NORTH Dakota | Corrections and Rehabilitation

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# VOCA Grant Subrecipient Manual

2026

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# GENERAL INFORMATION

The VOCA Grant Subrecipient Manual will provide VOCA Grant Subrecipients with information necessary to assist agencies in properly managing their grant. This Manual does not include all requirements and conditions of the VOCA Grant. However, this Manual covers the more complicated requirements and conditions.

This Manual will be updated annually. The most recent update will always be available on the ND DOCR Grants Webpage at https://www.docr.nd.gov/grant-information. It is each subrecipient's responsibility to ensure they have the most recent copy available for those staff members with VOCA Grant management responsibilities.

# WHAT IS VOCA?

VOCA is the acronym for the Victims of Crime Act, passed in 1984 under President Ronald Reagan. VOCA uses non-taxpayer money from the Crime Victims Fund for programs that provide direct services for victims and survivors of all types of crime victims and crime survivors.

# PURPOSE

The purpose of the VOCA Grant funds administered by the ND Department of Corrections and Rehabilitation, (DOCR) is to sustain a level of direct victim services across the State of North Dakota. Where possible, the VOCA Grant funds also offer opportunities to expand and enhance existing services.

# INTRODUCTION

The ND DOCR annually awards grant funding for the VOCA Grant. VOCA Grant funding is meant to provide victim service agencies with a source of funding to help sustain programs by covering personnel and operational expenses. Direct services to victims of crime are eligible expenses for reimbursement.

The ND DOCR makes an effort to continue funding organizations that remain both eligible and effective in providing victims' services from year to year. However, agencies must show evidence of their eligibility and effectiveness each year in the application process. The ND DOCR does not guarantee any agency will continue to receive funding from one year to the next. All awards are subject to the availability of appropriated funds and any modifications or additional requirements imposed by Federal or State law.

# CONTACT INFORMATION

| GRANTEE AGENCY | CONTACT INFORMATION | |
|---|---|---|
| North Dakota Department of Corrections and Rehabilitation (ND DOCR) | DOCRgrants@nd.gov | |
| **GRANT PROGRAM STAFF** | **NAME** | **CONTACT INFORMATION** |
| Grants & Victim Compensation Administrator | Tammy Klein | 701-328-6220 Office |
| Interim Chief Financial Officer | Charlie Hedden | 701-328-6872 Office |
| **ASED GRANT MANAGEMENT SYSTEM** | **CONTACT INFORMATION** | |
| COSMOS | https://apps.nd.gov/docr/cosmos/menu/ | |
| **SUBGRANTEE DOCR WEBSITE** | **CONTACT INFORMATION** | |
| ND DOCR Victim Services Website | https://docr.nd.gov/victims-services/grant-information | |
| **OTHER AGENCIES** | **CONTACT INFORMATION** | |
| Office of Justice Programs (OJP) Office for Civil Rights (OCR) | U.S. Department of Justice 810 Seventh Street NW Washington, DC 20531 https://ojp.gov/about/ocr/complaint.htm | |
| Office for Victims of Crime (OVC) Performance Measurement Tool (PMT) | https://ojpsso.ojp.gov/<br>Help Desk Telephone Number 1-844-884-2503<br>Help Desk Email ovcpmt@usdoj.gov<br>ovcpmt@usdoj.gov | |

# ELIGIBILITY REQUIREMENTS

AGENCY REQUIREMENTS:

To be eligible for VOCA grant funding, a subrecipient must be operated by a criminal justice, governmental unit, public, or private non-profit or tribal agency (see below for definitions). Providing direct services to crime victims must be a core component of the agency's mission and operations.

1. ***CRIMINAL JUSTICE AGENCIES***:
   This category includes state and local law enforcement agencies, prosecutor's offices and correction departments are eligible to receive VOCA grant funding to pay for crime victims services. Grants made to law enforcement agencies must be used for direct services to crime victims, such as crime victim crisis response units.
2. ***PRIVATE NON-PROFIT AGENCIES***:
   This category includes shelters, safe houses, rape crisis centers, faith-based agencies, neighborhood programs, and mental health agencies. In addition to the general eligibility requirements, a private non-profit agency must have obtained 501(c)(3) non-profit status.
3. ***AMERICAN INDIAN OR ALASKA NATIVE TRIBES***:
   This category includes federally recognized American Indian or Alaska Native tribes, or projects that operate on tribal lands.
4. ***OTHER AGENCIES***:
   This category includes state and local public agencies that provide services specifically designed to serve crime victims.

GENERAL REQUIREMENTS:

1. The subrecipient must be located in North Dakota and primarily serve North Dakota residents.
2. The subrecipient must comply with all of the provisions outlined in the VOCA Grant Subrecipient Agreement.
3. A subrecipient receiving VOCA grant funding must have financial support from other sources in addition to VOCA grant funding and shall provide cash or an in-kind match contribution, or a combination of both. <u>The total project cost is the amount of the Federal VOCA funds plus the match amount</u>. ANY Federal funds may not be used for the cash match.
4. The subrecipient shall use volunteers throughout the performance period. If an agency is not able to meet this requirement, a request for a volunteer waiver must outline significant and specific reasons why volunteers cannot be used. ND DOCR may grant a waiver for this requirement. This must be completed at time of application submission.
5. The subrecipient shall provide services to crime victims of federal crimes on the same basis as crime victims of state or local crimes.
6. The subrecipient shall not use or reveal any research or statistical information identifiable to any specific individual, for any purpose other than for which such information was obtained.
7. The subrecipient shall provide assistance to potential recipients of crime victim compensation benefits (including potential recipients who are victims of a federal crime) to apply for benefits.
8. The subrecipient shall demonstrate and promote a record of providing effective direct services to crime victims, including support from sources other than VOCA in a cost-effective manner.
9. The subrecipient shall be required to cooperate with all VOCA Grant audit reviews.

# CONFLICT OF INTEREST

Individuals within the VOCA-funded organization are required to use federal funds in the best interest of the VOCA award. Decisions related to these funds must be free of personal or organizational conflicts of interest, both in fact and in appearance. Any individuals with a possible or potential conflict of interest, are required to disclose it in writing to the ND DOCR pursuant to 2 C.F.R. § 200.112. It is required that subrecipient organizations adopt a conflict of interest policy.

**A. Conflict in Fact**

In the use of VOCA award funds (direct or indirect), the subrecipient should not participate in any decisions, approval, disapproval, recommendations, investigations, or other proceedings that involve any of the following people or groups:

1) An immediate family member;
2) A partner;
3) An organization in which they are serving as an officer, director, trustee, partner, employee; or
4) Any person or organization that is negotiating or has an arrangement for prospective employment, has a financial interest, or for other reasons can have less than an unbiased transaction with the subrecipient.

**B. Conflict in Appearance**

In the use of award funds, subrecipients should avoid any action which might result in, or create the appearance of:

1) Using the official position for private gain;
2) Giving special treatment to any person;
3) Losing complete independence or objectivity;
4) Making an official decision outside official channels; or
5) Negatively affecting the confidence of the public in the integrity of the Government or the program.

**C. Typical Conflict of Interest Issues**

1. Less-than-arm's-length transactions involve the act of purchasing goods or services or hiring an individual from a related party such as a family member or a business associate of the recipient.
2. Failure to use fair and transparent processes for subrecipient decisions and vendor selection. These processes must be fair, transparent, and free of undue influence and most procurement requires full and open competition.
3. Consultants can play an important role in VOCA programs; however, subrecipients must ensure that a consultant's work conforms to all regulations. Additionally, subrecipients must adhere to a fair consultant selection process, reasonable pay rates, and specific verifiable work product.

## BREACH OF CONFIDENTIALITY

The DOCR Grants and Victims Compensation Programs certify compliance with art. I, § 25(1) of the North Dakota Constitution, North Dakota Century Code 12.1-34-02 and 54-23.4-17, Part 94.115 of the VOCA Victim Assistance Program Rule found in the Federal Register, Vol. 81, No. 131, Page 44532 and 28 Code of Federal Regulations 94.115.

It is standard procedure to maintain the confidentiality of victims' names, addresses, telephone numbers, and other identifying information at all times.

The only time victims' names, addresses, telephone numbers, and other identifying information will be shared among partners is during the processing of victims' compensation claims. Information is allowed to be shared between victim advocates actively working with the victim on the claim and the Crime Victims Compensation Program staff for the purpose of assisting the victim in seeking victim compensation benefits.

A "Breach of Personally Identifiable Information Form" (See Appendix) shall be completed and submitted to the VOCA Grant Administrator within 24 hours of such breach. The federal program manager is to be notified by the VOCA Grant Administrator immediately within 24 hours of such breach.

# APPLICATION PHASE

## GRANT SOLICITATION

The annual solicitation period for the VOCA Assistance Grant is typically during the month of July. VOCA Competitive Grants may have a different solicitation period. A few days prior to the solicitation period, the Notice of Funding Opportunity (NOFO) will be released. The NOFO is sent to existing subrecipients and anyone requesting to be notified via email. The NOFO is also posted to the ND DOCR website at https://www.docr.nd.gov/grant-information under the VOCA Links heading. The NOFO has all the information necessary to apply for the VOCA Grant. Subrecipients should pay special attention to the NOFO as the list of required documents could change from one year to the next or from one type of grant to another.

## APPLICATION PROCESS

Those interested in applying for the VOCA Grant should review the eligibility requirements to ensure they meet all the requirements. First time applicants will be required to provide documentation demonstrating they meet all the requirements. Applicants must access COSMOS to download all the application documents. It is expected that all subrecipients will read and understand the requirements. The list of documents outlined below shall accompany, as applicable, and be attached to all applications for the VOCA Grant. Also, the Certifications as outlined in the next section must also be submitted with each VOCA Grant application. Failure to submit a complete application may result in an application being rejected or denied.

COSMOS GRANT MANAGEMENT SYSTEM:
COSMOS is the ND DOCR's on-line Grants Management Program. Users request access to the system. All applicants shall utilize COSMOS to review the application documents and apply for the VOCA Grant. Applicants will be required to acknowledge acceptance of the Subrecipient Agreement by electronic signature.

Subrecipients will also utilize COSMOS to submit reimbursement requests and required reports per the Reporting Schedule. Training is essential for system access, grant application, fiscal management and reporting in the COSMOS system. **COSMOS on-line training is available on the ND DOCR Victim Services website** at Grant Information | North Dakota Department of Corrections and Rehabilitation

ARTICLES OF INCORPORATION 501(c)(3):
In addition to the general eligibility requirements, a private non-profit agency shall also have obtained Articles of Incorporation 501(c)(3) certifying that the agency is registered with the North Dakota Office of the Secretary of State, as a private non-profit agency at:- https://www.sos.nd.gov/business/nonprofit-services

BOARD OF DIRECTORS:
Provide a list of names, addresses and telephone numbers of the current board of directors. This is only required if your agency is claiming non-profit status.

CURRENT AGENCY STAFF:
Provide current staff, job titles, and job descriptions for positions that are VOCA funded. Job descriptions shall be specific to the individual and only include allowable activities to be supported with VOCA funds.

UNIQUE ENTITY INDENTIFIER (UEI) NUMBER & SYSTEM FOR AWARD MANAGEMENT (SAM) REGISTRATION:
The subrecipient must complete registration and obtain a UEI number and then register with SAM prior to accessing COSMOS and applying for a VOCA grant. UEI numbers are free of charge and must be renewed annually. UEI number and SAM registration information are located at Home | SAM.gov.

# SAM.GOV REGISTRATION

Prior to awarding any VOCA Grant funds to a subrecipient, the ND DOCR must confirm the agency has an active SAM.GOV registration. The ND DOCR is expressly prohibited from awarding funds to agencies without an active registration. https://www.sam.gov/

# CERTIFICATIONS

Applicants will be required to certify their compliance with several Federal requirements. Those requirements are outlined below. The Certification Forms are attached to the VOCA Subrecipient Agreement as Exhibits must be submitted with the application.

LOBBYING; DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS; DRUG-FREE WORKPLACE REQUIREMENTS:
Federal funds may not be used by the State, or any subrecipient, at any tier, either directly or indirectly, to support or oppose the enactment, repeal, modification or adoption of any law, regulation, or policy, at any level of government. Should any questions arise as to whether a particular use of federal funds by a recipient (State) or subrecipient would or might fall within the scope of this prohibition, the recipient (State) is to contact The Office of Justice Programs (OJP) for guidance, and may not proceed without the express prior written approval of OJP.

The State and subrecipient receiving Department of Justice funding such as Victim of Crime Act (VOCA) funding is required to complete Certifications regarding Lobbying; Debarment, Suspension and other Responsibility Matters; and Drug-free Workplace Requirements. Applicants must complete the Certification Form, attached as Exhibit B, and submit with their application.

DETERMINATION OF SUITABILITY REQUIREMENTS:
The Award Condition: Determination of Suitability for Covered Individuals Who May Interact with Participating Minors was incorporated into Department of Justice awards starting in federal fiscal year 2019. If the award condition applies to a subaward, the subrecipient must make determinations of suitability before

certain individuals may interact with participating minors. Details of this requirement are posted on the Office of Justice Programs website at https://www.ojp.gov/funding/explore/interact-minors.

EQUAL OPPORTUNITY EMPLOYMENT PLAN:
An Equal Employment Opportunity Plan (EEOP) is a work force report that agencies shall complete as a condition for receiving Justice Department funding authorized by the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. § 3789d.) The purpose of the EEOP is to make sure the subrecipient receiving financial assistance from the Justice Department is providing equal employment opportunities to men and women regardless of age, race, sex or gender identity, national origin, religion or disability. The federal regulations establishing the EEOP requirements also link a diverse workforce to effective law enforcement. The experience of the [Justice Department] in implementing its responsibilities under the U.S. Crime Control and Safe Streets Act as amended, has demonstrated that the full and equal participation of women and minority individuals in employment opportunities in the criminal justice system is a necessary component to the Safe Streets Act of 1968's program to reduce crime and delinquency in the United States at 28 C.F.R. § 42. The Justice Department regulations pertaining to the development of a comprehensive EEOP can be found at 28 C.F.R. § 42.301-308.

To determine if your agency is required to complete and submit an EEOP Certification or EEOP Utilization Report, access the OJP information at https://www.ojp.gov/eeop-notice Review the information and instructions under the EEOP Reporting Tool Job Aid. Applicants will need to complete the Certification Form and submit with their application if required by the federal awarding agency. This information is not being collected for the FY27 grant.

OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133 AUDIT:
Any governmental unit (state or local) or private non-profit agency expending less than $1,000,000 in federal funds in any fiscal year are exempt from a single A-133 audit. A single A-133 audit must be submitted online to the Federal Audit Clearinghouse (FAC) for any governmental unit (state or local) or private nonprofit organization expending $1,000,000 or more of federal funds. Single audit submission is required under the Single Audit Act of 1984 (amended in 1996), OMB Circular A-133, and the Office of Management and Budget (OMB) Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements for Federal Awards (Uniform Guidance). The Internet Data Entry System (IDES) is the place to submit the single audit reporting package and can be accessed at https://www.fac.gov/

**The Single audit submission is due nine (9) months after the end of the fiscal year. Applicants must complete the Single Audit Certification Letter, attached as Exhibit C, and submit with their application**.

FEDERAL CIVIL RIGHTS TRAINING:
The subrecipient receiving financial assistance from the Office of Justice Programs (OJP), must comply with the Federal statutes and regulations that prohibit discrimination in federally assisted programs or activities. The subrecipient may not discriminate in employment based on age, race, sex or gender identity, national origin, religion or disability. The subrecipient also may not discriminate in the delivery of services or benefits based on age, race, sex or gender identity, national origin, religion, or disability. The Office of Civil Rights (OCR) has developed online civil rights training curriculum for grantee agencies and subrecipients. OJP Civil Rights Non-Discrimination Online Training shall be completed prior to receiving VOCA funding by accessing the training modules at http://ojp.gov/about/ocr/ocr-training-videos/video-ocr-training.htm.

At this time, there is no certification form required for completion of Federal Civil Rights Training.

# APPLICATION DOCUMENTS

The following documents must be submitted with each application:

| | |
|---|---|
| Agency Grant Proposal | Required for all applicants |
| Board of Directors | Required if applicant is Private Non-Profit |
| Budget Detail | Required for all applicants |
| Determination of Suitability | Required for all applicants |
| Lobbying and Debarment Certification | Required for all applicants |
| Single Audit Certification | Required for all applicants |
| EEOP Certification | Required for all applicants if indicated by federal awarding agency |
| Letters of Collaboration | Required for all applicants |
| List of Current Staff/Job Descriptions (VOCA/volunteers) | Required for all applicants |
| Match Documentation | Required for all applicants |
| Non-profit Status/Articles of Incorporation 501(C)(3) | Required if applicant is Private Non-Profit |

BUDGET NARRATIVE: The Budget Narrative within COSMOS is limited on space. Should additional space be needed, agencies can submit supplemental documentation in COSMOS. The Budget Narrative must match the Budget Detail.

BUDGET DETAIL: A detailed budget outline will be required for all applicants. When preparing your budget, each agency must have a basis for how they arrive at the figures in the budget. If you budget a certain amount for utilities, you should be able to demonstrate how you arrived at that specific figure. Below is an example of the information necessary to establish a basis to claim $1,120 for utilities expenses:

- Yearly utilities expenses are approximately $3,200 or $266.67 per month. VOCA activities make up approximately 35% of the total agency work activities . Therefore, utilities expenses billable to VOCA should be approximately 35% of $3,200 or $1,120 for the year.

Indirect and Administrative Costs Methods -
If an agency does not have an approved indirect cost rate, an agency may request the de minimus rate of 15% or Direct Allocation Method (indirect costs that support the program may be listed by budget category).

Indirect Cost Rate: An agency may include their approved indirect cost rate in a grant application. The approved Indirect Cost Rate Agreement must be attached to the grant application.

15% De Minimus Rate: If an agency elects to use the15 percent de minimis rate, the Uniform Guidance requires that you use Modified Total Direct Costs (MTDC) as the cost base. MTDC includes all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $25,000 of each subaward (regardless of the period of performance of the subawards under the award).

A recipient that is eligible under the Part 200 Uniform Requirements and other applicable law to use the "de minimis" indirect cost rate described in 2 C.F.R. 200.414(f), and that elects to use the "de minimis" indirect cost rate, must advise OJP in writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. Attach letter to the grant application.

Direct Allocation Method: Direct allocation treats ALL costs except administration and other general expenses as direct costs. Joint costs are prorated individually as direct costs to each category and to each award or other activity using a base most appropriate to the particular cost being prorated.

VOLUNTEER JOB DESCRIPTIONS: A job description will be required for any duties performed by volunteers.

JOB DESCRIPTIONS FOR VOCA PAID STAFF: A job description will be required for each staff member included in the budget.

LETTER(S) OF COLLABORATION: A letter of collaboration is required and must include the following:

1. Identify the agency and provide a brief history of the collaborative relationship, including when and under what circumstances the relationship began.
2. Clearly state the roles and responsibilities each agency will assume to ensure the success of the proposed project.
3. Demonstrate the capacity of the grant-funded staff to successfully implement project activities.
4. Describe the resources each partner would contribute to the project, either through time, in- kind contributions, or grant funding.
5. Demonstrate a commitment to work together to achieve stated project goals and objectives.

DOCUMENTATION SUPPORTING MATCH: Applicants must provide documentation supporting their expectations for match. Tribal agencies are exempt from this requirement.

# APPLICATION QUESTIONS

Below are the VOCA Assistance Grant application questions. Grant applications for Competitive funds may contain different questions.

| | |
|---|---|
| 1. | What area do you primarily serve victims of crime? Please name cities and counties. |
| 2. | How will the services you offer address community needs. |
| 3. | Describe the method(s) your agency plans for collaboration with local and state partners to accomplish the proposed goals in your agency's VOCA Grant application. |
| 4. | Describe your agencies allocation method to ensure VOCA activities are prorated as part of the agency's total activities and not other funding sources. |
| 5. | VOCA funding from year to year is never guaranteed. In the event FY26 has a decrease in federal funding, how will you continue to provide direct services to victims of crime? |
| 6. | Describe the method(s) your agency plans to use to collect statistical information, measure progress, and determine success with proposed VOCA Grant funding. |
| 7. | How will your agency advocate the Crime Victims Compensation Program. |
| 8. | Describe how your agency will use volunteers within the performance period. |
| 9. | In the upcoming grant cycle, how will your agency become more relevant to the need's victims? |
| 10. | Imagine you are a victim of a serious crime, such as robbery or assault. Reflect on your experience as a victim, considering the emotional, psychological, and practical challenges you faced in the aftermath of the crime. Discuss how your agency's support services could better assist this victim (you) in coping with the trauma, seeking justice, and rebuilding their lives. |
| 11. | Who will sign your contract? Please provide their name, title, and contact information. |

# APPLICATION TIMETABLE

These annual dates are approximate and provide subrecipients with a general estimated timeline regarding the application approval/denial process for the VOCA Assistance Grant.

| TIMETABLE FOR APPLICATION REVIEW AND GRANT AWARDS | ACTIVITY |
|---|---|
| July 1st | VOCA Grant Solicitation Released |
| Last working day in July | Applications Due in COSMOS by Noon |
| First week of August | Applications accepted in COSMOS by ND DOCR |
| Fourth week of August | Applications reviewed by Crime Victim's Services Board Members |
| First week of September | Crime Victims Services Board meets to recommend projects and funding levels (approximate) |
| Second week of September | Award Decisions made and Federal Award Information released |
| October 1st | Period of performance begins |

# GRANT ACCEPTANCE AND APPLICATION REVIEW PROCESS

Once VOCA Grant applications are submitted in COSMOS, a preliminary review is done by ND DOCR Staff to ensure each application meets all requirements and to confirm all necessary application documents are completed and attached correctly. The ND DOCR will not return incomplete or incorrect applications back to the grant applicant for correction and resubmission after the solicitation period deadline. You may request assistance from the ND DOCR prior to submitting your grant application. Please use the contact information provided earlier in the manual.

# APPLICATION PROCESSING

Once the applications are accepted, a more thorough review process is done by ND DOCR Staff to ensure the budget and program proposal meet the intent and specific criteria identified in the NOFO.

# FUNDING CALCULATIONS FOR FORMULA AWARDS

The Office of Victims of Crime (OVC) gives the ND DOCR wide latitude in determining grant awards. The VOCA Assistance Grant awards are calculated based on a mathematical formula. The ND DOCR will review the calculations and may make minor adjustments to ensure awards meet the intent and focus of the grant and the funding appropriation.

# COMPETITIVE GRANT REVIEW

VOCA Competitive Grant applications compete against each other. Applications are reviewed and selected by the Crime Victims Services Board. Applications are funded based on the amount of funds available.

# CRIME VICTIMS SERVICES BOARD

The Crime Victims Services Board is a 6-member board consisting of the CAWS Executive Director, Federal Victim Witness representative, Tribal Victim Services representative, Law Enforcement representative, Legislative representative, and ND DOCR Staff. The ND DOCR Staff Attorney may also

participate in the meetings. For the VOCA Assistance Grant, the ND DOCR submits a funding proposal to the Crime Victims Services Board for review and approval. For VOCA Competitive Grants, the ND DOCR provides the Crime Victims Services Board with resources and tools to help determine which projects should receive funding.

# AWARD PHASE

## AWARD NOTIFICATIONS

Award notifications will be processed in COSMOS. An Award Letter and the Federal Award Identification document will be sent to the subrecipient in a Communication Note. Both documents should be retained within the Subrecipient's grant file. These documents may be requested during a site visit from the ND DOCR or Federal auditors.

## APPLICATION DENIALS

Application denials will be processed in COSMOS. The ND DOCR is not required to provide justification on why an application was denied.

## AWARD ACCEPTANCE/REJECTION PROCESS

There is a specific process to follow within COSMOS to accept or reject an award. The COSMOS Documents and Instructions Grant Information | North Dakota Department of Corrections and Rehabilitation will provide further guidance on the steps necessary to accept or reject your award.

## SUBGRANT AWARD REPORT

The Subgrant Award Report or SAR is required by OVC. The SAR is completed on the PMT website. The first part of the SAR is completed by ND DOCR staff. The second part of the SAR must be completed by the subrecipient within 45 days of the award start date. Once completed, the ND DOCR is then required to review and approve the SAR.

## RISK ASSESSMENT

As required by 2CFR 200.331, the ND DOCR will be conducting a risk assessment of each subrecipient after the grant award has been accepted. The subrecipient is required to assist and comply with the completion of the risk assessment.

The following questions will be asked as part of the risk assessment:

1. Has your entity previously received grant funds from ND DOCR?
2. Does your entity have a policy regarding conflict of interest?
    a. If yes, has any conflict of interest been disclosed between your entity and ND DOCR?
2. Does the grant administrator have more than 3 years of experience in managing the objectives expected under this grant program?
3. Does the grant administrator and the financial staff who will oversee this grant have more than one-year prior federal grant award experience?
4. Do you anticipate contracting services to carry out the grant with these funds?
5. Does your entity have written policies and procedures for following business processes that meet the minimum federal requirements?

a. Grant compliance
b. Procurement
c. Fixed Assets & Inventory

Accounting Systems & Financial Information

1. What was the total budget for your agency in most recent fiscal year?
2. Which of the following best describes your entity's accounting system? Manual, Automated, or Combination
3. Does the accounting system identify the deposits and expenditures of program funds for each grant separately?
4. Are timesheets completed for an employee who receives funding from multiple sources?
5. Does your entity have any concerns regarding the ability to provide the required match?
6. Did an independent certified public accountant audit your organizations financial statements?
7. If your entity received over $1,000,000 in federal funds from all sources last year, was a single audit conducted on the entity per 2 CFR200.501
   If yes, were there any audit findings regarding program non-compliance and/or significant internal control deficiency?
8. Are there currently any unresolved audit issues?

The information from the subrecipient risk assessment completed by subrecipients, as well as information from COSMOS, and the Grant Staff's experience, is used to complete the second part of a risk assessment. The risk level for each subrecipient is determined through this second risk assessment. The risk level determines what level of monitoring each subrecipient will receive during the performance period. An example of the ND DOCR risk assessment is below.

# ND DOCR VOCA SUBRECIPIENT RISK ASSESSMENT FORM

Subrecipient Name: _____ Date Assessed: _____
Grant: _____ Performance Period: _____
Award Amount: _____

| CRITERIA | SCORE<br>Low Risk 5<br>Moderate Risk 10<br>High Risk 15 |
|---|---|
| **Grant Award Amount**<br>**Low:** less than $50,000<br>**Moderate:** $50,000-$125,000<br>**High:** over $125,000 | |
| **Years of Previous Grant Experience**<br>**Low:** over 7 years<br>**Moderate:** 4-6 years<br>**High:** new subrecipient- 3 years | |
| **Financial Management**<br>**Low:** no issues with submitting reimbursement requests, in compliance with financial reporting, never forfeited funds<br>**Moderate:** has had some issues in meeting the above requirements<br>**High:** has a reoccurring history of not meeting financial compliance | |
| **Pragmatic Compliance Issues**<br>**Low:** no issues in meeting pragmatic compliance<br>**Moderate:** has had some issues with meeting pragmatic compliance<br>**High:** has a reoccurring history of not meeting pragmatic compliance | |
| **Data Management and Reporting Requirements**<br>**Low:** no issues with submitting data and adhering to reporting requirements<br>**Moderate:** has had some issues with submitting data and reports timely<br>**High:** has a reoccurring history of not submitting date and reports timely | |
| **Frequency of Key Staff Turnover**<br>**Low:** no issues with key Staff turnover<br>**Moderate:** has some issues with key Staff turnover<br>**High:** has a reoccurring history of issues with key Staff turnover | |
| **Risk Level Category**<br>Low Risk: 40 points or less<br>Moderate Risk: 45 points to 60 points High Risk: more than 60 points | **TOTAL SCORE**<br><br>**ASSIGNED RISK LEVEL** |

# INDIVIDUAL COSMOS USER ACCOUNTS

Subrecipients are required to have individual COSMOS user accounts for each staff member with access to COSMOS. Agency staff should not share user account information. Individual user accounts provide a level of accountability, assists with tracking issues, and is easier for everyone when a staff member leaves an organization.

# MATCH

A subrecipient receiving VOCA grant funding shall have financial support from other sources in addition to VOCA grant funding and shall provide a match contribution (cash or an in-kind, or a combination of both). Documentation supporting expectations for match shall be attached to the application in COSMOS. Tribal agencies are exempt from meeting match requirements. The match documentation will be required quarterly through a file cabinet request in COSMOS and the final closeout report is due in COSMOS at the end of the grant.

The total project cost is the amount of the Federal VOCA funds plus the match amount. Federal funds may not be used for the cash match. An agency with previous VOCA subawards shall use a 20% cash or in-kind match, or combination of both. An agency new to VOCA shall use a 25% cash or in-kind match, or combination of both. American Indian or Alaska Native Agencies are exempt from project match requirements.

**Step 1.** Award Amount ÷ % of Federal Share = Total (Adjusted) Project Cost
**Step 2.** Total (Adjusted) Project Cost x % of Recipient's Share = Required Match

For example, if the VOCA subaward amount is $80,000 and the match is 20%:
**Step 1.** $80,000 / .80 = $100,000 (Total adjusted project cost)
**Step 2.** $100,000 x .20 = $20,000 (required match)

See "**Match Requirement"** example in Appendix.

Any agency requiring a match waiver should contact the ND DOCR for further information.

A match may be in the form of cash and/or in-kind contributions provided such contributions adhere to the following rules:

1) Are verifiable in the program's records;
2) Are not included as part of cost sharing for any other federal grant;
3) Are necessary and reasonable for proper and efficient accomplishment of the project objectives;
4) Are types that are allowable costs under the grant;
5) Are not contributions by the Federal government;
6) Are provided for in the approved budget of the grant agreement; and
7) Are in accordance with the VOCA Rules and the DOJ Grants Financial Guide.

**Cash Match**

A cash match includes cash spent for project-related costs. An allowable cash match must include costs which are allowable with Federal funds, except acquisition of land, when applicable. A cash match may be applied from the following sources:

1) Funds from states and local units of government that have a binding commitment of

matching funds for programs or projects.

2) Funds contributed from private sources.
3) Program income generated from projects and the related interest earned on that program income, provided these projects are identified and approved as part of the budget and awarded application.
4) Sources otherwise authorized by law.

**In-Kind Match**

An in-kind match, includes but is not limited to, the valuation of in-kind services. In-kind is the value of something received or provided that does not have a cost associated with it. For example, the value of donated services could be used to comply with match requirements. In-kind contributions by the program, excluding volunteers, will be valued at actual cost.

1) **Value of Donated Expendable Property**: Donated expendable program property includes such items as expendable equipment, office supplies, or training materials. Values assessed to expendable personal property to be included in the cost or matching share should be reasonable and should not exceed the fair market value of the property at the time of donation.
2) **Value of Donated Non-Expendable Property**: The method used for charging matching share may differ for donated non-expendable property, depending upon the purpose of the grant as follows:
   a. If the purpose of the grant is to furnish equipment, etc., to the victims' assistance program or otherwise provide a facility, the total value of the donated property may be claimed as a matching share.
   b. If the purpose of the grant is to support program activities that require the use of equipment, etc., use charges or fair market rental value for the equipment may be made.
3) **Value of Donated Property**: The value of donated non-expendable property shall not exceed the fair market value of equipment and property of the same age and condition at the time of donation.
   a. The value of donated space shall not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality.
   b. The value of loaned equipment shall not exceed its fair rental value and it shall be documented that it will remain in the program for the entire project period.
4) **Value of Volunteer Services**: Volunteer services may be furnished by professional and technical personnel, consultants, and skilled and unskilled laborer(s). Volunteered service may be counted as cost sharing or matching if the service is an integral and necessary part of the approved program.
   a. Rates for volunteers should be consistent with the rates paid for similar work in other activities of the state, local government, or non-profit organizations. The rates should be consistent with those paid for similar work in the labor market in which the program competes for the kind of services involved. Non-professional volunteers' time will be calculated at minimum wage. Para-professional volunteers' time may be calculated at a higher rate. The value of volunteer time can be found by state at: Value of Volunteer Time Report | Independent Sector Resources
   b. When an employer other than the victims' assistance subrecipient furnishes the services of an employee, these services shall be valued at the employee's

regular rate of pay (exclusive of fringe benefits and overhead cost) provided these services are in the same skill for which the employee is normally paid.

5) **Supporting Records Requirement for Match:** The following requirements pertain to the subrecipient's supporting records for in-kind contributions from non-federal third parties.

   a. Volunteer services must be documented at the service delivery site through signed and certified time sheets and/or activity logs.
   b. The basis for determining the valuation for personal services, materials, equipment, etc., must be documented and maintained at the service delivery rate.

6) **Records of Contributions:** Subrecipients should have a record of cost or matching contributions and the record should show the source, amount, and timing of the contribution. Records are subject to audit and exceptions in the same manner and to the same extent as books and records dealing with the receipt and disposition of federal grant funds. In addition, if the victims' assistance program has included contributions greater than the required matching shares within its approved budget, the program must maintain the same records for the excess contributions.

7) **Equipment Match:** Equipment leased or donated to a program must be operational and usable.

8) **Timing of Matching Contributions:** Matching contributions do not need to be applied at the exact time or in proportion to the obligation of the federal funds. However, the full matching share must be obligated by the end of the award period.

# MATCH WAIVER PROCEDURES

The ND Department of Corrections and Rehabilitation is required to ensure VOCA subrecipients meet match requirements. ND DOCR staff provides appropriate monitoring of compliance with match requirements throughout the performance period.

Match waivers, both in full and in part, are required to be justified at the time the VOCA grant application is submitted. Should a match waiver be requested in full or in part, the VOCA applicant must answer the following questions before a match waiver will be considered: How is the grant currently being matched?

1. What extenuating circumstances exist that impede the organization's ability to partially or fully match the VOCA grant funds requested?

2. Has the organization considered all possible options for meeting the match with in-kind and cash sources that are not being used as match on another Federal grant?

3. What methods has the organization used to consider all possible options for meeting the match requirements?

4. What steps does the organization plan to take in order to be able to meet the match requirement in the future?

5. If a match waiver is approved, does the organization anticipate this is a one-time

request or are there extenuating circumstances that will require a waiver request next year?

6. How would the denial of a match waiver impact the VOCA project?

7. Would the program have to decline all or part of the grant award if a match waiver is not granted?

ND DOCR grant staff review the response during the application review process to make a determination prior to awarding grant funds, if a partial or full match waiver is necessary and justified.

ND DOCR grant staff will consider the following when deciding whether or not to approve a match waiver request:

1. Practical and/or logistical obstacles to providing match (e.g., public agencies that do not engage in private fundraising and may have limitations on soliciting contributing funds).
2. Local resource constraints (e.g., rural community with limited local funding availability or volunteer capacity).
3. Increases to VOCA funding where local funding availability has not increased to the same degree.
4. Past ability to provide match - The DOCR and OVC generally expects subrecipients to provide at least the same dollar amount of match it provided during the grant year immediately preceding the year of the waiver request, unless a change in circumstances justifies a lower amount.
5. State, local and federal emergencies will be considered- should they arise during any award period and special determination will be made in such instances. This decision will be reviewed by the Grant Administrator and the Grant and Contracts Manager for the ND DOCR.

Once the grant is awarded and a match waiver is approved, a match waiver determination form will be uploaded to the respective grant in COSMOS in a Communication Note. The match waiver determination notice will contain the following:

1. A brief description of the project/services provided by subrecipient.
2. The justification (consistent with the considerations under the applicable waiver guidance).
3. The scope of the waiver, and waiver amount (unless specified otherwise by the ND DOCR, the waiver amount should create an equivalent match waiver percentage to be applied should the project budget change).
4. The ND DOCR approval of the waiver request for the reasons set out in the determination.

Waivers will only be applicable for the duration of the period of performance (i.e. not in perpetuity).

Prior OVC approval will be required for any match waiver requested by a subrecipient within 30 days before the performance period end date, or after that date. The ND DOCR anticipates this would only occur in the event of an emergency.

The ND DOCR agrees to apply the approved match waiver percentage in (or derived from) the original waiver request to a subrecipient's modified budget to determine the new match waiver dollar amount.

All match waivers must be approved and signed by the ND DOCR VOCA Grant Administrator.

# COMMINGLING OF FUNDS

The subrecipient's accounting system must ensure that agency funds are not commingled with Federal funds. Each award must be accounted for separately. Subrecipients are prohibited from commingling funds on either a program-by-program basis or a project-by-project basis. Funds specifically budgeted and/or received for one project may not be used to support another. Where a subrecipient's accounting system cannot comply with this requirement, the subrecipient shall establish a system to provide adequate fund accountability for each project.

# OBLIGATION OF FUNDS

An obligation occurs when funds are encumbered on a valid purchase order or requisition to cover the cost of purchasing an authorized item on or after the first day of the performance period and upto the last day of the performance period. Any funds not properly obligated by the subrecipient within the award period will be reallocated by the ND DOCR. The obligation deadline is the last day of the grant period unless otherwise stipulated.

# SUPPLANTING

Federal funds must be used to supplement existing funds for program activities and not replace those funds which have been appropriated for the same purpose. Potential supplanting will be the subject of application review, post-award monitoring, and site visits. If there is a potential presence of supplanting, the applicant or grantee will be required to supply documentation demonstrating that the reduction in non-federal resources occurred for reasons other than the receipt or expected receipt of federal funds. The VOCA non-supplanting requirement applies only to local and state public agencies. It does not apply to private non-profit agencies.

# FAILURE TO PROPERLY SUPPORT THE USE OF VOCA FUNDS

A federal award agreement creates a legal and binding obligation. As a subrecipient, it obligates you to:

1. Use the award as outlined in the agreement.
2. Act with integrity when applying for and reporting your actual use of funds.
3. Properly track the use of funds and maintain adequate supporting documentation.

# TYPICAL ISSUES INVOLVING FAILURE TO PROPERLY SUPPORT THE USE OF VOCA FUNDS

1. Deliberate redirection of the use of funds in a manner different from the purpose outlined in the award agreement.
2. Failure to adequately account for, track, or support transactions such as personnel costs, contracts, indirect cost rates, matching funds, program income, or other sources of revenue.

# POST AWARD PHASE

## OFFICE FOR VICTIMS OF CRIME (OVC) PERFORMANCE MEASURES TOOL (PMT)

**Failure to submit PMT Reports per the required schedule may result in sanctions as detailed in Subrecipient Non-Compliance.**

Subrecipients must prorate their victims served based only on VOCA funds and match funds. Subrecipients should not include victims served using other funding sources other than VOCA and their match monies (see Appendix for OVC's Suggested Prorating Strategies for Victim Assistance Subgrantees). The DOCR requests that subgrantees do not use Option 3 – Proration Based on Victim Service Program Budget.

Training is essential for system access and reporting in the PMT system. It is recommended that the subrecipients complete all training prior to starting any reporting in the PMT system. Training and reporting may be accessed at http://ojpsso.ojp.gov. Proceed to the "Need Help" tab and click directly on the tab itself. All training and resources are available under this tab.

All federal reporting is required to be completed in the OVC PMT system. If your agency established an account through a previous VOCA grant, your information automatically transfers and your access to the PMT system should still be active. If your agency is new to the PMT system, your agency's authorized representative should contact the ND DOCR for initial instructions to establish a new PMT account.

The subrecipient shall submit all required PMT statistical data and narrative reporting information per the VOCA Grant Reporting Schedule. Failure to complete reports per the VOCA Grant Reporting Schedule, may affect future monitoring activities (such as more audits) and could affect future awards.

PMT SUBGRANT AWARD REPORT (SAR):
The SAR consists of the subrecipients proposed activities from the VOCA Grant Application to be implemented within the performance period. Any SAR changes during the performance period must be completed in PMT within thirty (30) days of the change.

PMT QUARTERLY PERFORMANCE MEASURE REPORTS:
The subrecipient is required to submit quarterly performance measure reports on the performance metrics identified by OVC, and in the manner required by OVC. The quarterly performance measure report contains demographic and direct services information on age, race, sex or gender identity, national origin, religion or disability collected by the subrecipient during each of the four quarters and submitted through the PMT system within fifteen (15) days after the close of each quarter. Subrecipients shall upload the completed quarterly report into COSMOS.

PMT SUBGRANTEE ANNUALLY REPORTED QUESTIONS:
Data and narrative questions required for performance and effectiveness under the award. The subrecipient shall collect and maintain data that measures the performance and effectiveness of the activities under this award. The subrecipient Annually Reported Questions are located at the end of the Fourth Quarterly Performance Measures Report and shall be submitted through the PMT system within fifteen (15) days after the end of the performance period.

# REPORTING SCHEDULE

## PERFORMANCE PERIOD: OCTOBER 1st - SEPTEMBER 30th, unless otherwise noted.

All subrecipients shall submit required statistical and narrative data per the VOCA Grant Reporting Schedule outlined below. NOTE: The scheduled below is for the VOCA Assistance Grant. Other grants could have a different timeline. Subrecipients shall upload a copy of each PMT quarterly report into COSMOS.

| DUE DATE Federal Fiscal Year | TYPE OF REPORT | DOCUMENTATION | SUBMISSION |
|---|---|---|---|
| October 15th | Subgrantee Award Report (SAR) | Subrecipients proposed activities to be implemented with VOCA and match funding | **OVC PMT** https://ojpsso.ojp.gov/ |
| 15th day of the month or the following Monday if the 15th falls on a weekend.<br><br>Must be submitted monthly | Reimbursement Requests | Your agency is required to maintain individual receipts for a period of **six years** | **COSMOS** https://apps.nd.gov/docr/cosmos/menu/ |
| 01/15<br><br>01/15 | 1st Quarterly Performance Measures Report<br><br>Copy of PMT Report and Match Documentation | Demographic and service information for the period of 10/1 - 12/31<br><br>Submitted in COSMOS | **OVC PMT** https://ojpsso.ojp.gov/<br><br>**COSMOS** https://apps.nd.gov/docr/cosmos/menu/ |
| 04/15<br><br>04/15 | 2nd Quarterly Performance Measures Report<br><br>Copy of PMT Report and Match Documentation | Demographic and service information for the period of 01/01 - 03/31<br><br>Submitted in COSMOS | **OVC PMT** https://ojpsso.ojp.gov/<br><br>**COSMOS** https://apps.nd.gov/docr/cosmos/menu/ |
| 07/15<br><br>07/15 | 3rd Quarterly Performance Measures Report<br><br>Copy of PMT Report and Match Documentation | Demographic and service information for the period of 04/01 - 06/30<br><br>Submitted in COSMOS | **OVC PMT** https://ojpsso.ojp.gov/<br>**COSMOS** https://apps.nd.gov/docr/cosmos/menu/ |

| | | | |
|---|---|---|---|
| 10/15<br><br>10/15 | 4th Quarterly Performance Measures Report<br><br>Copy of PMT Report and Match Documentation | Demographic and service information for the period of 07/01 - 09/30<br><br>Submitted in COSMOS | **OVC PMT**<br>https://ojpsso.ojp.gov/<br><br>**COSMOS**<br>https://apps.nd.gov/docr/cosmos/menu/ |
| 10/15 | Subgrantee Annually Reported Questions | Annual narrative questions for the period of 10/1 - 09/30 | **OVC PMT**<br>https://ojpsso.ojp.gov/ |
| 10/15 | Annual Closeout Report | Statistical and narrative information for the period of 10/1 - 09/30 | **COSMOS**<br>https://apps.nd.gov/docr/cosmos/menu/ |

# SINGLE AUDIT REQUIREMENT MONITORING

If your agency expends more than $1,000,000 in Federal Funds per year you may be required to complete a single audit per the requirements found in 2 CFR. The ND DOCR is required to monitor this requirement. Your compliance with this requirement is certified on the Single Audit Certification Letter as part of the VOCA Grant application. If you meet the requirement, the ND DOCR will be contacting you during the grant year to ensure we have access to the most recent copy of the single audit. Also, if any questions arise during our review of the findings, you may be contacted by ND DOCR staff.

It should be noted for county victim witness subrecipients that unless your victim witness budget exceeds the Federal spending threshold identified above, your agency should be excluded from this requirement.

# BUDGET REVISIONS

All Budget Revisions shall be done in COSMOS. The subrecipient will notify the ND DOCR to open a filing cabinet request for an extraordinary budget revision. Budget Revisions shall include proper justification in the notes/comments. Once the filing cabinet request has been approved, the subrecipient can use the budget revision option in COMOS and make the necessary line item changes in the budget. Budget Revisions without a proper justification will be returned to the subrecipient as denied.

Subrecipients will be allowed two (2) budget revisions per award period unless extreme circumstances should occur during the award period.

It should be noted that no new budget line items will be approved after an award agreement has been signed. All new programs should be made clear during the application process.

# DEOBLIGATING FUNDS

Grant funds may be deobligated from a subrecipient for several reasons, including, but not limited to: subrecipient closure, unable to spend all the grant funds, or sanctions.

A deobligation of grant funds will reduce the match requirement.

# REALLOCATING FUNDS

Grant funds may be reallocated to a subrecipient for several reasons. The subrecipient will need to increase their match amount in COSMOS before the grant funds can be reallocated.

# REIMBURSEMENT REQUESTS

Reimbursement Requests are required to be submitted **monthly**. The ND DOCR will no longer accept quarterly submissions. Failure to submit per the required schedule may result in sanctions as detailed below in Subrecipient Non-Compliance.

**Reimbursement Requests are due on the 15th of the month.**

Clear and concise documentation will be required when submitting reimbursement requests. The ND DOCR must be able to easily reconcile the documents submitted with the dollar amount requested. The ND DOCR understands there are many different accounting systems in use by subrecipients. At this time the ND DOCR is not mandating the use of specific forms for submitting reimbursement requests, however, as a best practice, subrecipients are encouraged to use the Subrecipient Reimbursement Request Template found on the ND DOCR webpage located here: https://www.docr.nd.gov/grant-information. If subrecipients choose not to use the Subrecipient Reimbursement Request Template, the same information must be provided in an equivalent form.

Receipts will be required for all expenses submitted and must include a notation on the receipt indicating what portion is being claimed under VOCA and what budget category the expense is for.

Timesheet templates are located here: https://www.docr.nd.gov/grant-information. When an employee's time is split between multiple grants where direct services to victims are eligible expenses, the time billable to VOCA may need to be prorated. See the Prorating Strategies guidance document in the appendix.

Reimbursement Requests are required to be submitted monthly for several reasons:

a) It is easier to gather documentation for reimbursement
b) Does not take as long to prepare or review
c) Quicker to find missing receipts, if necessary
d) Provides a more accurate grant funding status for the organization and for the ND DOCR

Receipts and/or Invoices

a) Note on the receipt how much is being claimed under VOCA
b) Expenses must fall under one of the approved budget categories
c) The invoice date or services date(s) on the receipt is used to determine if an expense is within the coverage dates, or the period of performance
d) Type of payment must be noted on the reimbursement request (e.g., ACH, direct deposit, credit card or check number.

If reimbursement is returned for missing items, scan the needed receipt or information and attach it separately to the same Reimbursement Request and resubmit. You may attach multiple documents to the same Reimbursement Request.

Reimbursement Requests should be consistent with what was budgeted in the grant application.

Below are some definitions to assist with understand the difference between coverage period and grant period, or period of performance:

**Coverage Period:** Is the current coverage dates indicated on each monthly Reimbursement Request made throughout the grant period. Expenses with receipts from January and February will require coverage dates to begin on or before the date of the earliest receipt in January and on or after the date of the last receipt in February.

**Grant Period, or Period of Performance:** Is the period between the beginning and end of the grant for the total amount awarded. Example: 10/1/2025 - 09/30/2026.

**Coverage or Service Dates:** Is the period of date(s) listed on an invoice for when services are rendered, or coverage provided.

## Salaries and Wages

1. **Personnel Policies and Procedures:** The subrecipient should have written personnel policies and procedures with regard to: work hours (holidays, vacation, and sick leave); overtime pay and compensatory time (payment of these premiums will be for work performed by grant employees in excess of the established work week which is usually 40 hour, and payment of continued overtime is subject to periodic review); termination; qualifications; and written job descriptions. See 2 C.F.R. § 200.430.

   Agency directors/administrators must ensure that employees on the project are not receiving dual compensation (i.e., being paid with the grant funds while receiving salary from another source). Note, if existing personnel in an agency are transferred to work on the project from another area, and are paid with federal or matching VOCA funds, additional personnel must be hired to fill the positions vacated because of the transfer to avoid supplanting issues.

2. **Federal Timesheet Requirements:** Beginning on October 1, 2022, the ND DOCR will require the timesheet, or time and activity report, to show specific activities for all hours claimed. Reimbursement requests with non-compliant timesheets will be returned to the subrecipient for corrections.

   The paragraph below is an excerpt from the DOJ Grants Financial Guide, which can be found here: DOJ Grants Financial Guide.

### 3.9 ALLOWABLE COSTS

**Support of Salaries, Wages, and Fringe Benefits**
Charges made to Federal awards for salaries, wages, and fringe benefits must be based on records that accurately reflect the work performed and comply with the established policies and practices of the organization. See 2 C.F.R. § 200.430 and § 200.431.

- Charges must be supported by a system of internal controls that provides reasonable assurance that the charges are accurate, allowable, and properly allocated.
- Documentation for charges must be incorporated into the official records of the organization.

- Support must reasonably reflect the total activity for which the employee is compensated by the organization and cover both federally funded and all other activities. The records may include the use of subsidiary records as defined in the organization's written policies.
- Where grant recipients work on multiple grant programs or cost activities, documentation must support a reasonable allocation or distribution of costs among specific activities or cost objectives.
- In cases where two or more grants constitute one identified activity or program, proration of costs to each activity must be made based on time and/or effort reports.

See the "Suggested Prorating Strategies for Victim Assistance Subgrantees" found in the Appendix for additional information.

Subrecipient organizations need to ensure they understand and are compliant with the Federal timesheet requirements. The DOJ Grants Financial Guide, referenced above, is only one of the resources available to help subrecipients understand the requirements. Subrecipients should familiarize themselves with the specific Federal law contained in 2 C.F.R. § 200.430.

Subrecipients may also refer to the "Time and Effort Best Practices for VOCA Funded Personnel" in the Appendix for assistance with the required timesheet documentation necessary for personnel funded by various sources. This document is considered a valuable resource as it includes more specific plain language regarding the Federal timesheet requirement.

Timesheet, or time and activity report templates are provided on the ND DOCR website for use or to use as guidance for requirements.

Accurate time and attendance records are required to be maintained on all personnel whose salary is charged in full or in part to the project, and whether paid by matching funds or federal funds. The ND DOCR has provided a checklist below to help subrecipients determine if their timesheet meets the minimum requirements.

The timesheet, or time and activity report, must include the following:

- Employee Name
- Employee rate of pay
- Employee position or title
- The number of VOCA hours and non-VOCA hours
  - Must show daily hours worked
  - Must reflect the total activity the employee was compensated by the organization covering both Federally funded and all other activities
  - Must reflect a reasonable allocation or distribution of cost among specific activities
- Employee signature and date
- Supervisor signature and date
- Must be signed by a supervisor with direct knowledge of the work performed by the employee
- The timesheet, or time and activity report, must show specific activities for all hours.

The timesheet must include the specific activity the employee was working on each day. The timesheet, or time and activity report, must be specific about the activity performed. Examples of activities include "advocacy" or "outreach". The activity must be descriptive enough for the ND DOCR to determine if the specific activity is VOCA eligible.

The total number of VOCA hours claimed on the timesheet must match what is claimed for salary in the reimbursement request. The total salary claimed per employee must be detailed on the Reimbursement Request Report or comparable report. The pay periods on the timesheet must match the pay period on the paystub. Paystubs are required supporting documentation for the reimbursement request.

Subrecipients are allowed to use an electronic timekeeping system. To be allowable, the subrecipient must ensure they have a secure, verifiable electronic signature system allowing only the actual person to use the signature. The system must also maintain an audit trail and includes a date stamp. The subrecipient must have a written policy establishing the use and management of the timekeeping system.

3. **Overtime and Shift Differential:** Charges need to be consistent with the internal personnel policies and procedures. When multiple funding sources make up a staff members salary, the charges to VOCA for overtime and shift differential cannot be at a greater percentage than the percentage for regular hours worked.

   Unless specifically exempted under the Fair Labor Standards Act, subrecipient employees should be compensated with overtime payments for work performed in excess of the established work week (usually 40 hours). Payment of more than occasional overtime is subject to periodic review by the awarding agency. In addition, overtime compensation may be reviewed during site visits and audits.

   Executive, administrative, and professional employees who meet the criteria for an exemption from the overtime requirements of the Fair Labor Standards Act may not be reimbursed for overtime under grants and cooperative agreements. More information on overtime exemptions under the Fair Labor Standards Act is available on the Department of Labor's website.

FINANCIAL MANAGEMENT TIP

*Examples of items that may support salaries and wages can include timesheets, time and effort reports, or activity reports that have been certified by the employee and approved by a supervisor with firsthand knowledge of the work performed. Payroll records should also reflect, after the fact distribution of actual activities or certifications of employee's actual work performed.*

4. **Fringe Benefits:** Charges need to be consistent with the internal personnel policies and procedures. Expenses should not be charged at a rate greater than that charged for the hourly or salary wage. The subrecipient will provide the ND DOCR a benefit calculation for each employee and must be accompanied with each monthly reimbursement request.

5. **Contractors:** Charges should be consistent with internal personnel policies and procedures. Charges need to be consistent with the terms of the contract. Contractors are defined as a business or entity that agrees to perform work under terms of a a contract. Contractors are distinct from employees in that they are generally in charge of how work will be performed and are obligated to provide a specified result for the employer.

6. **Volunteers:** Charges should be consistent with internal personnel policies and procedures.

7. **Extra Work:** A state or local government employee may be employed by a subrecipient, in addition to his full-time job, provided the work is performed on the employee's own time, and:
   a. The compensation is reasonable and consistent with that paid for similar work in other activities of state or local government.
   b. The employment arrangement is approved and proper under state or local regulations (no conflict of interest); and the time and/or services provided are supported by adequate documentation.

FINANCIAL MANAGEMENT TIP

*In no case is dual compensation allowable. That is, an employee may not receive compensation from his/her organization AND from an award for a single period of time (e.g., 1 to 5 p.m.), even though such work may benefit both activities.*

**OPERATING EXPENSES**

Any operating expenses must be claimed for reimbursement in the corresponding Reimbursement Request coverage period. Purchase date of goods on the receipt or coverage/service dates on the invoice is what will be used to determine if the operating expense corresponds to the requested coverage period of the reimbursement.

a) Invoices with coverage or service dates that go beyond the coverage period will be returned, causing a delay in the approval and payment of the Reimbursement Request.
b) The ND DOCR is prohibited to reimburse any prepaid expenses where the subrecipient has not received the benefit of the paid service.

Any operating expenses that provide coverage or services more than 30 days, will be reimbursed according to the following policy:

a) Any coverage or service dates that go beyond the September 30th (or appropriate) grant period end date will not be applicable for reimbursement. Invoice must be prorated to detail expenses being claimed for the grant period and the amount being claimed for the current coverage period must follow the dollar threshold guidelines as stated below.
b) Any operating expenses up to $500.00, may be reimbursed during the first month of coverage/service; for all coverage/service dates that are relative to the grant period.
c) Any operating expenses greater than $500.00, will need to be prorated into a monthly amount that can be claimed beginning with the first month of coverage/service provided. The invoice will need to be provided in each Reimbursement Request detailing the monthly allocated amount being claimed.

Note: In lieu of a monthly prorated reimbursement: Any operating expenses greater than $500.00, can also be claimed during the final month of coverage/service provided; for all coverage/service dates that are relative to the grant period.

1. **Documentation:** Receipts or invoices are required for all supplies and operating

expenses. Itemized bills should be approved by the project director prior to payment and should reflect the date paid with the check number to avoid duplicate payment, or a copy of the check should be attached to the source document. The order date should appear on all invoices to verify the cost is allowable. Copies of all transactions should be available for review during either a site visit or a desk review.

2) **Receipts and Invoices:** These records shall be kept and made available upon request and be included for the following items: supplies, telephone (itemized bill of actual cost for projects sharing phones with another division); duplicating costs (if sharing machine, bill should show number of copies times rate charged); rent; and all other operating expenses approved in the budget.

3. **Procedures**: Invoices should be itemized and the amount to be paid circled or initialed to indicate that the amount to be paid has been verified. The financial officer should set up some control to ensure that duplicate payments are not made. Payments should not be made unless there is evidence that goods or services have been received.

## FACILITIES

1. **General:** The cost of space in privately or publicly owned buildings used for the benefit of the program is allowable subject to these two (2) conditions: the total cost of space may not exceed the rental cost of comparable space and facilities in a privately-owned building in the same locality, and the cost of space procured for program usage may not be charged to the program for the period of non- occupancy, without authorization from the federal awarding agency.

2. **Rental Costs:** The rental cost of space in a privately-owned building is allowable. Rent cannot be paid if the building is owned by the subrecipient or if the subrecipient has a substantial financial interest in the property. However, the cost of ownership is an allowable expense. Similar costs for a publicly owned building are allowable where “rental rate” systems, or equivalent systems that adequately reflect actual costs, are employed. Such charges must be determined based on actual cost (including depreciation based on the useful life of the building, operation and maintenance, and other allowable costs). Where these costs are included in rental charges, they may not be charged elsewhere. No costs originally financed by the federal government will be included for building purchases or construction.

3. **Maintenance and Operation:** The cost of utilities, insurance, security, janitorial services, elevator service, upkeep of grounds, normal repairs and maintenance, and the like are allowable to the extent they are not otherwise included in rental or other charges for space.

4. **Rearrangements and Alterations:** Costs incurred for rearrangement and alteration of facilities required specifically for the project or those that materially increase the value or useful life of the facility, are allowable when specifically approved by ND DOCR.

5. **Depreciation and Use Allowances on Publicly Owned Buildings** Depreciation or a use allowance on idle or excess facilities is not allowable, except when specifically authorized by the federal awarding agency.

**FINANCIAL MANAGEMENT TIP**

*Ownership expenses must be determined based on actual cost (including depreciation based on the useful life of the building, operation and maintenance, and other allowable costs). Where these costs are included in rental charges, they may not be charged elsewhere.*

**Building and Equipment Lease and Rental**

1. **General**: The cost of buildings or equipment used for the benefit of the program is an allowable expense. The lease agreement must be made during the current grant period or period of performance.

2. **Lease Costs**: The cost of a building or equipment can be paid if the building is not owned by the subrecipient or if the subrecipient does not have a substantial financial interest in the property. The allowable costs will be determined by the lease agreement performance date(s) provided and the prorated costs that is applicable to the current coverage period requested. If the lease agreement exceeds the grant period or period of performance, only applicable expenses in relation to the grant period can be claimed

**PROFESSIONAL SERVICES (CONTRACTUAL/CONSULTANT)**

1. **Daily Records:** Adequate daily records should be maintained to prove the contractor has in fact performed the services. Record of expenditures should contain the following information:
   a. Hours and dates worked on the project.
   b. Services performed.
   c. Records of actual supplies and operating supplies included in the contract.

2. **Rate Limitation:** The Office of Justice Program's maximum limit is $650.00 per day or $81.25 per hour for consultants. It is a business practice of the ND DOCR to not approve or allow contractor/consultants to exceed the maximum daily limit. An 8-hour day may include preparation, evaluation, and travel time in addition to the time required for actual performance. This does not mean that the rate can or should be the maximum limit for all consultants.
   a. Consultant rates should be consistent with the current market for the service.
   b. The consultant rate agreement must contain a documented market analysis and justification of the agreed upon rate.
   c. Resources to determine current market value include:
      - Competitive contract bids
      - The Bureau of Labor Statistics Wage Data by Area and Occupation website.

**TRAVEL**

1. **General:** If travel is part of the project, the travel must take place within the performance period. These costs must be in accordance with federal and state travel policies or an approved organizational travel policy. Travel expenditures should be recorded on a travel voucher. Reimbursement for travel related expenses shall not be

claimed until after the travel has concluded. The ND DOCR will use the federal approved GSA rates for all instate and out-of-state travel. For out-of-state travel, the destination of the travel will be the basis for reimbursement. Family members or non-employees will not be reimbursed by the ND DOCR. The ND DOCR will not approve travel for victims and or family members of Victim to attend court hearings as witness and or testifying during a court proceeding.

2. **Travel Voucher:** All expenditures for travel should be substantiated by travel vouchers which contain the following information: name of employee; reason for travel; travel to and from; online MapQuest, or similar site, showing actual private car mileage; date and time of departure and return; signature of employee; approval date and signature of project director or supervisor.

3. **Documentation of Travel Expenditures:** The travel expenditures should be properly documented with the following attached to the voucher: paid lodging receipts; paid car rental bill and justification for renting rather than using public transportation; and airplane fare or other commercial transportation ticket.

4. **Reimbursement Rate Provisions:** If meals and lodging at the meeting, workshop, or other objective of travel are furnished as a package plan, reimbursement may be made based upon receipt, but at a daily rate not to exceed the total daily rate otherwise provided in the Per Diem Section of the U.S. General Services website: www.gsa.gov. Travel status for the purpose of meals and lodging shall be defined as absence from the employee's home and/or official station area, while performing assigned official duties. Reimbursement for meals and lodging on out-of-state trips shall not begin more than 24 hours before or continue more than 24 hours after the objective of the trip ends (e.g., conference, meeting, or training).

5. **Lodging Reimbursement:** Overnight lodging while in official travel status may be made based upon a receipt issued by a hotel, motel, or other public lodging place, according to the federal per diem rate for the location. See Per Diem rates section of the U.S. General Services Administration (GSA) website. Those attending meetings which are conducted at a designated public lodging place, where lodging has been arranged by the blocking of rooms or rate reductions are provided for the participants by the sponsor, as evidenced by the notice of the meeting, will be reimbursed the actual lodging rate, not to exceed the single occupancy room rate charged.

6. **Meals and Incidentals Reimbursement:** Expenses should be documented and the cumulative amount, per day, while on VOCA-funded (or match) travel may exceed the current federal per diem rate for the location. State-funded organizations should use the state per diem rate, if less than the federal per diem rate. In computing reimbursement, a day shall be a period of 24 hours. Reimbursement for each ¼ day consisting of 6 hours, or a major fraction thereof (more than 3 hours), may be made at the rate of ¼ of the per diem rate. Provided, however, that no reimbursement for meals and incidentals shall be made for periods that do not include overnight status. Any single expense item of $75.00 or more requires a receipt. Tips are included in the accounting of meals and incidentals (per diem). Any meals included as part of a conference registration fee attended by the subrecipient should be deducted from the travel and per diem expense claim.

7. **Transportation:** In-state travel by privately owned vehicles may be reimbursed at a rate not to exceed the current federal mileage rate (based on the distance set forth in the latest ND Department of Transportation road map). Travel by railroad, bus, or other

such public conveyance will be reimbursed at a rate not to exceed the normal charge of such conveyance, and in no instance shall the rate exceed the coach airplane fare. Out-of-state travel reimbursement, regardless of the mode of travel (including privately owned vehicle), shall not exceed that of coach airplane fare. Local transportation (taxicab fares) in-state will be reimbursed only upon justification as to the necessity for their use. Local transportation costs incurred during out-of-state travel may be reimbursed based on an itemization of such costs. State agencies and subdivisions must use the State travel reimbursement rate that was in effect at the time of the travel to calculate mileage. We can only reimburse for the actual operating costs for agency-owned or leased vehicles that include direct, day-to-day expenses required to run and maintain the vehicle for program-related direct services. Example would be gas, repairs, maintenance,, insurance and registration. You will need to submit actual receipts or calculate the per mile cost specific to the organizations vehicle fleet by multiplying the total expense cost by your VOCA usage percentage.

8. **Reimbursement of Leased or Rented Automobiles:** The actual cost of leasing or renting an automobile to be used on official business for the organization out-of-state, shall be reimbursed subject to the approval of the organization head or authorized designee.

9. **Miscellaneous Expenses Reimbursement:** Miscellaneous travel expenses, such as communication charges and registration fees for attending workshops, must be itemized. Reimbursement claimed for necessary parking and turnpike fees incurred for official project business must also be itemized.

10. **Conferences**: If expenses occur as part of attending a conference or meeting, the subrecipient must have prior approval from the ND DOCR before costs are incurred and attendance to the meeting. Failure to have prior approval will result in a denied reimbursement request.

## EQUIPMENT & VEHICLE PURCHASES

1. **Ownership:** Unless more specific rules are identified, title to equipment and vehicles acquired under a VOCA award will vest in the subrecipient's organization. The legal right of ownership and conditions for use, management, and disposal of equipment are set forth in 2 C.F.R. § 200.313, and are described below.

2. **Use:** Subrecipients shall use equipment in accordance with the following requirements:

   a. State entities must use equipment acquired under a federal award in accordance with State laws and procedures.
   b. Subrecipients other than States, must use equipment acquired under the VOCA subaward for the authorized program or project purposes for which it was acquired if needed, whether the project or program continues to be supported by VOCA funds. When no longer needed for the original program or project, the equipment may be used in other activities currently or previously supported by a federal award.
   c. Subrecipients must also make equipment available for use on other projects or programs currently or previously supported by the federal government, provided the use does not interfere with the work on the projects or programs for which it was originally acquired. First preference for other use should be given to other programs or projects supported by the awarding agency.

d. User fees should be considered and treated as program income to the project, when appropriate. See 2 C.F.R. § 200.307 .

   During the time the federal government retains an interest in the equipment, the non-federal entities must not use equipment acquired with a federal award to provide services for a fee that is less than what private companies charge for equivalent services, unless doing so is specifically authorized by law. See 2C.F.R.§200.313(c)(3).

e. When acquiring replacement equipment, subrecipients may use the equipment to be replaced as a trade-in or may sell the equipment and use the proceeds to offset the cost of the replacement equipment, subject to the written approval of ND DOCR.

f. Subrecipients must not encumber equipment acquired under a federal award without approval of ND DOCR.

**3. Management:**

a. State entities must ensure equipment acquired under a federal award to the State is managed in accordance with State laws and procedures for property.

b. Subrecipients, other than state entities, must use procedures for managing equipment (including replacement of equipment), acquired in whole or in part under a federal award, until disposition takes place, that at a minimum meet the following requirements:

   i. Maintain property records that include all the following information: description of the property; serial number or other identification number; source of the property, including the federal award identification number; identification of the title holder; acquisition date; cost of the property; percentage of federal participation in the cost of the property; location of the property; use and condition of the property; disposition data, including the date of disposal and sale price.

   ii. Must take a physical inventory of the property and reconcile the results with the property records at least once every 2 years.

   iii. Must establish and use adequate maintenance procedures to keep the property in good condition.

   iv. Must have a control system in place with adequate safeguards to prevent loss, damage, and theft.

   v. Must promptly and properly investigate and fully document any loss, damage, or theft, and make the documentation part of the official project records. 2 C.F.R. § 200.313 (d)(3).

   vi. Must provide at a minimum, the equivalent insurance coverage for equipment acquired with federal funds that the non-federal entity owns. Federally owned equipment need not be insured unless required by your award. 2.C.F.R. § 200.310.

c. Subrecipients are responsible for replacing or repairing property that is willfully or negligently lost, stolen, damaged, or destroyed.

d. If authorized or required to sell the property, the subrecipient must establish proper sales procedures to ensure the highest possible return.

**4. Disposition:**

a. When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, except as otherwise provided in Federal statutes, regulations, or Federal awarding agency disposition instructions, the non-Federal entity must request disposition instructions from the

Federal awarding agency if required by the terms and conditions of the Federal award. Disposition of the equipment will be made as follows, in accordance with Federal awarding agency disposition instructions:

i. If the item to be disposed of has a current fair market value of $10,000 or less (per unit), the item may be retained, sold, or otherwise disposed of with no further obligation to the DOJ agency or pass-through entity.
ii. If the item has a current per-unit fair market value of more than $10,000 (per unit), the item may be retained or sold, but the awarding DOJ agency will have a right to a specific dollar amount. Calculate this amount by multiplying the percentage of the DOJ agency's contribution towards the original purchase price by the current market value or proceeds from the sale. The seller is also eligible to retain $1,000 of the proceeds to cover expenses associated with the selling and handling of the equipment.

In cases where the recipient or subrecipient fails to take appropriate disposition actions, the awarding DOJ agency may direct other disposition actions.

When included in the award, the DOJ agency may permit the recipient to retain equipment, or authorize a passthrough entity to permit the subrecipient to retain equipment with no further obligation to the Federal government unless prohibited by Federal statute or regulation.

FINANCIAL MANAGEMENT TIP

*Organizations may use their own capitalization policy for classification of equipment and supplies, but only where it is less than the Federal policy threshold of $10,000.*

*Equipment means tangible personal property (including information technology systems) having 1) a useful life of more than one year and 2) a per-unit acquisition cost of $10,000 or greater (or the organization's capitalization policy, if it is less than $10,000). If the organization does not have a capitalization policy in place, the Federal policy amount of $10,000 must be followed.*

*Supplies are all other items of tangible personal property that are not equipment. This includes computing devices that cost less than $10,000 per unit (or the organization's capitalization threshold, if that is less than $10,000).*

# FACTORS AFFECTING COST ELIGIBILITY

There are many things to consider when determining if a cost is eligible under the VOCA Grant. The information contained within this section will help subrecipients make these determinations.

One of the requirements is the expense must be within the period of performance. Funds must be "encumbered" to meet this requirement. The invoice date, service date, or purchase date is

what will be used to determine if the expense was “encumbered” within the period of performance. The invoice does not have to be paid within the period of performance for that expense to be eligible.

Disbursements made by subrecipients after the end of the period of performance MUST have documentation to demonstrate that the obligation was incurred BEFORE the end of the period of performance. For example, an invoice paid 10 days after the end of the period of performance must have an invoice date, purchase order date, or other documentation showing the date services were rendered prior to the end of the period of performance.

Federal regulations establish four main guidelines, or cost principles, for determining costs applicable to Awards. All charges to awards must be:

1. Reasonable
2. Allocable
3. Consistently Treated

**1. Allowable Reasonable**

A cost is considered reasonable if the nature of the goods or services, and the price paid for the goods or services, reflects the action that a prudent person would have taken given the prevailing circumstances at the time the decision to incur the cost was made.

To determine if a cost is reasonable, ask the following questions:
Is the cost necessary for the performance of the project?
Is the price of the goods or services comparable from multiple vendors/sources that have no vested interest or relationship to the grant or to the person involved in the purchase?
Have the individuals incurring this cost acted with due prudence (discretion and good sense) in the circumstances?
Have they considered their responsibilities to the agency, its employees, the federal government, and the public at large?
Were the actions that were taken in respect to incurring the cost consistent with established policies, procedures, and practices of the subrecipient agency?

**2. Allocable**

A cost is allocable to a particular award if the goods or services involved can be directly charged to the award based on the benefit provided.

To determine if a cost is allocable, ask the following questions:
Does it benefit the award and/or other funding sources?
Can it be distributed to all benefited funding sources using reasonable methods?
Does the basis for allocating the cost represent a reasonable estimation of the benefit provided to the award objectives?

**3. Consistently Treated**

All costs incurred for the same purpose and in like circumstances must be treated uniformly either as direct costs or as indirect (facilities and administrative or F&A) costs.
All costs incurred for the same purpose and in like circumstances must be treated uniformly either as direct costs or as indirect (facilities and administrative or F&A) costs.
Since certain costs, such as Director’s salaries, that normally have only a portion of salary charged directly to federal awards, these full salaries cannot be charged directly to federal awards unless the circumstances are different from normal operations.

**4. Allowable**

A cost is allowable if it is permitted as a cost within general federal regulations and/or the terms of a specific award. Costs expressly unallowable or mutually agreed to be unallowable should be identified and excluded from any reimbursement request.

The following are excerpts from Code of Federal Regulations Part 200. This information was accurate at the time this document was produced. Federal law can change, and agencies should refer to the link below for the most accurate and updated Federal statutes.
https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

The ND DOCR does not allow any awards to be used as a pass thru award. Meaning the subrecipient can only use the award funds for direct victims services that are provided to a victim and or a procurement contract with a provider that does not receive VOCA funds already.

## §200.403 Factors affecting allowability of costs.

Except where otherwise authorized by statute, costs must meet the following general criteria to be allowable under Federal awards:

(a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.

(b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.

(c) Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-Federal entity.

(d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.

(e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.

(f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period. See also §200.306(b).

(g) Be adequately documented. See also §§200.300 through 200.309 of this part.

(h) Administrative closeout costs may be incurred until the due date of the final report(s). If incurred, these costs must be liquidated prior to the due date of the final report(s) and charged to the final budget period of the award unless otherwise specified by the Federal agency. All other costs must be incurred during the approved budget period. At its discretion, the Federal agency is authorized to waive prior written approvals to carry forward unobligated balances to subsequent budget periods. See § 200.308(g)(3).

## §200.405 Allocable costs.

(a) ***Allocable costs in general.*** A cost is allocable to a Federal award or other cost objective if the cost is assignable to that Federal award or other cost objective in accordance with the relative benefits received. This standard is met if the cost satisfies any of the following criteria:

(1) Is incurred specifically for the Federal award;

(2) Benefits both the Federal award and other work of the recipient or subrecipient and can be distributed in proportions that may be approximated using reasonable methods; or

(3) Is necessary to the overall operation of the recipient or subrecipient and is assignable in part to the Federal award in accordance with these cost principles.

(b) ***Allocation of indirect costs.*** All activities which benefit from the recipient's or subrecipient's indirect cost, including unallowable activities and donated services by the recipient or subrecipient or third parties, will receive an appropriate allocation of indirect costs.

(c) ***Limitation on charging certain allocable costs to other Federal awards.*** A cost allocable to a particular Federal award may not be charged to other Federal awards (for example, to overcome fund deficiencies or to avoid restrictions imposed by Federal statutes, regulations, or the terms and conditions of the Federal awards). However, this prohibition would not preclude the recipient or subrecipient from shifting costs that are allowable under two or more Federal awards in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.

(d) ***Direct cost allocation principles.*** If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit However, when those proportions cannot be determined because of the interrelationship of the work involved, then, notwithstanding paragraph (c), the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized under a Federal award, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved, when no longer needed for the purpose for which it was originally required. See also §§ 200.310 through 200.316 and 200.439.

(e) ***Costs of contracts subject to CAS.*** If a contract is subject to CAS, costs must be allocated to that contract according to the Cost Accounting Standards, which take precedence over the allocation provisions in this part.

# PROCUREMENT OF GOODS AND SERVICES

The Procurement Standards in the Uniform Guidance at 2 C.F.R. § 200.317 through 2 C.F.R. § 200.326, detail the requirements and restrictions imposed on subrecipients that use federal assistance funds to procure property or services needed to carry out the grant-funded project.

For procurement transactions using federal award funds, the subrecipient must use its own documented procurement procedures consistent with applicable State, local, and Tribal laws and regulations.

Procurement procedures must be formally documented by the subrecipient and periodically reviewed to ensure compliance with applicable regulations. A State must follow the same policies and procedures it uses for the State's procurement for its non-federal funds.

Subrecipients must maintain written standards of conduct covering conflict of interest and employee participation in selection, award, and administration of contracts. Subrecipients must also ensure that contractors perform in accordance with the terms, conditions, and specifications of their awards. Contracts should only be awarded to responsible contractors possessing the ability to perform successfully under the terms and conditions of proposed procurements. Records that detail the history of all procurements must be maintained and

should include, but not limited to:

- Rationale for the method of procurement;
- Selection of contract type;
- Contractor selection and/or rejection process; and
- Basis for the contract prices.

Subrecipients are responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of the procurement and must:

- Have a documented process to check for organizational conflict of interest with potential contractors;
- Have a process in place to ensure that contracts are not awarded to contractors or individuals on the List of Parties Excluded from federal Procurement and Nonprocurement Programs; and
- Perform a System for Award Management (SAM) review of potential contractors or individuals.

Subrecipient procedures must avoid acquisition of unnecessary or duplicative items. Where appropriate, lease versus purchase analysis should be performed as well as other appropriate analysis for determining the most economical method for obtaining items or services. Recipients are encouraged to use federal excess and surplus property when possible and to enter into inter-agency or inter-governmental agreements where appropriate to procure common or shared goods and services.

Non-federal entities must include any applicable provisions found at 2 C.F.R. § 200 Appendix II ("Contract Provisions for Non-Federal Entity Contracts Under Federal Awards") in all contracts made by non-federal entities (i.e., recipients and subrecipients) under the federal grant award.

1. **Methods of Procurement:** There are several methods of procurement that may be used by recipients and subrecipients including:
   a. Procurement by micro-purchase;
   b. Procurement by small purchase procedures;
   c. Procurement by sealed bids;
   d. Procurement by competitive proposals; and
   e. Procurement by noncompetitive proposal.

2. **Competition:** As a subrecipient, you must conduct all procurement transactions in a manner providing full and open competition consistent with the Procurement Standards in the Uniform Guidance. This requirement holds whether procurement transactions are negotiated or competitively bid, and without regard to dollar value. To avoid unfair competitive advantage, contractors that develop or draft specifications, requirements, statement of work and invitations for bids or requests for proposals, must be excluded from competing for such procurements.

   The following situations are considered to be restrictive and should not take place:
   - Placing unreasonable requirements on firms in order for them to qualify to do business;
   - Requiring unnecessary experience or excessive bonding;
   - Noncompetitive pricing practices between firms or between affiliated companies;
   - Noncompetitive contracts to consultants that are on retainer contracts;
   - Organizational conflicts of interest;

- Specifying a “brand name” product instead of allowing “an equal” product to be offered; and
- Any arbitrary action in the procurement process.

Written procedures for procurement transactions must ensure that all solicitations incorporate a clear and accurate description of the technical requirements of the material, product, or service to be procured.

Solicitations should also identify all requirements that must be fulfilled and all other factors to be used in evaluating bids and proposals.

**Noncompetitive Practices:** Subrecipients may conduct noncompetitive proposals (sometimes referred to as “sole source” procurement) through solicitation from only one source when one or more of the following circumstances apply:

a. The item or service is available only from a single source;
b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
c. DAC expressly authorizes noncompetitive proposals in response to a written request from the subrecipient; or
d. After solicitation of several sources, competition is determined to be inadequate.

Sole Source procurement should be used only when the use of competitive solicitation procedures, like sealed bids or competitive proposals, is not applicable to the requirement or is impracticable.

All sole source procurements in excess of the Simplified Acquisition Threshold set in accordance with 41 U.S.C. 1908 (currently set at $150,000), must receive prior approval from the grant-making component before entering into the contract.

3. **Procurement Contracting Standards:** The following “Do’s and Don’ts” lists only highlight a few elements from the Procurement Standards, and they should not be relied upon to fully cover all aspects of the laws, rules, policies, and procurement procedures applying to procurement transactions conducted using federal award funds.

**Contracting Do’s**

a. Must provide for full and open competition consistent with the Procurement Standards.
b. Must develop and incorporate clear and accurate descriptions for technical requirements, specifications, statements of work, or other required documents used in your procurement transactions.
c. Must ensure any prequalified lists of persons, firms, or products used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition consistent with the Procurement Standards.
d. Must make awards under your procurements only to responsible contractors that can perform successfully in accordance with contract terms and conditions.
e. Must maintain records sufficient to detail the history of any procurement action

**Contracting Don’ts**

a. Don’t include unreasonable (or otherwise unjustifiable) requirements in your procurements that would be restrictive of competition.
b. Don’t require unnecessary experience or other unnecessary criteria or elements under your procurements that cannot be justified or supported with

your procurement procedures and the Procurement Standards.

c. Don’t allow for, engage in, or facilitate noncompetitive pricing between firms or affiliated companies under your procurement transactions.
d. Don’t forget to include all applicable contract provisions described in Appendix II to Part 200 in any procurement contracts.
e. Don’t require unreasonable time frames or performance under your procurements.

# ELIGIBLE DIRECT SERVICES & COSTS

PROSECUTION OF CRIMINAL ACTIVITIES:
Victim assistance services (e.g. emotional support, advocacy and legal services) to crime victims. Assistance to witnesses are not eligible expenses, unless the witness is also a crime victim.

ADVOCACY AND PARTICIPATION IN CRIMINAL AND PUBLIC PROCEEDINGS:
The provision of services and payment of costs that assist victims to participate in the criminal justice system and other public proceedings arising from the crime include: advocacy on behalf of the crime victims, accompanying crime victims to court; transportation, meals, lodging to allow crime victims (who are not witnesses) to participate in a court proceeding; interpreting for a limited English or disabled crime victims; providing childcare, assistance with crime victim impact statements.

CRISIS INTERVENTION SERVICES:
In-person crisis intervention, emotional support, guidance and counseling provided by advocates, counselors, mental health professionals, or peers. Crisis intervention services may occur at the scene of a crime, immediately after a crime, or ongoing as needed after the crime.

CRISIS HOTLINE COUNSELING:
Telephone service offered twenty-four hours per day, seven days per week providing counseling, guidance, emotional support, and information and referral services.

CRIMINAL JUSTICE PARTICIPATION SUPPORT/ADVOCACY:
Provision of services and payment of costs to assist crime victim participation in the criminal justice system and other public proceedings arising from a crime including, but not limited to:

1. Advocacy on behalf of the crime victim(s)
2. Accompanying crime victim(s) to office appointments or court
3. Assistance with Victim Impact Statements; recovering property; restitution advocacy
4. Child and respite care to enable a caregiver crime victim to attend legal proceedings
5. Interpreting services for a non-witness crime victim who is deaf, hard of hearing, or limited English proficiency
6. Notification to crime victims regarding court proceeding dates (e.g., trial dates; case disposition; incarceration; parole hearings)
7. Transportation, meals, lodging to allow crime victim(s) who are not witnesses to participate in court proceeding.

EMERGENCY ASSISTANCE:
Emergency assistance is offered after victimization to prevent re-victimization (e.g. security lock replacement, etc.)

EMERGENCY FINANCIAL ASSISTANCE:
Transportation, food, clothing, and emergency housing.

EMERGENCY LEGAL ADVOCACY:
Filing temporary restraining orders, protective orders, and obtaining emergency custody orders and visitation rights.

FOLLOW-UP CONTACT:
In-person contacts, telephone contacts, and written communications with crime victims to offer emotional support, provide empathetic listening, periodic checks on a crime victim’s progress, etc.

FORENSIC INTERVIEW COSTS:
Allowable with the following parameters:

1. Interview results are distributed to law enforcement, prosecution, social services, personal advocacy, case management, substance abuse treatment and mental health services.
2. Interviews shall be conducted in the context of a multi-disciplinary investigation and diagnostic team, or in a specialized setting such as a child advocacy center.
3. Interviewers shall be trained to conduct forensic interviews appropriate to the developmental age and abilities of children, or the developmental, cognitive and physical or communication disabilities presented by adults.

FRINGE BENEFITS:
Prorated portion of fringe benefits for direct service providers whose salaries are funded, in part, by the VOCA grant is an allowable cost. It is important to justify the amount budgeted for fringe benefits.

GROUP TREATMENT:
Coordination and provision of supportive group activities, includes self-help, peer support group, social support, etc.

HEALTH INSURANCE:
A portion of applicable fringe benefits for direct service providers, whose salaries are funded in part with VOCA grant funding, may include health insurance.

IMMEDIATE EMOTIONAL, PSYCHOLOGICAL AND PHYSICAL HEALTH AND SAFETY:
Services responding to the immediate needs of crime victims, including but not limited to:

1. Accompany crime victim(s) to hospital for medical examinations
2. Crisis intervention services
3. Emergency food, shelter, clothing, and transportation The ND DOCR limits the amount per victim to $1,000 during an award period. The subrecipient must be able to keep accurate records per victim for these services.
4. Emergency legal assistance. Filing for a restraining order or protective order and obtaining emergency custody orders and visitation rights. If the amount for these services will exceed the hourly rate of $81.25 or the daily rate of $650.00, then this expense would need to be accompanied by a procurement contract and the procurement process followed.
5. Hotline counseling
6. Medical Care – emergency basis. If the crime victim's health care funding source is not expected to meet emergency needs of the crime victim (within 48 hours of the crime) including the ND State Compensation Program; the crime victim's health insurance plan (in the case of a minor child, the child's parent or guardian); or Medicaid. This would not occur very often and subrecipient should reference 28 C.F.R. § 94.119(a)(9) for further explanation.
7. Nonprescription and prescription medicine; prophylactic or other treatment to prevent HIV/AIDS infection or other infectious disease; durable medical equipment (e.g., crutches, wheelchair, hearing aids, eyeglasses and other healthcare items)
8. Safety planning
9. Short-term (up to 45 days) in-home care or supervision services for children and adults who remain in their own home when the offender/caregiver is removed
10. Short-term (up to 45 days) nursing home, adult foster care, or group-home placement for adults for whom no other safe, short-term residence is available
11. Window, door or lock replacement or repair, and other repairs necessary to ensure

victim's safety
12. Expenses related to animal care would be limited to the boarding and feeding of the animal of a maximum of 30 days per victim per award period.

INFORMATION/REFERRAL-IN PERSON:
Refers to in-person contact with victims during which time, services and available support are identified.

INSURANCE:
Buildings, security guards, or vehicles shall be covered by liability insurance.

LEGAL ASSISTANCE SERVICES:
Allows for legal assistance services (including, but not limited to, those provided on an emergency basis), where reasonable, and where a need for services arises as a direct result of victimization (e.g. assert victim rights in a criminal proceeding directly related to the victimization, or otherwise protect their safety, privacy, or other interests as victims in such a proceeding; motions to vacate or expunge a conviction, or similar actions, where the jurisdiction permits such a legal action based on a person being a crime victim; and those actions (other than tort actions) that, in civil context, are reasonably necessary as a direct result of the victimization.

MENTAL HEALTH COUNSELING AND CARE:
Out-patient therapy, counseling, and substance abuse treatment (treatment is directly related to the victimization) and provided by a trained individual with professional standards to provide services in the jurisdiction in which care is administered.

PEER SUPPORT:
Activities that provide opportunities for victims to meet other victims, share experiences and provide self-help, information and emotional support.

PERPETRATOR REHABILITATION AND COUNSELING:
Victimization of an incarcerated individual, whose need for victim assistance services is not directly related to the crime for which the individual was incarcerated.

PERSONAL ADVOCACY AND EMOTIONAL SUPPORT:
Assisting and working with crime victim(s) to:
1. Assess the impact of the crime
2. Identification of the crime victim's needs
3. Case management
4. Management of practical problems created by the victimization
5. Identification of resources available to the crime victim
6. Provision of information, referral, advocacy, and follow-up contact for continued services
7. Transitional, cultural, alternative, or healing therapy

PRINTING, POSTAGE, ADVERTISING AND BROCHURES:
Reasonable costs for printing and postage of brochures describing the program's direct services and how to obtain services to be distributed or available for victims of crime.

PUBLIC AWARENESS AND EDUCATIONAL PRESENTATIONS:
The development of presentation materials, brochures, newspaper notices and public service announcements to be distributed in schools, community centers and other public forums designed to inform crime victims of their rights and provide referral services or assistance.

RELOCATION OF CRIME VICTIMS:
Subject to restrictions on amount, length of time and eligible crimes, set by the ND DOCR.

Relocation of crime victim(s) may be necessary for their safety and well-being, including, but not limited to reasonable moving expenses, security deposits for housing, rental expenses and utility start-up costs. The ND DOCR limits the amount per victim to $1,000 during an award period. The subrecipient must be able to keep accurate records per victim for these services.

RENT, TELEPHONE AND UTILITIES:
A subrecipient may prorate the reasonable cost of items for a VOCA funded project. The rental charge must be consistent with the prevailing rental rate in the local area.

RESEARCH STUDIES:
The ND DOCR does not approve of any VOCA funds to be used for Research Studies

SALARY OR APPLICABLE PORTION OF SALARY:
Employees providing direct services to crime victims only. Salaries for other employees, whose functions are strictly administrative or operational, are not eligible (e.g. program administrators, bookkeepers, secretaries.) Gross salary (before taxes) amounts are to be used when budgeting for salary.

SHELTER/SAFE HOUSE:
Short-term and long-term housing and related support services to crime victims and their families following victimization.

SUPPLIES:
A subrecipient may prorate the reasonable cost of items attributed to direct services.

TELEPHONE CONTACT INFORMATION/REFERRAL:
Contacts with crime victims during which time services and available support are identified. This does not include calls during which counseling is the primary function of the telephone contact.

THERAPY:
Therapy including intensive professional therapy, psychological and/or psychiatric treatment for individuals, couples, and family members relating to counseling; to provide emotional support in a crisis arising from the occurrence of a crime. This includes the evaluation of mental health needs, as well as the actual delivery of psychotherapy.

TRAINING FOR EMPLOYEE DEVELOPMENT:
In-state training costs for salaried employees, volunteers (if reasonable and directly related to the skills required to provide direct services to crime victims) is allowable under VOCA Grant guidelines (e.g. training to provide skills to employees to enable them to effectively and directly assist individual crime victims.) Out-of- state training shall be approved in advance by the ND DOCR.

TRAINING MANUALS, BOOKS AND MATERIALS:
Training resources shall be essential in the training and management of staff, and volunteers.

TRANSITIONAL HOUSING COSTS:
Crime victims who have particular needs for housing and cannot safely return to their previous housing due to victimization. Crime victims in need of transitional housing would be victims of human trafficking; victims with disabilities or elderly victims abused by caretakers; domestic violence victims and their dependents and sexual assault victims. Costs would include travel, rental assistance, security deposits, utilities and other costs related to relocation, as well as voluntary support services, including childcare and counseling.

TRANSPORTATION OF CRIME VICTIMS:
Crime victims shall be provided transportation to receive services and participate in criminal justice proceedings.

TRAVEL - IN STATE:
In-state travel shall include providing direct services to crime victims for emergency transportation. Any necessary and reasonable participation in eligible training for direct service employees requiring in-state travel does not require approval from the ND DOCR.

TRAVEL - OUT OF STATE:
Any necessary and reasonable participation in eligible training for direct service employees requiring out-of- state travel shall require written preapproval from the ND DOCR.

VEHICLE LEASE OR PURCHASE:
Vehicles may be leased or purchased by the subrecipients authorized representative if the vehicle is used to provide direct services to crime victims.

# INELIGIBILE DIRECT SERVICES AND COSTS

ACTIVE INVESTIGATION OR PROSECUTION OF CRIMINAL ACTIVITIES:
Ineligible services or costs except for the provision of crime victim assistance services, emotional support, advocacy, and legal services to crime victims. VOCA funds may not be used for witness coordination, witness services (unless the witness is also a victim), prosecution, and investigations.

ADVERTISING:
All areas of crime prevention distributed through literature and advertisements.

CAPITAL EXPENDITURES:
Capital improvements, property losses, expenses, real estate purchases, mortgage payments and construction are prohibited.

COMPENSATION FOR CRIME VICTIMS:
Reimbursement of expenses incurred as the result of a crime are prohibited to crime victims through VOCA grant funding. The subrecipient will direct these victims to the ND DOCR Crimes Victims Compensation program.

CRIME PREVENTION PROGRAMS:
All activities involving or relating to crime prevention are prohibited.

CRIMINAL JUSTICE IMPROVEMENTS:
Improvements (where crime victims are not the sole or primary beneficiaries of direct services) are ineligible.

FUNDRAISING:
Any activities related to fundraising, including financial support for a charity, cause, or other enterprise and fundraiser salary are prohibited.

LOBBYING OR ADVOCACY ACTIVITIES:
Conducted directly or indirectly, with respect to legislation or to administrative changes to regulations, or administrative policies are prohibited.

MEDICAL CARE:
Costs for or related emergency or non-emergency medical care.

NEEDS ASSESSMENTS, SURVEYS, EVALUATIONS, RESEARCH AND STUDIES:
Crime victim issues or data shall not be researched by individuals, organizations, task forces, or special commissions, except for project evaluation only.

PROFESSIONAL SERVICES OF ATTORNEYS AND PHYSICIANS:
Activities directed at prosecuting an offender and/or improving the criminal justice system's effectiveness or efficiency (e.g. witness notification, management activities and expert testimony at trial.)

SALARY, FRINGE BENEFITS AND EXPENSES OF MANAGEMENT:
Expenses for salaries, fringe benefits, fees, furniture, equipment, technology and other expenses of executive board of directors, board members, and other administrators that do not provide direct services are prohibited.

# SUBRECIPIENT MONITORING

**Compliance with Federal Law**
The ND DOCR, as the State Administering Agency, will monitor subrecipients according to the requirements specified in 2 CFR 200.331 and 28 CFR 94.106.

**General Monitoring Activity**
All subrecipients to the VOCA Grant face a minimum level of continuous and on-going general monitoring to include the following:

- Review match documentation quarterly to ensure its allowable and applicable
- Ensure all grant certifications, assurances, and special conditions are completed and submitted.
- Track completion, review, and monitor Performance Measure Tool (PMT) quarterly reports to ensure information is timely, accurate, and appropriate.
- General technical assistance is provided to all subrecipients throughout the grant year on the following topics
    - COSMOS training
    - PMT quarterly reports
    - VOCA Rules
- ND DOCR will conduct various types of technology contacts throughout the performance period with subrecipients to include telephonic and video conference calls and training videos
- Compare closeout report information to project application to determine if subrecipient was able to achieve or complete project goals or plans.

**Reimbursement Request Monitoring**
Regardless of risk, additional monitoring will be conducted on all subrecipients during each reimbursement request. The ND DOCR requires all receipts and documentation be submitted for each expense claimed with a reimbursement request. This helps ensure each expense is allowable, reasonable, allocable, and necessary.

- Allowable – Does grant guidance allow for the expense to be paid by the grant?
- Reasonable – Would a prudent person pay this amount for this item?
- Allocable – A cost is allocable if goods or services involved are chargeable and assignable in accordance with the relative benefits received by the projects.
- Necessary – Are the costs incurred necessary to achieve the program goal?

**Site Visit and Desk Review Monitoring**

All subrecipients will be monitored through a site visit no less than once every four years, an average of 10-12 site visits conducted annually. High risk subrecipients would be monitored, at a minimum, once every other year. Other types of monitoring, desk reviews, or other types of spot checks may be conducted more frequently.

The type and frequency of site visit and desk review monitoring is based on the results of each agency's most recent risk assessment.

**Subrecipient Risk Levels**
Subrecipients will be evaluated as high, medium, or low risk to determine the type and frequency of monitoring.

- **High Risk:** subrecipients determined to be high risk will have a site-visit conducted

during the performance period.

- **Moderate Risk:** subrecipients determined to be moderate risk who are able to provide/implement a satisfactory remedy to the risk indicators found, may be the subject of a site-visit or desk review, at the discretion of the ND DOCR.
- **Low Risk:** subrecipients determined to be low risk will not automatically be placed on the site-visit schedule; however, the ND DOCR can still make the determination to conduct a site-visit or desk review at its discretion.

**Site Visit or Desk Review Notification**
ND DOCR will notify the subrecipient, in writing, in advance of the intended Site Visit or Desk Review. The notification shall include the grant that will be monitored, type of review, information to be reviewed, and estimated length of Site Visit or Desk Review.

**Site Visit or Desk Review Process**
Site Visit – ND DOCR will conduct the Site Visit review in the subrecipients agency office. The Director and any other agency staff able to answer VOCA related questions shall be present for the site visit.

Desk Review – ND DOCR will conduct the Desk Review from the ND DOCR Grant's Office. The Desk Review may include the use of technology such as telephonic or video conferencing to increase efficiency and lessen the time necessary to conduct the Desk Review.

**Documents Reviewed during a Site Visit/Desk Review**
During a site visit, the subrecipient shall make available any and all financial, administrative or programmatic documents, spreadsheets, or other information pertaining to the administration of or related to the VOCA Grant. The site visit will include the review of information within COSMOS for each grant. At a minimum, each grant within COSMOS should contain the following items:

- Grant Application
- Subrecipient agreement with Standard Assurances, Special Conditions, and Certifications
- Program narrative
- Budget and budget narrative, budget revisions requested/approved
-
- Reimbursement request activity
- Request and approval for waivers (volunteers, match requirement)
- Closeout Report
- Performance Measure Tool (PMT) Reports

**Subrecipient's Failure to Cooperate**
A subrecipient who fails to cooperate with the Site Visit or Desk Review shall be notified, in writing, that their failure to cooperate will lead to additional monitoring and subsequent failures to cooperate may subject themselves to any or all of the authorized actions under 2 CFR 200.338, Remedies for Non-Compliance.

**Site Visit or Desk Review Management Decision / Findings**
ND DOCR will provide the subrecipient with the Management Decision / Findings within 30 days of the Site Visit or Desk Review. Subrecipients will be required to take necessary actions to resolve any findings and notify ND DOCR when the findings have been resolved. The actions taken by the subrecipient to resolve the Management Decision / Findings, will be reviewed by ND DOCR and a determination will be made if the

resolution was adequate. All Site Visit or Desk Review Management Decision / Findings shall be resolved within 120 days of the Site Visit.

**Unresolved Site Visit or Desk Review Management Decision / Findings**
A subrecipient who fails to adequately address the Site Visit or Desk Review Management Decision / Findings before the prescribed deadline may subject themselves to any or all of the authorized actions under 2 CFR 200.338, Remedies for Non-Compliance.

# SUBRECIPIENT NON-COMPLIANCE

The ND Department of Corrections and Rehabilitation (DOCR) will make multiple attempts to correct and resolve compliance issues with subrecipients. The ND DOCR can add Specific Conditions to any VOCA Subrecipient Agreement to address compliance issues. However, continued violation of the VOCA Subrecipient Agreement could result in one or more sanctions, as authorized under 2 CFR 200.338 outlined in paragraph 5, Risk Assessments, Monitoring, and Remedies, of the VOCA Grant Subrecipient Agreement.

Sanction(s) may be imposed for one or more of the violations below:

1. Failure to submit three Performance Measure Tool reports by the required deadline within any 18- month period.
2. Failure to submit a reimbursement request for two successive quarters, or any three quarters in any 18- month period.
3. Failure to complete a closeout report prior to the deadline.
4. Failure to complete the PMT annually reported questions prior to the deadline.
5. Failure to comply with completing the SAR or Risk Assessment prior to the deadline.
6. Failure to comply with any portion of the Subrecipient Agreement, Exhibits, and Specific Conditions.

The authorized sanctions may include one or more of the following:

1. Temporarily withhold reimbursements pending correction of the deficiency by the non-Federal entity, or more severe enforcement action by the Federal awarding agency or pass-through entity.
2. Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.
3. Wholly or partly suspend or terminate the Federal award.
4. Initiate suspension or debarment proceedings as authorized under 2 CFR part 180 and Federal awarding agency regulations (or in the case of a pass-through entity, recommend such a proceeding be initiated by a Federal awarding agency).
5. Withhold further Federal awards for the project or program.
6. Take other remedies that may be legally available.

Should the ND DOCR decide to partly suspend the Federal award, the following graduated sanctions may be used. The sanction should be based on the number of violations. Multiple violations can be counted as separate incidents, therefore increasing the severity of the sanction.

- First incident – minimum of $1,000 partial suspension or 1% of the award, whichever

is greater.

- Second incident – minimum of $5,000 partial suspension or 5% of the award, whichever is greater.
- Third incident – termination of Federal award. The ND DOCR shall impose a partly suspended Federal award no later than the beginning of the 4th quarter of the performance period and will affect the funding within that performance period. The ND DOCR shall make all reasonable efforts to reallocate funding to another subrecipient within 15 days.

# CLOSEOUT PHASE

## CLOSEOUT REPORT

**Failure to submit the Closeout Report, per the required schedule, may result in sanctions as detailed below in Subrecipient Non-Compliance.**

The following information is required as part of the closeout process for the VOCA Grant. The Closeout Report provides information to the ND DOCR regarding the progress, performance narrative, and statistical data gathering completed during the performance period. The Closeout Report shall be completed by the subrecipient and submitted through COSMOS within fifteen (15) days after the close of the performance period.

Also, a copy of each quarterly report from the PMT system shall be uploaded into COSMOS during Closeout.

1. Provide the total number of crime victims and victimization types your agency served during the performance period. Please refer to the information below for this question.
2. Explain the method(s) of collection your agency used to collect and maintain statistical information regarding crime victim(s) data.
3. Explain what method(s) your agency used to assist crime victims in seeking benefit and referral information to apply for compensation benefits.
4. Describe how your agency used volunteers within the performance period, including the number of volunteers, their job descriptions, number of hours of mandatory training, and number of hours worked.
5. Describe the type of survey or evaluation method(s) your agency utilized to evaluate crime victim services, and how the evaluation information is used to measure outcomes and future program revisions if needed.
6. Describe in detail any internal or external challenges or barriers encountered which prevented services from being provided and what method or strategy was used to overcome the challenges or barriers.
7. Describe in detail how your agency made a genuine effort to collaborate with local and state agencies to receive support regarding projects or performance of direct services during the performance period.
8. Describe the progress your agency has made toward achieving financial sustainability from other sources in addition to VOCA Grant funding.
9. State how your agency progressed toward or achieved success in meeting the proposed performance goals stated in your VOCA Grant Application.
10. Include two case illustrations showing how VOCA funds have been used to assist crime victims. To maintain confidentiality of victim(s) use Jane Doe or John Doe in your examples, not fictitious names.
11. Submit final match documentation if match was required as part of the award condition.
    The subrecipient will submit match documentation for the final quarter as part of the Closeout report process for the grant if they have not received a match waiver from the DOCR.

    A COSMOS file cabinet request will be created quarterly to submit the required match documentation and the subrecipient will have 30 days from the grant period end to submit

the final required match documentation. The subrecipient will upload their financial match documentation and/or in-kind match documentation for the grant period. Cash match includes cash spent for project-related costs. Documentation supporting the market value of in-kind match must be maintained in the subrecipient grant files. The DOCR staff will review the documentation submitted and review the VOCA award to ensure the match requirement amount has been met.

The documentation provided must show the match funding used is from allowable sources or activities not paid for by VOCA or other sources of Federal funding. The match funding provided must apply toward project-related costs and occurred within the project period. If a cost is not allowable under the Federal award, it is not allowable as match. In-kind match includes, but is not limited to, the valuation of non-cash contributions and may include value of volunteer services, donated materials and equipment, donated space and facilities, or verifiable discounts provided to the grantee for goods and services. See 200 CFR § 200.306. The match documentation file cabinet request will be reviewed and approved by DOCR within 30 days of submission in COSMOS if the supporting documentation meets the match amount requirements.

POPULATION DEMOGRAPHIC CATEGORIES: SELF

REPORTED RACE/ETHNCITY:

1. American Indian or Alaska Native Asian
2. Black or African American
3. Hispanic or Latino
4. Native Hawaiian, Pacific Islander or Other (Description Required)
5. White Non-Latino or Caucasian
6. Other Race
7. Multiple Races

GENDER IDENTITY:

1. Male
2. Female
3. Other (Description Required)

VICTIMIZATION TYPES:

1. Adult Physical Assault, Aggravated or Simple Assault
2. Adult Sexual Assault
3. Adults Sexually Abused/Assaulted as Children
4. Arson
5. Bullying Verbal, Cyber, or Physical
6. Burglary
7. Child Physical Abuse or Neglect
8. Child Pornography
9. Child Sexual Abuse/Assault
10. Domestic and/or Family Violence
11. DUI/DWI Incidents
12. Elder Abuse or Neglect
13. Hate Crime Racial, Religious, Gender, Sexual Orientation, Other: Explain
14. Human Trafficking: Sex or Labor
15. Identity Crime Theft, Fraud, or Financial
16. Kidnapping Custodial Non-Custodial
17. Mass Violence Domestic or International

18. Other: Explain
19. Other Vehicular Victimization: Hit and Run
20. Robbery
21. Stalking or Harassment
22. Survivors of Homicide Victims
23. Teen Dating Victimization
24. Terrorism: Domestic or International

VICTIMIZATION TYPES BY SPECIAL CLASSIFICATION OF INDIVIDUALS:

1. Deaf or Hard of Hearing
2. Homeless
3. Immigrants, Refugees, Asylum Seekers
4. LGBTQ2S-Lesbian, Gay, Bisexual, Transsexual, Queer, Two Spirits (indigenous people with both male/female traits)
5. Veterans
6. Victims with Cognitive, Physical or Mental Disabilities
7. Victims with Limited English Proficiency
8. Other (Explanation Required)

VICTIMS - CONSIDERED SECONDARY VICTIMS CHILD, CHILDREN, OR OTHER INDIVIDUALS shall be counted only if:

1. The crime was perpetrated upon the child or children also; or if they received direct contact by one of your staff members; or benefitted directly from services provided by your agency.
2. If a child or children are listed on a protection order, the child or children may be counted as a victim if he or she is being provided a direct service. The mere listing of a child or children on a protection order does not mean that the child or children are being provided a service. Use your best judgment in determining whether the child or children are in need of and being provided a direct service.

SCENARIO EXAMPLES:

1. In a crisis intervention situation, mom and four children were placed at a shelter. The number of victims counted is five.
2. Mom is at the subrecipient agency for support group and is benefiting from counseling. The three children in her custody and the family have not received other direct services. The number of victims counted is one.
3. Mom and two children required food assistance and paying the utility bill. If mom is a victim of crime, the number of victims counted will be three; the children would benefit directly from the food and heat.
4. A non-custodial mom of three children received emergency shelter. The number of victims counted is one.

VICTIMS - COUNTING VICTIMS WITHOUT DUPLICATION:
All victims shall be counted only once during the performance period, except when a victim receives services for a separate and unrelated crime.

| DUE DATE Federal Fiscal Year | TYPE OF REPORT | DOCUMENTATION | SUBMISSION |
|---|---|---|---|
| 10/15 | Closeout Report | Statistical and narrative information for the period of 10/1 - 09/30 | https://apps.nd.gov/docr/cosmos/menu/ |

# APPENDIX


Victim Assistance Prorating Strategies for Subrecipients Page 62

Time and Effort Best Practices for VOCA Funded Personnel Page 67

Match Requirement Example Page 70

Sub-Recipient Allowable/Unallowable Costs
- § 94.119 Allowable direct service costs Page 71
- § 94.120 Allowable costs for activities supporting direct services Page 75
- § 94.121 Allowable sub-recipient administrative costs Page 76
- § 94.122 Expressly unallowable sub-recipient costs Page 78

Breach of Personally Identifiable Identification of Information Page 79

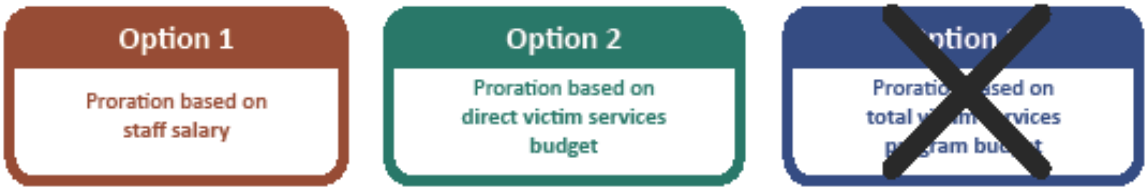
Office for Victims of Crime
OVC

# Suggested Prorating Strategies for Victim Assistance Subgrantees

The Office for Victims of Crime (OVC) expects all grantees and their subgrantees to collect and report performance measure data for activities supported by the Victims of Crime Act (VOCA) Victim Assistance program. This includes funding that is part of a federal award plus any match contributed per program guidelines. OVC uses data on Victim Assistance program activities to communicate the impact of the program, particularly around the number of victims served, types of victimizations experienced, and services provided. OVC uses Victim Assistance program data for data reports, and to demonstrate the impact of federal funding to Congress, the White House, and the American people.

Grantees and subgrantees, therefore, should plan to collect data on victims served and services supported through their Victim Assistance subgrant(s) separately from victims served and services provided via other funding sources, such as grants from other federal agencies, foundations, or donations. However, OVC recognizes that in some situations, tracking VOCA-funded activities separately from other activities may not be possible. In these circumstances, the grantee should work with the subgrantee to apply an appropriate strategy for prorating subgrantee activity so that a reasonable portion is allocated to the Victim Assistance subgrant(s) and reported in the Performance Measurement Tool (PMT).

This document outlines three prorating strategies:

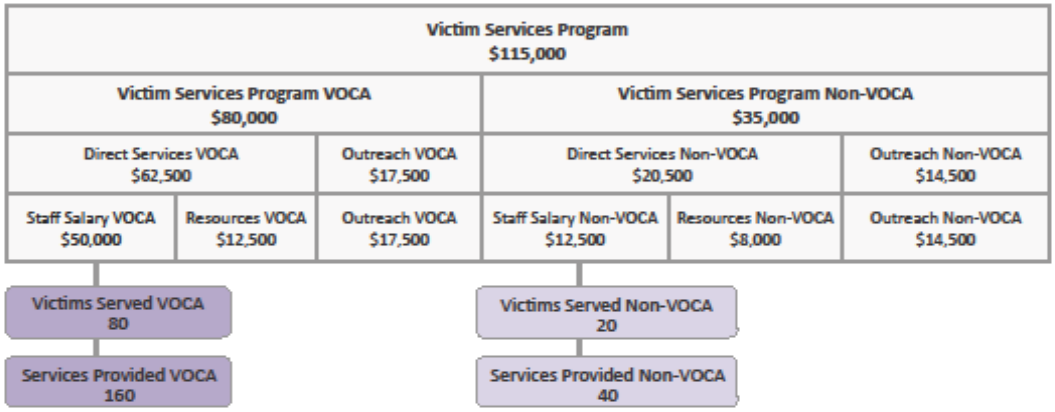



The strategies are listed in order of desired use. For example, if a subgrantee cannot track time and activity at the level described in option 1, then the subgrantee should move to option 2. If a subgrantee cannot track at the level described in option 2, then it should move to option 3.

It is acceptable for the state grantees to prorate performance data on behalf of their subgrantees or to have subgrantees prorate their own data prior to PMT entry. If subgrantees prorate their own data, grantees are responsible for ensuring the proration was done properly as part of their review of subgrantee data. Regardless of the process or prorating method used, grantees and subgrantees are encouraged to establish a written procedure outlining how both organizations will handle prorating.

## When Prorating is Unnecessary

If a subgrantee can track the number of victims served and the services provided that are supported by their Victim Assistance subgrant plus match, then no prorating is needed. In the example below, the subgrantee has a total victim services program budget of $115,000. The subgrantee can track what portion of the budget is supported by its Victim Assistance subgrant plus match ($80,000), what portion of that supports direct victim services ($62,500), and what portion of that amount supports staff salary ($50,000) and resources ($12,500). The subgrantee can track exactly how many victims and how many services were provided as part of its VOCA work, and exactly how many victims and how many services were provided as part of its non-VOCA work. Therefore, the subgrantee does not need to prorate and can directly attribute 80 victims and 160 services to its Victim Assistance subgrant.




### PRORATE PERCENTAGE

*Prorating is not applicable. Attribute 100 percent to the VOCA subaward*

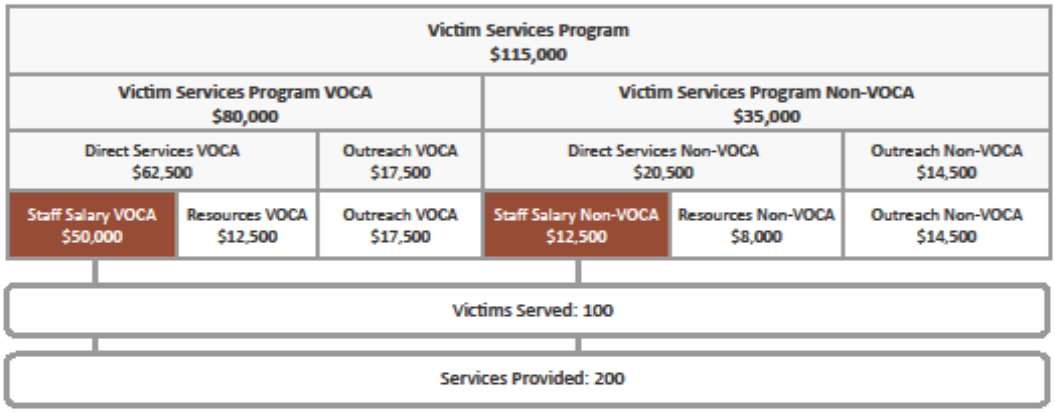
### DATA TO REPORT

| | TOTAL | PRORATE % | REPORT |
|---|---|---|---|
| VICTIMS | 80 | Not Applicable | 80 |
| SERVICES | 160 | Not Applicable | 160 |
| Demographics (New Victims Only) | Prorating is not applicable. Enter the demographic traits reported by each new victim served. | | |

## Option 1—Proration Based on Staff Salary

If a subgrantee organization has data on the total number of victims served and the total number of services provided, but it cannot track which victims and/or services are supported by its Victim Assistance subgrant versus other funding sources, then the subgrantee should prorate based on staff salary.

This subgrantee organization can track what portion of each staff member's salary is supported by the Victim Assistance subgrant and other funding sources. In the example below, a staff member is funded at 80 percent by the Victim Assistance subgrant plus match ($50,000) and 20 percent through other funding sources ($12,500). The subgrantee will attribute 80 percent of all victims served (80) and 80 percent of all services provided (160) to the Victim Assistance subgrant.




### PRORATE PERCENTAGE

| | | |
|---|---|---|
| Staff Salary VOCA | $50,000 | 80% |
| Staff Salary VOCA + Non-VOCA | $62,500 | |

### DATA TO REPORT

| | TOTAL | PRORATE % | REPORT |
|---|---|---|---|
| VICTIMS | 100 | 80% | 80 |
| SERVICES | 200 | 80% | 160 |
| Demographics (New Victims Only) | 1. Determine the number of all new individuals served; attribute 80% of new individuals to VOCA in question 3.<br>2. Tally the demographic characteristics of all new individuals; attribute 80% of each characteristic to VOCA in question 5. | | |

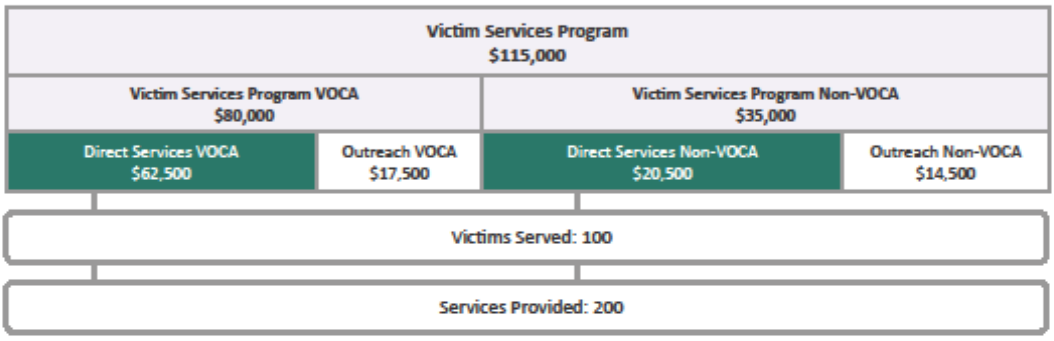
### Variation:

If the subgrantee can track which individuals are supported by their Victim Assistance subgrant, but cannot track which services are supported by the subgrant, then the subgrantee should prorate ONLY services provided. The number of victims served under the Victim Assistance subgrant should be reported precisely.

## Option 2—Proration Based on Direct Services Budget

The next option is to prorate based on a subgrantee's direct services budget.

This subgrantee can track the funding that supports direct victim services (such as staff salary and resources) apart from funding that supports other types of activities, such as community outreach efforts or training for allied professionals. In the example below, the subgrantee's VOCA award plus match includes $62,500 for direct services, which is 75 percent of the subgrantee's total direct victim services budget of $83,000. Therefore, the subgrantee will allocate 75 percent of victims served (75) and 75 percent of services provided (150) to the Victim Assistance subgrant.




### PRORATE PERCENTAGE

| | | |
|---|---|---|
| Direct Services VOCA | $62,500 | 75% |
| Direct Services VOCA + Non-VOCA | $83,000 | |

### DATA TO REPORT

| | TOTAL | PRORATE % | REPORT |
|---|---|---|---|
| VICTIMS | 100 | 75% | 75 |
| SERVICES | 200 | 75% | 150 |
| Demographics (New Victims Only) | 1. Determine the number of all new individuals served; attribute 75% of new individuals to VOCA in question 3.<br>2. Tally the demographic characteristics of all new individuals; attribute 75% of each characteristic to VOCA in question 5. | | |

**NOTE:** The ND DOCR requests that subrecipients not use Option 3.

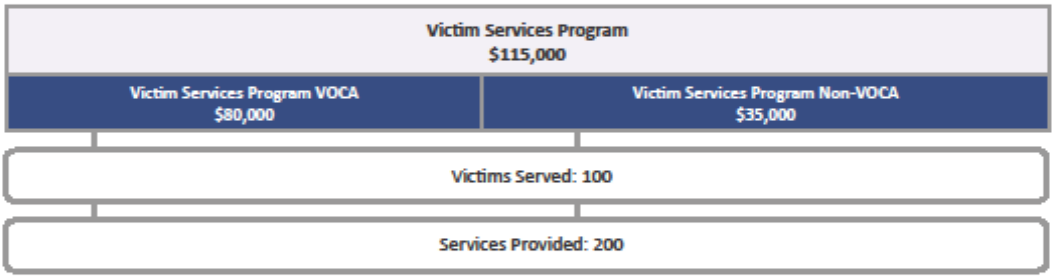


## Option 3—Proration Based on Victim Service Program Budget

If a subgrantee can track the total number of victims served and the total number of services provided, but it cannot track the portion of its budget for direct victim services, then the subgrantee should prorate based on its entire victim service program budget.

For subgrantees that only provide victim services, their victim services program budget may equal the total agency budget. But for subgrantees that provide many different types of services or programs, their victim services program budget may represent only a portion of their total agency budget. For example, a youth services organization may have a victim services program as well as a program for educational development and family food services. In this case, only the victim services program budget should be used for prorating.

This subgrantee can track the funding that supports its entire victim services program. In the example below, the subgrantee's Victim Assistance subaward plus match is $80,000, which is 70 percent of its entire victim service program budget of $115,000. Therefore, the subgrantee will allocate 70 percent of victims served (70) and 70 percent of services provided (140) to the Victim Assistance subgrant.




### PRORATE PERCENTAGE

| | | |
|---|---|---|
| Victim Services Program VOCA | $80,000 | 70% |
| Victim Services Program VOCA + Non-VOCA | $115,000 | |

### DATA TO REPORT

| | TOTAL | PRORATE % | REPORT |
|---|---|---|---|
| VICTIMS | 100 | 70% | 70 |
| SERVICES | 200 | 70% | 140 |
| Demographics (New Victims Only) | 1. Determine the number of all new individuals served; attribute 70% of new individuals to VOCA in question 3.<br>2. Tally the demographic characteristics of all new individuals; attribute 70% of each characteristic to VOCA in question 5. | | |

### Variation:

For some subgrantees, the Victim Assistance subgrant may be 100 percent of their victim services program budget. In that circumstance, 100 percent of victims served and services provided would be attributed to the Victim Assistance subgrant.

## Conclusion

Victim Assistance grantees should work with their subgrantees to track data for Victim Assistance activities as accurately as possible. If grantees need more detailed help in developing written prorating plans, they should work with their grant manager and OVC's Training and Technical Assistance Center.

**Time and Effort Best Practices for VOCA-Funded Personnel**

Support for salaries, wages, and fringe benefits is discussed in Section 3.9 of the DOJ Financial Guide and in 2 C.F.R. § 200.430.

Where grant recipients work on multiple grant programs or cost activities, documentation must support a reasonable allocation or distribution of costs among specific activities or cost objectives. The allocation or distribution of costs should be an after-the-fact accounting not based on estimates.

In cases where two or more grants constitute one identified activity or program, salary charges to one grant may be allowable after written permission is obtained from the awarding agency.

Examples of items that may support salaries and wages:

- Timesheets
- Time and effort reports
- Activity reports

Any of the above payroll records must reflect actual time spent on the activity or activities. Additionally, records must be certified by the employee and approved by a supervisor with firsthand knowledge of the work performed.

| Scenario | Suggested Documentation |
|---|---|
| Employee's job duties consist only of VOCA-allowable activities. Employee salary is fully funded by VOCA. | Timesheets or time and effort reports which align with the organization's pay periods. Documentation would show hours worked per day and per pay period. Employee would have the ability to record hours not to be reimbursed by the VOCA award when completing ad hoc activities not permitted under the award, such as preparation for an agency fundraiser.<br><br>Examples of items that may support salaries and wages can include timesheets, time and effort reports, or activity reports that have been certified by the employee and approved by a supervisor with firsthand knowledge of the work performed.<br><br>Payroll records should also reflect either after the fact distribution of actual activities or certifications of employee's actual work performed. |
| Employee's job duties consist only of VOCA-allowable activities. Employee salary is funded by | Timesheets or time and effort reports which align with the organization's pay periods. Documentation would show hours worked per |

| | |
|---|---|
| VOCA and one or more other grants with the same scope for direct victim services. | day and per pay period. Employee would have the ability to record hours not to be reimbursed by the grant awards when completing ad hoc activities not permitted under the awards, such as preparation for an agency fundraiser.<br><br>Where employees work on multiple activities or cost objective, a distribution of their salaries or wages may be supported by personnel activity reports or equivalent documentation which meets the standards: (a) they must reflect an after the fact distribution of the actual activity of each employee, (b) they must account for the total activity for which each employee is compensated, (c) they must be certified by the employee and approved by a supervisor with firsthand knowledge of the work performed, and (d) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards. |
| Employee's job duties consist of some VOCA-allowable activities. Employee salary is funded by VOCA, other grants, and/or local funding. | Timesheet and time and effort reports which align with the organization's pay periods. Documentation would show hours worked per day and per pay period. Hours worked per day should be charged to specific grant awards and/or local funding. Ideally, the employee will provide brief descriptions of their activities to support that the activities are allocable to the awards.<br><br>Where employees work on multiple activities or cost objective, a distribution of their salaries or wages may be supported by personnel activity reports or equivalent documentation which meets the standards: (a) they must reflect an after the fact distribution of the actual activity of each employee, (b) they must account for the total activity for which each employee is compensated, (c) they must be certified by the employee and approved by a supervisor with firsthand knowledge of the work performed, and (d) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards. |

| | VOCA-only position | VOCA + other grants (same scope) | VOCA + other duties, other funders |
|---|---|---|---|
| Timesheets or time and effort reports per pay period | ✓ | ✓ | ✓ |
| Hours worked per day, per pay period | ✓ | ✓ | ✓ |
| Certified by employee and approved by a supervisor with firsthand knowledge of the work performed | ✓ | ✓ | ✓ |
| Actual hours recorded for after the fact distribution of actual activities or certifications of employee's actual work performed | ✓ | ✓ | ✓ |

# Match Requirement

**Match Requirement (cash or in-kind)**
Federal funds awarded under this program may not cover more than *XX%* of the total costs of the project being funded. The applicant must identify the source of the *XX%* nonfederal portion of the total project costs and how match funds will be used. (Match is restricted to the same uses of funds as allowed for the federal funds.) Applicants may satisfy this match requirement with either cash or in-kind services. The formula for calculating the match is:

$$\frac{\text{Federal Award Amount}}{\text{Federal Share Percentage}} = \text{Adjusted (Total) Project Costs}$$

Required Recipient's Share Percentage x Adjusted Project Costs = Required Match

**Example:** 90%/10% match requirement—for a federal award amount of $500,000, match would be calculated as follows:

$$\frac{\$500{,}000}{90\%} = \$555{,}555$$

10% x $555,555 = $55,555 match

**Example:** 75%/25% match requirement—for a federal award amount of $350,000, match would be calculated as follows:

$$\frac{\$350{,}000}{75\%} = \$466{,}667 \qquad 25\% \times \$466{,}667 = \$116{,}667 \text{ match}$$

# Sub-Recipient Allowable/Unallowable Costs

## § 94.119 Allowable direct service costs.

**§ 94.119 Allowable direct service costs.**

Direct services for which VOCA funds may be used include, but are not limited to, the following:

(a) ***Immediate emotional, psychological, and physical health and safety*** —Services that respond to immediate needs (other than medical care, except as allowed under paragraph (a)(9) of this section) of crime victims, including, but not limited to:

(1) Crisis intervention services;

(2) Accompanying victims to hospitals for medical examinations;

(3) Hotline counseling;

(4) Safety planning;

(5) Emergency food, shelter, clothing, and transportation;

(6) Short-term (up to 45 days) in-home care and supervision services for children and adults who remain in their own homes when the offender/caregiver is removed;

(7) Short-term (up to 45 days) nursing-home, adult foster care, or group-home placement for adults for whom no other safe, short-term residence is available;

(8) Window, door, or lock replacement or repair, and other repairs necessary to ensure a victim's safety;

(9) Costs of the following, on an emergency basis (*i.e.,* when the State's compensation program, the victim's (or in the case of a minor child, the victim's parent's or guardian's) health insurance plan, Medicaid, or other health care funding source, is not reasonably expected to be available quickly enough to meet the emergency needs of a victim (typically within 48 hours of the crime): Non-prescription and prescription medicine, prophylactic or other treatment to prevent HIV/AIDS infection or other infectious disease, durable medical equipment (such as wheel-chairs, crutches, hearing aids, eyeglasses), and other healthcare items are allowed; and

(10) Emergency legal assistance, such as for filing for restraining or protective orders, and obtaining emergency custody orders and visitation rights;

(b) ***Personal advocacy and emotional support*** —Personal advocacy and emotional support, including, but not limited to:

(1) Working with a victim to assess the impact of the crime;

(2) Identification of victim's needs;

(3) Case management;

(4) Management of practical problems created by the victimization;

(5) Identification of resources available to the victim;

(6) Provision of information, referrals, advocacy, and follow-up contact for continued services, as needed; and

(7) Traditional, cultural, and/or alternative therapy/healing (*e.g.,* art therapy, yoga);

(c) ***Mental health counseling and care*** —Mental health counseling and care, including, but not limited to, out-patient therapy/counseling (including, but not limited to, substance-abuse treatment so long as the treatment is directly related to the victimization) provided by a person who meets professional standards to provide these services in the jurisdiction in which the care is administered;

(d) ***Peer-support*** —Peer-support, including, but not limited to, activities that provide opportunities for victims to meet other victims, share experiences, and provide self-help, information, and emotional support;

(e) ***Facilitation of participation in criminal justice and other public proceedings arising from the crime*** —The provision of services and payment of costs that help victims participate in the criminal justice system and in other public proceedings arising from the crime (*e.g.,* juvenile justice hearings, civil commitment proceedings), including, but not limited to:—

(1) Advocacy on behalf of a victim;

(2) Accompanying a victim to offices and court;

(3) Transportation, meals, and lodging to allow a victim who is not a witness to participate in a proceeding;

(4) Interpreting for a non-witness victim who is deaf or hard of hearing, or with limited English proficiency;

(5) Providing child care and respite care to enable a victim who is a caregiver to attend activities related to the proceeding;

(6) Notification to victims regarding key proceeding dates (*e.g.,* trial dates, case disposition, incarceration, and parole hearings);

(7) Assistance with Victim Impact Statements;

(8) Assistance in recovering property that was retained as evidence; and

(9) Assistance with restitution advocacy on behalf of crime victims.

(f) ***Legal assistance*** —Legal assistance services (including, but not limited to, those provided on an emergency basis), where reasonable and where the need for such services arises as a direct result of the victimization. Such services include, but are not limited to:

(1) Those (other than criminal defense) that help victims assert their rights as victims in a criminal proceeding directly related to the victimization, or otherwise protect their safety, privacy, or other interests as victims in such a proceeding;

(2) Motions to vacate or expunge a conviction, or similar actions, where the jurisdiction permits such a legal action based on a person's being a crime victim; and

(3) Those actions (other than tort actions) that, in the civil context, are reasonably necessary as a direct result of the victimization;

(g) ***Forensic medical evidence collection examinations*** —Forensic medical evidence collection examinations for victims to the extent that other funding sources such as State appropriations are insufficient. Forensic medical evidence collection examiners are encouraged to follow relevant guidelines or protocols issued by the State or local jurisdiction. Sub-recipients are encouraged to provide appropriate crisis counseling and/or other types of victim services that are offered to the victim in conjunction with the examination. Sub-recipients are also encouraged to use specially trained examiners such as Sexual Assault Nurse Examiners;

(h) ***Forensic interviews*** —Forensic interviews, with the following parameters:

(1) Results of the interview will be used not only for law enforcement and prosecution purposes, but also for identification of needs such as social services, personal advocacy, case management, substance abuse treatment, and mental health services;

(2) Interviews are conducted in the context of a multi-disciplinary investigation and diagnostic team, or in a specialized setting such as a child advocacy center; and

(3) The interviewer is trained to conduct forensic interviews appropriate to the developmental age and abilities of children, or the developmental, cognitive, and physical or communication disabilities presented by adults.

(i) ***Transportation*** —Transportation of victims to receive services and to participate in criminal justice proceedings;

(j) ***Public awareness*** —Public awareness and education presentations (including, but not limited to, the development of presentation materials, brochures, newspaper notices, and public service announcements) in schools, community centers, and other public forums that are designed to inform crime victims of specific rights and services and provide them with (or refer them to) services and assistance.

(k) ***Transitional housing*** —Subject to any restrictions on amount, length of time, and eligible crimes, set by the SAA, transitional housing for victims (generally, those who have a particular need for such housing, and who cannot safely return to their previous housing, due to the circumstances of their victimization), including, but not limited to, travel, rental assistance,

security deposits, utilities, and other costs incidental to the relocation to such housing, as well as voluntary support services such as childcare and counseling; and

(l) ***Relocation*** —Subject to any restrictions on amount, length of time, and eligible crimes, set by the SAA, relocation of victims (generally, where necessary for the safety and well-being of a victim), including, but not limited to, reasonable moving expenses, security deposits on housing, rental expenses, and utility startup costs.

# § 94.120 Allowable costs for activities supporting direct services.

Supporting activities for which VOCA funds may be used include, but are not limited to, the following:

(a) Coordination *of activities*—Coordination activities that facilitate the provision of direct services, include, but are not limited to, State-wide coordination of victim notification systems, crisis response teams, multi-disciplinary teams, coalitions to support and assist victims, and other such programs, and salaries and expenses of such coordinators;

(b) ***Supervision of direct service providers*** —Payment of salaries and expenses of supervisory staff in a project, when the SAA determines that such staff are necessary and effectively facilitate the provision of direct services;

(c) ***Multi-system, interagency, multi-disciplinary response to crime victim needs*** —Activities that support a coordinated and comprehensive response to crime victims needs by direct service providers, including, but not limited to, payment of salaries and expenses of direct service staff serving on child and adult abuse multi-disciplinary investigation and treatment teams, coordination with federal agencies to provide services to victims of federal crimes and/or participation on Statewide or other task forces, work groups, and committees to develop protocols, interagency, and other working agreements;

(d) ***Contracts for professional services*** —Contracting for specialized professional services (*e.g.,* psychological/psychiatric consultation, legal services, interpreters), at a rate not to exceed a reasonable market rate, that are not available within the organization;

(e) ***Automated systems and technology*** —Subject to the provisions of the DOJ Grants Financial Guide and government-wide grant rules relating to acquisition, use and disposition of property purchased with federal funds, procuring automated systems and technology that support delivery of direct services to victims (*e.g.,* automated information and referral systems, email systems that allow communications among victim service providers, automated case-tracking and management systems, smartphones, computer equipment, and victim notification systems), including, but not limited to, procurement of personnel, hardware, and other items, as determined by the SAA after considering—

(1) Whether such procurement will enhance direct services;

(2) How any acquisition will be integrated into and/or enhance the program's current system;

(3) The cost of installation;

(4) The cost of training staff to use the automated systems and technology;

(5) The ongoing operational costs, such as maintenance agreements, supplies; and

(6) How additional costs relating to any acquisition will be supported;

(f) ***Volunteer trainings*** —Activities in support of training volunteers on how to provide direct services when such services will be provided primarily by volunteers; and

(g) ***Restorative justice*** —Activities in support of opportunities for crime victims to meet with perpetrators, including, but not limited to, tribal community-led meetings and peace-keeping activities, if such meetings are requested or voluntarily agreed to by the victim (who may, at any point, withdraw) and have reasonably anticipated beneficial or therapeutic value to crime victims. SAAs that plan to fund this type of service should closely review the criteria for conducting these meetings, and are encouraged to discuss proposals with OVC prior to awarding VOCA funds for this type of activity. At a minimum, the following should be considered:—

(1) The safety and security of the victim;

(2) The cost versus the benefit or therapeutic value to the victim;

(3) The procedures for ensuring that participation of the victim and offenders are voluntary and that the nature of the meeting is clear;

(4) The provision of appropriate support and accompaniment for the victim;

(5) Appropriate debriefing opportunities for the victim after the meeting; and

(6) The credentials of the facilitators.

# § 94.121 Allowable sub-recipient administrative costs.

Administrative costs for which VOCA funds may be used by sub-recipients include, but are not limited to, the following:

(a) ***Personnel costs*** —Personnel costs that are directly related to providing direct services and supporting activities, such as staff and coordinator salaries expenses (including fringe benefits), and a prorated share of liability insurance;

(b) ***Skills training for staff*** —Training exclusively for developing the skills of direct service providers, including paid staff and volunteers (both VOCA-funded and not), so that they are better able to offer quality direct services, including, but not limited to, manuals, books, videoconferencing, electronic training resources, and other materials and resources relating to such training.

(c) ***Training-related travel*** —Training-related costs such as travel (in-State, regional, and national), meals, lodging, and registration fees for paid direct-service staff (both VOCA-funded and not);

(d) ***Organizational Expenses*** —Organizational expenses that are necessary and essential to providing direct services and other allowable victim services, including, but not limited to, the prorated costs of rent; utilities; local travel expenses for service providers; and required minor building adaptations necessary to meet the Department of Justice standards implementing the Americans with Disabilities Act and/or modifications that would improve the program's ability to provide services to victims;

(e) ***Equipment and furniture*** —Expenses of procuring furniture and equipment that facilitate the delivery of direct services (*e.g.*, mobile communication devices, telephones, braille and TTY/TDD equipment, computers and printers, beepers, video cameras and recorders for documenting and reviewing interviews with children, two-way mirrors, colposcopes, digital cameras, and equipment and furniture for shelters, work spaces, victim waiting rooms, and children's play areas), except that the VOCA grant may be charged only the prorated share of an item that is not used exclusively for victim-related activities;

(f) ***Operating costs*** —Operating costs include but are not limited to—

(1) Supplies;

(2) Equipment use fees;

(3) Property insurance;

(4) Printing, photocopying, and postage;

(5) Courier service;

(6) Brochures that describe available services;

(7) Books and other victim-related materials;

(8) Computer backup files/tapes and storage;

(9) Security systems;

(10) Design and maintenance of Web sites and social media; and

(11) Essential communication services, such as web hosts and mobile device services.

(g) ***VOCA administrative time*** —Costs of administrative time spent performing the following:

(1) Completing VOCA-required time and attendance sheets and programmatic documentation, reports, and statistics;

(2) Collecting and maintaining crime victims' records;

(3) Conducting victim satisfaction surveys and needs assessments to improve victim services delivery in the project; and

(4) Funding the prorated share of audit costs.

(h) ***Leasing or purchasing vehicles*** —Costs of leasing or purchasing vehicles, as determined by the SAA after considering, at a minimum, if the vehicle is essential to the provision of direct services;

(i) ***Maintenance, repair, or replacement of essential items*** —Costs of maintenance, repair, and replacement of items that contribute to maintenance of a healthy or safe environment for crime victims (such as a furnace in a shelter; and routine maintenance, repair costs, and automobile insurance for leased vehicles), as determined by the SAA after considering, at a minimum, if other sources of funding are available; and

(j) ***Project evaluation*** —Costs of evaluations of specific projects (in order to determine their effectiveness), within the limits set by SAAs.

# § 94.122 Expressly unallowable sub-recipient costs.

Notwithstanding any other provision of this subpart, no VOCA funds may be used to fund or support the following:

(a) ***Lobbying*** —Lobbying or advocacy activities with respect to legislation or to administrative changes to regulations or administrative policy (*cf.* 18 U.S.C. 1913), whether conducted directly or indirectly;

(b) ***Research and studies*** —Research and studies, except for project evaluation under § 94.121(j);

(c) ***Active investigation and prosecution of criminal activities*** —The active investigation and prosecution of criminal activity, except for the provision of victim assistance services (*e.g.,* emotional support, advocacy, and legal services) to crime victims, under § 94.119, during such investigation and prosecution;

(d) ***Fundraising*** —Any activities related to fundraising, except for fee-based, or similar, program income authorized by the SAA under this subpart.

(e) ***Capital expenses*** —Capital improvements; property losses and expenses; real estate purchases; mortgage payments; and construction (except as specifically allowed elsewhere in this subpart).

(f) ***Compensation for victims of crime*** —Reimbursement of crime victims for expenses incurred as a result of a crime, except as otherwise allowed by other provisions of this subpart;

(g) ***Medical care*** —Medical care, except as otherwise allowed by other provisions of this subpart; and

(h) ***Salaries and expenses of management*** —Salaries, benefits, fees, furniture, equipment, and other expenses of executive directors, board members, and other administrators (except as specifically allowed elsewhere in this subpart).

## Breach of Personally Identifiable Information Report

**BREACH OF PERSONALLY IDENTIFIABLE INFORMATION (PII) REPORT**

| | | | | | |
|---|---|---|---|---|---|
| | **INITIAL REPORT** Date: *(MM/DD/YYYY)* | | **UPDATED REPORT** Date: *(MM/DD/YYYY)* | | **AFTER ACTION REPORT** Date: *(MM/DD/YYYY)* |

**1. GENERAL INFORMATION**

| | | | |
|---|---|---|---|
| a. DATE OF BREACH *(MM/DD/YYYY)* | b. DATE BREACH DISCOVERED *(MM/DD/YYYY)* | c. DATE REPORTED TO DAC *(MM/DD/YYYY)* | d. SUBGRANT NUMBER |
| e. PERSON REPORTING | f. BREACH INVOLVED *(Click to select)* | g. TYPE OF BREACH *(Click to select)* | h. CAUSE OF BREACH *(Click to select)* |
| i. DATE BREACH REPORTED TO DOJ | | j. METHOD USED TO REPORT BREACH | |

POINT OF CONTACT FOR FURTHER INFORMATION:

| | | |
|---|---|---|
| k. FIRST NAME | l. LAST NAME | m. TITLE |
| n. E-MAIL ADDRESS | | o. TELEPHONE NUMBER |

MAILING ADDRESS:

| | | |
|---|---|---|
| p. ADDRESS | q. CITY | |
| | r. STATE | s. ZIP CODE |

**2.a. DESCRIPTION OF BREACH** *(Up to 150 words, bullet format acceptable)*. **NOTE: Do NOT Include PII or Classified Information.**

**2.b. ACTIONS TAKEN IN RESPONSE TO BREACH, TO INCLUDE ACTIONS TAKEN TO PREVENT RECURRENCE AND LESSONS LEARNED** *(Up to 150 words, bullet format acceptable)*. **NOTE: Do NOT Include PII or Classified Information.**

**DAC DECEMBER 2018** Adobe Designer 9.0