

**Information for Federal Grantees**  
**Last Updated 10.19.2023**

This document refers recipients and subrecipients of federal grant funding to information relevant to their administration of federal grant funds in accordance with documents, federal policies, and circulars that recipients or subrecipients of federal grants should read and understand. Questions about this information should be emailed to [DCF.ASKGRANTS@dcf.nj.gov](mailto:DCF.ASKGRANTS@dcf.nj.gov).

**1) Notice of Award (NOA)**

DCF posts the NOA it receives for each grant on our public website at [DCF | Active Federal Grant Awards \(nj.gov\)](#)

The NOA is the official legal document issued to a state agency from the federal awarding agency indicating that a federal grant award has been made. The NOA will include important information including, but not limited to: State and Federal contact information, Award number, Project title, Budget period, Project period, and Terms and Conditions that reference specific regulations which apply to the program and funding. Each regulation should be reviewed and followed by the recipient and subrecipient of funding.

The NOA also includes information pertaining to a grantee's responsibility for financial reporting and submission.

**2) Federal Rider**

[RIDER-For-Purchases-Funded-by-Federal-Funds.pdf \(nj.gov\)](#)

This Rider is included with, and applicable to, all contracts that are supported in whole or in part with federal funds. Grant recipients and sub recipients must review and comply with the provisions of this Rider.

**3) Expenditure Reporting**

Requirements regarding expenditure reporting are specified in your contract with DCF. Quarterly reporting of expenditures is required for contracts supported in whole or in part with federal grant funds.

**4) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)**

Uniform Guidance was officially implemented in December 2014 and as subsequently amended serves as the authoritative set of rules and requirements governing federal awards.

[eCFR :: 2 CFR Part 200 -- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)

Key requirements to keep in mind:

- All federal grant funding should be documented separately within your accounting system. Providers with multiple streams of funding must develop a method to ensure the separate accounting of money received from different sources.
- If Federal funding is used for personnel expenses, time and effort reporting must be utilized (see Attachment 1).

- Receipts must be maintained for all expenses that will be reimbursed by the Federal grant (see Attachment 2).
- DCF will evaluate each subrecipient's risk of noncompliance with federal regulations and the terms and conditions of the federal funding to determine an appropriate level of monitoring. Evaluation factors include a subrecipient's:
  - Prior experience with the same or similar funding
  - Results of previous audits
  - Change in personnel or systems
  - Results of previous monitoring

[eCFR :: 45 CFR 75.352 -- Requirements for pass-through entities.](#)

DCF posts the Federal Notices of Award (NOA) to its website to comply with DCF's obligation to notify subrecipients of grant requirements consistent with 45 CFR Part 75. Agencies should review their Schedule of Estimated Claims (SEC) for the funded program for the Federal Award Period and CFDA Numbers to identify the applicable Notice of Award (NOA).

## **5) The DCF Subrecipient Risk Assessment**

### [DCF Subrecipient Risk Assessment](#)

The answers provided on this self-assessment questionnaire assist DCF in its determination of a federal grant subrecipient's risk of noncompliance with State and Federal statutes, regulations, and the terms and conditions of the subaward in compliance with 2 CFR §200.331 (b). An organization that contracts with DCF to provide services funded with at least one federal grant must complete this form and email it to the attention of DCF Federal Grant Administration at [DCF.AskGrants@dcf.nj.gov](mailto:DCF.AskGrants@dcf.nj.gov) by October 15 of each year.

**Guidance on Requirements for Personnel Expenses**

The following information is a suggested listing and description of potential documentation, reports, data, and forms that can be used to adequately report personnel expenses charged to a federal program. The information does not purport to be an exclusive list and it does not preclude each provider from using any other similar or generic forms or other items in their normal course of business to support costs charged under their contract.

- a) Employees whose payroll cost is 100% charged to grant activities should have a weekly timesheet that displays total hours worked each day, a clear indication of program name, the grant activity performed by the employee on the timesheet and a signature from the employee and supervisor approving the hours & activities. (See Example #1- timesheet below).
- b) Employees whose payroll cost is partially charged to grant activities should have a weekly timesheet that displays total hours worked each day and the distribution of the total hours and activities between each grant program. In addition, the timesheet should include a clear indication of the grant activities performed by the employee and a signature from the employee and the supervisor approving the hours & activities (See Example #1 - timesheet below).

NJ ORGANIZATION OF USA									
Weekly Payroll Timesheet		DATE							
Employee Name	Employee A	Mon	Tues	Weds	Thurs	Fri	Sat	Sun	Total
<b>PROGRAM NAME</b>	Program Name 1	2/3	2/4	2/5	2/6	2/7	2/8	2/9	
Detail of Work Completed...		8				8			
Detail of Work Completed...			3.5						
Detail of Work Completed...			4.5						
<b>PROGRAM NAME</b>	Program Name 2	2/3	2/4	2/5	2/6	2/7	2/8	2/9	
Detail of Work Completed...				8	8				
<b>Total Hours</b>		<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>			<b>40</b>
<b>Prepared by:</b>	<i>Employee A</i> <span style="float: right;">xx/xx/xx</span> <hr/> (Employee Name & Date)								
<b>Approved by:</b>	<i>Supervisor A</i> <span style="float: right;">xx/xx/xx</span> <hr/> (Employee Name & Date)								

**Guidance on Requirements for Expenses Other Than Personnel**

The following information is a suggested listing and description of documentation that can be used to adequately support costs (other than personnel) charged to the federal grant.

Transaction Supporting Documentation

Costs allowable to be reimbursed through the federal grant vary, based on the contract. The schedule below lists common expenditures and the documentation that would typically be supported:

<u>Expenditure</u>	<u>Supporting Documentation</u>
Rent, Security Deposit	Lease Agreement, Rent/Security Deposit Receipts
Utility Payments	Utility company invoice
Office Supplies	Invoice for Supplies
Equipment	Invoice and packing slip for equipment
Consultants	Consulting agreement and invoice