



VOCA 2024

APPLICATION GUIDELINES AND INSTRUCTIONS

**Victims of Crime Act (VOCA) Victim
Assistance Formula Grant Program**

Assistance Listing Number: 16.575

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State Administering Agency

Kentucky Justice and Public Safety Cabinet
Grants Management Division

Contact Information

125 Holmes Street
Frankfort, KY 40601
Phone (502) 564-3251

VOCA Contacts

Nick Gill

VOCA Lead Administrator
502.564.5218
agill@ky.gov

Nina Lindsey

VOCA Financial Administrator
502.564.6661
nlindsey@ky.gov

Melissa Cowan, CSW

Program Branch Manager
502.564.8010
mel.cowan@ky.gov

Angie D. Lawrence

Grants Management Division Director
502.564.8295
angied.lawrence@ky.gov

Lekita Barnes

IGX System Administrator
502.564.8271
lekita.barnes@ky.gov

Mark Hertweck

VOCA Financial Administrator
502.564.8210
mark.hertweck@ky.gov

Leslee Duckwall

VOCA Financial Administrator
502.564.8286
leslee.duckwall@ky.gov

Anthony Murray

Budget Manager
502.564.1441
anthonyg.murray@ky.gov

Zach Padgett

GMD Assistant Director
502.564.5314
zach.padgett@ky.gov

Introduction

The primary objective of the Victims of Crime Act (VOCA) Victim Assistance Formula Grant Program is to provide direct assistance to victims of crime. That assistance is achieved through a variety of methods, including local government, private nonprofit organizations enhancing or expanding their direct services to victims of crime, encouraging states to improve assistance to crime victims and promoting the development of comprehensive services to all victims of crime.

This solicitation establishes the program and financial policy as well as providing administrative guidance to effectively manage VOCA Victim Assistance Formula Grants. There are additional instructions for the VOCA application, grant management processes and post-award requirements within the body of this document.

The Application Guidelines and Instructions are consistent with the U.S. Department of Justice (USDOJ) Office for Victims of Crime (OVC), and the Victims of Crime Act (VOCA) of 1984 ([34 U.S.C. § 20103](#)). Funds distributed by USDOJ are awarded, through a competitive process, by the Justice and Public Safety Cabinet (JPSC) to state agencies, units of local government, and private nonprofit organizations. Successful applications must comply with priorities established by USDOJ and JPSC.

Award Period

The standard award period is one year (12 months). For applications submitted in 2024, the award period will be October 1, 2024, through September 30, 2025.

Application Open Period Dates

The VOCA 2024-2025 subgrant application opportunity will open on Monday, April 8th, 2024, and close on Friday, May 17th, 2024, at 6:00 pm ET.

Subaward Information

| | |
|---------------------------------------|------------------------------------|
| Period of Performance Start/End Dates | October 1, 2024–September 30, 2025 |
| Period of Performance Duration | 12 months |

Federal Awards Anticipated for Use

| Federal Award Number | Period of Performance Start/End Dates |
|-------------------------|---------------------------------------|
| 15POVC-23-GG-00439-ASSI | October 1, 2022 – September 30, 2026 |

The amount of VOCA funding each state receives is controlled by deposits of non-tax revenue into the [Crime Victims Fund](#) established by the Victims of Crime Act of 1984. Deposits have been at historically low levels since 2018. Kentucky JPSC anticipates making approximately \$15 million in VOCA subawards for the 2024-25 project period. Applicants should plan their VOCA Assistance applications accordingly. Applications should propose discrete projects with clear, SMART goals, objectives, and performance measures. All awards are subject to the availability

of funds and to any modifications or additional requirements that may be imposed by USDOJ or JPSC.

Electronic Grants Management System

All grant activities are managed through the Kentucky Justice and Public Safety Cabinet (JPSC)'s Electronic Grants Management System, also known as *Intelligrants 10.0* (IGX). Applications should be submitted via IGX by the submission deadline referenced in this document. Applicants must establish user accounts at <http://kyjusticeigx.intelligrants.com>. Please note validation of new user accounts will take 48-72 business hours.

Each IGX user account will be registered as either an Authorized Official (AO) or Grant Administrator (GA). It is important to understand which user role should be assigned to individuals within your organization based on the permissions, or functions, available to each user role. More than one individual in an organization may be assigned to the AO role, but applicants are encouraged not to assign all individuals as AOs. Applicants should follow the principle of least privilege when assigning user roles to maintain segregation of duties to the greatest extent possible.

| Allowable Actions | Authorized Official | Grants Administrator |
|--|---------------------|----------------------|
| Initiate and populate grant application | ✓ | ✓ |
| Submit grant application | ✓ | ✗ |
| Add or remove users from agency account | ✓ | ✗ |
| Create and submit Grant Award Modification (GAM) request | ✓ | ✓ |
| Create and submit progress reports | ✓ | ✓ |
| Create and submit financial reports | ✓ | ✓ |

The Authorized Official (AO), designated in IGX by the applicant, will receive a confirmation e-mail upon successful submission of an application. This should be retained for the applicant's records. Applicants can view the status of their applications at any time prior to award notification using the Details section of the Application Landing Page. Please contact Grants Management Division (GMD) staff prior to the submission deadline if a confirmation has not been received. Questions may be directed to the staff identified on the Contacts page, or by e-mail at JUSIGX@ky.gov.

Grant Proposal

All proposals should be concise, clearly written and should fully convey the project for which funds are being requested. Applications are submitted through IGX, the JPSC's electronic Grants

Management System. Major points must be supported by current local facts and data, with appropriate citations. **Be sure to read the instructions at the top of each page of the application before populating and saving.** The precision with which the applicant follows the instructions for each section of the application is an important factor in application review. Most IGX text box application pages will track character limits (number of letters utilized) and display the maximum number of characters allowed per text box. It is highly recommended that agencies use a separate document to create the application for several reasons. Word processing software will track the number of characters and allows for spelling and grammar corrections, formatting, and other changes. Also, IGX activity “times out” and returns to the login screen after 20 minutes. It may be easier to cut/copy and paste from a Word document to prevent information being lost after a period of inactivity.

System for Award Management Unique Entity Identifier

All applicants for federal funds must include a Unique Entity Identifier (UEI) from the federal System for Award Management (SAM) in their application for a new award or a supplement to an existing award. A SAM UEI is a unique 12-character alpha-numeric value assigned to all entities (public and private companies, individuals, institutions, or organizations) who register to do business with the federal government in SAM. Vendors are required to complete a one-time process to provide basic information relevant to their organizations. The identifier is used for tracking purposes and to validate address and point of contact information for federal assistance applicants, recipients, and subrecipients. If your agency is already registered in SAM, then your agency was automatically assigned a UEI. First-time SAM registrants can request UEIs by visiting <https://sam.gov/content/duns-uei> and then clicking the green Get Started button. Have your agency’s legal business name and address ready. Applicants may also download the federal job aid for acquiring a SAM UEI at:

https://www.fsd.gov/sys_attachment.do?sys_id=59882e1d1b9575500ca4a97ae54bcbae

All agencies must include a copy of their SAM Entity Information as an attachment to the application.

Requirement to Disclose Potential Conflicts of Interest

Decisions related to the use of these funds must be free of undisclosed personal or organizational conflicts of interest. Applicants are required to disclose in writing any potential conflict of interest, either in fact or appearance, as defined by [Section 3.20 of the DOJ Grants Financial Guide](#). Potential conflicts of interest must be disclosed on agency letterhead and uploaded to the Attachments Page of this application. Disclosures of potential conflicts of interest are required for each grant period regardless of existence or prior disclosure in a previously funded grant year.

Lobbying Disclosure Requirement

As a matter of federal law ([18 U.S.C. 1913](#)), federal funds may not be used by any subrecipient ("subgrantee") 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. All applicants must disclose the existence or nonexistence of lobbying activities by completing and attaching Form SF-LLL to the Attachments page. The *Disclosure of Lobbying Activities* form can be downloaded from: <https://ojp.gov/funding/Apply/Resources/Disclosure.pdf>.

Memorandums of Understanding

All submissions must include three (3) original memorandums of understanding (MOU) with other victim-related agencies within your community. MOUs should include a meaningful description of collaboration for proposed project success (i.e., what each party plans to contribute to the collaborative relationship) and must include names of agencies and signatures of authorized officials. Upload the scanned, dated, and signed letters to the "Attachments" page.

Program Match

Program Match is required for this grant opportunity. Matching contributions of 20 percent, cash or in-kind, of the total project cost (VOCA federal share plus match equal total project cost) are required and must be derived from non-federal sources, except as provided in the USDOJ [Grants Financial Guide](#) (Part III. Post Award Requirements; Chapter 3.3 Matching or Cost Sharing Requirements). All funds designated as match are restricted to the same uses as the VOCA victim assistance funds and must be expended within the grant period. Match must be provided on a project-by-project basis.

Pursuant to guidance from OVC, JPSC has established and publicly disseminated a policy and procedure for applying for a full or partial hardship waiver of the VOCA Program Match requirement. Instructions for requesting a waiver are included on the Source of Match page of the application in IGX, and a template for the waiver request is also provided. Match waivers shall be determined solely at the discretion of the GMD Division Director on behalf of the JPSC Secretary. A Match Waiver Determination Letter from the Director documenting the disposition of any waiver request shall be attached by GMD to each approved subaward in IGX.

Allocation of Subawards

A Priority Program has been defined by the Office of Victims of Crime as one whose principal mission is to offer comprehensive specialized services tailored to the special needs of one or more priority category victims. Pursuant to [28 C.F.R. § 94.104\(b\)](#), State Administering Agencies (SAAs) of federal VOCA awards must certify that priority shall be given to eligible crime victim assistance programs providing assistance to victims of sexual assault, spousal abuse, and child abuse. SAAs shall allocate a minimum of ten percent (10%) of each year's VOCA grant to each of the three priority categories, meaning at least thirty percent (30%) total will be allocated to "priority categories."

SAAAs are further required to allocate a minimum of ten percent (10%) of each year's grant to underserved victims of violent crime. The Commonwealth of Kentucky defines its previously underserved victim populations as any of the following: survivors of homicide; elderly victims of abuse; survivors of incest; victims of financial crimes including identity theft; victims of robbery and other forms of violence against persons, including victims of drug and alcohol related crime; victims of ritualistic abuse, and victims of juvenile crime. States are encouraged also to identify gaps in available services by victims' demographic characteristics, including (but not limited to) tribal, disenfranchised male victims of color, LGBTQ, victims of sexual assault on college campuses, non-English speaking residents, persons with disabilities, members of racial or ethnic minorities, or by virtue of residing in rural or remote areas or inner cities. Please note OVC has determined that victims who fall under the first three priority categories (sexual assault, spousal abuse, and child abuse) will not be eligible for consideration under the category of "previously underserved."

In determining allocations for priority program areas, the Commonwealth considers other funding options that may be available or in place for those areas, as well as the needs and availability of services for crime victims across the state.

ELIGIBILITY AND REQUIREMENTS

The Victims of Crime Act (VOCA) establishes eligibility criteria that must be met by organizations requesting VOCA funds. Eligible subrecipients include victim services organizations whose sole mission is to provide services to crime victims. There are special provisions for faith-based organizations, neighborhood programs, and crime victim compensation programs as indicated in the federal Final Rule for the Victims of Crime Act Victim Assistance Program (see [28 C.F.R. § 94](#)). VOCA funds shall be available to provide direct services and supporting and administrative activities.

- Subrecipients must provide services to victims of federal crimes on the same basis as to victims of crimes under State or local law.
- Subrecipients may provide direct services regardless of a victim's participation in the criminal justice process.
- Subrecipients may not make direct services supported by this program contingent upon a victim's participation in the criminal justice process.
- Victim eligibility for direct services under this program is not dependent on the victim's immigration status.

Agencies whose mission is not focused on serving crime victims may still receive VOCA funds. However, the agency must have a record of providing direct services to crime victims and a minimum of 25% of financial support from other sources. Furthermore, the direct services program or project being proposed must have a means of identifying crime victims within the agency's service population and a plan for providing VOCA-allowable services related to their victimization.

Court Appointed Special Advocate (CASA) Programs

Court Appointed Special Advocate (CASA) programs are eligible to receive funding to support services to victims of crime. OVC views Child Physical Abuse or Neglect, Child Pornography, and Child Sexual Abuse/Assault as serious crimes that have the potential for severe harm to children. OVC's definition of Child Physical Abuse or Neglect includes (but is not limited to) the following categories of victimization: abandonment, child neglect, endangering the welfare of a child, exposure to drugs/alcohol, violent or nonviolent child abuse, and violent or nonviolent child cruelty. CASA programs may use VOCA funds to support services to child victims of any of the victimizations included in the [OVC Performance Measure Dictionary and Terminology Resource, Part IV: Victimization Experienced](#). VOCA funds may support costs including, but not limited to, the salary of a coordinator of volunteers within a CASA program whose responsibilities may include supervising and training all CASA volunteers.

Legal Assistance Services

Victim assistance programs can allow for legal assistance services on a non-emergency and emergency basis where reasonable and where the need for such services arises as a direct result of the victimization, to include legal assistance with victim-related family law matters and other non-tort legal services in a civil context. Such non-tort, civil legal services include, but are not limited to, assistance in divorce, and child custody and support proceedings stemming from crime victimization. The VOCA Rule prohibits those costs for criminal defense and tort lawsuits. JPSC does not allow eligibility for funded services to be contingent upon income level. Therefore, any legal assistance program that screens for income level must screen for crime victimization first and divert VOCA-eligible clients to the funded program.

Substance Abuse Prevention

JPSC VOCA Victim Assistance Funds may not be used in support of Casey's Law facilitation activities. However, JPSC recognizes the significant intersection between criminal victimization and substance abuse, as well as an increasing body of evidence supporting a direct relationship between substance abuse and revictimization. In response, many law enforcement-based victim advocacy programs have begun to employ initiatives allowing individuals struggling with substance abuse to present themselves to a law enforcement officer or agency to receive assistance locating treatment, with no questions asked or charges filed regarding possession of illegal substances or related paraphernalia.

For grant purposes, GMD would only consider programs of this type carried out by law enforcement-based victim advocacy programs as prevention activities. To be eligible for reimbursement under the VOCA program, the following criteria must be met:

- Any screening for substance abuse-related issues must occur at the same time as the individual is initially screened for eligibility for other funded services.
- The victim advocate provides information about available treatment options, including referral to and assistance locating appropriate treatment services.
- Grant-funded victim service staff may not directly transport individuals to treatment.

Certified Facility Dogs

A facility dog is a professionally trained assistance dog, suitable for providing quiet companionship to vulnerable individuals in legal settings without causing any disruption of the proceedings. Applicants may propose in Operating Expenses reasonable costs for the care of a facility dog. Additionally, applicants may propose reasonable Travel/Training Expenses for travel to the International Courthouse Dogs Conference for a handler and an associated Certified Facility Dog placed with the applicant agency at the time of application submission.

Program Requirements

Each subrecipient organization shall meet the program requirements established in 28 C.F.R. § 94.111 – 94.115, accessible at <https://www.ecfr.gov/current/title-28/chapter-1/part-94>:

- 1. Public or Nonprofit Organization.** To receive VOCA funds, organizations must be public or nonprofit or a combination thereof and provide direct services to crime victims. All subrecipients of VOCA Assistance funding are required to certify their nonprofit status by submitting documentation of that status to GMD within 45 days of the award period start date of October 1. That documentation must include one of the following:
 - A copy of the recipient's IRS 501(c)(3) designation letter.
 - If the applying organization has undergone an official name change since the IRS 501(c)(3) letter was received, either an IRS Name Change Letter or an updated designation letter must also be submitted,
 - A letter from the recipient's state/territory taxing body or state/territory attorney general affirming that the recipient is a nonprofit organization operating within the state/territory,
OR
 - A copy of the recipient's state/territory certificate of incorporation that substantiates its nonprofit status.
- 2. Record of Effective Services and Organizational Capacity.** Eligible organizations must also demonstrate a record of effective services and organizational capacity to administer the project. Applicants should show support and approval of their direct services by the community, a history of providing direct services in a cost-effective manner, and substantial financial support from sources other than the Crime Victims Fund. A program has substantial financial support from other sources when at least twenty-five percent (25%) of the program's funding in the year of, or the year preceding the award comes from sources other than the Crime Victims Fund, which may include other federal funding programs.
- 3. Volunteers, Community Efforts, and Compensation Assistance.** To be eligible for VOCA funds, programs are required to use volunteers for at least 50 hours of service to the program. *Programs for which volunteer usage presents a hardship may include a hardship waiver request as an attachment to their application.*

Promotion of community efforts to aid crime victims is encouraged through a variety of means, including public and private efforts to oversee and recommend improvements to community responses to crime victims and developing written agreements and protocols for such responses.

Crime Victims Compensation Application Assistance Requirement. Programs supported by VOCA Assistance funds are required by federal law to provide assistance to victims in applying for crime victim compensation benefits (including potential recipients who are

victims of federal crime). Such assistance may include identifying and notifying crime victims of the availability of compensation; assisting victims with application forms and procedures; obtaining necessary documentation, and/or checking on claim status. Such assistance services shall be reported in the OVC Performance Measurement Tool. To be counted as reportable services, the program must provide substantive assistance to the client in applying for Compensation. Such assistance may be reported regardless of whether the client submits their completed application. For additional guidance surrounding crime victim's compensation, or to obtain contact information for the Crime Victims Compensation Board (CVCB), visit https://kycc.ky.gov/newstatic_info.aspx?static_id=158&menuid=20.

- 4. Nondiscrimination and Civil Rights Training Requirements.** Entities receiving financial assistance from the federal government must comply with the federal statutes and regulations that prohibit discrimination in federally assisted programs or activities. These statutes and regulations collectively prohibit discrimination in both employment and the delivery of services or benefits based on race, color, national origin, sex, religion, or disability. All applicants must submit a written policy that prohibits discrimination (in both employment and the delivery of services or benefits) based on race, color, national origin, sex, religion, or disability, and establishes a discrimination complaint procedure. Subrecipients receiving Department of Justice (DOJ) funds, including VOCA funds, are required to obtain Federal Civil Rights Non-Discrimination training, accessible at <https://www.ojp.gov/program/civil-rights/online-training>. OCR offers civil rights training to recipients of OJP, OVW and COPS Office funding to assist them in meeting their federal civil rights obligations. The online training, which consists of six segments and self-tests, provides an overview of applicable nondiscrimination laws and the general civil rights obligations that are tied to grants awarded by the DOJ. Applicants must acknowledge acceptance of the OJP Civil Rights Non-Discrimination training requirements at the time of application.

Regulations implementing the nondiscrimination in employment provision of the Omnibus Crime Control and Safe Streets Act require that subrecipients of financial assistance from the VOCA Assistance Program, with some exceptions, create and implement an Equal Employment Opportunity (EEO) Program and Plan in accordance with 28 C.F.R. § 42.301-.308. The purpose of the EEO Program and Plan is to ensure that grant subrecipients provide the opportunity for full and equal participation in their workplaces, regardless of race, color, national origin, or sex. An EEO Utilization Report is a critical component of a subrecipient's written EEO Plan. The EEO Utilization report includes an analysis of a grant sub-recipient's workforce and its relevant labor market to identify possible barriers to the participation of women and minorities in the recipient's employment. The Office for Civil Rights (OCR) ensures that recipients of financial assistance from Office of Justice Programs (OJP) and its components are not engaged in prohibited discrimination. For additional information, review the Equal Employment Opportunity page of the application in IGX, as well as the FAQ page on the OCR website: <https://www.ojp.gov/program/civil-rights-office/equal-employment-opportunity-program-eeop-faqs>, where access to the EEOP Report Builder is also provided.

- 5. Non-disclosure of confidential or private information.** SAAs and subrecipients of VOCA funds shall, to the extent permitted by law, reasonably protect the confidentiality and privacy of persons receiving services under this program and shall not disclose, reveal or release any personally identifying information or individual information collected in connection with funded services requested, utilized, or denied, and any individual client information without the informed, written, reasonably time-limited consent of the person about whom information is sought, except that consent for release may not be given by the abuser of a minor, incapacitated person, or abuser of the other parent of the minor. If release of information is compelled by statutory or court mandate, SAAs or subrecipients of VOCA funds shall make reasonable attempts to provide notice to victims affected by the disclosure of the information and take reasonable steps necessary to protect the privacy and safety of the persons affected by the release of the information.

SAAs and subrecipients may share: non-personally identifying data in the aggregate regarding services to their clients and non-personally identifying demographic information in order to comply with reporting, evaluation, or data collection requirements; court-generated information and law enforcement-generated information contained in secure governmental registries for protection order enforcement purposes; and law enforcement and prosecution-generated information necessary for law enforcement and prosecution purposes.

In no circumstances may a crime victim be required to provide a consent to release personally identifying information as a condition of eligibility for funded services nor any personally identifying information be shared to comply with reporting, evaluation, or data-collection requirements of any program. Nothing in this section prohibits compliance with legally mandated reporting of abuse or neglect.

Additional requirements are outlined below:

Federal Civil Rights Training. Subrecipients must view the OJP Civil Rights Non-Discrimination Training, accessible online at <https://www.ojp.gov/program/civil-rights/online-training>. OCR offers civil rights training to recipients of OJP, OVW and COPS Office funding to assist them in meeting their federal civil rights obligations. The online training, which consists of six segments and self-tests, provides an overview of applicable nondiscrimination laws and the general civil rights obligations that are tied to grants awarded by the Justice Department. Subrecipients acknowledge viewing the OJP Civil Rights Non-Discrimination training with submission of signed VOCA Award Documents. Subrecipients must maintain statutorily required demographic data on victims served – by race, national origin, sex, age, and disability by project period – and permit reasonable access to its books, documents, papers, and records to determine whether the subrecipient is complying with applicable civil rights laws. This requirement is waived when providing a service, such as telephone counseling, where soliciting the information may be

inappropriate or offensive to the crime victim. Demographic data is required quarterly reporting in the OVC PMT (Performance Measurement Tool) system.

Determination of Suitability Required, in Advance, for Certain Individuals who may Interact with Participating Minors. The subrecipient may not permit any individual (other than a client, another participating minor, or another individual reasonably likely to only have brief and unintentional or personally-accompanied contact) to interact with any participating minor (individual under 18 years of age receiving services as part of this project) during the course of activities under the award without first making a written determination of the suitability of that individual to interact with participating minors, based on current and appropriate information. Documentation of such written determinations shall be maintained at the program site and shall be reviewed by GMD or their authorized representative as part of compliance monitoring.

See <https://justice.ky.gov/Departments-Agencies/GMD/Pages/suitability.aspx> for details of this requirement.

Ineligible Subrecipients. Federal agencies including U. S. Attorney's and FBI Field Offices are not eligible to apply for funding under this program. In-patient facilities such as those designed to provide treatment to individuals with drug, alcohol and/or mental health-related conditions are also not eligible to apply for funding under this program.

ALLOWABLE COSTS

Direct Services

Direct services for which VOCA funds may be used include, but are not limited to, the following categories. See [28 C.F.R. § 94.119](#) for specific information about each service category.

- Immediate emotional, psychological, and physical health and safety
- Personal advocacy and emotional support
- Mental health counseling and care
- Peer support
- Facilitation of participation in criminal justice and other public proceedings arising from the crime
- Legal assistance
- Forensic medical evidence collection examinations
- Forensic interviews
- Transportation
- Public awareness
- Transitional housing
- Relocation

Activities Supporting Direct Services

Supporting activities for which VOCA funds may be used include, but are not limited to, the following. See [28 C.F.R. § 94.120 – Allowable costs for activities supporting direct services](#) for specific information about each activity.

- Coordination of activities
- Supervision of direct service providers
- Multi-system, interagency, multi-disciplinary response to crime victim needs
- Contracts for professional services
- Automated systems and technology
- Volunteer trainings
- Restorative justice

Administrative Costs

Administrative costs for which VOCA funds may be used by subrecipients include, but are not limited to, the following. See [28 C.F.R. § 94.121 – Allowable sub-recipient administrative costs](#) for specific information about each cost.

- Personnel costs
- Skills training for new staff
- Training-related travel

- Organizational expenses
- Equipment and furniture
- Operating costs
- VOCA administrative time
- Maintenance, repair, or replacement of essential items
- Project evaluation

Indirect Costs and De Minimis

In order to recoup costs not directly attributable to the VOCA project, agencies may charge a Federally negotiated indirect cost rate or the de minimis rate to VOCA subawards.

Indirect Costs. Indirect costs are those costs incurred by the subrecipient in support of general business operations, but which are not attributable to a specific funded project. Typical examples of indirect costs for most organizations will include the costs of operating and maintaining facilities and general administration such as salaries and expenses of executive officers, human resources administration, and accounting personnel.

Organizations that currently have a Federal Negotiated Indirect Cost Rate Agreement (NICRA) may request its use. A copy of the approved negotiated rate letter must be uploaded with the application.

De Minimis. Subrecipients are permitted to charge 10% of the rate of the organization's Modified Total Direct Costs (MTDC). MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, and travel. MTDC excludes equipment, capital expenditures, charges for patient care, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward in excess of \$25,000. The 10% rate is also known as a "de minimis" indirect cost rate. Please see [2 C.F.R. § 200.1](#) for more information on MTDC.

Applicants should consult with their CPA or other financial professional to determine the amount of MTDC if the agency chooses to apply the "de minimis" rate.

Applicants must request in the Budget Narrative of their application both the inclusion of indirect costs and the method of calculation (NICRA or de minimis).

Note: Subrecipients are not permitted to claim indirect costs for expenses that are also being apportioned as direct costs to the subaward. See [2 C.F.R. § 200.403 \(d\)](#).

UNALLOWABLE COSTS AND ACTIVITIES

Notwithstanding any other provision of the guidelines and regulations, VOCA funds may not be used to fund or support (nor can expenditures supporting these activities be applied as match) the following, as prohibited by 28 C.F.R. § 94 and available at:

<https://www.federalregister.gov/documents/2016/07/08/2016-16085/victims-of-crime-act-victim-assistance-program>:

- **Lobbying.** Lobbying or advocacy activities with respect to legislation or to administrative changes to regulations or administrative policy (c.f. 18 U.S.C. 1913), whether conducted directly or indirectly.
- **Research and studies.** Research and studies, except for project evaluation under [28 C.F.R. § 94.121\(j\)](#).
- **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 [28 C.F.R. § 94.119](#), during such investigation and prosecution.
- **Fundraising.** Any activities related to fundraising. The subrecipient may engage in fundraising, as long as such activities are not financed by federal grant funds.
- **Capital expenses.** Capital improvements; property losses and expenses; real estate purchases; mortgage payments; and construction (except as specifically allowed elsewhere in the regulations and guidelines).
- **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 in the regulations and guidelines.
- **Medical care.** Medical care, except as otherwise allowed by other provisions in the regulations and guidelines.
- **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 the guidelines and regulations).

GENERAL FINANCIAL REQUIREMENTS AND INSTRUCTIONS

Grants funded under the VOCA Victims Assistance Formula Grant Program are governed by the financial requirements of the following:

- **2 C.F.R. § 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards**
<https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200>
- **28 C.F.R. § 94 – VOCA Victim Assistance Program**
<https://www.ecfr.gov/current/title-28/chapter-I/part-94>
- **DOJ Grants Financial Guide (Updated March 2022)**
<https://www.ojp.gov/doj-financial-guide-2022>
- **Kentucky Justice and Public Safety Cabinet, Grants Management Division, Management Policies and Procedures**
<https://justice.ky.gov/departments-agencies/gmd/pages/default.aspx>
- **Kentucky Finance and Administration Cabinet, Manual of Policies and Procedures**
<https://finance.ky.gov/office-of-the-secretary/office-of-policy-and-audit/Documents/FINAL%202015%20FAP%20Manual%20corrections%20%28Pg%2080%20revision%20+%20111-43-00%29%20071516.pdf>

Sound Financial Management

All subrecipients are required to establish and maintain accounting systems and financial records to accurately account for awarded funds. The financial records must account for all charges paid for with federal funding and demonstrate how the charges support the objectives of the award. These records shall include federal funds and all matching funds of state, local, and private organizations, when applicable. Subrecipients shall expend and account for grant funds in accordance with federal and state laws, and procedures for expending and accounting for their own funds. New applicants must upload a [*Financial Management and System of Internal Controls Questionnaire*](#) to the Attachment page of their application in IGX.

Accounting System

Subrecipients must maintain an adequate accounting system as defined in the *DOJ Grants Financial Guide* ([2.3 Standards for Financial Management Systems](#)). This section is accessible online at <https://www.ojp.gov/funding/financialguidedoj/ii-preaward-requirements#6d1xls>.

Subrecipients must have a financial management system in place to accurately record and report on the receipt, obligation, and expenditure of grant funds. The accounting system should be detailed enough to track the following information:

- Federal awards funded
- Matching funds from state, local, and private organizations, when applicable

- Program income
- Contracts expensed against the award, including justification for sole source contracts
- Expenditures

The accounting system shall be used to generate reports required by award and Federal regulations. An applicant's accounting system must support all of the following:

- Financial reporting that is accurate, current, complete, and compliant with all federal and state financial reporting requirements of an award.
- Accounting systems must be able to account for award funds separately. Commingling of funds is prohibited.
- Maintenance of documentation to support all receipts and expenditures and obligations of Federal funds.
- Collection and reporting of financial data for planning, controlling, measuring, and evaluating direct and indirect costs.

Subrecipient accounting systems should have the following capabilities:

Internal control. The system should allow for effective control and accountability for all grant and subgrant cash, real and personal property, and other assets. Subrecipients must adequately safeguard all such property and assure that it is used solely for authorized purposes. Adequate internal control also includes segregation of duties, or a control that prevents the same person from executing the multiple steps in a business transaction. For example, the person signing staff timesheets should not be the same person who submits the financial report requesting reimbursement of that personnel expense. Segregation of duties allows for a system of checks and balances that prevents an individual from having sole oversight of the expenditures and revenues of an entity. Please consult [2 C.F.R. § 200.303](#) for additional information.

Budget control. The system should compare actual expenditures or outlays with budgeted amounts for each subaward. It also must relate financial information to performance or productivity data, including the development of unit cost information whenever appropriate or specifically required in the award or subaward agreement.

Allowable cost. The system should support making sure that Federal cost principles, agency program regulations, and the terms of subgrant agreements are followed in determining the reasonableness, allowability, and allocability of costs.

Source documentation. The system shall require support for accounting records with source documentation (e.g., cancelled checks, paid bills, payrolls, time and attendance records, and contract and award documents).

No Charge to Victims for Funded Services

Funded direct services must be provided at no charge, unless the SAA grants a waiver allowing the subrecipient to generate program income by charging for services. Program income, where allowed, shall be reported and is subject to federal grant rules and the requirements of the *DOJ Grants Financial Guide*, which, as of March 2022, require in most cases that any program income be restricted to the same uses as the subaward funds and expended during the period of performance in which it is generated. Additional information about program income requirements is accessible online at <https://www.ojp.gov/funding/financialguidedojs/iii-postaward-requirements#2kqnom>.

Proration of Costs

Applicants that conduct both allowable and unallowable activities must reasonably prorate their costs to ensure that VOCA funds and match (both cash and in-kind) are used only for allowable direct services to victims. The proration method and rationale must be explained within the budget narrative.

Cost Allocation

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. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis, with certain exceptions. See [2 C.F.R. § 200.405](#) for additional information.

Supplanting

The USDOJ defines supplanting as the reduction of funds from non-federal sources because of the receipt or expected receipt of federal funds budgeted for the same purpose.

Federal funds must be used to supplement existing State and local funds for program activities and must not replace those funds that have been appropriated or allocated for the same purpose. Additionally, Federal funding may not replace state or local funding that is required by law.

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 it has been awarded.

Potential supplanting will be the subject of the application review, pre-award review, post-award monitoring, and possible audit. If there is potential supplanting, the applicant/subrecipient 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. Additional guidance for subrecipients on the maintenance of documentation to sufficiently demonstrate

non-supplanting can be accessed at See Section 2.3 of the *DOJ Grants Financial Guide*, available at <https://www.ojp.gov/funding/financialguidedoj/ii-preaward-requirements#z0opk7> additional information about supplanting, including guidance on maintaining documentation to sufficiently demonstrate non-supplanting.

Supporting Documentation

Subrecipients shall maintain appropriate financial records that fully disclose and document the amount and disposition of grant funds received. Supporting documentation shall fully support each expenditure incurred by the subrecipient and shall tie directly back to the purposes of the award. Specific examples of supporting documentation to substantiate grant disbursements and subrecipient compliance with the laws, regulations, conditions, and policies governing VOCA awards are identified for each budget category in the Budget section of this document.

APPLICATION INSTRUCTIONS

Applicant Information

Contact Information. The following persons are eligible to serve as designated grant officials:

- **Authorized Official/Agency Representative/CEO.** The person authorized to apply for, accept, decline, or cancel the grant for the applicant organization (e.g., state agency head, county judge executive, city mayor, county attorney, executive director, etc.). This person may designate another agency official with authority to sign award documents and other grant documentation on their behalf, by submitting a signed letter on agency letterhead documenting such designation.
- **Project Director/Agency Administrator.** The employee of the applicant organization who will be responsible for the operation of the project and for submitting program reports.
- **Financial Officer.** The chief financial officer of the applicant organization (e.g., county auditor, city treasurer, comptroller, etc.) who will be responsible for all financial aspects of the grant's management, including submitting financial reports. Please note the Financial Officer assigned to the award should not be assigned multiple roles. This insures segregation of duties. The Financial Officer assigned to the grant award, or a designee not assigned in any other capacity on the award, shall be the only person to submit financial reports.

General Information. Includes Project Title, Grant Period Requested, Past Funding, Legal Name, Employer Identification Number (EIN), SAM Unique Entity Identifier (UEI), Commonwealth of Kentucky Vendor ID Number (Vendor Code), Agency Type and Description, Agency Introduction, and Non-Profit or Tax Exempt Status Documentation upload.

- For assistance obtaining a Vendor ID or updating the organization's Vendor Profile, please visit the Commonwealth of Kentucky Vendor Self Service Portal at <https://vss.ky.gov/vssprod-ext/Advantage4>. **Please ensure that the Legal Name reported on this page matches the organization's Vendor Name and current Business Name in the Commonwealth of Kentucky Secretary of State Business Entity Registry at <https://web.sos.ky.gov/bussearchnprofile/search>**
- For assistance obtaining a UEI, please visit <https://sam.gov/content/duns-uei>.

Area Served. Indicate Area Development District(s), county(ies), and Congressional districts served by applicant organization.

Certifications. Certifications regarding lobbying, debarment, suspension, and other responsibility matters, and drug-free workplace requirements.

Determination of Suitability to Interact with Participating Minors. Determination of suitability is required, in advance, for certain individuals who may interact with participating minors. Upload

completed Determination of Suitability Certification Form, available for download on the application page, to demonstrate compliance with this federal award condition.

Equal Employment Opportunity. The United States Department of Justice (DOJ) Office of Civil Rights (OCR) established an application for use by subrecipients to prepare Verification Forms and Utilization Reports to document compliance with applicable civil rights requirements.

This EEOP Report Builder for use by subrecipients can be found at: <https://eeop.ocr.ojp.gov/certsub/homepage>. A Job Aid for this Report Builder has been created by OCR and uploaded here: https://www.ojp.gov/EEOSubrecipientReportTool_JobAid.

Direct recipients of federal funding from OJP, OVW, or the COPS Office should not use the Subrecipient Report Builder above. Direct recipients should continue to use the EEOP application available at: <https://eeop.ocr.ojp.gov/cert/homepage> and upload the required documentation (EEO Policy, Verification Form, and if required, EEO Program and Utilization Report) in IGX.

Audit Requirements. Non-federal entities that expend \$750,000 or more in federal funds (from all sources including pass-through subawards) in the organization fiscal year (12-month reporting period) shall have a single organization audit conducted in accordance with the provisions of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Non-federal entities that expend less than \$750,000 a year in federal awards are exempt from federal audit requirements for that year. A financial audit may be required for any project expending more than \$100,000. Records must be available for review by appropriate officials including the federal agency, Justice and Public Safety Cabinet, JPSC GMD and the General Accounting Office (GAO). A copy of the most current audit report and any management letter(s) are required with the submission of the grant application. Future audits are due no later than nine (9) months after the close of each fiscal year during the term of the award.

Limited English Proficiency. *Title VI of the Civil Rights Act of 1964* requires that the federal government and those receiving assistance from the federal government must take reasonable steps to ensure that Limited English Proficient (LEP) persons have meaningful access to the programs, services, and information those entities provide. Agencies must establish and implement policies and procedures for language assistance services that provide LEP persons with meaningful access, without additional charge.

Application

Terms and Conditions. Applicants are advised to read application Terms and Conditions carefully every year before certifying, as terms and conditions are subject to change annually.

Guidelines and Instructions. Applicants are advised to read and understand the application Guidelines and Instructions prior to preparing an application. Applicants may contact GMD staff with questions or if clarification is needed.

Subgrant Information. The information provided by the applicant will be conveyed to OVC in the event the applicant organization receives an award. If awarded, subrecipients will receive follow up request from GMD for additional information needed to complete a Subgrant Award Report (SAR) for OVC. Please ensure that percentages represent the results of analysis of victimization types addressed by the project.

Project Proposal. The description of the project the applicant proposes to fund with a VOCA award should include the following:

- An introduction to the project.
- Essential components of project implementation.
- Support the need for each component of your proposed project with current and appropriate facts, research, and statistical evidence.
- Citations should be specific, relevant to Kentucky, and current. Applicants are required to upload a citation list to the Project Proposal page of the application.
- For further assistance with developing a proposal, please see <https://www.ojp.gov/funding/grants101/write-proposal-overview>

Goals and Objectives. Briefly state the long-term effects the project should achieve and at least one objective for each goal that will identify measurable results that the proposed project will attempt to achieve. Goals and Objectives should be SMART – Specific, Measurable, Achievable, Relevant, and Time-bound. Attach a Project Timeline, Time/Task Plan, Logic Model, or comparable resource showing how the project will be executed over the period of performance and how the entity plans to measure, assess, and report the results of project activities.

Project Details. This section provides an opportunity for applicants to give thoughtful insights into the proposed project activities. Content in this section should clarify how the proposed VOCA funded project complements the applicant agency’s mission. Applicants shall provide substantive responses to each question with specificity regarding the nature of the proposed project and with defined outcomes in mind.

Project Coordination Narrative. Providing assistance to victims of crime effectively requires coordination and cooperation at all levels. The development of the Commonwealth's strategy for assisting victims of crime includes the participation of federal, state, and local criminal justice, prosecutorial, and victim service agencies. The JPSC is charged with increasing coordination among these entities to achieve a comprehensive and effective approach to funding victim assistance programs with VOCA awards. Multi-jurisdictional programs, interagency projects, and collaborative efforts that result in increased coordination and cooperation among criminal justice

agencies, prosecutor-based programs, and victim service agencies are a priority of this program. In this section, applicants will describe collaborative efforts to provide victim services with other agencies and individuals within the community. These descriptions should provide concrete examples of how working with community partners will enhance project success, describe in detail how the submitted MOUs will contribute substantively to victim services and how the agencies coordination efforts make a substantial impact within communities, sectors, or organizations to support victim service delivery.

Agency Performance. Applicants will provide a description of funded services provided in the last year, if applicable. Description must include number of clients served, services provided, counties served, and the positive outcome which were achieved through those services. New applicants must provide an overview of victim services provided in the last year. Additionally, applicants will describe agency outreach and services to unserved/underserved populations in the past year, including (but not limited to) outreach to victims, employee and volunteer recruitment, and community awareness activities. Applicants shall explain how the proposed project will enhance agency performance.

Attachments. The following upload fields are available on the Attachments page:

| | |
|--|----------------|
| Three (3) Memorandums of Understanding | Required |
| KCADV/KASAP Certification | If Applicable |
| Board Member Representation | If Applicable |
| Financial Capability Statement | New Applicants |
| Conflict of Interest Disclosure | If Applicable |
| Lobbying Disclosure Form SF-LLL | Required |

Subrecipients must disclose any personal or organizational conflicts of interest, in fact or appearance, as defined within the [DOJ Grants Financial Guide, III. Postaward Requirements, 3.20 Grant Fraud, Waste, and Abuse, Conflicts of Interest](#). Disclosures should be prepared on letterhead, addressed to GMD, and uploaded in the designated upload field on the Attachments page. Subrecipients are required to disclose conflicts of interest for each grant period regardless of existence or prior disclosure in a previously funded grant year.

An additional attachment field is available for agencies requesting Operating Expenses and/or Travel/Training funds related to Facility Dog certification. If relevant, applicant shall upload the following items as ONE attachment:

- Contract with the accredited assistance dog organization
- Handler’s Resume (information must match information in the contract)
- Facility Dog Job Description including dog’s prioritization of duties to ensure animal safety and wellbeing
- MOU with veterinarian to provide the necessary annual care

BUDGET

There are five (5) budget categories: Personnel, Contractual Services, Travel/Training, Operating Expenses, and Equipment.

- Budget forms must be completed in detail, with amounts rounded to the nearest whole dollar.
- Program goals and objectives should be considered when generating the budget so that budget requests promote the overall effectiveness of the project.
- Budget revisions may be required later based on availability of funds or to remove expenses not allowable under VOCA.
- A budget checklist is provided at the end of this section to assist in completing the VOCA application.

An overview is provided of each budget category. Allowable costs, compliance considerations, and supporting documentation requirements are included.

Narrative Justification

The narrative justification field on each budget page should supplement the information already provided in the numerical fields. At minimum, the narrative justification must indicate the basis for computation for each request as well as a brief discussion of the budget item(s) requested and how the budget costs elements are **necessary** to implement project activities and accomplish project objectives. The method for prorated or allocated costs must be fully described. For example, rental costs could be supported by a computation that considers the total square feet, total agency costs, proportion of funded staff within agency, and allocation percentage. Broader line-item categories should be itemized within the narrative justification field, and it should be clear if the costs will be used as match or funded by the grant. The language provided shall be sufficient to justify the cost and clearly explain the necessity to further the objectives of the award.

Personnel

Salary and Fringe Benefits. Staff salaries and fringe benefits are allowable when specifically related to providing direct services to victims. VOCA funds may be used to support administrative time to complete VOCA required time and attendance sheets, programmatic documentation, reports and statistics; and to maintain crime victims' records.

Each position must be listed by title, total gross salary rate for the position, percentage of the position's time devoted to project activities, and total budgeted cost for the position. If the position will only be partially grant-funded, the applicant must still include the total gross salary rate for the position, and reduce the position's percentage on project in order to reflect the amount of funding budgeted for the position. Please include the abbreviation to denote full-time (FT) or part-time (PT) status in the position title. *Example Position Title: FT Victim Advocate.* **If requesting multiple positions with the same Position Title, please differentiate between them by including a numerical reference (e.g., Victim Advocate 1, Victim Advocate 2, etc.).**

- Where salaries apply to both project and non-project activity or apply to two or more separate projects or funding sources, proration of costs to each activity must be made based on time and activity reports. Those reports shall be accurate and clearly demonstrate how time was cost allocated.
- Salaries for federally funded and match positions shall comply with state, city, county, or other classification systems and shall be documented by appropriate time and activity records.
- A job description must be submitted for each requested position.
- Positions supported by multiple funding sources (allocated at less than 100% to the grant project) must include a breakdown of job duties that clearly describes funded duties and non-funded duties. The employee's timesheets shall indicate such separation of time worked.
- Charges of the employees' time assigned to grant projects may be reimbursed or recognized only to the extent they are directly and exclusively related to grant purposes.
- Dual compensation is not allowed.
- Payments for fringe benefits are allowable personnel costs but cannot exceed the amount paid by the employer. Documentation of fringe benefits must be submitted with the budget to reflect the actual rates being paid by the employer.
- Fringe benefits must be available to all agency staff and include, but are not limited to:
 - a. Health, Dental and Life Insurance (up to the cost of a single plan)
 - b. FICA
 - c. Retirement
 - d. Worker's Compensation
 - e. Unemployment Insurance

Overtime

Overtime pay can be included for personnel funded by the grant on a full-time basis whose duties are consistent with the funded project. Overtime pay must be approved through the original grant application or through a subsequent Grant Award Modification (GAM). For additional information, visit the U.S. Department of Labor Wage and Hour Division website: <https://www.dol.gov/agencies/whd>.

Prosecutor Based Advocates. Pursuant to [KRS 15.760](#) and [KRS 69.350](#), an individual employed as a victim advocate shall be a person who, by a combination of education, professional qualification, training and experience, is qualified to perform the duties of this position. The victim advocate shall be an individual at least eighteen (18) years of age, of good moral character, with at least two (2) years of experience working in the human services field or court system in a position requiring professional contact with adults, who has:

- Received a baccalaureate degree in social work, sociology, psychology, guidance and counseling, education, religion, criminal justice, or other human service field; or
- Received a high school diploma or equivalency certificate, and, in addition to the experience required in this subsection, has at least four (4) years' experience working in the human services field (H.B. 315, for prosecutor-based advocates only).

Volunteers. OVC requires volunteer usage as an eligibility requirement for VOCA funding. Subrecipients are required to contribute 50 volunteer hours regardless of whether the hours are used as match, unless a written waiver request is submitted to and approved by GMD. Volunteer hours used to fulfill the 50-hour requirement are not required to be VOCA project activities and may be in support of any facet of the agency's operations.

Volunteer hours used for **in-kind match**, however, must be providing VOCA-allowable services directly related to the VOCA project for which the grant was awarded.

Volunteers must be at least 18 years of age and perform professional duties related to the grant project. Completion of background checks on potential volunteers is strongly encouraged and required before volunteers interact with participating minors during the course of activities under the award. See **Determination of Suitability to Interact with Participating Minors** (page 14).

An hourly rate for volunteer activities is determined by the salary plus any applicable fringe benefits that an agency would assign to a paid staff position performing the same duties. Applicants may consider the value of volunteer time for Kentucky (NOT the national average), which is accessible at <https://independentsector.org/value-of-volunteer-time-2021/> but this website should not be the sole or primary basis of such valuation.

In extenuating circumstances, a hardship waiver of this requirement may be granted at GMD's discretion. Upon receipt of notice of award, subrecipients may request a volunteer waiver request to GMD.

Exclusions – Personnel

The following cannot be supported with VOCA funds **or** used as match:

- Clerical volunteer hours, unless approved in original application as essential to the project
- Salary and/or benefits that are greater than the percentage of time spent on the performance of funded project activities. If personnel costs are supported by multiple funding sources, personnel must keep timesheets that demonstrate the appropriate allocation of cost across funding sources.
- Time spent operating crisis line that is not supported by a time log that includes the initials of the individual who took the call OR agency policies that require a crisis line staff/volunteer to be immediately available to accept calls at a designated number for a designated period
- Board of Directors meeting time
- Fundraising activities
- Lobbying activities
- Bonuses
- Job placement services. Crisis Counseling and/or case management which discusses employment issues or makes referrals to job placement or counseling services are allowable.

Supporting Documentation – Personnel Costs

Subrecipients are required to maintain supporting documentation for all Personnel Expenses. Requirements include, but are not limited to:

- **Time and Activity Reports.** Timesheets for grant-funded staff, including those used as match, must:
 - Reflect after-the-fact accounting of the total activities and hours worked for which the employee is compensated and indicate the specific time worked on the funded project. For example, a full-time employee working 40 hours per week performs 15 hours of funded project activities and 25 hours of activities not supported by VOCA funds. 37.5% of the employee's salary for the week may be paid with VOCA funds.
 - Be prepared at least monthly and coincide with one or more pay periods
 - Include signatures of the employee and an approving supervisor with firsthand knowledge of the work performed
 - Volunteer timesheets must provide information to document the number of hours and activities performed and must have the same signature requirements as timesheets for funded personnel. Additionally, volunteer timesheets must demonstrate that only hours spent performing VOCA-allowable activities are being applied as match.
- Paystubs, invoices and proof of payment for fringe benefits reflecting actual costs paid by the employer.

Contractual Services

Compensation for individual consultant rates may not exceed \$650 per day (or \$81.25 per hour). An 8-hour day may include preparation, evaluation, and travel time in addition to the time required for the actual performance. Travel and subsistence costs may also be paid. Issuance of an award or approval of the award budget alone does not convey approval of a compensation rate that exceeds the established maximum. If the compensation rate for an individual consultant is not within the maximum compensation rate, none of the costs associated with the contractual expense are allowable costs to an award.

Contractual arrangements with individuals must ensure that:

- Dual compensation is not involved (i.e., the individual may not receive compensation from his regular employer and the VOCA program for work performed during a single period of time even if the services performed benefit both).
- The contractual agreement is written, formally executed, and otherwise consistent with the applicant's usual practices.
- If noncompetitive or "sole source" procurement is used, the applicant's written procurement policy must be followed, including documentation of justification and approval which must be retained for compliance monitoring. See [2 CFR 200.320](#), the [DOJ Grants Financial Guide](#) Section 3.8, and conditions of award for additional requirements around noncompetitive procurement. **If the applicant elects not to establish a procurement policy of their own, they must adopt the Kentucky Model Procurement Code found in KRS 45A.** If there is a conflict among policies, the most restrictive policy shall be followed.
- Travel and subsistence costs are incurred at a rate consistent with the most restrictive applicable financial policy.
- Subrecipient must screen all contractors and vendors for suspension or debarment from receiving federal funds. No grant funds may be paid to vendors or contractors who are ineligible to receive them due to suspension or debarment.

Contracts must be submitted to GMD as an attachment to the next financial report after execution of the contract. Documentation demonstrating how the contract was procured shall be maintained by the subrecipient and available for review during monitoring or upon request. If a subrecipient has paid a contractor with grant funds without a contract in place, the subrecipient may be required to repay all related contractual expenses for failure to properly support the use of award funds.

For each contractual line item requested, applicants should upload the following documents as a single PDF packet using the upload boxes available on the Contractual Services budget page:

- A copy of the proposed contractual agreement, if available. Dates should be specific to the project period. Compensation rate must be specified.
- Job description and resume for any contractor who regularly functions as agency staff.

Supporting Documentation – Contractual Services

Expenses charges to the Contractual Services budget category shall be supported by the following:

- A copy of the fully executed contractual agreement
- Invoices, if applicable
- Receipts for travel and subsistence costs, if applicable
- Procurement audit trail or approved sole source justification request, if applicable
- Documentation demonstrating subrecipient screened the contractor/vendor suspension or debarment from receiving federal funds prior to remitting grant funds

For information on contract assistance, including contract types and verbiage, see *Guide to Procurements Under DOJ Grants and Cooperative Agreements* (revised November 2020) at <https://www.ojp.gov/doj-guide-to-procurement-procedures>.

Travel and Training

Training costs for paid and volunteer direct service staff are allowable costs. Use of VOCA funds for training is limited to skills development of direct services providers, to enhance their skills directly related to providing victim services related to project goals and objectives.

Any conferences held by subrecipient and paid for with grant funds shall be outlined in detail in the budget submission and submitted on the next financial report after execution of the conference.

If the travel and reimbursement policies of the applicant are more restrictive than those of the Commonwealth, the MORE RESTRICTIVE rate must be followed.

- Each request must include the purpose, destination, lodging, mileage rate and per diem.
- VOCA funds may be used for transportation, subsistence, and registration fees for applicants to attend conferences and training seminars.
- Travel must be approved through the original grant application or through a subsequent Grant Award Modification (GAM).
- Registration fees required for admittance to official travel meetings are reimbursable. If the fee entitles registrants to meals, claims for subsistence must be reduced accordingly.
- Requested travel expenses shall not exceed the established mileage and subsistence policy as set forth by the Commonwealth of Kentucky, Finance and Administration Cabinet. For current rates and regulations, see 200 KAR 2:006 and <https://finance.ky.gov/office-of-the-controller/office-of-statewide-accounting-services/Pages/state-employee-travel.aspx>.
- Transportation must be the most economical.
- Bus, subway, and taxi (including, but not limited to Uber, Lyft, etc.) fares are allowed for city travel.
- Commercial airline travel shall be coach/tourist class.
- The cost of rental cars in lieu of ordinary transportation will be allowed only with acceptable justification.
- Actual parking, bridge and toll charges are reimbursable.
- Reasonable expenses for baggage handling, for delivery to or from a common carrier or lodging and for storage are reimbursable.

Exclusions – Travel and Training

The following cannot be funded or used as match:

- Training to enhance administrative or management skills
- Additional expense for first class travel
- Telephone, tips, or laundry charges incurred at a lodging establishment
- “Gas cards” or comparable cards whose usage or expenditures cannot be tracked

Supporting Documentation – Travel and Training

Subrecipients are required to maintain supporting documentation for all Travel and Training expenses. Examples of supporting documentation for Travel and Training expenses include, but are not limited to:

- Lodging receipts
- Travel log linking reimbursed costs with funded project activities
- Documentation of travel distance (e.g., Kentucky Official Highway Map, MapQuest, Google Maps, or similar mapping service) to support mileage reimbursement requests
- Conference registration receipts, if applicable
- Proof of payment

For additional guidance on travel expense reimbursement, see [200 KAR 2:006](#).

Operating Expenses

Operating expenses include items essential for the ongoing operation of the project. Allowable operating costs include but are not limited to:

- Emergency Victim Assistance costs, including but not limited to food, clothing, rental assistance, security deposits, utilities, and other costs incidental to a client's victimization
 - If Emergency Financial Assistance is included in the budget, please upload to the Operating Expenses page a copy of the agency's written policy and procedure covering how such funds are applied for by clients, tracked, and distributed.
- Advertisement to recruit for funded positions
- Equipment usage fees supported by usage logs
- Books, training manuals and videos for direct service providers
- Costs of performing background checks and other employment screening requirements
- Utilities and security for the space used by the program whether owned, rented, or donated
- Rental of office space or project performance site
- Printing and distribution of brochures and similar announcements describing the direct services available and how they may be obtained. All printed materials supported by grants funds must contain an acknowledgment of support using the following or comparable footnote: "This project was supported by Grant Number (insert current grant number) awarded through the Kentucky Justice and Public Safety Cabinet by the U.S. Department of Justice. The opinions, findings, conclusions, and recommendations expressed in this publication/program/exhibition are those of the author(s) and do not necessarily reflect the views of the Kentucky Justice and Public Safety Cabinet or the U.S. Department of Justice."
- Costs related to a certified Facility Dog:
 - Annual veterinarian costs
 - Food, treats, and toys for the health and care of the working animal
 - Materials used while working with the Facility Dog, including, but not limited to, trading business cards or Facility Dog coloring books
- Supplies, whose line items shall only include consumable items, e.g., postage, paper, pens, notepads, staples, etc.
- Reasonable costs for technology, furniture and other similar units with a unit price of less than the lower of \$5,000 or the applicant's capitalization threshold, regardless of useful life
- Audit costs are allowable, but must be allocated according to the percentage of the total agency budget that VOCA funding represents
- Federally negotiated indirect cost rate agreement OR de minimis rate for indirect costs

Instructions

Line items for operating expenses must be listed by category, e.g., office supplies, training materials, telephone, computers, furniture, etc., and included in the original grant application or approved through the Grant Award Modification (GAM) process prior to obligation of grant funds. Items that are individually represented on inventory logs, items assigned to specific individuals,

and non-consumable items, e.g., computers, tablets, printers, furniture, etc., must be presented as discrete line items within the VOCA budget to be eligible for reimbursement. *As a best practice, applicants are encouraged to put “small and attractive” items costing more than \$250 onto inventory logs to avoid pilfering.*

Exclusions – Operating Expenses

The following cannot be funded or used as match:

- Direct costs if any other costs incurred for the same purposes in like circumstances have been allocated as indirect costs. See [2 C.F.R. § 200.403\(d\)](#).
- If the applicant agency or a related party owns the space used by the program, the fair market rental value of the space cannot be used as match or reimbursed under the federal share.
- Tax preparation fees
- Accounting services
- Technology costs that comprise an *Information technology system* (as defined in [2 CFR 200.1](#)) with a total cost greater than \$5,000 (must be classified as **Equipment**).
- Household items not specifically identifiable to the immediate crisis period
- Equipment repair and maintenance for any item not purchased with VOCA funds, excluding allocated copy contracts that include toner, supplies, etc.
- Janitorial, cleaning, and/or lawn care supplies.
- In-kind rent when not supported by a recent, written fair market rental value estimate from a real estate professional or landlord
- “Gas cards” or comparable cards whose usage and expenditures cannot be tracked
- Law enforcement equipment unrelated to victim services, such as uniforms, safety vests, shields, weapons, bullets, and armory
- Other costs such as liability insurance on buildings, capital improvements, property losses and expenses, mortgage payments, real estate purchases, construction
- Procurement/purchase of a Facility Dog

Supporting Documentation – Operating Expenses

Subrecipients shall maintain supporting documentation for all Operating Expenses. Documentation shall be completed and directly related to the objective of the award. If an invoice is cost allocated, the documentation shall demonstrate the percentage of cost applied by the payor source. (Example: Gas bill - 50% VOCA, 25% VAWA, 25% Agency). Examples of supporting documentation for Operating Expenses include, but are not limited to:

- Rental agreements
- Utility bills
- Invoices
- Proof of payment
- Documentation of federally negotiated indirect cost rate agreement, if applicable

Equipment

This category includes items with a unit price of \$5,000 or more and a useful life greater than one year, e.g., furniture, fixtures, office machines, etc., unless the applicant's policies establish a more restrictive threshold. If the applicant's capitalization limit is below \$5,000, then the lower limit applies. The applicant must adhere to the following principles:

- Items of equipment must be individually listed and approved through the original grant application or in subsequent GAMs prior to purchase.
- Items of equipment may include information technology systems as defined by [2 CFR 200.1](#)
- No other equipment owned by the applicant is suitable for the effort.
- Equipment purchased and used commonly for two or more programs must be appropriately prorated to each program/activity.
- Applicant has demonstrated the requested equipment is necessary to the successful operation of the grant project.
- Applicant must submit *Equipment Purchase Authorization Form* to GMD and receive specific written approval from GMD prior to purchasing equipment.
- Equipment purchases funded with this award must be completed within the first four (4) months of the project unless specific written approval is given by GMD.

Exclusions – Equipment

The following cannot be funded or used as match:

- Equipment or capital expenditures not determined by OVC or GMD to be necessary and essential to the delivery of direct services
- Reimbursement for equipment already owned by the applicant or purchased through another funding source
- Any costs related to leasing or purchasing of vehicle

Supporting Documentation – Equipment

Equipment purchases shall be supported by invoices, photos of equipment, equipment inventory log, procurement audit trail or sole source justification requests, proof of payment to the vendor/supplier, and *Equipment Purchase Authorization Form* signed by GMD conveying specific written approval to purchase equipment. The subrecipient is required to track all equipment purchases and to be able to produce an inventory list upon request by GMD. The subrecipient must follow [2 C.F.R. § 200.313](#) and [2 C.F.R. § 200.439](#).

For additional guidance around procurement, see *Guide to Procurements Under DOJ Grants and Cooperative Agreements* (revised November 2020) at <https://www.ojp.gov/doj-guide-to-procurement-procedures>.

Budget Narrative

Applicants shall submit a detailed budget narrative. The narrative shall detail by category the federal and non-federal (cash and in-kind) shares. The purpose of the budget narrative is to relate items budgeted to project activities and to provide justification, explanation, and calculations for budget items, including criteria and data used to arrive at the estimates for each budget category. Each budget category page also has its own budget narrative field, that must be populated with budget narrative information for the expenses reflected on that page. The budget narrative shall provide specific and detailed information to help application reviewers fully understand the budgetary needs of the applicant and is an opportunity to provide additional descriptive information, the rationale for how these elements were identified and how costs are allocated, as well as the ways in which the cost elements support the project's identified goals. Together, the budget narrative and the budget detail pages should provide a complete financial and qualitative description that supports the proposed project plan.

Budget Summary. The budget summary page is auto-populated with data from the other application pages, and cannot be directly altered by the applicant. If errors appear on this section, it often suggests a need to review and correct information presented on one of the various budget detail pages. If these errors persist or no data appears in this section, contact the IGX helpdesk via JUSIGX@ky.gov.

Application Submission

The Authorized Official (AO) designated in IGX by the applicant will receive a confirmation e-mail upon successful submission of an application. This document should be retained for agency records. Applicants may also confirm the application is in “Application Submitted” status by viewing the application’s Document Landing page in IGX. If the applicant is unable to confirm application submission status, believes they have cancelled an application in error, or believes a system error has occurred that prevented successful submission, the applicant must contact GMD at JUSIGX@ky.gov in advance of the submission deadline to allow for confirmation or further inquiry.

Application Review and Award Recommendation

Submitted applications are subject to programmatic and financial review by GMD staff. External subject matter expertise may be incorporated into the application review process as needed or required by federal program guidelines. Applications will be scored numerically by assigned reviewers through completion of a structured application review questionnaire. GMD may request additional information or clarification from applicants to complete review of the application or inform funding recommendations.

Funding will be prioritized for costs that support the provision of direct services to victims of crime. Targeted percentage reductions may be applied to reach the limit of available funds approved to be awarded under this solicitation. The Commonwealth will fulfill the priority allocation requirements as specified in [28 C.F.R. § 94.104\(b\)](#) and previously detailed in the **Allocation of Subawards** section of this document. Finalization of the grant recommendations must occur with both the JPSC and Office of the Governor prior to the announcement of award decisions.

Award Notification and Acceptance

Notification. Written notification of award decisions shall be issued by the Secretary of the JPSC or authorized designee and delivered via email to the Agency Representative noted in the application. Applicants recommended for funding will receive further instructions on award acceptance from GMD staff via e-mail, telephone, or other means. Approved applicants may need to make modifications to the original submitted budget, based upon the amount of the actual award. Should this be necessary, additional instructions will be provided by GMD via electronic communication/e-mail. GMD makes every attempt to provide notification in advance of the start of the VOCA award period.

Budget Modifications. GMD recognizes that agencies are the experts on the needs of their respective programming. GMD will not be proscriptive with how subrecipients rearrange their application budgets within the award amount during the budget modification phase. With the exception of denying unallowable costs, GMD will encourage subrecipients to reorganize their budgets to best meet the approved project scope and their agency’s identified needs. Budget

modifications must be completed in a timely fashion to ensure award acceptance before the beginning of the project period.

Conditions of Award. Once budget modifications have been completed and the subaward assigned to a federal award, award documents will be generated that include terms and conditions of the contract. If the subaward is accepted, the subrecipient must agree to all terms and conditions. Subrecipients are encouraged to carefully read and understand the conditions as presented in the contract prior to accepting the award. Questions may be directed to GMD staff.

Fraud, Waste or Abuse. If awarded VOCA Victim Assistance funds, the subrecipient agrees to refer promptly to JPSC and to the US Department of Justice (DOJ) Office of the Inspector General (OIG), any credible evidence that a principal, employee, agent, contractor, subcontractor, or other person has, in connection with funds under the contract, submitted a false claim under the False Claims Act, or committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct.

Potential fraud, waste, abuse, or misconduct involving or relating to funds under the contract should be reported to GMD through the Justice Listens contact page accessible at <https://justice.ky.gov/About/justicelistens/Pages/contactjl.aspx>, and to OIG by—(1) online submission accessible via the OIG webpage at <https://oig.justice.gov/hotline/contact-grants.htm> (select “Submit Report Online”); (2) mail directed to: U.S. Department of Justice, Office of the Inspector General, Investigations Division, ATTN: Grantee Reporting, 950 Pennsylvania Ave., NW, Washington, DC 20530; and/or (3) by facsimile directed to the DOJ OIG Investigations Division (Attn: Grantee Reporting) at (202) 616-9881 (fax). Additional information is available from the DOJ/OIG website at <https://oig.justice.gov/hotline>.

Award Acceptance. If selected to receive an award, the applicant must complete budget modifications by the deadline specified by the Cabinet at the time of award notification. The applicant must accept the award by signing the offered contract no later than nine (9) calendar days prior to the beginning of the project period. If the acceptance process is not completed within the allotted time, contract execution date and applicant eligibility to receive grant funds will be delayed. No expenses incurred prior to the effective date of the contract will be eligible for grant reimbursement. Please review the Subaward Acceptance Procedures on the GMD website at <https://justice.ky.gov/Departments-Agencies/GMD/Pages/subacceptproc.aspx>.

The applicant agrees to commence project activities within sixty days of the approved project start date. Non-commencement of project activities may lead to cancellation of the grant award. Evidence of project commencement shall be included in the first quarter Progress Report.

Reporting Requirements

Subgrant Award Reports (SAR). Subrecipients are required to submit a Subgrant Award Report (SAR) for each project during which it receives VOCA funds, within 90 days of the beginning of the performance period. The SAR identifies how the awarded funds will be used. GMD will provide each subrecipient with access to the Office for Victims of Crime (OVC) Performance Measurement Tool (PMT) platform for this purpose.

Progress, Financial, and PMT Reporting. Subrecipients agree to submit financial and program reports according to the specified deadlines. Subrecipients must collect and maintain data that measures the performance and effectiveness of work under this award. Data must be provided to OJP and GMD in the manner (including timeframes) specified in the program solicitation or other applicable written guidance. Data collection supports compliance with the Government Performance and Results Act (GPRA), the GPRA Modernization Act of 2010, and other applicable laws. The schedule for filing reports is as follows:

| Reporting Period | Report Submission Deadline |
|------------------------------------|----------------------------|
| Quarter 1: October 1 – December 31 | January 15 |
| Quarter 2: January 1 – March 31 | April 15 |
| Quarter 3: April 1 – June 30 | July 15 |
| Quarter 4: July 1 – September 30 | October 15 |

Performance Reporting

OVC Performance Measurement Tool (PMT). Subrecipients are required to track population demographic and direct service information on clients served and direct services provided with VOCA and matching funds. Data proration will be an area of emphasis during review of OVC PMT reporting, in order to reasonably ensure that the demographic and direct service data reported reflects VOCA-funded clients and services only. Subrecipients report this information quarterly on the OVC PMT submitted in the OJP Performance Measurement Platform. The PMT is due 15 days after the close of each quarter.

Progress Report. Subrecipients report training and volunteer activities on the quarterly Progress Report submitted in IGX. The Progress Report contains additional narrative questions. The Progress Report is due 15 days after the close of each quarter.

Financial Reporting

The Financial Officer assigned to the grant award, or a designee *not assigned in another capacity* on the award, should be the only person to submit financial reports. Failure to submit financial reports according to the schedule set forth may result in delays or withholding of funds. **Beginning with the 2024-25 project period, requests for reimbursements shall be made only on a quarterly basis. If a quarterly reimbursement schedule creates a hardship for the financial wherewithal of the applicant, a hardship waiver may be requested.** Hardship

waiver requests should be submitted on agency letterhead via the General Information page of the application, and include a narrative justification detailing the hardship, along with the following supporting documentation:

- Most recent Statement of Financial Position presented to your Board of Directors, and
- Last Year-End Statement of Financial Position presented to and approved by your Board of Directors

GMD shall issue a written determination regarding each hardship waiver request.

Supporting Documentation. Subrecipients shall submit GMD financial reports which include itemized expenditures for the reporting period and a detailed breakdown of all expenditures **by budget line item** (instead of simply providing an aggregate for each budget category). Itemized expenditures shall correspond to the line items in the approved subaward budget (and also easily tie back to the grant ledger). The financial report shall also reflect the cash and in-kind match being reported, if applicable, and federal share reimbursement request included for that particular reporting period. Supporting documentation may be requested at any time by GMD, and unless instructed otherwise, subrecipients shall submit supporting documentation with every quarterly financial report.

Hiring Requirements and Staff Reporting

Applicants must screen for employment eligibility in the United States, as well as adhere to the applicant's own written hiring policies and procedures, and any statutory or regulatory requirements, when hiring for grant-funded positions.

The hiring of grant-funded personnel must be free of undisclosed personal and organizational conflicts of interest, both in fact and appearance. The subrecipient at any tier must immediately disclose to GMD, in writing, any potential conflict of interest [as defined in the DOJ Grants Financial Guide](#). Failure to do so may result in withholding of reimbursement, termination of the award, or other appropriate action.

GMD shall be notified in writing of all employee resignations or terminations within 30 days of occurrence, via email submission of an updated Staff Tracking Form. This editable form will be provided by GMD and will allow the subrecipient to maintain an active roster of project staff.

Grant Award Modifications

A subaward agreement creates a legal and binding obligation for subrecipients to use the subaward as outlined in the agreement. The USDOJ considers the deliberate redirection of the use of funds in a manner different from the purpose outlined in the subaward agreement a failure to properly support the use of award funds, which constitutes misuse of award funds. More information is contained in the [DOJ Grants Financial Guide, Section III. Postaward Requirements, 3.20 Grant Fraud, Waste, and Abuse, Common Grant Fraud Schemes](#).

Changes in the overall scope of the project and material changes to the project and budget are unallowable without prior written approval from GMD. The purpose of a Grant Award Modification (GAM) is to update award details, modifying key facts or details about the award. The following changes require a GAM:

1. **Change of Official(s).** Updates to any key project contact listed on the Contact Information page in IGX.
2. **Grant Period Extension.** GMD will notify subrecipients if an opportunity to extend the subaward period of performance is available.
3. **Budget Revision.** Approval of a GAM request must be obtained prior to any obligation of grant funds not already approved in the most current version of the budget. Revisions will not be retroactive.

Subrecipients should submit GAM requests prior to the filing of the next financial report in which any tentatively-approved GAM changes are reflected as expenditures. The deadline to submit a final GAM request is **July 31st**, unless otherwise approved by GMD. Exceptions to the July 31st deadline for GAM request submissions are those to update an award's Contact Information page.

Risk Assessment and Monitoring

[2 CFR 200.332\(b\)](#) states that “all pass-through entities must... evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for the purposes of determining the appropriate subrecipient monitoring.”

VOCA Program and Financial Administrators will complete risk assessments in IGX for each individual subaward, and the VOCA monitoring schedule will be revised based on the overall subrecipient risk.

Training

All funded staff, including those applied as match, are required to complete 12 hours of training annually specific to victim assistance regardless of hire date. If a new staff member is added to the project late in the award period, subrecipients may contact GMD to discuss the possible proration of the training requirement. Training hours should be reported on the quarterly Progress Report submitted in IGX. The OVC Training and Technical Assistance Center (OVC-TTAC) offers a wide assortment of free online training at:

<https://www.ovcttac.gov/views/resources/index.cfm?nm=wbt>.

Closeout

Subrecipients are required to submit final Financial and Progress Reports in IGX, along with final OVC PMT reporting, within 15 days of the close of the project period. However, GMD recognizes that some costs may be incurred during the project period but not yet liquidated before that report is due. In order to close out the subaward, such costs may be submitted for

reimbursement via a Liquidation Report submitted no later than 90 days after the end of the project period. Any funds not expended (liquidated) at the end of the 90-day period will revert to JPSC, unless a grant award modification extending the liquidation period has been approved.

Budget Checklist

This checklist is for applicant use only and should not be submitted with the application.

Personnel

Salaries

- Is each position identified by title? *Example: FT Victim Advocate 1*
- Are time commitments stated?
- Is the full amount of each employee's annual compensation stated?
- Are there any dual personnel compensation costs?
- Has a job description been attached to each personnel page?
- Are salary increases anticipated during the grant period? If so, are the increases justified in the narrative?

Benefits

- Is each benefit type indicated separately?
- Have the requests been cost allocated, when appropriate?
- Are the listed benefits available to all employees of the agency?
- Are fringe benefit increases anticipated during the grant period? If so, are the increases justified in the narrative?
- Have the computations used to arrive at requested amounts been included in the narrative?

Contractual Services

- Is each service described?
- For individual consultants, has an hourly or daily rate been conveyed in the narrative?
- Is the compensation rate for individual consultants within the maximum allowable compensation rate?
- Are base rates justified and reasonable?
- Does the total value of any contractual service exceed the procurement threshold of the applicant agency? If so, has the applicant indicated that services have been or will be obtained by acceptable procurement procedures?
- If the applicant plans to follow a sole source procurement procedure, has this been indicated in the narrative? Does the sole source request follow the applicant's written noncompetitive procurement policies and procedures?
- Have the computations used to arrive at requested amounts been included in the narrative?

Travel/Training

- Is the purpose of requested travel directly related to the proposed project?
- Are per diem, lodging and transportation costs listed separately?
- Have the most economical methods been selected?
- Have the appropriate project personnel been identified for the travel?
- Have the computations used to arrive at requested amount been included in the narrative?

Operating Expenses

- Are operating expenses listed by types (e.g., Supplies, Rent, Postage, etc.)?
- Are unit costs or monthly estimates provided?

- Will appropriate procurement procedures be followed?
- Have the computations used to arrive at requested amounts been included in the narrative?

Equipment

- Are equipment items specified by units and cost?
- Is the requested equipment project-related?
- Will the purchased equipment be used 100% in the project? If not, has the cost been allocated across funding sources and calculations provided?
- Does the agency already own any equipment suitable for the project?
- Does the total value of any equipment exceed \$5,000 or the procurement threshold of the applicant agency? If so, has the applicant indicated that services have been or will be obtained by acceptable procurement procedures?
- If the applicant plans to follow a sole source procurement procedure, has this been indicated in the narrative? Does the sole source request follow the applicant's written noncompetitive procurement policies and procedures?

Source of Match

- Is the source of match identified?
- Is the minimum (20%) cash or in-kind match requirement met for currently funded projects if required?

Budget Narrative

- Are all requested costs justified, reasonable and allowable?
- Are requested costs properly categorized?
- Are all line-item calculations correct and equal the category totals?
- Have the appropriate costs/percentages been identified as federal and match?
- Have the computations used to arrive at requested amount been included in the narrative?