

NEW JERSEY COMMISSION ON

 SCIENCE AND TECHNOLOGY

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NJFIS ACCOUNT NUMBER	NJCFIS ACCOUNT NUMBER				PROGRAM	PROGRAM
	FUND	AGY	ORG	APU		
2890-140-240030-63	100	020	2890	015	240030	CENTER FOR ADVANCED FOOD TECHNOLOGY
2890-140-240050-63	100	020	2890	016	240050	CENTER FOR HAZARDOUS SUBSTANCE MANAGEMENT RESEARCH
2890-140-240350-63	100	020	2890	025	240350	CENTER FOR ADVANCED BIOTECHNOLOGY AND MEDICINE
2890-140-240380-63	100	020	2890	028	240380	CENTER FOR BIOMOLECULAR AGRICULTURE
2890-140-240400-63	100	020	2890	029	240400	CENTER FOR CERAMIC RESEARCH
2890-140-240440-63	100	020	2890	033	240440	CENTER FOR PHOTONICS AND OPTO-ELECTRONIC MATERIALS
2890-140-240460-63	100	020	2890	035	240460	CENTER FOR SURFACE ENGINEERED MATERIALS
2890-140-240500-63	100	020	2890	036	240500	CENTER FOR COMPUTER AIDS FOR INDUSTRIAL PRODUCTIVITY
2890-140-240600-63	100	020	2890	039	240600	CENTER FOR MANUFACTURING ENGINEERING SCIENCES

NJFIS ACCOUNT NUMBER	NJCFS ACCOUNT NUMBER				PROGRAM
	FUND	AGY	ORG	APU	
2890-140-240060-63	100	020	2890	017	240060 FISHERIES DEVELOPMENT AND AQUACULTURE
2890-140-240420-63	100	020	2890	031	240420 TEX CENTER FOR POLYMER PROCESSING
2890-140-240520-63	100	020	2890	038	240520 TEX CENTER FOR INFORMATION SERVICES
2890-140-240080-63	100	020	2890	020	240080 BUSINESS DEVELOPMENT

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2890-140-240050-63	100	020	2890	016	240050	CENTER FOR HAZARDOUS SUBSTANCE MANAGEMENT RESEARCH
2890-140-240350-63	100	020	2890	025	240350	CENTER FOR ADVANCED BIOTECHNOLOGY AND MEDICINE
2890-140-240380-63	100	020	2890	028	240380	CENTER FOR BIOMOLECULAR AGRICULTURE
2890-140-240400-63	100	020	2890	029	240400	CENTER FOR CERAMIC RESEARCH
2890-140-240440-63	100	020	2890	033	240440	CENTER FOR PHOTONICS AND OPTO-ELECTRONIC MATERIALS
2890-140-240460-63	100	020	2890	035	240460	CENTER FOR SURFACE ENGINEERED MATERIALS
2890-140-240500-63	100	020	2890	036	240500	CENTER FOR COMPUTER AIDS FOR INDUSTRIAL PRODUCTIVITY
2890-140-240600-63	100	020	2890	039	240600	CENTER FOR MANUFACTURING ENGINEERING SCIENCES

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	FUND	AGY	ORG	APU		PROGRAM
2890-140-240060-63	100	020	2890	017	240060	FISHERIES DEVELOPMENT AND AQUACULTURE
2890-140-240420-63	100	020	2890	031	240420	TEX CENTER FOR POLYMER PROCESSING
2890-140-240520-63	100	020	2890	038	240520	TEX CENTER FOR INFORMATION SERVICES
2890-140-240080-63	100	020	2890	020	240080	BUSINESS DEVELOPMENT

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2890-140-240030-63	100 020 2890 015 240030	CENTER FOR ADVANCED FOOD TECHNOLOGY
2890-140-240050-63	100 020 2890 016 240050	CENTER FOR HAZARDOUS SUBSTANCE MANAGEMENT RESEARCH
2890-140-240350-63	100 020 2890 025 240350	CENTER FOR ADVANCED BIOTECHNOLOGY AND MEDICINE
2890-140-240380-63	100 020 2890 028 240380	CENTER FOR BIOMOLECULAR AGRICULTURE
2890-140-240400-63	100 020 2890 029 240400	CENTER FOR CERAMIC RESEARCH
2890-140-240440-63	100 020 2890 033 240440	CENTER FOR PHOTONICS AND OPTO-ELECTRONIC MATERIALS
2890-140-240460-63	100 020 2890 035 240460	CENTER FOR SURFACE ENGINEERED MATERIALS
2890-140-240500-63	100 020 2890 036 240500	CENTER FOR COMPUTER AIDS FOR INDUSTRIAL PRODUCTIVITY
2890-140-240600-63	100 020 2890 039 240600	CENTER FOR MANUFACTURING ENGINEERING SCIENCES

GENERAL STATE REQUIREMENTS

Compliance Requirements

The following general administrative requirements may be applicable to the grantees of the New Jersey Commission on Science and Technology:

1. Single Audit Act of 1984, P.L. 98-502;
2. OMB Circular A-21, Cost Principles for Education Institutions;
3. OMB Circular A-87, Cost Principles for State and Local Governments;
4. OMB Circular A-102, As amended, Grants and Cooperative Agreements with State and Local Governments;
5. OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations;

6. OMB Circular A-122, Cost Principles for Nonprofit Organizations;
7. OMB Circular A-128, Audits of State and Local Governments;
8. OMB Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Organizations;
9. New Jersey OMB Circular 93-05, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid Payments;

Suggested Audit Procedures

- * Obtain and review compliance requirements;
- * Review grantee procedures for compliance with applicable requirements.

I. PROGRAM OBJECTIVES

Advanced Technology Centers (ATCs) are research centers of excellence, jointly supported by the State, sponsoring academic institutions, and industry. ATCs are designed to stimulate economic development through a focus on research which emphasizes industrial interaction and technology transfer, with direct participation of industry in the establishment and execution of the ATC's research plans. The Commission assists the ATCs by providing operating funds and monies for equipment acquisition. The ATCs are a principal means for industrial interaction with academic researchers, both through the direct financial sponsorship of research and through the recruitment of outstanding graduate students for future employment.

II. PROGRAM PROCEDURES

Advanced Technology Centers are designated by formal action of the New Jersey Commission on Science and Technology, on the basis of the positive recommendation of an independent peer review panel. Once so designated, an Advanced Technology Center is required to submit annual budget requests and supporting information to the Commission through the Commission's Budget Call process. Funds appropriated to the Commission for support of specific Advanced Technology Centers are provided to the Advanced Technology Centers through annual grant agreements between the Commission and the institutions which sponsor the Advanced Technology Centers.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Permissible activities under the grant are specified in the grant agreement.

Suggested Audit Procedures

- * Review the grant agreement;
- * Test for compliance with terms of the grant agreement.

B. ELIGIBILITY

Compliance Requirement

Program has been designated as an Advanced Technology Center by the New Jersey Commission on Science and Technology.

Suggested Audit Procedures

- * The auditor is not expected to make tests for recipient eligibility.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

The Commission's requirements for matching, cost-sharing and earmarking are specified in the grant agreement.

Suggested Audit Procedures

- * Review the matching, cost-sharing and earmarking requirement specified in the grant agreement;
- * Test for compliance with the terms of the grant agreement.

D. REPORTING REQUIREMENTS

Compliance Requirement

Reporting requirements are specified in the grant agreement.

Suggested Audit Procedures

- * Review the grant agreement;
- * Test for compliance with terms of the grant agreement.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirements

The Commission requires that all equipment purchased by the grantee using grant funds be labeled to indicate that the equipment is the property of the Advanced Technology Center supported under the grant.

The Commission requires that, in the event that annual royalties from any patent or copyright exceed a threshold established in the grant agreement, a percentage of gross royalties from that patent or copyright, as established in the grant agreement, shall be remitted to the Commission.

Suggested Audit Procedures

- * Review the equipment labeling requirements specified in the grant agreement;
- * Review the royalty payback requirement specified in the grant agreement;
- * Test for compliance with the terms of the grant agreement.

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2890-140-240060-63	100 020 2890 017 240060	FISHERIES DEVELOPMENT AND AQUACULTURE
2890-140-240420-63	100 020 2890 031 240420	TEX CENTER FOR POLYMER PROCESSING
2890-140-240520-63	100 020 2890 038 240520	TEX CENTER FOR INFORMATION SERVICES

GENERAL STATE REQUIREMENTS

Compliance Requirements

The following general administrative requirements may be applicable to the grantees of the New Jersey Commission on Science and Technology:

1. Single Audit Act of 1984, P.L. 98-502;
2. OMB Circular A-21, Cost Principles for Education Institutions;
3. OMB Circular A-87, Cost Principles for State and Local Governments;
4. OMB Circular A-102, As amended, Grants and Cooperative Agreements with State and Local Governments;
5. OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations;
6. OMB Circular A-122, Cost Principles for Nonprofit Organizations;
7. OMB Circular A-128, Audits of State and Local Governments;
8. OMB Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Organizations;
9. New Jersey OMB Circular 93-05, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid Payments;

Suggested Audit Procedures

- * Obtain and review compliance requirements;
- * Review grantee procedures for compliance with applicable requirements.

I. PROGRAM OBJECTIVES

Technology Extension Centers (TEX Centers) help businesses to keep abreast of, and improve their productivity from, known technology. To expedite the transfer of technologies from the academic research arena to practical applications, these centers work with small and medium sized businesses, providing expert advice and university-based resources on which these businesses can draw when confronted with technology-based problems. Additional services include technical assistance, conferences, seminars, and continuing education.

II. PROGRAM PROCEDURES

TEX Centers are designated by formal action of the New Jersey Commission of Science and Technology, on the basis of the positive recommendation of an independent peer review panel. Once so designated, a TEX Center is required to submit annual budget requests and supporting information to the Commission through the Commission's Budget Call process. Funds appropriated to the Commission for support of specific TEX Centers are provided to the TEX Centers through annual grant agreements between the Commission and the institutions which sponsor the TEX Centers.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Permissible activities under the grant are specified in the grant agreement.

Suggested Audit Procedures

- * Review the grant agreement;
- * Test for compliance with terms of the grant agreement.

B. ELIGIBILITY

Compliance Requirement

Program has been designated as an Advanced Technology Center by the New Jersey Commission on Science and Technology.

Suggested Audit Procedures

The auditor is not expected to make tests for recipient eligibility.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENT

The Commission's requirements for matching, cost-sharing, and earmarking are specified in the grant agreement.

Suggested Audit Procedures

* Review the matching, cost-sharing, and earmarking requirements specified in the grant agreements.

* Test for compliance with the terms of the grant agreement.

D. REPORTING REQUIREMENTS

Compliance Requirement

Reporting requirements are specified in the grant agreement.

Suggested Audit Procedures

* Review the grant agreement;

* Test for compliance with terms of the grant agreement.

E. SPECIAL TESTS AND PROVISIONS

There are no special tests or procedures for the auditor to perform.

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2890-140-240080-63

100 020 2890 020 240080

BUSINESS DEVELOPMENT

GENERAL STATE REQUIREMENTS

Compliance Requirements

The following general administrative requirements may be applicable to the grantees of the New Jersey Commission on Science and Technology:

1. Single Audit Act of 1984, P.L. 98-502;
2. OMB Circular A-21, Cost Principles for Education Institutions;
3. OMB Circular A-87, Cost Principles for State and Local Governments;
4. OMB Circular A-102, As amended, Grants and Cooperative Agreements with State and Local Governments;
5. OMB Circular A-110, Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations;
6. OMB Circular A-122, Cost Principles for Nonprofit Organizations;
7. OMB Circular A-128, Audits of State and Local Governments;
8. OMB Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Organizations;
9. New Jersey OMB Circular 93-05, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid Payments;

Suggested Audit Procedures

- * Obtain and review compliance requirements;
- * Review grantee procedures for compliance with applicable requirements.

I. PROGRAM OBJECTIVES

Business Development Programs are designed to facilitate the creation of new enterprises in science and technology fields, and to assist these fledgling businesses overcome hurdles which are peculiar to science and technology businesses. The Commission's Business Development grant programs include the:

- * Venture Match Program, which functions to bring together fledgling science and technology entrepreneurs and willing investors;

- * New Jersey Entrepreneur's Forum provides managerial assistance for the evaluation of business plans, as well as assistance in locating private-sector sources of financing;
- * Business Incubation Grants support science and technology business incubators. These incubators provide start-ups with flexible facilities, management and financial assistance, and business services. Qualified entrepreneurs are permitted to rent space at below-market rates.

II. PROGRAM PROCEDURES

Development programs are designated by formal action of the New Jersey Commission on Science and Technology. Once so designated, a Business Development program is required to submit annual budget requests and supporting information to the Commission through the Commission's Budget Call process. Funds appropriated to the Commission for support of Business Development programs are provided to program sponsors through annual grant agreements between the Commission and the sponsoring organizations.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Permissible activities under the grant are specified in the grant agreement.

Suggested Audit Procedures

- * Review the grant agreement;
- * Test for compliance with terms of the grant agreement.

B. ELIGIBILITY

Compliance Requirement

Program has been designated as an Advanced Technology Center by the New Jersey Commission on Science and Technology.

Suggested Audit Procedures

- * The auditor is not expected to make tests for recipient eligibility.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENT

The Commission's requirements for matching, cost-sharing, and earmarking are specified in the grant agreement.

Suggested Audit Procedures

- * Review the matching, cost-sharing, and earmarking requirements specified in the grant agreement;
- * Test for compliance with the terms of the grant agreement.

D. REPORTING REQUIREMENTS

Compliance Requirement

Reporting requirements are specified in the grant agreement.

Suggested Audit Procedures

- * Review the grant agreement;
- * Test for compliance with terms of the grant agreement.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirements

The Commission requires that all equipment purchased by the grantee using grant funds be labeled to indicate that the equipment is the property of the Advanced Technology Center supported under the grant.

The Commission requires that, in the event that annual royalties from any patent or copyright exceed a threshold established in the grant agreement, a percentage of gross royalties from that patent or copyright, as established in the grant agreement, shall be remitted to the Commission.

Suggested Audit Procedures

- * Review the equipment labeling requirements specified in the grant agreement;
- * Review the royalty payback requirements specified in the grant agreement;
- * Test for compliance with the terms of the grant agreement.