompaniments to hospitals for medical examinations; hotline counseling; emergency food, clothing, transportation, and shelter; and other emergency services that are intended to restore the victim's sense of dignity and self esteem.
- ▶ Services and activities that assist the primary and secondary victims of crime in understanding the dynamics of victimization and in stabilizing their lives after victimization such as counseling, group treatment, and therapy by a qualified professional mental health provider. This includes the evaluation of mental health needs. Parenting skills training and parenting counseling are not considered direct victim services.
- ▶ Services for crime victims within the criminal justice system, such as accompaniments to criminal justice offices and court; transportation to court; child care to enable a victim to attend court; notification of trial dates, case disposition information, and parole consideration procedures; restitution advocacy and assistance with victim impact statements. Emergency transportation costs that enable a victim to participate in the criminal justice system are also allowable provided the victim is not called as a witness.
- ▶ Emergency legal assistance such as filing restraining orders and for domestic violence victims obtaining emergency custody/visitation rights when such actions are directly connected to family violence cases and pertain to the health and safety of the victim. Funds cannot be used to pay for non emergency legal representation such as for divorces or child custody.
- ▶ Services to assist crime victims with managing practical problems created by the victimization. Such services include action on behalf of the victim with other service providers, creditors, or employers at the victim's request; assisting the victim to recover property that is retained as evidence; assisting in filing for compensation benefits; and helping to apply for public assistance. **NJ Victim Assistance Grant program funds cannot be used to duplicate services already provided by the County Offices of Victim-Witness Advocacy.**
- ▶ Costs which are necessary and essential to providing direct services such as prorated costs of rent, telephone service, transportation costs for victims to receive services and local travel expenses for service providers.
- ▶ Costs that are directly related to providing services, such as staff salaries and fringe benefits, the cost of advertising to recruit funded personnel, etc.

NJ Victim Assistance Grant (VAG) Unallowable Costs and Activities

Listed below are unallowable costs and activities under this subgrant program:

- ▶ lobbying and administrative advocacy, which include support for victim legislation or administrative reform, whether conducted directly or indirectly; as well as fundraising activities
- ▶ rehabilitative services to offenders or to support services to incarcerated individuals even when the service pertains to the victimization of that individual
- ▶ needs assessments, surveys, evaluations, or studies or for the efforts conducted by individuals, organizations, task forces, or special commissions to study and/or research particular crime victim issues
- ▶ investigative or prosecutorial activities, including witness notification, management activities and expert testimony at a trial or victim protection costs or costs incurred by a victim or witness to testify at a trial
- ▶ crime prevention activities
- ▶ indirect organizational costs such as liability insurance on buildings and vehicle; capital improvements; security guards and body guards; property losses and expenses; real estate purchases; mortgage payments; and construction
- ▶ reimbursement for expenses incurred as a result of a crime such as insurance deductibles, replacement of stolen property, funeral expenses, lost wages, and medical bills; or relocation expenses for crime victims such as moving expenses, security deposits for housing, ongoing rent, and mortgage payments (funds may be used to support staff time in locating resources to assist victims with these expenses)
- ▶ non emergency nursing home care, all home healthcare costs, inpatient treatment costs and hospital care, and other types of non emergency medical and/or dental treatment
- ▶ salaries, fees, and reimbursable expenses associated with administrators, board members, executive directors, consultants, coordinators, and other individuals unless these expenses are incurred while providing services to crime victims
- ▶ development of protocols, interagency agreements and other working agreements
- ▶ costs of sending individual crime victims to conferences
- ▶ parenting skills training or parenting counseling; legal representation of victims in divorce or child custody proceedings

- ▶ monitoring court proceedings for compliance with the law and/or monitoring court orders

NJ Victim Assistance Grant (VAG) Budget Categories

Listed below is a description of budget categories and allowable expenditures within each category:

Personnel: the costs of salaries and hourly wages for staff involved in the project.

- ▶ salaries/wages and fringe benefits of project staff who provide direct services to victims.
- ▶ administrative staff hours necessary to meet requirements of the subgrant, such as completing required time and attendance sheets; program documentation, reports, and statistics; and maintenance of victims' records

Purchase of Services: contracting for specialized services for crime victims and/or professional administrative services. **Please note:** because contracted services include additional administrative costs, subgrantees should **limit** the use of contracted services.

- ▶ contracted services may be used to provide specialized services only; *e.g.*, assistance in filing emergency restraining orders; emergency psychological or psychiatric services; sign interpretation for the hearing impaired; or printing services
- ▶ contracted services can also include agreements for services with local transportation agencies or parking facilities to enable victims to attend counseling or observe a court proceeding; lunch vouchers purchased from local eateries for victims observing court proceedings.
- ▶ services purchased to meet auditing requirements must be prorated among all agency/program funding sources
- ▶ malpractice insurance which must be prorated among all agency/program funding sources

Travel: program related travel costs incurred by victim services program staff while providing direct services and/or incurred to conduct or attend training. (**Please note:** public agencies may only reimburse travel expenses at the local government rate)

- ▶ local travel mileage costs for victim services; funds may not be used to reimburse administrative related travel (i.e., board meetings)
- ▶ support costs for staff training and continuing education such as travel, meals, and lodging to attend training within the state or a nearby geographic area (all requests to attend outside training must be submitted to the SOVWA on a standardized training request form and must be approved in writing by the SOVWA). Although funds for outside training may be approved in the application, each request must be submitted and approved 10 days in advance of registration.

Training and Outreach: costs of materials/programs to assist victims; costs of staff training; continuing education for program staff; and costs to present training or conferences on victim service-related issues. All requests to attend outside training must be submitted to the SOVWA on a standardized training request form and must be approved in advance of registration in writing by the SOVWA even if funds are approved for training in the application.

- ▶ books and other materials to assist victims to understand the victimization experience; a lending library should be in place with appropriate record keeping for agency owned educational materials
- ▶ activities and costs for materials related to presentations that are made in schools, community centers, or other public forums and that are designed to identify crime victims and provide or refer them to needed services; included are brochures and presentation materials
- ▶ costs associated with staff training to develop and enhance the skills of victim service providers including paid staff and volunteers (funds **cannot** be used for management and administrative training nor can funds be used for training executive directors, board members, and other individuals who do not provide direct services to victims)
- ▶ purchase of materials such as books, training manuals and videos for staff within the organization; costs of a trainer for in service staff development; itemized lists must be submitted to SOVWA for prior written approval

Supplies: project related offices supplies; postage; and computer software not part of a computer purchase (computer software must have prior written approval).

Equipment: furniture; computers; copiers; fax machines; beepers; brochure racks; televisions; VCR's; and cameras and two-way mirrors for child interviews **only**. The costs of items not used exclusively for victim related activities must be prorated among all agency/program funding sources. ***All requests must be submitted in writing with specs in advance of purchase to the SOVWA even if funds are approved in the application.*** In addition, any revisions to the approved equipment budget must be approved in advance in writing by the SOVWA.

- ▶ furniture and equipment purchases must provide or enhance direct services to crime victims and must be justified by the subgrantee
- ▶ the costs of furniture or equipment that makes victims' services more accessible to persons with disabilities, such as a TTY for persons with hearing impairments or a braille reader for persons who are visually impaired
- ▶ purchase or lease vehicles if the subgrantee can demonstrate that such an expenditure is essential to delivering services to crime victims

Facilities: office and shelter space and related costs. Facilities expenses must be prorated among all agency/program funding sources. **Please note:** Applicants requesting funds for facilities must list,

in the Budget Narrative, the total agency/program cost for each requested facility line item and explain how the budget request was calculated.

- ▶ rental and utility costs pro-rated among all funding sources
- ▶ minor building alterations to make an agency owned building accessible to victims with disabilities must be prorated with other funding sources.

repair or replacement of items that contribute to maintaining a healthy and/or safe environment for crime victims in an agency owned building, such as a furnace in a shelter (**a detailed justification for these expenditures must be submitted to the SOVWA in written approval prior to obligate subgrant funds**).

Victim Aid: funds for use in emergency situations for victim services. **Please note:** Applicants requesting funds in this budget category must submit a copy of the agency's written policy and procedures regarding the disbursement and accounting of these funds and the eligibility criteria. **No Victim Aid funding will be considered unless policies and procedures accompany the application.**

- ▶ emergency transportation costs for victims to receive services or participate in the criminal justice system (if not included in the purchase of service contract for victim transportation)
- ▶ emergency food, clothing and toiletry items for victims in the immediate aftermath of a crime
- ▶ emergency lock repair/replacement; boarding windows
- ▶ emergency institutional nursing home costs for disabled or elderly victims when no other accommodations or available shelter services will be safe; funds may only be used to support short term care of less than seven days (prior written approval before expenditures for nursing home care are mandatory. In cases of emergencies after hours or on weekends, the agencies may use funds, but must contact the SOVWA the next business day)

Agencies requesting funds for these purposes must submit a copy of the agency's written policy and procedures regarding the disbursement and accounting of these funds and the eligibility criteria. No Victim Aid funding will be considered unless these policies and procedures accompany the application.

NJ Victim Assistance Grant (VAG) Program Requirements

Additionally, each successful applicant must:

attend a training session on the administration of the subgrant. Subgrantees will be required to send the project director and the fiscal contact person.

initiate program activity within 30 days of award, including staff and volunteer recruitment activities.

- ▶ coordinate victim services with the local service agencies whenever possible to identify and address gaps in service within the county
- ▶ assist crime victims in seeking crime victims compensation benefits and inform victims of the services available from the Victims of Crime Compensation Board (VCCB) and the County Office of Victim-Witness Advocacy
- ▶ maintain appropriate programmatic and financial records that fully disclose the amount and disbursement of funds received
- ▶ maintain required statistics on victims served by race or national origin, sex, age, disability, geographic area and type of victimization within the timetable established by the State
- ▶ specify on any publications, media reports, etc. that the project was funded either all or in part by the Office of Justice Programs, Office for Victims of Crime through a grant from New Jersey Division of Criminal Justice, State Office of Victim-Witness Advocacy
- ▶ maintain confidentiality of client-counselor information as required by State and Federal law
- ▶ promote coordinated public and private efforts within the community to aid crime victims
- ▶ compliance with the General Conditions and Assurances and the compliance with the Civil Rights; Debarment, Suspension, Ineligibility and Voluntary Exclusion of Lower Tier Covered Transactions; and Drug-Free Workplace regulations as listed in the Application package
- ▶ use volunteer services unless the SOVWA grants a waiver
- ▶ provide services to victims of Federal crimes on the same basis as victims of State crimes and
- ▶ under the subgrant project, provide services to crime victims free of charge.

NJ Victim Assistance Grant (VAG)

Reporting Requirements

Quarterly Narrative and Financial Reports

Subgrantees are required to complete and submit the Quarterly Narrative and Quarterly Financial Reports on subgrant activities each quarter. The reports must be submitted to the State Office of Victim-Witness Advocacy ***within 15 working days of the close of each quarter.***

A final financial report must be submitted on the Quarterly Financial Report form after all subgrant funds are expended. The final financial report should reflect receipt of the final/last payment check. This report is due ***within 15 days of receipt of the final check.***

Quarterly Statistical Reports

Subgrantees are required to submit statistics on a quarterly basis reporting project activities. The Quarterly Statistical Report should be submitted ***within 15 working days of the close of each quarter.*** An Annual Statistical Report is to be submitted at the end of the grant period. This should be an accumulation of all quarterly reports.

Subgrant Award Reports

Any subgrantee receiving federal funds must complete and submit a Subgrant Award Report (SAR). This form is to be submitted at the beginning of the grant period when the Award Contract is sent in to the SOVWA.

Special Reports

The SOVWA occasionally receives requests for information from federal and state officials concerning crime victims, special projects and services. Therefore, subgrantees may be asked to supply information related to these requests in a time frame other than required under the various reporting periods.

NJ Victim Assistance Grant (VAG) Management of Equipment Purchased with Subgrant Funds

Subgrantees must manage equipment acquired in whole or in part with subgrant funds. Procedures for managing equipment must include the following:

- (1) Property Records which include:
 - ▶ description of the property
 - ▶ serial number or other identification number
 - ▶ source of the property
 - ▶ identification of who holds the title, if applicable
 - ▶ acquisition date
 - ▶ cost of property
 - ▶ percentage of the cost coverage by subgrant funds
 - ▶ location of the property
 - ▶ use and condition of the property and
 - ▶ information on the date of disposal and sale price
- (2) A physical inventory of property must be taken and the results reconciled with property records at least once every two years.
- (3) A control system must be established with adequate safeguards to prevent loss, damage or theft of the property. Any loss, damage or theft must be investigated by the subgrantee and a report made to the State Office of Victim-Witness Advocacy.
- (4) Adequate maintenance procedures and schedules must be developed to keep the property in good condition.

Subgrantees may dispose of equipment when the equipment acquired under the subgrant is no longer needed for the original project or program. Disposal of equipment will be made as follows and in accordance with individual agency written procedures: (a) items valued at less than \$5,000 may be retained, disposed of or sold; (b) item valued in excess of \$5,000 may be retained or sold. However if the item valued over \$5,000 is sold, the subgrantee must return to the State Office of Victim-Witness Advocacy a percentage of proceeds relative to the percentage of subgrant funds used to purchase the item. All equipment retained by the agency or donated to another agency must be used for victim services.

NJ Victim Assistance Grant (VAG) Subgrantee Fiscal Control, Accounting and Record Keeping Requirements

Procedures must be established to ensure proper accounting of all subgrant and matching funds.

Fiscal Control

nonprofit organizations must maintain appropriate accounting, auditing, recording keeping and monitoring procedures to ensure fiscal control, proper management and efficient spending of project funds.

- ▶ government agencies must maintain a separate account for subgrant funds with separate accountability of receipts, expenditures, and balances for the subgrant period
- ▶ subgrantees must maintain receipt of subgrant funds and documentation (supporting voucher, authorized bill and copy of checks) for all expenditures, including matching funds
- ▶ subgrantees must maintain a time-reporting system for personnel charged to the subgrant and any related matching funds (cash or in kind). Subgrantees must maintain payroll authorizations and vouchers and records supporting charges for fringe benefits. *The subgrantee must maintain records indicating the hours worked by specific project activity for all subgrant funded staff*
- ▶ subgrantees must maintain inventory records for equipment bought or rented with subgrant funds or matching funds or contributed through an in kind match. See *Management of Equipment Purchased with Subgrant Funds* in these guidelines

Accounting Procedures

Accounting procedures must provide for an accurate and timely recording of receipt of funds by source, expenditures made from such funds and unexpended balances. Controls must be established to certify the accuracy of expenditures charged to subgrant activities. All such documentation must be readily available for review.

Audit Requirements

Subgrantees must comply with applicable federal, state and local audit requirements and the requirements of OMB Circular Letter A-133 as revised.

Budget Revisions

Revisions must be requested in advance or during the quarter in which the need to revise the budget becomes apparent. The deadline for any final Budget Revisions to be approved must be submitted prior to the last quarter of the grant period.

- Any revisions to the approved project budget that *totals \$500 or 5% (whichever is less) of subgrant funds* must be submitted to the SOVWA on a **Budget Revision Request** form for prior written approval.
- Any revisions to the approved project budget that *total less than \$500 or 5% (whichever is less) of subgrant funds* may be made without prior written approval by the SOVWA. However, such revision must be documented in the Quarterly Narrative Report and documented on the Quarterly Financial Report with an explanation in the Remarks section.
- Budget revisions within the same line item must be outlined in narrative form and submitted to the SOVWA for approval under the criteria indicated above with the exception of **Personnel** and **Equipment**.
- Revisions to the line items for **Personnel** (salaries and fringe) and **Equipment** must be submitted in writing for prior written approval.

Project Income

All income, including interest earned on subgrant funds or as a result of programs supported by subgrant funds must be reported and be used to support further project activities.

Obligation of Subgrant Funds

Subgrant funds may not be obligated prior to the effective date or subsequent to the ending date of the subgrant period. Purchase Orders (not Purchase Requisitions) must be posted to the county or agency account by the last day of the subgrant period. The financial report showing these obligations must be sent to the SOVWA within 15 days of the end of the subgrant period. A final report is due 15 days after the receipt of the final payment.

Return of Unobligated Funds

Funds not expended or obligated at the end of the subgrant period must be returned to the SOVWA within 30 days of the end of the subgrant period. Failure to comply will affect future awards.

Records Retention

- ▶ financial records of the subgrantees and contractors, including books of original entry; source documents supporting accounting transactions; the general ledger; subsidiary ledgers; personnel and payroll records; canceled checks; and related documents and records must be retained for at least seven years. The retention period starts from the date of the receipt of the final financial report. Records must be retained beyond the seven-year period if an

audit is in progress or findings of a completed audit have not been resolved satisfactorily.

**NJ Victim Assistance Grant (VAG)
Subgrantee Official File**

Subgrantees are required to maintain a master file for subgrant documents. The following documents must be available for on-site review by DCJ program evaluators and local/federal auditors

- a. copy of approved application and Approved Project Budget
- b. copy of award letter and all correspondence pertaining to the subgrant
- c. the signed Subgrant Award Contract and Special Conditions (if applicable)
- d. copies of all Budget Revision Requests and written approvals from DCJ
- e. copies of all Quarterly Financial reports and the Final Financial report
- f. copies of all Quarterly Narrative Reports and Quarterly and Annual Statistical Reports
- g. copies of all required prior approvals
- h. copies of Subgrant Award Report (SAR)
- i. personnel information
 - copies of all necessary payroll evidence
 - copies of all necessary staff assignment forms
 - copies of all necessary time reports
 - copies of resumes, job descriptions
- j. equipment
 - copies of all purchase orders
 - copies of all receiving documents
 - copies of all bid or competitive quotations information
 - copies of all invoices
 - copies of payments
 - copies of all inventory data
- k. supplies and operating expenses
 - copies of all space contracts and/or certificates
 - copies of all bid information
 - copies of all purchase orders
 - copies of all invoices
 - copies of payments
- l. travel
 - copies of all travel authorization
 - copies of all travel vouchers and receipts
 - copies of all payments
- m. banking information
 - cash verification
 - receipts documentation
 - check register
 - canceled checks
 - bank statements
- n. audit report
 - findings
 - corrective actions