



VICTIMS OF CRIME ACT (VOCA) STATE PROGRAM GUIDELINES

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VOCA State Program Guidelines

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WISCONSIN VOCA SUBRECIPIENT PROGRAM GUIDELINES

1. INTRODUCTION

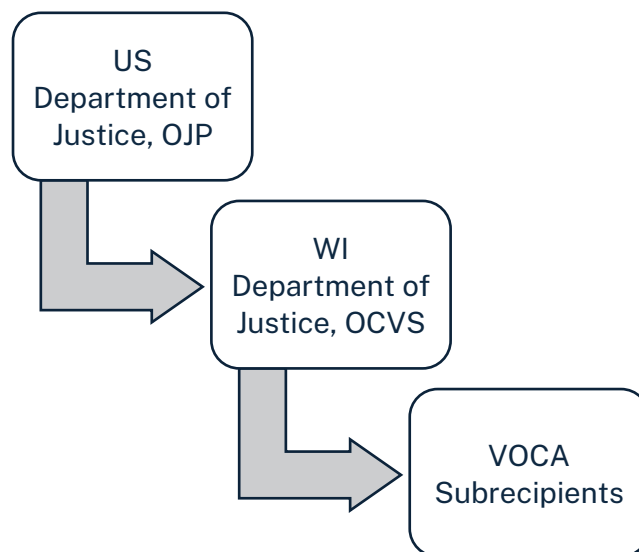
A. Applicability

These guidelines discuss general program requirements and restrictions relating to the administration of all Victims of Crime Act (VOCA) subgrant awards funded by the State of Wisconsin Department of Justice (WI DOJ) Office of Crime Victim Services (OCVS) under its federal VOCA formula and discretionary grants. This revision supersedes all previously issued guidelines. OCVS reserves the right to modify the VOCA State Program Guidelines at any time.

B. Administration

The U.S. Department of Justice (USDJ) Office of Justice Programs (OJP) Office of Victims of Crime (OVC) is the federal agency responsible for administration of the Victims of Crime Act.

WI DOJ is the designated agency for the administration, or the State Administering Agency (SAA), of VOCA in the state. OCVS in the Wisconsin Department of Justice has specific program responsibility for VOCA.





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C. Authority

These guidelines apply to subgrants awarded by the State of Wisconsin pursuant to the Victims of Crime Act of 1984 (VOCA), Public Law 98-473, as amended, codified at 42 U.S.C. 10603. Also see Rules and Regulations, Federal Register, July 8, 2016, [Part 94 - Crime Victim Services, Subpart B – VOCA Victim Assistance Program](#).

D. Program Goals

The primary purpose of VOCA victim assistance grants is to support the direct services to victims of crime throughout Wisconsin. Direct services are efforts that:

1. Respond to the emotional, psychological, or physical needs of crime victims;
2. Assist victims to stabilize their lives after a victimization;
3. Assist victims to understand and participate in the criminal justice system; or
4. Restore a measure of safety and security for the victim.

See [28 CFR 94.102](#) “Direct services or services to victims of crime”

For the purposes of this program, a crime victim is a person who has suffered physical, sexual, financial, or emotional harm as a result of the commission of a crime.

Subrecipients may provide direct services regardless of a victim’s participation in the criminal justice process, and victim eligibility for direct services under this program is not dependent on the victim’s immigration status. See [28 CFR 94.116](#) “Purpose of VOCA-funded projects”.

Although VOCA-funded programs cannot restore the financial losses suffered by victims of fraud, victims are eligible for the counseling, criminal justice advocacy, and other support services offered by VOCA-funded victim assistance programs.



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2. SUBRECIPIENT ELIGIBILITY REQUIREMENTS

A. Agency Type

Projects must be operated by a public agency, a nonprofit organization, or a combination of both. A nonprofit organization must be duly incorporated and registered under Wisconsin Statutes, unless it is a tribal governing body or chapter of an eligible national nonprofit organization. Eligible programs are not limited to entities whose sole purpose is to provide direct services. Federal agencies and inpatient treatment facilities (e.g. drug, alcohol, and/or mental health treatment) are not eligible to receive VOCA victim assistance funding. See US DOJ OJP [“Organizational Requirements”](#).

B. Record of Effective Services and Support from Sources Other than the Crime Victims Fund

A program has demonstrated a record of effective direct services and support from sources other than the Crime Victims Fund when, for example, it demonstrates the support and approval of its direct services by the community, its history of providing direct services in a cost-effective manner, and the breadth or depth of its financial support from sources other than the Crime Victims Fund.

A program has substantial financial support from sources other than the Crime Victims Fund when at least twenty-five percent (25%) of the program’s funding in the year of, or the year preceding the award, comes from such sources, which may include other federal funding programs. If the funding is non-federal (or meets the DOJ Grants Financial Guide exceptions for using federal funding for match), then a program may count the used funding to demonstrate non-VOCA substantial financial support toward its project match requirement.

C. Local Match Requirements

- Match is to be committed for each VOCA-funded project and, with certain limited exceptions, derived from resources other than federal funds and/or resources.



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- All match funds are restricted to the same uses as federal VOCA funds and must be expended within the grant period. VOCA subrecipients must maintain records that clearly show the source, the amount, and the period during which the match was expended.
- The basis for determining the value of personal services, materials, equipment, and space and facilities shall be documented.
- All match must be valued at a rate consistent with the federal guidance.
- The minimum match requirement is twenty percent (20%), cash or in-kind, of the total VOCA project funds, except for federally recognized Native American tribes or projects that operate on tribal lands which are not subject to a match requirement.
- Revenue generated by fees or other charges assessed for services or activities supported in whole or in part by VOCA funds are considered program income and may not be used as local match.
- Volunteers used as in-kind match must be valued at the pay rate that a paid employee earns doing the same or similar work.
- OCVS recognizes that for some agencies and communities, the match requirement can be a barrier to providing effective and necessary victim services. Agencies should consult their grant manager for further information about requesting a match waiver.

D. Volunteers

Agencies must utilize volunteers (which may include student interns) to provide victim services. OCVS may waive this requirement, provided that the program completes the volunteer waiver and submits written documentation of its efforts to recruit and maintain volunteers, or otherwise demonstrates why circumstances prohibit the use of volunteers.



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E. Promotion of Community Efforts to Aid Crime Victims

Community served coordinated public and private efforts to aid crime victims may include, but are not limited to, serving on federal, state, local, or tribal work groups to oversee and recommend improvements to community responses to crime victims, and developing written agreements and protocols for such responses. VOCA subrecipients must promote meaningful and respectful collaboration, coordination, and/or co-advocate with other agencies, other non-profit organizations, and other community partners to promote and enhance victim services.

F. Crime Victim Compensation Assistance

Agencies must assist victims in seeking available crime victim compensation benefits. Crime Victim Compensation (CVC) is a program administered by OCVS to reimburse crime victims for certain eligible out-of-pocket expenses incurred as a direct result of the crime. Information and materials can be obtained by calling 1-800-446-6564.

Assistance to potential recipients of Crime Victim Compensation benefits (including potential recipients who are victims of federal crime) in applying for CVC benefits may include, but are not limited to:

- Referring such potential recipients to an organization that can so assist;
- Establishing agency policies and procedures to identify clients who may be eligible for crime victim compensation benefits and advising them of the availability of such benefits;
- Assisting such potential recipients with application forms and procedures, obtaining necessary documentation, monitoring claim status, and intervening on behalf of such potential recipients of the Crime Victim Compensation Program;
- Maintaining a supply of crime victim compensation applications and brochures.



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- Ensuring that appropriate agency staff is familiar with the Crime Victim Compensation program; and
- Coordinating with other local service providers.

G. Provide Equal Services to Victims of Federal Crimes

Agencies must provide services to victims of federal crimes on the same basis as victims of state crimes. A “victim of federal crime” means a victim of an offense in violation of a federal criminal statute or regulation, including, but not limited to, offenses that occur in an area where the federal government has jurisdiction, whether in the United State or abroad, such as Indian reservations, national parks, federal buildings, and military installations. Examples of other federal crimes are terrorism, bank robbery, some drug-related crimes, interstate or international kidnapping, trafficking, and mail or wire fraud.

H. Proof of Non-Profit Status

All non-profit subrecipients are required to certify their non-profit status. (See US DOJ OJP “[Organizational Requirements](#)”) Subrecipients may certify their non-profit status by submitting a statement to the recipient affirmatively asserting that the subrecipient is a non-profit organization, and indicating that it has on file, and available upon audit, either:

- Submission of proof that the Internal Revenue Service currently recognizes the applicant entity as an organization to which contributions are tax deductible under section 501(c)(3) of the Internal Revenue Code.
- Submission of a statement from the State taxing authority or State Secretary of State (or other authorized State official) certifying that the applicant organization is a nonprofit organization operating within the State, and that no part of its net earnings may lawfully benefit any private shareholder or individual.



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- Submission of a certified copy of the applicant organization's certificate of incorporation (or comparable legal instrument) that clearly establishes the non-profit status of the organization.
- For an applicant organization that is a local nonprofit affiliate or local nonprofit subsidiary of a parent nonprofit organization, submission of any item above, if that item applies to the parent, together with a written certification from an authorized officer of the parent that the applicant organization is a local nonprofit affiliate or local nonprofit subsidiary of the parent.

I. Additional Requirements

In addition to the above statutory requirements, projects must:

- Obtain a Unique Entity Identifier (UEI) and provide OCVS with the subrecipient's UEI. Subrecipients are required to complete full registration in [SAM.gov](https://sam.gov) to obtain a UEI;
- Maintain appropriate programmatic and financial records that fully disclose the amount and disposition of VOCA funds received including:
 - **Timesheets or Time and Effort** (i.e. daily time/attendance and efforts records specifying time devoted to specific victim services, client files). Please see the [Personnel](#) section under Project Costs and Expenses for further information and guidance;
 - **Project Costs:** total project costs, the portion of the project supplied by other sources and other records which will facilitate an effective audit;
- Comply with applicable provisions of VOCA Rule and U.S. Department of Justice [\(US DOJ\) Financial Guide](#) (effective edition);
- Meet the terms of the subgrant award agreement, including any special conditions attached thereto;



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- Maintain statutorily required civil rights statistics on victims served by race, national origin, sex, age, and handicap;
- Protect the confidentiality and privacy of persons receiving services under this program and prevent the release of personally identifying information or client information. These provisions shall not prevent compliance with any legally mandated reporting of abuse or neglect. ([See 28 CFR 94.115](#)):
- If over the [Contract Compliance](#) threshold, comply with applicable [Wisconsin Contract Compliance Law](#) requirements;
- Provide services to crime victims through the VOCA Project at no charge; any deviation may constitute program income and requires prior approval by OCVS;
- Adopt and implement a seatbelt and no texting while driving policy;
- Determine [suitability](#) of certain individuals to interact with participating minors;
- Complete [Employment Eligibility Verification](#) for hiring under the VOCA award; and
- A personally identifiable information (PII) policy that includes immediate notification of actual breach or potential breach of PII to WI DOJ in time so WI DOJ can report to OVC no later than 24 hours after the occurrence of an actual breach or detection of an imminent breach.

3. USE OF PROJECT FUNDS

A. Project Funds

The term “project funds” refers to both federal VOCA funds and the associated local match included in the approved VOCA budget, this also includes any OCVS approved program income. All federal and match funds, including OCVS approved program income, budgeted as part of the VOCA Project must be utilized for direct services, unless approved by OCVS and otherwise specified in these guidelines.



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B. Non-supplantation

VOCA funds are intended to expand or enhance direct victim services. Therefore, federal VOCA funds must be used to supplement existing state and local government funds for program activities and must not supplant those funds that have been appropriated for the same purpose. Supplanting is to deliberately reduce state or local funds because of the existence of federal funds. For example, when state funds are appropriated for a stated purpose and federal funds are awarded for that same purpose, the State replaces its state funds with federal funds, thereby reducing the total amount available for the stated purpose.

If OCVS has reason to believe that supplanting may have occurred, the 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 VOCA funds.

C. Eligible Services and Activities

1. **Immediate Health and Safety** – Services that respond to immediate needs of crime victims, including, but not limited to:

- Crisis intervention services;
- Accompanying victims to hospitals for medical examinations;
- Hotline counseling;
- Safety planning;
- Emergency food, shelter, clothing, and transportation;
- Short-term (up to 45 days) in-home care and supervision services for children and adults who remain in their own homes when the offender/caregiver is removed;
- Short-term (up to 45 days) nursing-home, adult foster care, or group-home placement for adults for whom no other safe, short-term residence is available;



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- Window, door, or lock replacement or repair, and other repairs necessary to ensure a victim's safety; and
- Emergency legal assistance, such as for filing for restraining or protective orders, and obtaining emergency custody orders and visitation rights.

2. Individual Advocacy – allows for personal advocacy and emotional support, including, but not limited to:

- Working with a victim to assess the impact of the crime;
- Identification of victim's needs; case management;
- Management of practical problems created by the victimization;
- Identification of resources available to the victim;
- Provision of information, referrals, advocacy, and follow-up contact for continued services, as needed; and
- Traditional, cultural, and/or alternative therapy/healing (e.g., art therapy, yoga).

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



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4. Forensic Examinations – For sexual assault victims, forensic medical exams are allowable only to the extent that other funding sources (such as state compensation, private insurance or public benefits) are unavailable or insufficient.

5. Forensic Interviews – Forensic interviews, when:

- Results of the interview will be used not only for law enforcement and prosecution purposes, but also for identification of needs such as social services, personal advocacy, case management, substance abuse treatment, and mental health services;
- Interviews are conducted in the context of a multi-disciplinary investigation and diagnostic team, or in a specialized setting such as a child advocacy center; and
- The interviewer is trained to conduct forensic interviews appropriate to the developmental age and abilities of children, or the developmental, cognitive, and physical or communication disabilities presented by adults.

6. Mental Health Assistance – Assisting victims in understanding the dynamics of victimization and in stabilizing their lives after victimization, including substance abuse treatment connected to the victimization, counseling, group treatment and therapy, including intensive professional psychological/psychiatric treatment for individuals, couples and family members.

7. Assistance with Participation in Public Proceedings Arising from the Crime – The provision of services and payment of costs that help victims participate in the criminal justice system and in other public proceedings arising from the crime, including, but not limited to:

- Advocacy on behalf of a victim;
- Accompanying a victim to offices and court;



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- Transportation, meals, and lodging to allow a victim who is not a witness to participate in a proceeding;
- Interpreting for a non-witness victim who is deaf or hard of hearing, or with limited English proficiency;
- Providing childcare and respite care to enable a victim who is a caregiver to attend activities related to the proceeding;
- Notification to victims regarding key proceeding dates (*e.g.*, trial dates, case disposition, incarceration, and parole hearings);
- Assistance with Victim Impact Statements;
- Assistance in recovering property that was retained as evidence; and
- Assistance with restitution advocacy on behalf of crime victims.

8. Cross-System Coordination – Activities that support a coordinated and comprehensive response to crime victims needs by direct service providers, including, but not limited to:

- Payment of salaries and expenses of direct service staff serving on child and adult abuse multi-disciplinary investigation and treatment teams;
- Coordination with federal agencies to provide services to victims of federal crimes;
- Participation on statewide or other task forces, work groups, and committees to develop protocols, interagency, and other working agreements;
- Coordination activities that facilitate the provision of direct services. Such activities include, but are not limited to;
- Statewide coordination of victim notification systems;
- Crisis response teams;
- Multi-disciplinary teams; and



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- Coalitions to support and assist victims, and such other programs, and salaries and expenses of such coordination.

9. Non-Emergency Legal Services – Legal assistance services where reasonable and where the need for such services arises as a direct result of the victimization. Such services include, but are not limited to:

- Those (other than criminal defense) that help victims assert their rights as victims in a criminal proceeding directly related to the victimization, or otherwise protect their safety, privacy, or other interests as victims in such a proceeding;
- Motions to vacate or expunge a conviction, or similar actions, where the jurisdiction permits such a legal action based on a person's being a crime victim; and
- Those actions (other than tort actions) in the civil context, that are reasonably necessary as a direct result of the victimization, such examples of non-tort, civil legal services include but are not limited to: assistance in divorce, and child custody and support proceedings.

10. Outreach - Outreach refers to activities aimed at identifying and engaging victims of crime who may not be aware of the services available to them. This can include efforts to inform victims about their rights, the resources available to them, and how to access services. Examples of outreach include, but are not limited to, setting up a table with brochures at a community event to inform the public about your agency's services and building relationships with stakeholders by participating in multidisciplinary team meetings.

11. Special Services – Including but not limited to:

- Facilitation of peer support (e.g. support groups);
- Relocation expenses necessary for safety and well-being, such as moving expenses, security deposits, rental expenses, and utility startups;
- Security systems and cameras; and



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- Restorative justice programming approved by OCVS.

D. Ineligible Services and Activities

- Lobbying and administrative advocacy
- Studies and research
- Prosecutions or investigation of criminal activity and activities directed at improving the criminal justice system's effectiveness and efficiency (some examples include, witness notification and management activities, expert witnesses, witness protection).
- Fundraising activities
- Capital improvements; property losses and expenses; real estate purchases; mortgage payments; and construction.
- Administrative staff expenses (salaries, fees and reimbursable expenses for administrators, board members, executive directors, consultants, coordinators, and other individuals unless incurred while providing direct victim services) except as they apply to direct administration of VOCA funding.
 - For allowable administrative staff expenses please see [4. Project Costs and Expenses, A. Personnel](#).
- Activities exclusively related to crime prevention.
- Medical care not outlined specifically above.

4. PROJECT COSTS AND EXPENSES

A. Personnel

1. Staff providing direct services to crime victims may be funded under the project, such as staff salaries, proportionate fringe benefits, and a prorated share of liability insurance.



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2. Persons who recruit, train, and supervise volunteers utilized as part of the VOCA project may be funded including volunteer coordinators at Court Appointed Special Advocate (CASA) programs. At CASA programs, VOCA funds may pay only for the time the coordinator devotes to supervising and/or training those volunteers who provide direct services to child victims.
3. Staff that do outreach activities (definition included under allowable activities), informing survivors about the agency's VOCA funded services and how to access those services.
4. Activities supporting **direct services** for which VOCA funds may be used include, but are not limited to:
 - a. Supervisory staff for the VOCA project when OCVS determines such staff are necessary and effectively facilitate the provision of direct services. Agencies should ensure that sufficient documentation is maintained to support the percentage of supervisory staff time charged to VOCA including but not limited to:
 - Timesheets;
 - Time and effort (see **time and effort documentation** below); and
 - Activity reports.
 - b. Coordination activities that facilitate the provision of direct services, including, but not limited to;
 - Crisis response teams;
 - Multi-disciplinary teams;
 - Statewide coordination of victim notification systems;
 - Coalitions to support and assist victims; and
 - Salaries and expenses of such coordination.
 - c. Activities that support a coordinated and comprehensive response to crime victims needs by direct service providers, including, but not limited to:



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- Payment of salaries and expenses of direct service staff serving on child and adult abuse multi-disciplinary investigation and treatment teams;
 - Coordination with federal agencies to provide services to victims of federal crimes; and/or
 - Participation on statewide or other task forces, work groups, and committees to develop protocols, inter-agency, and other working agreements.
- d. Costs of administrative time spent performing the following:
- Completing VOCA-required time and attendance sheets and programmatic documentation, reports, and statistics;
 - Collecting and maintaining crime victims' records;
 - Conducting victim satisfaction surveys and needs assessments to improve victim services delivery in the project; and
 - General administrative time is not an allowable expense.
5. For each position included in a VOCA budget, the subrecipient must retain position descriptions. OCVS may request the following information in the application or during monitoring for certain positions or funding percentages (i.e. 100%):
- a. Job descriptions;
 - b. Name of each person filling the position unless a volunteer or "shared" position; and
 - c. Other supporting documentation as necessary.
6. Written personnel policies and procedures regarding work hours, holidays, vacation, sick leave, overtime pay, compensatory time, termination, employment eligible, job descriptions, and job qualifications must be available at the agency.



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7. **Time and Effort Documentation** - Accurate time/attendance and efforts records must be maintained for all positions (federal or match) budgeted under the subgrant, whether they are paid hourly or by salary.
 - a. Adequate documentation and policies must be maintained to determine appropriate funding allocations. The subrecipient is responsible for maintaining accurate accounting records that support expenditures for this grant project. The accounting records and supporting documentation must be kept in the form required by federal, state, and Wisconsin Department of Justice guidelines.
 - b. Special care should be taken if a position is funded from more than one source.
 - c. All reimbursements are based on actual, allowable, paid expenditures.
 - d. US DOJ Office for Victims of Crime provides guidance on documenting salaries, wages, and fringe benefits for grant funded personnel.
 - e. OCVS has [guidance on documenting salaries and wages](#) from timesheets through payroll.
8. **Shared/Pooled Positions** - For shared or pooled positions, the agency will be required to submit to OCVS supporting documentation for all Pooled Staff and Volunteers who are listed as a direct expense or as match (cash or in-kind). The supporting documentation shall be submitted with every Fiscal Report and will include documentation that includes the name of each staff person working on the project in that fiscal period, the amount to be reimbursed to each staff person in that fiscal period, as well as the hours that each staff person worked in that fiscal period, and the hourly rate for each staff person.



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9. **Employee Benefits** - Employee benefits for grant-funded personnel include FICA, Unemployment Compensation, Health Insurance, etc. and amounts budgeted should be based on actual known costs or an established formula. Employee benefits are for the personnel listed in the budget and only for the percentage of time devoted to the project. VOCA funds cannot pay for benefits if VOCA funds do not pay for the staff's personnel expenses. Employee benefits on overtime hours are limited to FICA, Workers' Compensation, and Unemployment Compensation.

10. Volunteers

- a. Volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor may be counted as match if the services are an integral and necessary part of the approved project.
- b. Volunteer time used as local match is subject to the same rules and regulations as time by paid staff. Thus, only volunteer time providing direct services may be counted toward fulfilling the match requirement. Examples include but are not limited to:
 - Staffing a crisis hotline;
 - Counseling;
 - Legal advocacy;
 - Providing transportation;
 - Childcare; and
 - Court accompaniment.
- c. Volunteer time spent in non-VOCA allowable activities may not be used as match, such as:
 - Fundraising;
 - General office administration;
 - Board membership;



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- Fundraising, groundskeeping or landscaping; and
 - Public relations and awareness or lobbying.
- d. The agency must maintain proper documentation for all volunteer time reported as local match to the same decree as VOCA funded personnel. This should include hourly rate and time/attendance records documenting VOCA eligible activities.
- e. VOCA projects that use on-call volunteer hours to ensure availability of 24-hour crisis response may count those hours as in-kind match. Volunteer on-call hours should be valued at the same rate as what a paid staff person would earn for being on call, typically in the range of \$2.50 to \$5.00 per hour. If a volunteer is called out to respond to a crime, the hourly rate during active response hours is typically valued at a higher rate, the same as what a paid staff person would be paid when responding to a crisis.
- All match hours contributed to the VOCA project by such volunteers, whether on-call or during active response, must be tracked and distinguished.
 - Subrecipients must maintain supporting documentation such as signed, certified volunteer logs or timesheets clearly identifying on-call vs. active hours is required per VOCA guidelines.
- f. Volunteers must be valued at rate equivalent to paid employees performing the same or similar work. In those cases, in which the required volunteer skills are not part of the grant recipient's work, valued rates can be consistent with those paid for similar work in the labor market (e.g., counselors, attorneys, etc.). Please contact OCVS for specific guidance regarding valuing volunteer work.
- g. The accounting records and supporting documentation must be kept in the form required by federal, state, and WI DOJ guidelines.



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- h. VOCA-funded agencies must use volunteers in order to be eligible to receive VOCA funds. The volunteers can be used in any part of the agency's programming, not solely the VOCA-funded project. If an agency does not use volunteers of any kind in any part of its programming, the agency must submit a [Volunteer Waiver Request Form](#) to OCVS.

B. Staff Development

1. VOCA funds designated for training are to be used exclusively for developing the skills of direct victim service providers, so they are better able to offer quality services to crime victims. This may include volunteers and direct services staff but is not restricted to only those funded by VOCA.

Training includes, but is not limited to;

- Manuals;
 - Books;
 - Videoconferencing;
 - In-person conferences;
 - Electronic training resources; and
 - Other materials and resources relating to such training.
2. VOCA funds may **not** be used for the following (unless prior approval received by OCVS):
 - a. Training unrelated to direct victim services, such as:
 - Grant writing;
 - Fundraising;
 - Lobbying;
 - General administrative/management; and
 - Prevention education.
 - b. Training of persons who do not provide direct victim services, such as:



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- Executive directors;
 - Administrative or clerical assistants; and
 - Board members.
- c. Costs associated with a subrecipient providing training to individuals from other organizations (although staff from other organizations can be invited to attend training activities that are held for the subrecipient's staff, if no additional costs will be incurred by the VOCA funded project);
- d. Curriculum development for external use.
- e. Sponsorship of regional or statewide conferences.
- f. Networking and general information sharing activities are not considered training.
3. State rate limits apply to training-related costs such as mileage, meals, and lodging. Please refer to the [Pocket Travel Guide](#) for current state rates. All training events listed in an applicant's approved budget are subject to review and approval by OCVS. As it is the agency's responsibility to ensure that training costs comply with VOCA restrictions; it is recommended that agencies communicate with their assigned OCVS grant manager regarding plans to attend training. All trainings funded with VOCA must be related to the **development of direct victim services skills**. Out-of-state travel rates apply and OCVS will provide details on out-of-state travel rates.
4. Subrecipients may be asked to submit documentation for clarification on expenses or verify compliance with state rates.
5. Agency (not individual or personal) membership dues in organizations which offer needed, timely, and relevant information on victim services and issues are allowed (e.g., NOVA, NVC, WCASA, End Abuse, BWPC, WVWP). Membership or fees for organizations that are not exclusively related to victim assistance, or which are required for professional licensing, may not be charged to VOCA.



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C. Travel

Travel costs for VOCA funded staff and VOCA project volunteers must be for the purposes of direct services to victims (including outreach). This may also include reasonable costs for transporting victims in connection with the provision of direct services and to participate in criminal justice proceedings and in other public proceedings arising from the crime (e.g., juvenile justice hearings, civil commitment proceedings).

1. The travel must take place within the subgrant period (i.e., between the project's beginning and end dates).
2. Travel expenses for training purposes should be budgeted as training, not travel expenses.
3. The costs of sending individual crime victims to conferences are not allowable.
4. State rate limits for mileage applies. Please refer to the Pocket Travel Guide for current state rates.

D. Equipment

Tangible non-expendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. See appended ["Property/Equipment Policies"](#). Equipment purchased must be for use in the grant year in which the grant recipient will be reimbursed and cannot be purchased in advance for future use.

Please note, as of October 1, 2024, following the implementation of 2 CFR 200 updates, WI DOJ's equipment threshold is lower than the federal threshold. If the subrecipient has any question on this discrepancy, please contact your OCVS Grant Manager.



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E. Supplies and Operating Expenses

Operating expenses are defined as the actual, reasonable, and necessary expenditures, exclusive of personal services, required to carry out the services provided by VOCA funded staff and VOCA project volunteers under the current VOCA project and during the current VOCA grant period. All expenditures must be documented and original source documents (statements, invoices, etc.) must be retained for audit and grant monitoring purposes. VOCA funds cannot support the entire cost of an item that is not used exclusively for the VOCA funded staff and VOCA project volunteers or that is not used exclusively for victim services. However, VOCA funds can support a prorated share. Additionally, supplies (does not exceed \$5,000 threshold) purchased must be for use in the grant year in which the grant recipient will be reimbursed and cannot be purchased in advance for use in a future VOCA grant year.

Efforts should be made to utilize small businesses and minority owned businesses as sources of goods and services. Such efforts should allow these sources the maximum feasible opportunity to compete and may include small business and minority set-asides; the break-out of work that could be readily handled by small business and minority firms; and should include the aggressive recruitment of small business and minority firms for bidders' lists.

Operating expenses include but are not limited to:

- Supplies;
- Equipment use fees;
- Property insurance;
- Printing, photocopying, and postage;
- Courier service;
- Books and other victim-related materials;
- Computer back-up files, tapes, and storage;
- Security systems;
- Small equipment and furniture that facilitates the delivery of direct services such as;



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- Mobile communication devices;
- Braille and TTY/TDD equipment;
- Computers and printers;
- Video cameras and recorders for documenting and reviewing interviews with children; and
- Only the prorated share of an item that is not used exclusively for victim-related activities without prior written approval from OCVS.
- Essential communication services to support daily operations, such as web hosts and mobile device services;
- Public information;
 - Brochures that describe available services;
 - Design and maintenance of websites and social media;
 - Public awareness and education presentations (including, but not limited to, the development of presentation materials, brochures, newspaper notices, and public service announcements) in schools, community centers, and other public forums that are designed to inform crime victims of specific rights and services and provide them with (or refer them to) services and assistance. Publications cannot be used for VOCA unallowable activities, such as fundraising or lobbying;
 - In all materials publicizing or resulting from award activities, you must acknowledge awarding agency assistance. An acknowledgement of support shall be made through use of the following or comparable footnote:

"This project is supported by Victims of Crime Act Subgrant No. 15POVC-XX-GG-XXXXX-ASSI awarded by the Wisconsin Department of Justice Office of Crime Victim Services under a grant from the U.S. Department of Justice Office for Victims of Crime."



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- Rent and other organizational costs; and

Organizational expenses that are necessary and essential to providing direct and allowable victim service, including, but not limited to, the prorated costs of rent, utilities, and required minor building adaptations necessary to meet US DOJ standards implementing the American with Disability Act and/or modification that would improve the program's ability to provide services to victims.

- Subrecipients shall retain written certification that rental rates are consistent with prevailing rates in the local area and must be able to support that determination with adequate documentation to that effect. OCVS may review written certification during grant monitoring visits. Rental costs are allowable to the extent that the rates are reasonable in light of several factors referenced in the Code of Federal Regulations [§ 200.465 Rental costs of real property and equipment](#).
- Routine expenses, including but not limited to snow removal, garbage collection, and cleaning services can be charged as a direct cost if the expenses are prorated appropriately.
- Mortgage payments, capital improvements or repairs, and construction costs **are not permitted**.
- Automated systems and technology.
 - The cost of purchasing and operating automated systems and technology that support delivery of direct services to victims (e.g., automated information and referral systems, e-mail systems that allow communications among victim service providers, automated case-tracking and management systems, smartphones, computer equipment, and victim notification systems), including, but not limited to, procurement of personnel, hardware, and other items, subject to the following terms:



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- The uses and costs are approved in advance by OCVS via subrecipient's application or budget modification. The following information should be provided when requesting approval:
 - Description of the device(s)
 - Explanation and justification of how device(s) will be used to provide or enhance direct victim assistance services
 - How the acquisition will be integrated into and/or enhance the program's current system
 - The cost of installation
 - The cost of training staff to use the automated systems and technology
 - The ongoing operational costs, such as maintenance agreements, supplies
 - How additional costs relating to acquisition will be supported
 - The VOCA staff/volunteer positions that will use or have access to the device(s); specifically identify any staff assigned a device for their exclusive use
 - Any contemplated non-victim assistance uses and the proposed manner of allocating costs
- Acquisition and operating costs charged to the VOCA subgrant must reflect the actual usage related to VOCA funded activities or other approved victim assistance services. Agencies must maintain sufficient documentation (e.g., usage logs, phone bills, etc.) to accurately identify, allocate, or prorate costs for use of these devices.



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- The subgrant agency must adopt and implement a written policy regarding appropriate access, use, and recordkeeping for devices. The policy must prohibit personal use of devices. All staff using or having access to these devices must be informed of this policy.
- In addition to the above, devices with an acquisition cost of more than \$1,000 are subject to the VOCA Property Acquisition guidelines, including the submission of property inventory information to OCVS and disposition guidelines.

F. Contractual Services

Subawards and contracts are defined in [2 CFR 200.1](#) as shown below. For help in determining if an agreement is a subaward or a contract please see [CFR 200.331](#), including [Subaward and Procurement Contracts Toolkit for OJP Recipients](#) and [Checklist to Determine Subrecipient or Contractor Classification](#). Additional information can be found in [US DOJ Grants Financial Guide 3.14 Subrecipient Management and Monitoring](#).

Contracted specialized professional services for programs (including not limited to: IT Services, accounting/bookkeeping/payroll) or for individual victims (including but not limited to: psychological consultation, legal services, interpreters) must be at a rate not to exceed a reasonable market rate.

1. **Maximum Rate:** Subrecipients may contract for specialized professional services (e.g., psychological/psychiatric consultation, legal services, interpreters) not available within the subrecipient organization at a rate not to exceed a reasonable market rate. The maximum allowable reimbursement rate is \$650 per day (for an 8-hour day) or \$81.25 per hour. Prior written approval is required from OCVS for rates above the established maximum threshold rate; such requests will be reviewed on a case-by-case basis. Specific conditions apply to the use of consultant services.



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2. If the subrecipient (the direct recipient of the OCVS subgrant) deems an expense under the Consultant/Contractual budget category as a subaward, the subrecipient is required to pass down requirements to the subaward, including but not limited to: subaward agreements, subaward reporting requirements, monitoring requirements, and remedies for non-compliance.
 - a. Subrecipients can review the [Checklist to Determine Subrecipient or Contractor Classification](#) to determine if an expense under this budget category is a subaward or a subcontract.
 - b. OCVS provides guidance on [Subrecipient requirements and responsibilities for Subaward agreements](#).
3. Agencies must follow their own approved procurement policy. In the event an agency does not have a procurement policy it should follow the guidance set forth in the Wisconsin Department of Justice Purchasing Policy and Procedure Handbook. Efforts should be made to utilize small businesses and minority owned businesses as sources of goods and services. Such efforts should allow these sources the maximum feasible opportunity to compete and may include small business and minority set-asides; the break-out of work that could be readily handled by small business and minority firms; and should include the aggressive recruitment of small business and minority firms for bidders' lists.
4. Principal activities of the project may not be subawarded or subcontracted out to another organization without specific prior written approval by OCVS. OCVS has final determination on whether consultant/contractual agreement is a subaward or subcontract under the VOCA subgrant.
5. All arrangements must be formalized in a subcontract, subaward, or other written agreement between the parties involved. The contract or other written agreement must not affect the project's overall responsibility for the duration of the project and accountability to the OCVS. The contract or other written agreement must include the following:
 - a. Federal award information;



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- b. Detailed budget;
- c. Date(s) of service(s);
- d. Service(s) provided; and
- e. Applicable compliance requirements must be clearly identified in the subrecipient award agreement. Such as:
 - i. Audit Requirements; and
 - ii. Reporting requirements and due dates. Due dates should allow WI DOJ VOCA subrecipients sufficient time to review and process subaward reports and meet OCVS reporting requirements.
- 6. Audit expenses are allowable only if an audit is required pursuant to Title 2 C.F.R. Subpart F (§200.500 et seq.) (i.e., only for those agencies that expend \$1,000,000 or more in federal funds during their fiscal year). Only a reasonable, prorated amount may be budgeted as audit expense.

G. Indirect Costs

The government-wide grant requirements in Title 2 C.F.R. part 200, as implemented in December 2014 (and updated October 1, 2024) by the U.S. Department of Justice at Title 2 C.F.R. part 2800 (79 FR 76081, Dec. 19, 2014), state a policy that federal awards should bear their fair share of costs, including reasonable, allocable, and allowable direct and indirect costs. VOCA-funded projects align with the government-wide grant requirements and cost principles, which allow federal funding to support subrecipient indirect costs (see Title 2 C.F.R. 200.331 and 200.414).

Programs will be required to submit the agency's approved federally approved Negotiated Indirect Cost Rate Agreement (NICRA) or Certification to Apply 15% [de Minimis Indirect Cost Rate Form](#) to OCVS.



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H. Other (Miscellaneous)

All operating expenses, including miscellaneous expenses, must be directly related to and necessary for the purpose of the VOCA funded services. The miscellaneous category is not a catch-all for unknown or unbudgeted items; all miscellaneous expenses must be itemized in the approved VOCA project budget.

1. Emergency Victim Assistance

- a. Funds may be set aside to meet the critical emergency financial needs of crime victims. VOCA funds may be used for only those emergency needs that meet OVC guidelines.
- b. Written policies must be established and approved by OCVS specifying the types of expenses to be covered by an emergency fund, the method of monitoring and accounting for such funds and any work or repayment requirements. Upon request, the subrecipient shall establish and submit to OCVS written policies specifying the criteria and operation of its emergency financial assistance fund.
- c. It is advised that careful attention be given to the use of VOCA funds for emergency expenses which might also be covered under the state Crime Victim Compensation Program. Payment under a VOCA emergency victim assistance fund would be considered a collateral source and may be deducted from a victim's compensation benefits. If the subrecipient staff have questions about a compensation claim, they may contact the [Wisconsin Crime Victim Compensation Program](#).
- d. Cash payments (including but not limited to payments via CashApp, Venmo, PayPal, etc.) directly to survivors and victims are not allowable with federal funds.



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2. **Relocation Expenses** - Generally, where necessary for the safety and well-being of victims, relocation expenses including reasonable moving expenses, security deposits on housing, rental expenses, and utility startup costs are allowable. Relocation expenses are typically short-term expenses and not intended to be ongoing economic assistance for housing. Mortgage expenses are not allowable.
3. **Maintenance, Repair, or Replacement of Items** - Costs of maintenance, repair, and replacement of essential subrecipient agency items that contribute to maintenance of a healthy or safe environment for crime victims (such as a furnace in a shelter; and routine maintenance, repair costs, and automobile insurance for leased vehicles), as determined by OCVS after considering, at a minimum, if other sources of funding are available. Such use may be approved if:
 - The building is owned and not rented or leased by the subrecipient;
 - All other sources of funding have been exhausted;
 - There is no available option for providing the service in another location;
 - The cost of the repair or replacement is reasonable considering the value of the building;
 - The cost is prorated among all sources of income; or
 - Consistent with the scope of the VOCA project's services and activities.

5. PROGRAM REPORTING REQUIREMENTS

A. General

Grant Contracts:

1. **Project Director** – The Project Director identified in WebGrants will be the primary individual that OCVS will contact or communicate with regarding any VOCA related matter.
 - The Project Director is responsible for submitting all required program reports within WebGrants, submitting OVC PMTs, and responding to OCVS correspondence.



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- If the Project Director changes during the grant year, the subrecipient shall submit a modification request in WebGrants to update the Project Director associated with the subgrant.
 - The Project Director is one of the agency's certifiers for and attests to the validity of fiscal reports. The Project Director must not share their WebGrants account information with any other person at the agency. If the Project Director leaves the agency, the agency should contact OCVS to inactivate the user account.
- 2. Financial Officer** – The Financial Officer must be the individual the subrecipient has designated as responsible for the financial administration of the award. The Financial Officer must be different than the Project Director.
- If the Financial Officer changes during the grant year, the subrecipient shall submit a modification request in WebGrants to update the Financial Officer associated with the subgrant.
 - The Financial Officer is one of the agency's certifiers for and attests to the validity of fiscal reports. The Financial Officer must not share their WebGrants account information with any other person at the agency. If the Financial Officer leaves the agency, the agency should contact OCVS to inactivate the user account.
- 3. Signing Official** – The Signing Official (or Authorized Representative) must have the legal authority to enter into grants or contracts with the state government on behalf of the subrecipient organization. Typically, the Signing Official is the highest elected person of the agency or has documented delegation of authority from highest elected official. Examples include: District Attorney, County Executive, Board President, etc.
- If the Signing Official changes during the grant year, the subrecipient shall submit a modification request in WebGrants to update the Signing Official associated with the subgrant.



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- The Signing Official must not share their WebGrants account information with any other person at the agency. If the Signing Official leaves the agency, the agency should contact OCVS to inactivate the user account.

4. VOCA Project Employees – Unless otherwise approved, subrecipients must keep OCVS advised of:

- The current position titles and job descriptions for positions listed in the budget:
- The name of each person funded under the VOCA project (other than volunteers); and
- Subrecipients should submit a modification request in WebGrants to update this information in the budget. Personnel changes or additions require a modification in WebGrants. Modifications must be submitted during the month or pay period in which expenses are being incurred.

5. Project Commencement/Termination – The subrecipient shall advise OCVS when it commences activities under the VOCA subgrant and at any time it is unable to provide the activities or services. If the subrecipient decides to terminate the VOCA subaward agreement, it must notify OCVS in writing; and must fulfill any reporting requirements prior to final project reimbursements.

6. Waste, Fraud, Abuse, or Misconduct – The subrecipient must promptly refer to the WI DOJ OCVS and the US DOJ Office of Inspector General (OIG) any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has – (1) submitted a claim for award funds that violates the False Claims Act; or (2) committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving award funds.



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Potential fraud, waste, abuse, or misconduct should be reported to the OIG by – mail: Office of the Inspector General; U.S. Department of Justice; Investigations Division; ATTN: Fraud Detection Office; 950 Pennsylvania Avenue, N.W.; Washington, DC 20530 – email: oig.hotline@usdoj.gov – hotline (contact information in English and Spanish): (800) 869-4499 or – hotline fax: (202) 353-0472. Additional information is available at the US DOJ OIG website.

B. Subrecipient Monitoring

All OCVS subrecipients will be subject to programmatic and financial monitoring. This is done to ensure that the VOCA-funded projects comply with federal and state regulations and guidelines, and that the project is on track with stated goals, objectives, and services. Please note that subrecipients may be subject to monitoring from US DOJ Office for Victims of Crime and US DOJ Office of Inspector General.

1. **Technical Assistance** – OCVS will provide programmatic, administrative, and financial technical assistance to agencies in-person, over the phone, or via email.
2. **Site Visits** – Subrecipients can expect an on-site monitoring visit during the grant cycle. If agencies are found to be out of compliance with the VOCA Rule, Federal and State requirements, VOCA award contract, and/or the State VOCA guidelines, OCVS will outline the requirements to bring the agency into compliance and will provide technical assistance to meet those requirements.
3. **Desk Reviews** - When OCVS initiates a desk review, subrecipients will be asked to provide backup documentation regarding their expenditures during a specific reporting period within the grant period to be determined by OCVS.
4. **Ongoing communication and oversight** – OCVS reviews semi-annual program reports, monthly/quarterly fiscal reports, and quarterly PMTs to OVC to ensure accuracy, allowability, and determine victim services progression. OCVS will follow up with any questions or with relevant feedback.



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C. Subgrant Award Report

Subrecipients shall complete a Subgrant Award Report (SAR). Subgrant Award Report outlines anticipated VOCA allocations and services to be provided under the VOCA project. SAR shall be submitted to OCVS twice a year. OCVS will input this data into the OVC PMT website on behalf of the subrecipient. The US DOJ provides [Proration Strategies for Victim Assistance Subrecipients](#).

D. Semi-annual Program Reports

- Each subrecipient shall submit a semi-annual program report in WebGrants. Reports can be submitted in WebGrants by selecting Monitoring and then select the corresponding Program Reports. Program Reports shall be based solely upon the VOCA Project (federal funds and match). The report shall summarize the activities and problems encountered in the VOCA project during that reporting period. Subrecipients may also include case histories or other attachments as necessary.
- Second quarter or March reimbursement requests will not be reimbursed until the program report has been submitted in WebGrants.
- Goals and Objectives: Subrecipients should attach their updated Goals and Objectives denoting progress towards the Goals and Objectives, in the "Attachment" section of the Semi-annual report.

E. OVC PMT Data Report

The Office for Victims of Crime Performance Measures Tool (OVC PMT) Data report is due on a quarterly basis and should be submitted directly to the federal government on the [OVC PMT website](#).

- Subrecipients must maintain accurate documentation that supports the information submitted in the OVC PMT database and will provide this to OCVS upon request.



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- Quarterly reimbursements, or reimbursements for December, March, June, and September, will not be reimbursed until the quarterly OVC PMT data report has been submitted in OVC PMT.
- US DOJ OVC provides a [Performance Measure Dictionary and Terminology](#) resource, including crime types and services definitions.
- For tips and suggested strategies for prorating performance data, please see US DOJ OVC's [Suggested Prorating Strategies for Victim Assistance Subrecipients](#).

F. Demographic Information

1. Each subrecipient is required to collect and maintain demographic statistics on victims served to establish compliance with federal civil rights requirements and as part of the OVC PMT Data Report.
2. 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. Please see OVC PMT Definitions on the VOCA webpage for further information.

G. Final Reports

1. Unless otherwise specifically instructed, the Final Report shall be based solely upon the **VOCA Project** (federal funds and match). However, in appropriate situations, it may be permissible to prorate total agency or program activities. Depending upon the nature or the program, the VOCA project and the agency's structure, prorating may be based upon an allocation of budget, staff assignments, number of victims served, number of services provided, etc. The specific data collection requirements are subject to change, if necessary, to meet state or federal information requirements or needs. Subrecipients shall be given as much advance notice as possible if there are any changes in reporting requirements.



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2. Federal Performance Reports require data to be reported based on the federal grant awarded to the state from which federal VOCA funds were used to provide services. In most cases, October 1 through September 30. This may be a different period than the subgrant project period.
3. Unless otherwise instructed, Final Performance Reports must be submitted in WebGrants within 30 days after the end of the applicable period.
4. The total of the VOCA funds **MUST** equal the amount actually expended on the subgrant. This includes any modifications or underspending as reported on the agency's last fiscal report. Allocations are calculated based on the agency's preferred method, as designated on the VOCA SAR and Crime Type Allocations report. This report is distributed as a web form via email to agencies every year. Using the data submitted on this form, OCVS will calculate the amount of **federal** funds associated with serving each crime type (child physical abuse, child sexual abuse, domestic and family violence, adult sexual assault, etc.).
5. A narrative report must be submitted in WebGrants.
6. Subrecipients are required to submit reports regarding the goals and objectives. This report should restate the goals and objectives of the project, the data collected, and summarize the final results obtained. The actual raw data need not be submitted, but summaries of the data and conclusions or interpretations drawn from the data should be included in the report.



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6. FINANCIAL REQUIREMENTS/AUDITS

A. General

- The responsibility of subgrant projects is identical with that of OCVS. Each has a continuous responsibility throughout the subgrant period to faithfully discharge the public trust which accompanies the authority to expend public funds. The projects will therefore establish and maintain fiscal control and accounting procedures which ensure that subgrant funds available for the conduct of the projects covered by the subgrant are properly disbursed and adequately controlled and accounted for in a separate account.
- Grant funds will be reimbursed to subrecipient based on actual, paid expenses during that reporting period and disbursed on a request for funds basis. That is, upon approval of the subgrant application, check or ACH will be issued periodically payable to the subrecipient. The amount of each installment will be based upon actual funds expended during the applicable reporting period as reported on a quarterly or monthly fiscal report. In the event of non-compliance with conditions or requirements of the subgrant agreement, the issuance of reimbursements will be suspended.
- All records relating to the VOCA project must be retained and available for inspection for a period of seven (7) years following the end of the VOCA project period.
- Each project is responsible for keeping records which fully disclose the amount and disposition of the proceeds of the subgrant. This includes financial documentation for disbursements; daily time/attendance and effort records specifying time devoted to VOCA allowable victim services; client files; the portion of the project supplied by other sources of revenue; job descriptions; contracts for services; and other records which facilitate an effective audit and grant monitoring.



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- Records shall also be kept pertaining to the total cost of the project for which the subgrant is awarded, the amount and disposition of the proceeds of the subgrant, and the amount and disposition of that portion of total costs provided from non-federal sources. The procedures developed by each project must provide for the accurate and timely recording of the receipt of funds, expenditures, and unexpended balances. Adequate documentation of each transaction shall be maintained to permit the determination, through an audit and/or grant monitoring, of the accuracy of the records and the allowability of expenditures charged to subgrant funds.

B. Program Income

1. Any revenues generated by VOCA project activities or staff are considered program income and must be approved in advance (prior to generation of revenues) by [OCVS Program Income Certification Form](#).
2. Imposition of any fee or charge, whether imposed directly upon a client or indirectly through a third-party payer (including counties or other local governments, private insurance, crime victim compensation, or Medicare/Medicaid) for services or activities in connection with the VOCA project constitutes program income. This includes services or activities funded by VOCA or included as part of the project match.
3. **Training Registration Fees/Honoraria** – Although VOCA is not intended to fund training of non-agency personnel, situations may arise in which non-agency providers attend an agency's VOCA funded training. Any registration fee imposed by the grant recipient would constitute program income and be subject to the provisions of this section. Honoraria to VOCA funded staff for services which fall within the scope of the VOCA project should also be treated as program income.
4. To be approved, a proposal to generate program income requires:
 - a. Assurance that the rates being charged do not include costs ineligible for VOCA funding or which offset otherwise unallowable VOCA costs;



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- b. A written non-discrimination policy specifying that services available to clients will not in any fashion depend upon the payment of any such fees by the client or any third-party payer;
 - c. Separate and regular reporting of program income collected and expended as required by OCVS; and
 - d. Revenues derived from program income must be used to expand or enhance appropriate crime victim services beyond that funded by the VOCA subgrant; revenue generated by VOCA-supported activities **may not** be used for costs ineligible for VOCA funding.
5. Program income may not be used as local match for the VOCA subgrant project.
6. Reports of all amounts collected and expended as program income must be submitted quarterly on OCVS provided forms (or in a manner identified by OCVS) to projects with approved program income plans.

C. Fiscal Reports

- 1. Funding is solely on a reimbursement basis. Unless otherwise approved by OCVS, reimbursement requests shall only report actual, approved, and paid expenses during the reporting period. Subrecipients may not, without advanced approval by OCVS, request reimbursement on a prorated basis.
- 2. Reimbursements to subrecipients will be made upon submission of a fiscal report. Fiscal reports must be submitted in WebGrants and certified by the Project Director and the Financial Officer.
- 3. Reimbursement requests that do not include appropriate itemizations and explanations and other required reports may be returned to the subrecipient.
- 4. The fiscal reports may be submitted on either a monthly or a quarterly basis.



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5. Subrecipients have 30 days after the end of each reporting period (month or quarter) including the final reporting period to report expenses, request reimbursement, and reconcile any discrepancies. Any expenses incurred on or before the final day of the project period must be liquidated within 30 calendar days.
6. Unless otherwise directed by OCVS, copies of check stubs, accounts, ledgers, or other supporting documentation should **not** be submitted with the fiscal reports. These **must**, however, be retained by the subrecipient.
7. Quarterly reimbursements, or reimbursements for December, March, June, and September, will not be reimbursed until OVC PMT data report has been submitted. Second quarter or March reimbursements will not be reimbursed until semi-annual program reports have been submitted. Final reimbursements will not be reimbursed until the Final Program Report and final OVC PMT report have been submitted.
8. If a revision of previously submitted fiscal reports needs to be made, connect directly with your assigned OCVS grant manager.

D. Budget Modifications/Revisions

If the subrecipient determines that a modification of approved budget items is necessary, the subrecipient shall request review and approval from OCVS and shall not expend funds until the subrecipient receives approval to transfer funds from one budget item to another. Subrecipient should submit modification request in WebGrants.

For all budget modifications, OCVS may approve, approve with modifications or conditions, or deny the modification request. It should not be assumed that any modifications will be approved. Even if an agency communicates with OCVS prior to submission of modification, the approval is not official until a signed Grant Adjustment Notice (GAN) is received. Therefore, it is imperative that agencies closely review the GAN to ensure all costs were approved and are allowable.



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- Budget changes in excess of 10% of the amount in the approved budget category or over \$500 (whichever is greater), alterations to the scope of the project, adjustments affecting a budget category that was not included in the original budget, or changes to indirect budget category require justification to and approval from OCVS
- Sufficient information to determine if expenses are allowable must be included. Insufficient explanation (i.e. “updated based on current budget or expenditures”) will cause a delay and the modification may be returned to the subrecipient for further details.
- Quotes or estimates that help OCVS in the modification determination can be attached in WebGrants. Agencies should highlight in the justification that attachments have been included.
- The Project Director shall inform OCVS as soon as it appears that total project expenditures for the subgrant period will underspend by any amount. This may occur due to delayed startup, staff vacancies or other factors. OCVS reserves the right to reduce the total subgrant amount as a result of underspending in order to reallocate the funds to other VOCA programs.
- Personnel changes or additions require a modification. Modifications must be submitted during the month or pay period in which expenses are being incurred.
- Requests for final budget modifications must be submitted via WebGrants at least 30 days prior to the end of your project period/grant period. Exceptions to the final budget modification deadline are:
 - Updates to Project Director, Financial Officer, or Signatory so that end of the year reports can be certified and submitted;
 - Updates to staff names; and
 - Prior written approval from OCVS.



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- Budget modifications do not take effect until the date that the Grant Adjustment Notice (GAN) is signed and approved by OCVS. Subrecipients shall receive a signed copy of the GAN either via email or through WebGrants.
- Budget modifications can only apply to those allowable expenses within the same financial reporting period and cannot be used to retroactively charge off previously unreported expenses to fully expend the VOCA subgrant award.

E. Unliquidated Obligations

On occasion, agencies may incur obligations or encumber funds toward the end of a subgrant period for which payment cannot be made until after the subgrant period. In such cases, agencies should only report the actual expenditures paid and services completed during the reporting period. Obligations made prior to the end of the subgrant period must be paid within 30 days after the project period end date and must be reported on the final fiscal report. Any expenses incurred on or before the final day of the project period must be liquidated within 30 calendar days.

In most instances, these types of unliquidated obligations will be due to accrued payroll expenses or, on rare occasions, an approved operating expense item which had been ordered by the end of the project period but not yet paid for. This procedure may not be used to retroactively charge off previously unreported expenses to fully expend the VOCA subgrant award.

F. Audits

Pursuant to [Title 2 C.F.R. Subpart F](#) (§200.500 et seq.), a subrecipient that expends \$1,000,000 or more in total federal awards (including VOCA and any other federal awards), in its fiscal year must have a single audit for that year. Subrecipients expending less than \$1,000,000 in total federal awards in their fiscal year are exempt from this audit requirement.



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- Subrecipients are required to notify OCVS in writing whenever it appears that they are or will likely be subject to the audit requirement, i.e., will expend \$1,000,000 or more in federal funds during their fiscal year.
- If an audit is required, a reasonable, prorated share of audit costs is allowable as a direct cost to the VOCA project.
- Audits must be made by an independent auditor in accordance with generally accepted government auditing standards covering financial compliance audits.
- It is advisable for subrecipients to procure audit services early in the subgrant period, so that adequate plans are made, and pitfalls avoided. Early planning for an audit can assist agencies in organizational and operational planning.
- The auditee is responsible for submitting a complete audit reporting package to the Federal Audit Clearinghouse (FAC) in accordance with [2 CFR 200.512\(d\)](#). WI DOJ will access single audits from the FAC. It is not necessary for auditees to send paper or email copies to OCVS, unless the auditee is requested to do so.
- WI DOJ will review audits and is required to send a management decision letter to programs after that review.

G. Other Fiscal Requirements

- Per the US DOJ Financial Guide: “Any funds not obligated by the recipient by the end of the award period will lapse and revert to the awarding agency[...] No additional obligations can be incurred after the end of the award.”

All funds must be obligated, incurred, and encumbered before the end date of the project period and subrecipient obligations must be paid within 30 days after the project period end date. These obligations and payments include both federal dollars and local match. See “Unliquidated Obligations” above.



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- The accounting systems of all VOCA funded agencies must ensure that VOCA funds are not commingled with funds from other agencies or sources. In addition, projects are prohibited from commingling funds on either a program-by-program basis or a project-by-project basis. Funds specifically budgeted and/or received for one project cannot be used to support another. Where a project's accounting system cannot comply with this requirement, the agency must establish a system to provide adequate fund accountability for each grant that it has been awarded. See Section 2.3 ["Standards for Financial Management Systems"](#) per US DOJ Financial Guide.
- Personnel (both paid and volunteer) time and activity schedules and records must be sufficiently documented for all subgrant programs, including consultants and other contractors.
- Records must be retained for at least seven (7) years after the date of the final expenditure report. Original source documents (invoices, payroll records, time and effort records, etc.) must be retained in addition to ledger entries.
- Agencies must follow their own approved procurement policy. In the event an agency does not have a procurement policy it should follow the guidance set forth in the [Wisconsin Department of Justice Purchasing Policy and Procedure Handbook](#).
- OCVS reserves the right to negotiate the award amount, programmatic goals, services provided, and budget items with the selected applicant(s) prior to entering into a contract.
- Justifiable modifications within the contract scope may be made in the course of the contract only through prior consultations with and written approval (via GAN) of OCVS.



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7. ADDITIONAL REQUIREMENTS

A. Non-Disclosure of Confidential or Private Information

1. **Confidentiality** - 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, except pursuant to paragraphs (2) and (3) of this section.
 - a. Any personally identifying information or individual information collected in connection with VOCA funded services requested, utilized, or denied, regardless of whether such information has been encoded, encrypted, hashed, or otherwise protected; or
 - b. 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 the abuser of the other parent of the minor. If a minor or a person with a legally appointed guardian is permitted by law to receive services without a parent's (or the guardian's) consent, the minor or person with a guardian may consent to release of information without additional consent from the parent or guardian.
2. **Release** – If release of information described in paragraph (1) (b) of this section 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.
3. **Information sharing** - SAAs and subrecipients may share:
 - a. 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;



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- b. Court-generated information and law-enforcement-generated information contained in secure governmental registries for protection order enforcement purposes; and
 - c. Law enforcement- and prosecution-generated information necessary for law enforcement and prosecution purposes.
- 4. Personally Identifying information (PII) - In no circumstances may —
 - a. A crime victim be required to provide a consent to release personally identifying information as a condition of eligibility for VOCA-funded services; and/or
 - b. Any personally identifying information be shared in order to comply with reporting, evaluation, or data-collection requirements of any program;
- 5. Mandatory reporting - Nothing in this section prohibits compliance with legally mandated reporting of abuse or neglect.

B. Suitability to Interact with Minors

A determination of suitability to interact with participating minors is a special condition on VOCA awards. This condition applies to the award if it is indicated -- in the application for the award (as approved by WI DOJ) (or in the application for any subaward, at any tier), the WI DOJ funding announcement (solicitation), or an associated federal statute -- that a purpose of some or all of the activities to be carried out under the award (whether by the recipient, or a subrecipient at any tier) is to benefit a set of individuals under 18 years of age. If your agency's VOCA-funded project serves minors under 18 years of age, please follow the [guidance](#) on [OCVS' VOCA webpage](#) (State and Federal Guidance Tab on) and consult with your assigned Grant Manager.

This condition applies to all staff, volunteers, and contractors that are part of the federally funded project and will interact with unaccompanied minors.



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8. LOCAL MATCH CONTRIBUTIONS

Local match contributions must be devoted solely and exclusively to the VOCA project and must be accrued during the funding period. Local match is subject to the same restricted uses as the federal VOCA funds.

A. Project Match Amount

Subrecipients shall contribute (i.e., match) not less than twenty percent (cash or in-kind) of the total cost of each project.

- Computation of minimum match: 20% match of the VOCA funded project
- Overmatch: If included in the project, match becomes part of the contractual obligation of the subrecipient. Therefore, it is recommended that proposals do not substantially overmatch the minimum levels of match required.

B. Exceptions to Project Match Requirement

The following are not subject to match requirements:

- Subrecipients that are federally recognized American Indian or Alaska Native tribes, or projects that operate on tribal lands; and
- Subrecipients other than those described in paragraph A of this section, that have applied for, and been granted, a full or partial waiver from OCVS. Waiver requests must be justified in writing. Waivers are entirely at OCVS' discretion, but the OCVS typically considers factors such as local resources, annual budget changes, past ability to provide match, and whether the funding is for new or additional activities requiring additional match versus continuing activities where match is already provided.

C. Sources of Project Match

Local match contributions shall be derived from non-federal sources, except as may be provided in the US DOJ Grants Financial Guide, and may include, but are not limited to, the following:

- Cash; i.e., the value of direct funding for the project;



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- Volunteered professional or personal services, the value placed on which shall be consistent with the rate of compensation (which may include fringe benefits) paid for similar work in the program, but if the similar work is not performed in the program, the rate of compensation shall be consistent with the rate found in the labor market in which the program competes;
- Materials/Equipment, but the value placed on lent or donated equipment shall not exceed its fair market value;
- Space and facilities, the value placed on which shall not exceed the fair rental value of comparable space and facilities as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality;
- Non-VOCA funded victim assistance activities, including but not limited to, performing direct service, coordinating, or supervising those services, training victim assistance providers, or advocating for victims; and
- Discounts, any reduction or discount provided to the subrecipient shall be valued as the difference between what the subrecipient paid and what the provider's nominal or fair market value is for the good or service. Contractual Discounts beyond the federal maximum rate (\$81.25/hour) cannot be used as match. For example, IT charges \$100 an hour (\$100/hr. - \$81.25/hr. = \$18.75/hr.), \$18.75/hour cannot be used as match.

D. Use of Project Match

Local match contributions are restricted to the same uses, and timing deadlines for obligation and expenditure, as the project's VOCA funding.



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E. Recordkeeping for Project Match

- 1) **Local Match** - Each subrecipient shall maintain records that clearly show the source and amount of the local match, and period of time for which such local match contributions were allocated. The basis for determining the value of personal services, materials, equipment, and space and facilities shall be documented. Volunteer services shall be substantiated by the same methods used by the subrecipient for its paid employees (generally, this should include time sheets substantiating time worked on the project).
- 2) **In-Kind Match** - Documentation supporting the market value of in-kind match must be maintained in the award recipient files. Valuation of in-kind match may take one of the following forms:
 - a) **Valuation of donated services.** Volunteer services furnished by third-party professional and technical personnel, consultants, and other skilled and unskilled labor may be counted as cost sharing or matching if the service is an integral and necessary part of an approved project or program.
 - Volunteer services.
 - Recipient or subrecipient rates for third-party volunteer services must be consistent with those rates ordinarily paid for similar work in the recipient's or subrecipient's organization. If the recipient or subrecipient does not have employees performing similar work, the rates will be consistent with those ordinarily paid by other employers for similar work in the same labor market. In either case, a reasonable amount for fringe benefits may be included in the valuation.



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- Volunteers must be valued at rate equivalent to paid employees performing the same or similar work. In those cases, in which the required volunteer skills are not part of the grant recipient's work, valued rates can be consistent with those paid for similar work in the labor market (e.g. counselors, attorneys, etc.). Please contact OCVS for specific guidance regarding valuing volunteer work.
- Employees of other organizations. When an employer other than a recipient or subrecipient furnishes free of charge the services of an employee in the employee's normal line of work, the services will be valued at the employee's regular rate of pay plus an amount of fringe benefits, but exclusive of overhead costs. For additional guidance on cost sharing or matching, please review 2 C.F.R. § 200.306.
- b) Valuation of third party donated supplies, equipment, or space. If a third party donates supplies, equipment, or space, the value must not exceed the fair market value of the property at the time of donation.
- c) Valuation of third party donated equipment, buildings, and land.
 - If a third party donates equipment, buildings, or land, and title passes to a recipient or subrecipient, the treatment of the donated property will depend upon the purpose of the federal award.
 - Awards for capital expenditures. If the purpose of the award is to assist the recipient or subrecipient in the acquisition of equipment, buildings, or land, the aggregate value of the donated property may be counted as cost sharing or matching.
 - If the purpose of the award is to support activities that require the use of the property, normally only depreciation can be charged. However, the fair market value may be allowed, provided that the grant-making component has approved the charges.
- d) Volunteer Attorney Valuation



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- Grant recipients may use volunteer attorneys as match on the VOCA project. The valuation of volunteer attorneys shall be dependent on the following criteria:
 - A volunteer attorney that is donating their personal time (not through a firm) should be valued at the same rate as on-staff attorneys. If the subrecipient has no on-staff attorneys, then the volunteer attorney should be valued at market-rate.
 - An attorney that is providing their services through a firm (as match or a contract) should be valued at the rate the firm normally bills for said attorney's time (or reasonable billable rate).
 - All volunteer attorneys must submit supporting documentation attached with each fiscal report.
- Documentation supporting the market value of in-kind match must be maintained in the award recipient files.
- Valuation of donated services. Volunteer services furnished by third-party professional and technical personnel, consultants, and other skilled and unskilled labor may be counted as cost sharing or matching if the service is an integral and necessary part of an approved project or program.
 - Volunteer services. Recipient or subrecipient rates for third-party volunteer services must be consistent with those rates ordinarily paid for similar work in the recipient's or subrecipient's organization. If the recipient or subrecipient does not have employees performing similar work, the rates will be consistent with those ordinarily paid by other employers for similar work in the same labor market. In either case, a reasonable amount for fringe benefits may be included in the valuation.



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- Employees of other organizations. When an employer, other than a recipient or subrecipient, furnishes free of charge the services of an employee in the employee's normal line of work, the services will be valued at the employee's regular rate of pay plus an amount of fringe benefits, but exclusive of overhead costs.
- e) Please refer to 2 C.F.R. § 200.306 for more information about types of match and match requirements.

F. Match Waiver Request Process

1. Applying for a Match Waiver – OCVS VOCA subrecipients may apply for a full or partial match waiver prior to the end of the project period. Should a match waiver be requested in full or in part, the VOCA applicant must answer the following questions before a match waiver will be considered:

- What extenuating circumstances exist that impede the organization's ability to partially or fully match the VOCA grant funds requested?
- Has the organization considered all possible options for meeting the match with in-kind and cash sources that are not being used as match?
- How would the denial of a match waiver impact the VOCA project, the crime victims it proposes to serve, and the community?
- Would the program have to decline all or part of the grant award if a match waiver is not granted?

2. Criteria for OCVS Match Waiver Determination - Match waivers, whether partial or full, must be justified by the applicant. OCVS will consider the following when reviewing match waiver requests:

- Practical and/or logistical obstacles to providing match (e.g., public agencies that do not engage in private fundraising and may have limitations on soliciting contributing funds);
- Local resource constraints (e.g., rural community with limited local funding availability or volunteer capacity);



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- Increases to VOCA funding where local funding availability has not increased to the same degree;
- Past ability to provide match – OVC and OCVS generally expects subrecipients to provide at least the same dollar amount of match it provided during the grant year immediately preceding the year of the waiver request unless a change in circumstances justifies a lower amount (which must be included in the applicant's match waiver request letter).

3. Approval of Match Waivers - Once a match waiver is approved, a match waiver determination notice will be sent via email to the Project Director. The match waiver determination notice will contain the following:

- The justification (consistent with the considerations under the applicable waiver guidance);
- The scope of the waiver, waiver amount, and match waiver percentage; and
- OCVS approval of the waiver request.
- Waivers will only be applicable for the duration of the subrecipient's project grant period (i.e. not in perpetuity). All match waivers must be approved and signed by the Director of Grant Programs or designee.

4. Other Match Waiver Circumstances and Considerations - OCVS recognizes that agency and local resources may change. OCVS will monitor subrecipient match reporting and provide technical assistance to agency to ensure the match requirement is being met. If prior to the end of the project period, during OCVS and a subrecipient determines that a new or an additional match waiver request will be needed, OCVS will require the subrecipient to submit a new or an additional match waiver request. OCVS will review the request and justification in accordance with the criteria and process outlined above.

OCVS will apply the approved match waiver percentage in (or derived from) the original waiver request to a subrecipient's modified budget to determine the new match waiver amount.



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9. PROPERTY/EQUIPMENT

A. General Guidelines

OCVS must specifically approve the acquisition and disposition of property or equipment purchased in whole or in part with federal VOCA funds.

Agencies must follow their own approved procurement policy. If an agency does not have a procurement policy, the agency should follow the guidance set forth in the [Wisconsin Department of Administration State Procurement](#) Manual.

Careful screening should take place before acquiring property in order to ensure that it is needed and that the need cannot be met with property already in the possession of the organization. A subrecipient must be able to demonstrate that the acquisition of furniture and equipment is necessary to provide or enhance direct services to crime victims. While it is recognized that some purchases may make grant management easier, that, in itself, is not necessarily sufficient justification for the use of VOCA funds to purchase such equipment. There must be some justification based upon the provision of direct services and not merely administrative convenience.

VOCA funds cannot support the entire cost of an item that is not used exclusively for victim-related activities; in such cases, the costs must be prorated (although the general property rules still apply). A VOCA subrecipient cannot use its VOCA funds to purchase equipment for another organization or individual even though that other individual or organization provides victim-related services.

Subrecipients should note that its obligations regarding property use, disposal, and recordkeeping may extend beyond the project period(s) of its VOCA subgrant(s).

Efforts should be made to utilize small business and minority owned business sources of goods and services. Such efforts should allow these sources the maximum feasible opportunity to compete and may include small business and minority set-asides; the break-out of work that could be readily handled by small business or minority firms; and should include the aggressive recruitment of small business and minority firms for bidder's lists.



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B. Property Acquisition Procedures

1. An acquisition request must be submitted to OCVS prior to any purchase of non-expendable personal property or equipment. The request should be submitted through a modification request in WebGrants and must include the following information:
 - An explanation/justification of how the acquisition will improve victim services;
 - If the purchase is for computer or other advanced technology equipment, describe how the equipment will be integrated into or enhance the agency's current system; the cost of installation; the cost of training staff to use the equipment; on-going operational costs (such as maintenance, supplies) and how these additional costs will be supported
 - Whether the acquisition is new or replacement. If replacement, explain the condition and proposed use of the old property
 - The estimated cost(s), showing the calculation of any trade-ins, discounts, etc. If requested, agencies must supply OCVS with quotes prior to incurring that expense.
 - The percentage of total acquisition cost to be paid from federal funds.
2. OCVS may discuss the specifics of the purchase with the Project Director. OCVS will approve, approve with modifications or conditions, or deny the request.
3. If the request is approved, the property or equipment may be acquired.

C. Reimbursement/Inventory

VOCA will reimburse the subrecipient for the cost of approved property in the same manner as other expenditures. The following information must be submitted to OCVS in WebGrants prior to reimbursement:

- Detailed physical description of the item(s);
- Date and actual cost of the acquisition;



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- Name of the title holder;
- Serial number or other unique identification number;
- Address where each item will be located; and
- Any minor changes from the information contained in the original request (Any significant or major deviations (e.g. item cost, use, etc.) from the information originally provided require advance approval from OCVS).

D. Disposition

The subrecipient must send OCVS a request to dispose of any property or equipment acquired in whole or in part with federal funds. OCVS will approve, approve with modifications or conditions, or deny the request and will determine how the property or equipment may be disposed of which may include any of the following:

- Retention of the property by the subrecipient agency;
- Transfer to another project with the same or similar program objectives;
- Return to the OCVS;
- Sale of the property; or
- Any other disposal deemed appropriate by OCVS.

If the item to be disposed of has a current fair market value of \$10,000 or less (per unit), the item may be retained, sold, or otherwise disposed of with no further obligation to OCVS.

If the item has a current per-unit fair market value of more than \$10,000 (per unit), the item may be retained or sold, but OCVS will have a right to a specific dollar amount. Calculate this amount by multiplying the percentage of OCVS' contribution towards the original purchase price by the current market value or proceeds from the sale. The seller is also eligible to retain \$1,000 of the proceeds to cover expenses associated with the selling and handling of the equipment, see [DOJ Grants Financial Guide, Section 3.7 Property Standards](#).



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E. Recordkeeping

State and federal guidelines require subrecipients that use VOCA funds to purchase property to maintain the following types of property management records for all property acquired in whole or in part with VOCA funds:

1. Records must contain copies of purchase orders and invoices.
2. The records must include an inventory control listing for non-expendable personal property, and the list must be kept current. The system may be manual or automated, centralized or decentralized; however, the records must contain:
 - Item description;
 - Source of property;
 - Manufacturer's serial number and, if applicable, a control number;
 - Cost equity at the time of acquisition;
 - Location, use, and condition of property; and
 - Ultimate disposition data including sale price or the method used to determine current fair market value.

A physical inventory of non-expendable personal property having useful life of more than one year and an acquisition cost of \$1,000 or more per unit shall be taken and the result reconciled with the property record at least once every two years to verify the existence, current utilization, and continued need for property. These records shall become part of the official subgrant file.

A control system shall be in effect to ensure adequate safeguards to prevent loss, damage or theft to non-expendable personal property. Any loss, damage or theft of non-expendable personal property shall be investigated, fully documented, and made part of the subgrant file. Adequate maintenance procedures shall be established to keep the non-expendable personal property in good condition.



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10. INDIRECT GUIDANCE

A. Indirect costs

Indirect costs are costs of an organization that are not readily assignable to a particular project but are necessary to the operation of the organization and the performance of the project.

- Examples of costs usually treated as indirect include but is not limited to costs incurred for:
 - Facility operation and maintenance;
 - Depreciation; and
 - Administrative salaries.
- If an expense **can be linked directly** to the grant, it would be a **direct cost**, and not an indirect cost.
- WI DOJ will honor the subrecipient's federally approved Negotiated Indirect Cost Rate Agreement (**NICRA**) or the de minimis indirect rate.
- If a grant recipient has a NICRA, they can opt to apply only a portion of those costs to the federal grant budget.
- In order to request the de minimis rate, subrecipients must submit a [Certification to Apply 15% de Minimis Indirect Cost Rate](#).
- Using the de minimis indirect cost rate is an option for the subrecipient, but it is not mandated by OCVS. The subrecipient must, however, satisfy the requirements related to use of the de minimis rate as set out in [2 CFR 200.414](#).

B. Modified Total Direct Cost

Modified total direct cost means:

- All direct salaries and wages;
- Applicable fringe benefits;



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- Materials and supplies;
- Services;
- Travel; and
- Up to the first \$50,000 of each subaward (regardless of the period of performance of the subawards under the award).

Modified total direct cost **excludes**:

- Equipment;
- Capital expenditures;
- Charges for patient care;
- Rental costs;
- Tuition remission;
- Scholarships and fellowships;
- Participant support costs;
- The portion of each subaward in excess of \$50,000; and
- Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the federal cognizant agency for indirect costs.

How to calculate 15% Indirect

- a. Add all direct federal expenses, excludes costs listed above to calculate the modified total direct cost.
- b. Multiply MTDC by 15%.

C. Grant Recipient Reporting on Indirect

OCVS requests consistency regarding calculations of the MTDC on each fiscal report. Subrecipients will be required to request up to the full rate approved in the budget of MTDC on each report.



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D. Example Reporting 15% De Minimis on a Fiscal Report

- Add all direct federal expenses, except equipment, rent, and contracts over \$50,000.00. (MTDC=\$7,975.00).
- Multiply MTDC by 10% (round if applicable).
($\$7,975.00 \times 10 = \$1,196.00$)

Budget Category	Federal Amount
Personnel	\$5000.00
Employee Benefits	\$1,500.00
Staff Development	\$500.00
Travel (including training)	\$250.00
Equipment	\$50.00
Supplies and Operating Expenses	\$100.00
Rent	\$500.00
Consultant/ Contractual	\$100.00
Indirect	\$1,196.00
Other	\$525.00
Total Expenses for Month	\$9,721.00



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11. CLOSE OUT PROCESS

The Office of Crime Victim Services (OCVS) must close out its awards when it determines that all administrative actions and required work of the awards have been completed. In order to do this OCVS requires its subrecipients to complete necessary administrative actions. If a subrecipient fails to complete these actions, OCVS must proceed with closeout based on the information available. This document specifies the administrative actions required at the end of the period of performance of an OCVS grant as defined in the subaward agreement and in [2 CFR 200.344](#).

OCVS Subrecipient Closeout Responsibilities

OCVS subrecipients must submit all reports (financial, performance, and other reports required by the award) no later than thirty (30) calendar days after the conclusion of the period of performance. When justified, OCVS may approve extensions for the subrecipient.

OCVS subrecipients must liquidate all financial obligations incurred under the award no later than thirty (30) calendar days after the conclusion of the period of performance. When justified, OCVS may approve extensions for the subrecipient.

OCVS subrecipients must promptly refund any unobligated funds that were paid and that are not authorized to be retained.

OCVS subrecipients must account for any property acquired with OCVS funds or received from the OCVS in accordance with [2 CFR 200.310](#) through [2 CFR 200.316](#) and [2 CFR 200.330](#).

Record Retention

All records relating to the OCVS funded project must be retained and available for inspection for a period of seven (7) years following the end of the project period.



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TERMS AND DEFINITIONS

Crime victim or **victim** is a person who has suffered physical, sexual, financial or emotional harm as a result of the commission of a crime.

Federal VOCA funds refers to the portion of the total project budget provided by federal VOCA funds awarded under the VOCA Subgrant Agreement.

Match, Local Match, or Local Matching Contribution refers to the cash or in-kind portion of the total project budget provided by non-federal resources.

VOCA refers to the U.S. Victims of Crime Act as administered by the Wisconsin Department of Justice Office of Crime Victim Services.

VOCA project or **project** means the direct services project funded by a grant under this program, unless the context of the VOCA guidelines indicates otherwise.

State Administering Agency or **SAA** is the governmental unit designated by the chief executive of a State to administer grant funds under this program. The Wisconsin Department of Justice Office of Crime Victim Services is the SAA for VOCA funds in Wisconsin.

Spousal abuse includes domestic and intimate partner violence.

Victim of child abuse means a victim of crime, where such crime involved an act or omission considered to be child abuse under the law of the relevant SAA jurisdiction. In addition, for the purposes of this program, victims of child abuse may include, but are not limited to, child victims of: physical, sexual, or emotional abuse; child pornography related offenses; neglect; commercial sexual exploitation; bullying; and/or exposure to violence.

Victim of federal crime means a victim of an offense in violation of a federal criminal statute or regulation, including, but not limited to, offenses that occur in an area where the federal government has jurisdiction, whether in the United State or abroad, such as Indian reservations, national parks, federal buildings, and military installations.

Non-expendable personal property means tangible personal property having a useful life of more than one year and an acquisition cost of **\$1,000** or more per unit.



VOCA State Program Guidelines

*State of Wisconsin Department of Justice
Office of Crime Victim Services*

Equipment means tangible non-expendable personal property having a useful life or more than one year and an acquisition cost of **\$5,000** or more per unit.