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## OVW Guidance on Commingling of Funds

State administering agencies may choose to issue a single award for multiple funding streams, both federal and state, to provide subgrantees the convenience of managing fewer awards. For example, state administering agencies may make awards to rape crisis centers for sexual assault victim advocacy that contain STOP Formula, SASP Formula, and state funds. Although this approach is permissible, state administering agencies must ensure that both the state and subgrantees meet relevant provisions of the [DOJ Financial Guide](#) and 2 CFR 200.302. Failure to meet these requirements can result in audit findings.

### Requirements for permissible comingling of funds:

- 1) For each funding stream, the subgrantee must be able to identify the [Catalog of Federal Domestic Assistance](#) (CFDA) title and number, federal award identification number and year, name of awarding federal agency, and name of the pass-through entity (i.e., state administering agency).
- 2) The subgrantee's accounting system must be able to account for each funding stream separately.
- 3) The subgrantee's financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that the subgrantee's use of such funds complies with federal statutes and regulations and the terms and conditions of each federal award.
- 4) The subgrantee must submit separate program progress reports for each funding stream, which show what activities were supported with that funding.
- 5) The subgrantee must be able to provide accurate, current, and complete disclosure of how funds were expended for each federal award or program.
- 6) The subgrantee must maintain records that identify adequately the source and application of funds for federally-funded activities and how those funds are applied to the subgrant activities. These records must contain information pertaining to federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

In short, the state can save some time and effort by reducing the number of applications that subgrantees need to submit, but, in turn, subgrantees must be able to treat the funds as if those funds are separate awards in terms of tracking the activities and expenditures. An example of a combined solicitation process within the Department of Justice is the Combined Tribal Assistance Solicitation (CTAS). Under CTAS, the Department combines most of its tribal-specific grant programs into a single solicitation, so that tribes only need to prepare a single application. However, the Department's grant-making components issue CTAS awards separately, and each award has its own special conditions and reporting requirements commensurate with the underlying funding stream. This way it is clear to the grantees how to meet the requirements for each funding stream.