

Idaho State Police
Planning, Grants, and Research

U.S. Department of Justice
Office of Justice Programs
Bureau of Justice Assistance

**2022 Coronavirus Emergency Supplemental
Funding Program
Solicitation for New Projects
CFDA 16.034**

**Electronic Submission Deadline:
Wednesday, February 9, 2022
6:00 p.m. MST**

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2022 Coronavirus Emergency Supplemental Funding Program

CFDA #16.034

Program Overview

The Coronavirus Emergency Supplemental Funding (CESF) Program provides funding to assist eligible states, local units of government, and tribes in preventing, preparing for, and responding to the coronavirus.

All CESF projects in Idaho must have a criminal justice nexus.

Applicants must clearly justify how every item in the budget is necessary to preventing, preparing for, or responding to the coronavirus.

The Idaho Grant Review Council will not fund any CESF requests for the following items.

- Hazard Pay
- Future Overtime
- Normal Law Enforcement Operational Expenses
 - Radios and Radio Infrastructure
 - Body-Worn Cameras
 - Body Armor
 - Motorized Vehicles
- Home Office Furnishings (desks, chairs, floor mats, etc.)
- Items that are not supported in the budget narrative with a description of how that item specifically relates to preventing, preparing for, or responding to the coronavirus.
- Items that were needed prior to the coronavirus pandemic.

Statutory Authority: The CESF Program is authorized by Division B of H.R. 748, Pub. L. No. 116136 (Emergency Appropriations for Coronavirus Health Response and Agency Operations); 28 U.S.C. 530C.

Deadline

Applications are due by Wednesday, February 9, 2022, no later than 6:00 p.m., Mountain Standard Time (MST).

Applicants must have an account or create an account in the Idaho State Police (ISP) Planning, Grants, and Research (PGR) Grants Management System (GMS) in order to complete an application. Electronic submission in GMS is required.

Each applicant must be able to certify, via an electronic acceptance, they are the Authorized Representative, or have been delegated or designated formally by the chief executive officer of the applicant agency in order to submit an application.

Note: “Authorized Representative” must be an individual who has the authority to apply for and accept grant awards on behalf of the organization or jurisdiction.

Contact Information and Application Instructions

For questions regarding this solicitation or the application process, please contact Kara Thompson at kara.thompson@isp.idaho.gov (208-884-7045) or Julie Brotzman at julie.brotzman@isp.idaho.gov (208-884-7041).

Instructions for completing the application are located on PGR's website under the Resources tab at <http://www.isp.idaho.gov/pgr>.

Note: These are general instructions and apply to **all** new applications awarded through PGR; therefore, some sections may not be applicable. All required components will be outlined in this solicitation.

Eligibility

To apply for funding under this solicitation, the applicant must either be a state agency, unit of local government (city or county), faith based organization, Indian Tribal Government, or non-profit organization.

All applicants must obtain a [Data Universal Number System \(DUNS\) number](#) from Dun and Bradstreet and register in the [System for Award Management \(SAM\)](#) prior to submitting the CESF application.

The Office of Management and Budget (OMB) requires that all applicants (other than individuals) for federal funds include a DUNS number in their application for a new award or renewal of 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. Obtaining a DUNS number is a free, one-time activity. Apply on-line for a DUNS number at <http://fedgov.dnb.com/webform>. A DUNS number is usually received within 1 – 2 business days.

Applicants must register with SAM (formerly known as CCR), a repository for standard information about federal financial assistance applicants, recipients, and subrecipients. The Office of Justice Programs (OJP) requires all applicants (other than individuals) for federal assistance maintain current registrations in the SAM database. Applicants must update or renew their SAM registration annually to maintain an active status. Information about SAM registration procedures can be accessed at <https://sam.gov/content/home>.

Permissible uses of Funds

Funds awarded under the CESF Program must be utilized to prevent, prepare for, or respond to the coronavirus. Allowable projects and purchases include, but are not limited to, previous overtime, equipment (including law enforcement and medical personal protective equipment), hiring, supplies (such as gloves, masks, sanitizer), training, travel expenses (particularly related to the distribution of resources to the most impacted areas), and addressing the medical needs of inmates in state, local, and tribal prisons, jails, and detention centers. For example, the funds can be used to support:

1. Addressing violent crime increases due to the pandemic.

2. Purchasing technology to retrofit courthouses and staff to mitigate coronavirus risks to staff and those coming into court, as well as enhance the use of virtual tools to conduct outreach to witnesses and defendants, manage hearings and status conferences, oversee staffing, and enhance access to services.
3. Enhancing resources to assist the jurisdiction to develop or improve its case management system to assess and work to eliminate the backlog of cases due to the coronavirus.
4. Developing tools to support diversion and alternatives to incarceration as part of the review of backlogged cases due to the coronavirus.
5. Supporting enhanced jail operations and mitigation efforts within jails as the result of the coronavirus pandemic.

Expenditures Requiring Prior Approval – There are no specific prohibitions under the CESF Program other than the unallowable costs that are identified in the DOJ Grants Financial Guide and the items identified by the Idaho Grant Review Council; however, the following items should be identified on the application and appropriately justified as noted:

- **Individual items costing \$500,000 or more** – If the applicant intends to purchase an individual item that costs \$500,000 or more, those item(s) should be identified and thoroughly justified by the applicant and receive written prior approval from PGR post-award through the submission and approval of a grant adjustment in GMS. Costs must be reasonable to receive approval.
- **Unmanned Aerial Systems (UAS), Unmanned Aircraft (UA), and/or Unmanned Aerial Vehicles (UAV)** – If the applicant requests to purchase an UAS, UA, and/or UAV, Federal Aviation Administration approval must be obtained as outlined here: https://www.faa.gov/news/fact_sheets/news_story.cfm?newsId=22615. Documentation related to these purchases should be included with the application and the applicant must receive written prior approval from PGR post-award through the submission and approval of a grant adjustment in GMS.

Award Information

Availability of Funds: Total funding available for new CESF projects is **\$1,500,000.00**. There is no minimum or maximum application amount; rather applicants should request adequate funding to implement the proposed project.

CESF is a one-time grant awarded to the State of Idaho.

Start Date: The start date can be retroactive to March 13, 2020, when the first case of COVID-19 was confirmed in Idaho, or any date after. **All CESF funds must be spent by January 31, 2023, the federal end date for these funds. No extensions beyond this date will be allowed.**

Review Process: The [Idaho Grant Review Council](#) (Council), formed by an Executive Order of the Governor, is designated as the decision making body for the distribution of ISP's pass-through grant funds. Members of the Council represent various facets of the criminal justice community and the public. Both PGR and the Council are committed to ensuring a fair and open process for awarding grants. Applications are reviewed to make sure the information presented is reasonable, understandable, allowable, measurable, achievable, and consistent with the solicitation. See Appendix A for CESF Program Evaluation Questions for scoring.

Program Specific Information

Applicants may request reimbursement from CESF for items back to March 13, 2020, as long as those items were not reimbursed through any other funding source related to the coronavirus, such as FEMA, American Rescue Plan Act (ARPA), or other CARES Act funding.

Prohibition of Supplanting: Funds may not be used to supplant state or local funds, but must be used to increase the amount of such funds that would, in the absence of federal funds, be made available. See the [CESF Frequently Asked Questions \(FAQs\)](#) for additional information regarding supplanting.

Non-supplanting Letter: All applicants must submit a letter on agency letterhead signed by the Authorized Representative, certifying that federal funds will not be used to supplant state or local funds should a grant award be made (See Appendix B for a sample letter).

Cost Sharing or Matching Requirement: CESF does not require match. Do not include match in the budget section or on the Expense/Match Budget Detail Worksheet.

Note: CESF funds cannot be utilized as match for other federal programs, such as the FEMA EMPG-S. Unless otherwise authorized by law, federal funds may not be matched with other Federal funds.

Leveraging of Grant Funds: Although supplanting is prohibited, it is appropriate for a CESF award recipient to supplement/leverage expenses related to preventing, preparing for, or responding to the coronavirus. The leveraging of multiple funding sources in a complementary manner to implement comprehensive programs or projects is encouraged and not seen as inappropriate duplication.

Please see the [OJP Grant Application Resource Guide](#) for information on the following:

- **Pre-Agreement Costs** (also known as Pre-award Costs)
- **Prior Approval, Planning, and Reporting of Conference/Meeting/Training Costs**
- **Costs Associated with Language Assistance** (if applicable)

Financial Management and System of Internal Controls: Award recipients and subrecipients (including recipients or subrecipients that are pass-through entities¹) must, as described in the Part 200 Uniform Requirements² as set out at 2 C.F.R. 200.303, comply with standards for financial and program management. See [OJP Grant Application Resource Guide](#) for additional information.

All applicants must download, complete, and submit the [Accounting System and Financial Capability Questionnaire](#) (including applicant disclosure of high risk status) as part of their application.

Financial Accounting Practices: Applicants **must also** prepare a response to the nine (9) questions found in Appendix C regarding their organization's accounting practices. Please provide complete responses that address **all** numbered questions. Responses will assist PGR in identifying areas of need for training and technical assistance. This section should be no more than two pages and should be a separate attachment to the online application in [GMS](#).

¹ For purposes of this solicitation, the phrase "pass-through entity" includes any recipient or subrecipient that provides a subaward ("subgrant") to carry out part of the funded award or program.

² The "Part 200 Uniform Requirements" refers to the DOJ regulation at 2 C.F.R Part 2800, which adopts (with certain modifications) the provisions of 2 C.F.R. Part 200.

No Commingling: Awarded applicants of CESF Program funds are prohibited from commingling funds on a program-by-program or project-by-project basis.

Projects Containing Grant Funded Research Components: Please see the [OJP Grant Application Resource Guide](#) for information on [Research and Evaluation Independence and Integrity](#).

Reporting Requirements

Subgrantees are required to submit quarterly progress and expense reports through PGR’s GMS. The due date for this information is no later than the 15th of the month following the end of each quarter.

Quarterly Reporting Periods	Due Dates
October – December	January 15 th
January – March	April 15 th
April – June	July 15 th
July – September	October 15 th

NOTE: ALL expenses require back-up documentation, which must be attached to quarterly expense reports. See Appendix D for the Subgrantee Financial Back-up Documentation Procedure.

Required Application Components

A. Program Narrative (limited to 16,000 characters, including spaces)

When completing the Program Narrative, be sure to:

- **Address all statements/questions in the order listed AND use section headings and numbers as provided.** Failure to do so will result in reduced scores and/or may be considered non-responsive and removed from consideration;
- Spell out all acronyms at least once;
- Site data sources.

Tip: PGR highly recommends saving the Program Narrative in Word and pasting it into GMS, as not all web browsers have spell check and there is no character count in GMS.

1. **Program Description:** Describe in detail the specific criminal justice related coronavirus prevention, preparation, and/or response efforts that will be addressed with this funding. Include the amount of CESF funds requested and the current U.S. Census Bureau population for the CESF Program service area.
 - [U.S. Census Bureau](#)
2. **Coronavirus and Other Related Data:** Provide **current county** coronavirus data, including confirmed and probable cases, **as well as** other related data to support the project (e.g. victims served, crime offenses, etc.).
 - [Idaho COVID-19 Case Dashboard](#)
 - [Crime in Idaho](#)

3. **Coronavirus Expenses:** State whether CESF funds will be used to cover prior, current, and/or future agency coronavirus expenses. **Also** provide a brief list of expenses by category (prior, current, and/or future).

Reminder: Applicants may request reimbursement from CESF for items back to March 13, 2020, as long as those items were not reimbursed through any other funding source related to the coronavirus, such as FEMA, ARPA, or other CARES Act funding.

4. **Other Funding Received:** Has your agency received any federal, state, or local funding to cover coronavirus expenses? If so, please include the following information for each funding source received.

- Identify the funding source(s).
- Amount received.
- Brief description of what expenses were covered.

PGR requests this information to help avoid any inappropriate duplication of funding. Leveraging multiple funding sources in a complementary manner to implement comprehensive programs or projects is encouraged and is not seen as inappropriate duplication.

5. **Single Audit:** Statement as to whether the applicant agency has expended \$750,000 or more in federal funds in the organization's past fiscal year and if a Single Audit was conducted. If so, state any findings related to federal grant funds.

- B. **Goals, Objectives, and Performance Measures:** CESF applicants are required to include the following goal (title and narrative) and the objectives and performance measures (titles and narratives) that tie specifically to their CESF project. If an objective or performance measure is not related to the requested project, do not include it in the application.

Guidance for Completing this Section:

- Do not change any of the verbiage for the goal, objectives, or performance measures.
- Do not include other goals, objectives, or performance measures.
- Do not include the verbiage "Goal Title", "Objective Title", "Performance Measure Narrative", etc.
- If the CESF budget includes equipment or supplies, do not list those items in the performance measure narrative. The "List items separately" and "List separately" verbiage, which is part of the required performance measure narrative, refers to what awarded subgrantees will report on quarterly reports.

Goal Title: Combating the Coronavirus in Idaho

Goal Narrative: Preventing, preparing for, or responding to the coronavirus.

Objective Title: Positions

Objective Narrative: Number of positions (full-time and part-time) created or retained as a result of the grant funds for this reporting period.

- **Performance Measure Title:** Full-Time Positions
Performance Measure Narrative: Number of full-time positions created and/or retained, including job titles.

- **Performance Measure Title:** Part-Time Positions
Performance Measure Narrative: Number of part-time positions created and/or retained, including job titles.
- **Performance Measure Title:** Overtime
Performance Measure Narrative: Number of overtime hours.

Objective Title: Equipment and Supplies

Objective Narrative: Equipment and supplies purchased to combat the coronavirus during this reporting period.

- **Performance Measure Title:** Personnel Protective Equipment
Performance Measure Narrative: Personnel Protective Equipment (gloves, masks, sanitizer, etc.) purchased and number of each. List items separately.
- **Performance Measure Title:** Equipment
Performance Measure Narrative: Equipment (computers, whiteboards, printers, law enforcement equipment, etc.) purchased and number of each. List separately.
- **Performance Measure Title:** Items to Ensure Social Distancing and/or Telecommuting
Performance Measure Narrative: Items (dividers, desks, internet, teleconferencing expenses, etc.) purchased and number of each. List items separately.

Objective Title: Training

Objective Narrative: Coronavirus related training during this reporting period.

- **Performance Measure Title:** Training
Performance Measure Narrative: Training related to preventing, preparing for, or responding to the coronavirus. Include the title, length, and number of attendees per training.

Objective Title: Travel

Objective Narrative: Coronavirus related travel during this reporting period.

- **Performance Measure Title:** Travel
Performance Measure Narrative: Travel expenses related to preventing, preparing for, or responding to the coronavirus. Include the reason for the travel and type of expenses incurred.

Objective Title: Medical Needs of Inmates

Objective Narrative: Coronavirus related medical needs provided to inmates during this reporting period.

- **Performance Measure Title:** Medical Needs of Inmates in State, Local, and Tribal Prisons, Jails, and Detention Centers
Performance Measure Narrative: List the medical needs of inmates addressed by CESF funds.

Objective Title: Victim Services

Objective Narrative: Providing services to victims of domestic/dating violence, sexual assault, stalking, and abuse (child and/or elderly) during the coronavirus pandemic for this reporting period.

- **Performance Measure Title:** Victim Services
Performance Measure Narrative: Number of victims served and types of services provided (counseling/support group, advocacy, court accompaniment, forensic exam, etc.).

- C. Budget Section and Budget Worksheet:** Applicants must submit an Expense/Match Budget Detail Worksheet and budget narrative outlining how CESF funds will be used to support and implement the project. The budget must reflect as closely as possible all costs associated with the proposed project. Once the budget is completed, totals for each expense category must be entered on the application Budget section in GMS. If funded, **all** adjustments must be **pre-approved by PGR**. If you have any questions regarding allowable costs, please contact PGR for clarification.

Important Reminders

- The list of items the Council will not approve is on page 1 of this solicitation.
- ALL expenses require back-up documentation, which must be attached to quarterly expense reports (See Appendix D).

Expense/Match Budget Detail Worksheet

- The required [CESF Expense/Match Budget Detail Worksheet](#) includes sections for calculations and narratives, **and must be attached to the application as an Excel document.**

Budget Narratives

- Need to thoroughly and clearly describe **every** expense listed under that category. **Every expense must include a description of how it specifically relates to preventing, preparing for, or responding to the coronavirus. Expenses/items that are not supported with such a description will not be allowed.** PGR expects proposed budgets to be complete, cost effective, and allowable (e.g., reasonable, allocable, and necessary for project activities).
- Must include a detailed description of all costs and how funds will be allocated (if applicable) with other funding sources.
- Must be mathematically sound and correspond with the information and figures provided in the Description and Calculation sections of each category.
- Must explain how the applicant estimated and calculated all costs, and how they are relevant to the completion of the proposed project.
- If applicable, describe the organization's procurement process under the corresponding narrative section.
- Prior coronavirus expenses need to be identified as such on the Expense/Match Budget Detail Worksheet.

If the budget includes all-inclusive items (hardware/software/installation), a quote or other cost breakdown for those items must be attached to the application.

Note: Budget narratives exceeding the character limit on the worksheet can be attached to the application as a separate Word document. A note must be included on the budget worksheet addressing the additional attachment.

For questions pertaining to the budget and examples of allowable and unallowable costs, see the [DOJ Grants Financial Guide](#).

- D. Proposed Procurement Contracts (with specific justification for proposed noncompetitive contracts over \$150,000):** A recipient of an OJP award generally does not need specific prior federal authorization to enter into an agreement that – for purposes of federal grants administrative requirements – is considered a procurement contract, **provided that** (1) the recipient uses its own documented procurement procedures

and (2) those procedures conform to applicable federal law, including the Procurement Standards of the (DO) Part 200 Uniform Requirements (as set out at [2 C.F.R. 200.317 – 200.326](#)). The Expense/Match Budget Detail Worksheet and narrative should identify proposed procurement contracts.

The Procurement Standards in the Part 200 Uniform Requirements, however, reflect a general expectation that agreements that (for purposes of federal grants administrative requirements) constitute procurement “contracts” under awards will be entered into on the basis of full and open competition. All noncompetitive (sole source) procurement contracts must meet the OJP requirements outlined at <https://ojp.gov/training/subawards-procurement.htm>. If a proposed procurement contract would exceed the simplified acquisition threshold of \$150,000 for CESF Program funds – a recipient of an OJP award may not proceed without competition unless and until the recipient receives specific advance authorization from OJP to use a non-competitive approach for the procurement. An applicant that (at the time of its application) intends – without competition – to enter into a procurement contract that would exceed \$150,000 should include a detailed justification that explains to PGR why, in the particular circumstances, it is appropriate to proceed without competition.

If the applicant receives an award, sole source procurements that do not exceed the Simplified Acquisition Threshold of \$150,000 must have written justification for the noncompetitive procurement action maintained in the procurement file. If a procurement file does not have the documentation that meets the criteria outlined in 2 C.F.R. 200, the procurement expenditures may not be allowable. Sole source procurement over the \$150,000 Simplified Acquisition Threshold must have prior approval from OJP. Written documentation justifying the noncompetitive procurement must be submitted with the request and maintained in the procurement file.

- E. Indirect Cost Rate Agreement (if applicable):** According to the [DOJ Grants Financial Guide](#), “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 administration salaries.” Applicants with a current approved indirect cost rate **must** attach a copy of the indirect cost rate agreement to the application, if they are requesting reimbursement for indirect.

Applicants that have **never** received a negotiated indirect cost rate, except for those agencies described in [Appendix VII to Part 200 \(d\)\(1\)\(B\)](#), may charge a de minimis rate of 10% of modified total direct costs (MTDC) or negotiate a rate with their cognizant Federal agency. The MTDC direct cost base includes all direct salaries and applicable fringe benefits, materials and supplies, services, and travel. The base excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, and participant support costs. When using the MTDC method, costs must be consistently charged as either indirect or direct and must not be double charged or inconsistently charged as both. If this method is chosen, it must be used consistently for all Federal awards until the applicant chooses to negotiate an indirect cost rate, which can be done at any time. For the “de minimis” rate requirements (including additional information on eligibility to elect to use the rate, see Part 200 Uniform Requirements, at [2 C.F.R. 200.414\(f\)](#)).

Eligible applicants that wish to use the “de minimis” rate **must** attach written documentation to the application that advises PGR of both – (1) the applicant’s eligibility to use the “de minimis” rate, and (2) their election to do so.

Note: Indirect costs must be included in the “Other” budget category and the calculation on the Expense/Match Budget Detail Worksheet must include the indirect cost rate and the total direct costs used to determine indirect costs.

F. Financial Administration

- Download and complete the OJP Financial Management and System of Internal Controls Questionnaire and submit as a separate attachment to your application.
(<https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/FinancialCapability.pdf>)
- Provide complete responses to the Financial Accounting Practices (Appendix C).

Note: Both the Questionnaire and the Financial Accounting Practices (two separate documents) are required and should only be completed by financial staff most familiar with the applicant's systems, policies, and procedures in order to ensure that the correct responses are submitted to PGR. Both will directly impact the subgrantee risk assessment and should accurately reflect the applicant's financial accounting practices, management, and internal control system at the time of the application.

Among other things, the Questionnaire requires each applicant to disclose whether they are currently designated high risk by another federal grant making agency must disclose that status. This includes any status requiring additional oversight by the federal agency due to past programmatic or financial concerns. If an applicant is designated high risk by another federal grant making agency, the applicant must include the following at the time of application submission:

- The federal awarding agency that currently designated the applicant as the high risk.
- Date the applicant was designated high risk.
- The high risk point of contact name, phone number, and email address, from that federal agency.
- Reasons for the high risk status, as set out by the federal awarding agency.

PGR seeks this information to ensure appropriate federal oversight of any grant award. Disclosing this high risk information does not disqualify any organization from receiving an OJP award. However, if awarded, additional grant oversight may be included, if necessary, in the award documentation.

G. Disclosure of Lobbying Activities: All applicants must complete and submit a [Disclosure of Lobbying Activities form \(SF-LLL\)](#). Applicants that expend any funds for lobbying activities are to provide all of the information requested on the form. **Applicants that do not expend any funds for lobbying activities are to enter "N/A" in the text boxes for item 10 ("a. Name and Address of Lobbying Registrant" and "b. Individuals Performing Services").**

H. Non-profit Organization Requirement: Non-profit organizations applying for funds under this solicitation must demonstrate their non-profit status by attaching one (1) of the following documents to their grant application.

- Proof that the Internal Revenue Service recognizes the organization as being tax exempt under 501(c)(3) of the Internal Revenue Code.
- A statement from a state taxing body or state secretary of state certifying that the organization is a non-profit organization and that no part of the organization's net earnings may benefit any private shareholder or individual.
- A certified copy of a certificate of incorporation or similar document establishing non-profit status.
- Any of the above, if it applies to a state or national parent organization, with a statement by the state or national parent organization that the applicant is a local non-profit affiliate.

- I. **Tribal Authorizing Resolution (if applicable):** Tribes, tribal organizations, or third parties proposing to provide direct services or assistance to residents on tribal lands should include in their applications a resolution, a letter, affidavit, or other documentation, as appropriate, that certifies that the applicant has the legal authority from the tribe(s) to implement the proposed project on tribal lands. In those instances when an organization or consortium of tribes applies for a grant on behalf of a tribe or multiple specific tribes, the application should include appropriate legal documentation, as described above, from all tribes that would receive services or assistance under the grant. A consortium of tribes for which existing consortium bylaws allow action without support from all tribes in the consortium (i.e., without an authorizing resolution or comparable legal documentation from each tribal governing body) may submit, instead, a copy of its consortium bylaws with the application.

Applicants unable to submit an application that includes a fully-executed (i.e., signed) copy of appropriate legal documentation, as described above, consistent with the applicable tribe's governance structure, should, at a minimum, submit an unsigned, draft version of such legal documentation as part of its application (except for cases in which, with respect to a tribal consortium applicant, consortium bylaws allow action without the support of all consortium member tribes). If selected for funding, PGR will make use of and access to funds contingent on receipt of the fully- executed legal documentation.

- J. **Assurances and Certifications:** These must be "signed" via an electronic acceptance by the highest official or designee representing the applicant agency. Each agency may designate a person to complete the application; however, this person must certify that they have the authority to sign on behalf of the highest official.
- [Certifications Regarding Lobbying; Debarment, Suspension and Other Responsibility Matters; Drug-Free Workplace Requirements; Law Enforcement and Community Policing](#)
 - [Certified Standard Assurances](#)

****Letters of Support will not be accepted – Do not attach these to your application.****

Grant Resources and Information

Applicants can always contact PGR for additional information and/or help with this solicitation at any time during the application process, as well as visiting the PGR website for information, publications, and grant writing under the Resources tab.

IMPORTANT NOTICE: GMS WILL allow applicants to submit an application WITHOUT all required components. An application may be considered non-responsive if all identified solicitation elements are not addressed or attached.

Application Checklist

Prior to Application

- DUNS Number
- SAM Registration

Application Required Components

Program Narrative

- Program Description
- Coronavirus and Other Related Data
- Coronavirus Expenses
- Other Funding Received
- Single Audit

Goal, Objectives, and Performance Measures

- Goal, Objectives, and Performance Measures

Budget Section and Budget Worksheet

- Complete Budget Section in GMS
- Expense/Match Budget Detail Worksheet Attachment

Required Application Attachments for ALL Applications

- Non-supplanting Letter (Appendix B)
- [Accounting System and Financial Capability Questionnaire](#)
- Financial Accounting Practices (Appendix C)
- [Disclosure of Lobbying Activities Form \(SFLLL\)](#)

Additional Attachments (if applicable)

- Quotes/Cost Breakdowns for All-Inclusive Items
- Proposed Procurement Contracts
- Approved Indirect Cost Rate Agreement
- Non-profit Organization Requirement Documentation
- Tribal Authorizing Resolution Certification Documentation

Assurances and Certifications (Electronic acceptance in GMS – Do not print and attach)

- Certifications Regarding Lobbying; Debarment, Suspension and Other Responsibility Matters; Drug-Free Workplace Requirements; Law Enforcement and Community Policing
- Certified Standard Assurances

Coronavirus Emergency Supplemental Funding (CESF) Program Evaluation Questions

1. Program Description – Weight 30

- a. Were the specific criminal justice related coronavirus prevention, preparation, or response efforts addressed?
- b. Did the applicant provide the amount of CESF funds requested?
- c. Did the applicant provide the population for the program service area?

2. Coronavirus and Other Related Data, Expenses, and Other Funding Received – Weight 30

- a. Did the applicant provide current county coronavirus data, including confirmed and probable cases?
- b. Did the applicant provide other related data to support the project?
- c. Did the applicant state whether CESF funds will be used to cover prior, current, and/or future agency coronavirus expenses?
- d. Did the applicant provide a brief list of expenses by category (prior, current, and/or future)?
- e. Did the applicant state whether or not they received any federal, state, or local funding to cover coronavirus expenses?
- f. If other funding was received, did the applicant identify the funding source(s), the amount received, and provide a brief description of what expenses were covered?

3. Budget – Weight 30

- a. Does every expense include a description of how it specifically relates to preventing, preparing, or responding to the coronavirus?
- b. If costs are allocated with other funding sources, did the applicant include a detailed description of how they are allocated?
- c. Are all costs broken down on the required Expense/Match Budget Detail Worksheet?
- d. Do the budget narratives provide sufficient back-up for the required costs?
- e. **If the budget includes all-inclusive items (hardware/software/installation), was a quote or other cost breakdown for those items attached to the application?**
- f. Are costs reasonable and necessary?
- g. Are prior coronavirus expenses (if applicable) identified as such on the Expense/Match Budget Detail Worksheet?

4. Attachments – Weight 10

- a. Did the applicant attach all required documents?

Non-supplanting Sample Letter

[Applicant Letterhead]

[Date]

Idaho State Police
Planning, Grants, and Research
700 S. Stratford Drive
Meridian, ID 83642

[Name of applicant] certifies that any funds awarded through the Coronavirus Emergency Supplemental Funding Program will be used to supplement, not supplant, existing non-federal funds that otherwise would be available for activities under the award. The [name of applicant] understands that supplanting violations can result in a range of penalties including suspension of future funds under this program, suspension or debarment from federal grants, recoupment of monies provided under this grant, and civil and/or criminal penalties.

Sincerely,

[Applicant Authorizing Official]

Financial Accounting Practices

- 1.** Will all funds awarded under this program be maintained in a manner that they will be accounted for separately and distinctly from other sources of revenue/funding? Please provide a brief description of applicant's policies and procedures that ensure funds will be tracked appropriately.
- 2.** Does the applicant have written accounting policies and procedures? How often are these policies and procedures updated? Please provide a brief list of the topics covered in the applicant's policies and procedures. PGR may request a copy for review during the application/award process or as part of the grant monitoring.
- 3.** Is the applicant's financial management system able to track actual expenditures and outlays with budgeted amounts for each grant or subgrant? Please provide a brief summary of the organization's process for tracking expenditures, including tracking budgeted versus actual amounts.
- 4.** Does the applicant have effective internal controls in place to adequately safeguard grant assets and to ensure that they are used solely for authorized purposes? Please provide a brief description of the applicant organization's internal controls that will provide reasonable assurance that the award funds will be managed properly.
- 5.** Does the applicant have a documented records retention policy? If so, briefly describe the policy and confirm that the policy complies with federal regulations. Information on Record Retention and Access can be found at 2 C.F.R. 200.333-337.
- 6.** Does the applicant or any of its employees have any potential personal or organizational conflicts of interest related to the possible receipt of DOJ award funds? Applicants are required to disclose in writing any potential conflicts of interest to PGR. See 2 C.F.R. 200.112 of the Uniform Guidance and Chapter 3.20, Grant, Fraud, Waste and Abuse, of the DOJ Financial Guide for additional information.
- 7.** Is the individual primarily responsible for fiscal and administrative oversight of grant awards familiar with the applicable grants management rules, principles, and regulations including the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200)? Please provide a short list of the individual's qualifications/experience. If the individual is not familiar with the applicable rules and regulations, the applicant must contact PGR at pgr@isp.idaho.gov or 208-884-7040 after the applicant is notified of its award.
- 8.** Does the applicant have policies and procedures in place to manage subawards and monitor activities of subrecipients as necessary to ensure that subawards are used for authorized purposes, in compliance with laws, regulations, and terms and conditions of the award; and that established subaward performance goals are achieved (2 C.F.R. 200.330-332)? Please provide a brief description of the organization's policies and procedures on subrecipient management and monitoring.

9. Does the applicant currently require employees to maintain time distribution records that accurately reflect the work performed on specific activities or cost objectives in order to support the distribution of employees' salaries among Federal awards or other activities (2 C.F.R. 200.430)? Budget estimates do not qualify as support for charges to Federal awards. Please provide a brief description of the organization's established timekeeping policies and procedures.

**Idaho State Police Planning, Grants, and Research
Subgrantee Financial Back-up Documentation Procedure
August 2021**

This procedure is applicable to the following Planning, Grants, and Research (PGR) subgrantees.

- All subgrantees identified as High Risk through PGR's Risk Assessment.
- All Coronavirus Emergency Supplemental Funding (CESF) Program subgrantees.
- Any other subgrantee for which PGR has determined financial back-up documentation is required.

Quarterly Expense Reports and Draw Requests

Financial back-up documentation supporting quarterly expenses must be attached to each quarterly expense report in the Idaho State Police Grants Management System (GMS): www.isp.idaho.gov/gms. Quarterly expense reports not containing financial back-up documentation for all expenses will be disapproved by PGR and sent back to the subgrantee to attach the missing documentation.

Quarterly draw requests will only be approved once the quarterly expense report and all required back-up documentation has been reviewed and approved by PGR.

Subgrantees required to follow this procedure can only request a draw for reimbursable expenses and are not allowed to request an advance of funds.

Draw requests can only be submitted on a quarterly basis.

Quarterly Match Reports

If a subgrantee is required to provide match, financial back-up documentation is also required to support quarterly match reports. The documentation must be attached to quarterly match reports in GMS.

- Only applicable to STOP Violence Against Women Grant and Residential Substance Abuse Treatment Grant subgrantees.

Allowable Use of Grant Funds

Grant funds can only be used for the purposes described in the subgrantee's application. The subgrantee must not undertake any work or activities that are not described in the subgrantee's grant application, award documents, or approved budget, and must not use staff, equipment, or other goods or services paid for with grant funds for such work or activities, without prior written approval from PGR, via a grant adjustment in GMS.

Unallowable Costs

If PGR determines certain subgrantee reimbursable expenses are unallowable based on grant requirements, all costs associated with the unallowable expenses must be immediately returned to PGR.

Financial Back-up Documentation Examples by GMS Budget Category

- **Personnel** – Charges for salaries and fringe benefits must be based on records that accurately reflect the work performed and comply with the established policies and practices of the subgrant organization.

- Employee timesheets, time and effort reports, or activity reports that are certified by the employee and approved by a supervisor with firsthand knowledge of the work performed. This is applicable to overtime, as well. Documentation must include the following information.
 - Employee name
 - Pay period beginning and end dates
 - Funding source
 - Hours worked
 - Pay date
- Payroll records including
 - Rate of pay
 - Fringe benefits calculation
 - Total amount by funding source
- Documentation related to volunteer hours for match.
- **Operating/Consultant**
 - Invoices/receipts for all operating expenses
 - Registration receipts (for conferences/training)
 - Consultant invoices
 - Documentation supporting the costs of donated items.

Note: Subgrantees with printing and publication costs must receive prior approval from PGR before publishing or printing materials with grant funds to ensure the proper publication disclaimer is included.
- **Travel** - Travel expenses are allowable costs for employees who are in travel status on official business related to the grant. These costs must be reasonable and in accordance with the subgrantee's established travel policy.
 - Travel voucher for each employee, which includes departure and arrival times.
 - Maps for mileage
 - Receipts for
 - Airline tickets
 - Baggage
 - Hotel
 - Ground transportation
 - Per Diem Rate Documentation from the U.S. General Services Administration (<https://www.gsa.gov/travel/plan-book/per-diem-rates>) or subgrantee's per diem rate policy
 - Agenda from the conference/training

Note: Meals provided at conferences/trainings must be deducted from the daily per diem.
- **Equipment** – Subgrantees must use their own documented procurement procedures consistent with applicable State, local, and tribal laws and regulations for procurement transactions using grant funds.
 - Itemized invoice from vendor
 - Receipts
- **Other Funds**
 - Indirect Costs or De Minimis Rate: Documentation supporting quarterly charges
 - Invoices/receipts or other related documentation

Note: PGR may request a copy of a subgrantee's policies/procedures related to any of the above categories.