

Ohio Attorney General
Dave Yost
Crime Victim Services Section

Financial Policies and Procedures

Fiscal Year 2019-2020



Victims of Crime Act (VOCA)
State Victims Assistance Act (SVAA)



DAVE YOST

OHIO ATTORNEY GENERAL

Dear Community Partner:

Enclosed, please find the Financial Policies and Procedures for the State Victims Assistance Act (SVAA) and Victims of Crime Act (VOCA) grant programs.

These policies and procedures are provided to give grant management guidelines and technical assistance to program partners regarding financial responsibility in the areas of record keeping and reporting, cash management and federal and state compliance.

Federal and state compliance ensures that The Ohio Attorney General's Office and our community partners (subrecipients) can continue to remain at the forefront of the victims' rights movement, helping to lead the nation in creative and innovative ways to assist victims of crime in rebuilding their lives.

Please read the information contained in this packet carefully. If you have any questions regarding the proper use or reporting of these funds and are unable to locate the answers in this manual, please contact the Ohio Attorney General's Office of Crime Victim Services at (614) 466-5610 or 1-800-582-2877. Lists and examples are not all inclusive.

We look forward to our continued partnership and thank you for your past work and great work to come.

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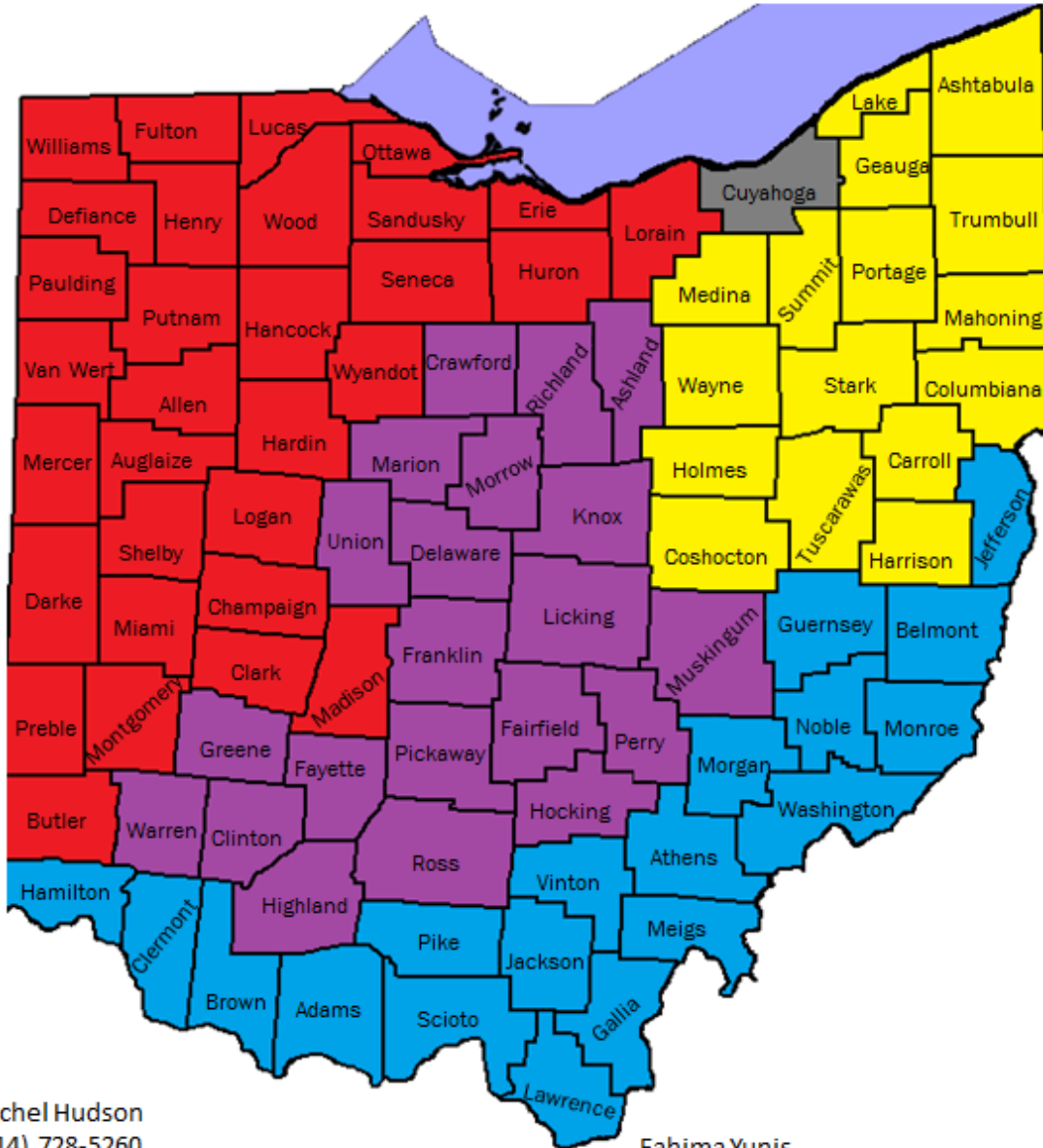
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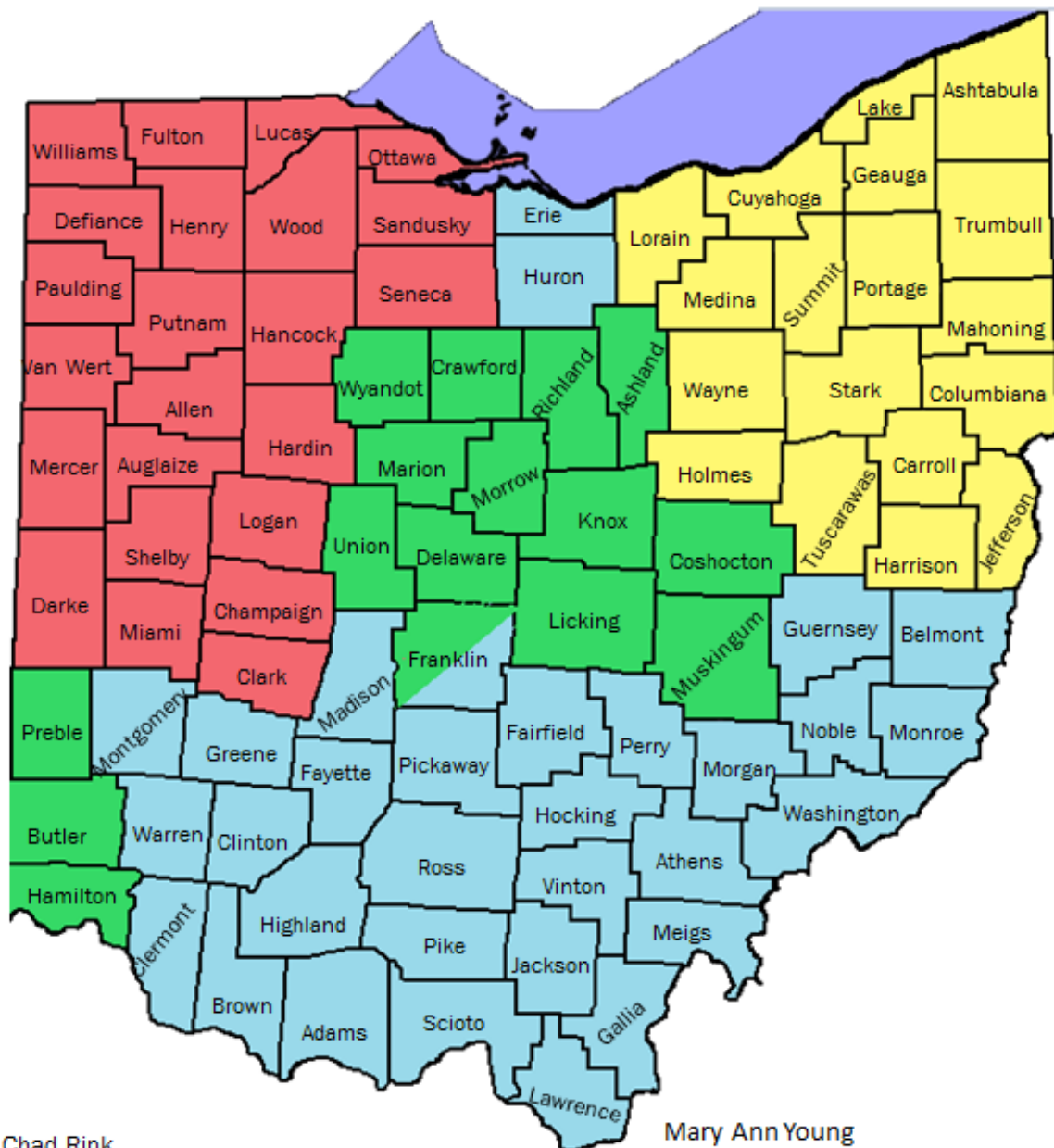
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TOTAL PROGRAM COST AND ACCOUNTING

- Total program costs include any and all federal VOCA funds awarded, SVAA funds awarded, matching funds sources required for VOCA grants and any other sources included in the approved project budget or received as program income.
- The accounting systems of all sub-recipients must ensure that agency funds are not commingled with funds from other sources. **Each award must be accounted for separately.**

SUB-RECIPIENT PAYMENTS

VOCA and SVAA funds will be distributed for the 2019-2020 period commencing on or after October 1, 2019, and ending September 30, 2020. VOCA payments are issued on a reimbursement basis beginning on the 15th of the month. Payments require approximately 14 calendar days from this date to be issued. SVAA funds are disbursed in four quarterly payments. Quarterly payments are issued to subgrantees on or before the 15th day of October, January, April, and July.

Programs should have alternative funds to allow for time to drawdown funds from the Department of Justice and deposit those funds to individual programs. In the event of a situation such as a Federal Government Shutdown, it is possible that while rare, payments can take up to 6 weeks for processing.

It is the policy of the Ohio Attorney General's Office (OAG) to communicate any significant delays in reimbursements to subgrantees as soon as information becomes available.

No obligations will be allowed before the start date of the award or after the expiration date of the award.

REIMBURSEMENT

- All recipients shall begin receiving their allocations once GAA documents are received and approved at the beginning of the grant period.
- Monthly financial reports are should be turned in by the 15th of the following month to ensure quickest payment turnaround.
- Payments are reimbursed based on monthly reported expenditures.
- Under no circumstances will up-front payments for VOCA funds be issued. By accepting a VOCA award, subrecipients agree they will be able to operate on a strictly reimbursement basis.

DIRECT DEPOSIT

- All subrecipients will receive direct deposit EFT reimbursements. All subrecipients must be registered with Ohio Shared Services to receive EFT reimbursements.
- The Ohio Attorney General's Office does not coordinate the registration with Ohio Shared Services, any changes to fiscal information must be done through Ohio Shared Services.
- Please visit <http://www.ohiosharedservices.ohio.gov/> for more information about registering with Ohio Shared Services.

CASH ON HAND

Cash on hand is determined by subtracting the reported expenditures by subrecipients from the amount of cash disbursements issued.

- The financial division of the Attorney General’s Office Crime Victim Services (CVS) will monitor cash on hand.
- When cash on hand exceeds approximately one quarter’s disbursement amount for quarterly paid grants, subsequent **disbursements will be suspended or reduced** until current funds have been spent.

DE-OBLIGATIONS

- At the end of each grant cycle, OAG staff will de-obligate all unspent VOCA/SVAA Awards. Any funds that were not reported will be due back to the OAG.
- De-obligations are determined by comparing the amount remaining in the grant award, as well as any cash on hand.
- If a cash de-obligation is required at the end of an award year, the payment must be submitted to CVS no later than 7 business days after notification. Failure to return funds within 7 business days will result in all current grant payments being suspended.
 - If you have an extenuating circumstance that prevents your organization from returning funds within the 7 business day limit, you must receive written approval from CVS staff to avoid suspension of grant payments.

MATCH REQUIREMENTS

SVAA recipients are not subject to match requirements.

VOCA recipients are required to provide a 20% match share of the overall requested budget.

- The match funds may be in the form of **cash contributions, in-kind contributions, or a combination of both methods**. Match allocated for VOCA cannot be used or reported as match for other federal awards.
- **Cash match** must be derived from non-federal sources (i.e. funds from states and local units of government that have a binding commitment of matching funds for programs or projects), except as provided in the Office of Justice Programs Financial Guide, effective edition (Part III, Chapter 3, Match Requirements).
- Value of volunteer service is \$15.00 per hour for in-kind match purposes.

At least 50% of the match requirement for the fiscal year should be reported on or before the March Financial Report which is to be completed by April 15, 2020. If this is not possible, please contact your grant specialist.

All matching funds required by your VOCA grant must be obligated by the end of the fiscal year.

- Sub-recipients are required to maintain records that clearly give details of the source, the amount and the date of all match contributions. Documents are also required that explain the basis for determining the value of items used for match for your grant. Examples of such items include personal services, materials, equipment and office space.
- Volunteer service documentation must include:
 - 1) Name
 - 2) Date
 - 3) Starting and ending time
 - 4) Description of services provided
 - 5) Total hours
 - 6) Volunteer signature
 - 7) Supervisor signature
 - 8) Location of service

- In-kind rent **must be documented with a lease** that verifies the value of the space donated. The cost of the space may not exceed the rental cost of comparable space and facilities in a privately owned building in the same locality. A letter to the grant file from the rent provider will satisfy this requirement.
- Items used for match must be allowable through the grant terms. If the cost is unallowable to be funded using VOCA funds, it is unallowable to be used as match.
 - For example, VOCA funds cannot be used to supply food at a conference. Therefore, if your organization chooses to use unrestricted funds to pay for food at a conference, it is unallowable to use this as match for a VOCA award.
- If your organization fails to report the required match by the end of the award period, a de-obligation of VOCA funds associated with that match will be required.
 - For example, if a subrecipient fails to provide \$1,000 in required match by the end of the grant cycle, the subrecipient will be required to return the \$4,000 of VOCA funds that were reimbursed to the subrecipient that was not matched at 20%.

MATCH WAIVERS

In some cases, subrecipients can request approval for a full or partial match waiver. These waivers are granted at the discretion of the Department of Justice. In order to be eligible for a match waiver, you must demonstrate an extraordinary need to show the matching requirement will cause an extreme financial hardship on your organization. The Ohio Attorney General's must certify that the subrecipient has extraordinary need to receive a match waiver prior to submitting the request to the Department of Justice. If the OAG determines the threshold of "extraordinary need" has not met, it has full discretion to deny the submission of the match waiver request to the Department of Justice.

The following are items taken into consideration when determining "extraordinary need":

- Local resources available
- Annual organizational budget changes
- Past ability to provide match
- Whether the funding is for new or additional activities requiring additional match versus continuing activities where match is already provided

Subrecipients requesting match waivers should work towards a goal of eliminating the need to match waivers in future grant cycles. The approval of a match waiver in one grant cycle does not guarantee approval in future grant cycles.

Match waivers are submitted **once per year**. Under no circumstance will a match waiver request be submitted except at the beginning of a grant cycle.

Once match waiver requests have been submitted to the Department of Justice, it can sometimes take up to 6 months to receive official approval. If you have not received official approval, you must provide the full 20% match for any VOCA funds your agency reports.

PERSONNEL CHANGES

In the event that a VOCA/SVAA funded employee leaves their position, subrecipients must notify their Grant Specialist of the change and submit a Personnel Change Form within 14 days.

Occasionally, OAG staff send out important communication through the Grants Management System. These emails are automatically sent to whoever is listed as the Point of Contact (POC) on the grant award. Each organization can only have 1 POC associated with their award, so it is very important subrecipients have a

procedure in place to ensure all necessary staff within the agency receive any communication from their POC. After the initial setup of the account in the Grants Management System, subrecipients do not have the ability to change the POC themselves. If your POC changes, it is the responsibility of the subrecipient to contact OAG staff as soon as possible to transfer the account into a new POC.

Not receiving important communications from the OAG due to failure to communicate staff changes will not extend any deadline required under the terms of the grant agreement.

GRANT ADJUSTMENTS

Adjustments include any change to the terms and conditions of the approved grant application and the signed grant award and acceptance form. Requests for adjustments must be submitted to Crime Victim Services (CVS) in writing and must be in accordance to the procedures detailed below:

- A budget adjustment is the movement of grant funds between budgeted cost items, provided there is no change in project scope. **Adjustments are approved at the discretion of the Ohio Attorney General's Office.** If a subrecipient fails to provide adequate justification, or if the OAG determines the request is not appropriate, the request may not be approved
- Budget adjustment requests will be based upon the current balance of cost items
- Budget adjustments must be submitted by July 1, 2020. Adjustment requests submitted after this deadline may not be considered.
- Budget adjustments will affect the remainder of a grant, beginning on the approval date. Budget adjustments are not retroactive.
- Budget adjustment requests are to be submitted to an organization's regional Grant Specialist via email. The Grant Specialist may request specific documents be provided or completed in order to facilitate the adjustment.
- If approved, the organizational contact will be notified via email by the Grant Management System. Once approved, the adjusted budget takes immediate effect.
- If denied, an organization's Grant Specialist will contact the organization to advise of the reason.
- Transferring funds into or out of the indirect cost category is generally unallowable.
- Any increase to a salary during a grant cycle must receive written approval from CVS. In most cases, pay increases will not be approved, except at the beginning of each grant cycle. Submitting a Personnel Change Form will not be considered written approval for salary increases.
- Budget adjustments requested for the sole purpose of avoiding a de-obligation will not be approved. For example, a subrecipient is not permitted to move a large chunk of money to supplies at the end of a grant cycle simply to spend all of the grant funds. Unless justification is provided as to why there is a need for a large increase a specific cost category, requests of this nature will not be approved.

Budget Adjustments Not Requiring Prior Approval: If your program is requesting to adjust up to 10 percent of your total allotment within a specified broad cost category (i.e personnel, supplies, rent, etc.), you will no longer need to contact our office for permission to do so (increases to salaries using this method will still require written approval). You can, of course, contact our staff if you have questions on new items/personnel you want to cover with those additional funds. It is still your responsibility to ensure new costs added using this method are allowable per the federal VOCA regulations.

Example Program Budget on next page.

Equipment	\$6,700.00	Phones, 4 computer tablets
Equipment	\$12,500.00	Fire Alarm System
Furnishings	\$1,200.00	Office furniture
Groceries	\$23,500.00	Food and supplies
Other	\$1,604.00	Copier, computer software
Other	\$43,535.59	Indirect 10% MTDC
Other 	\$3,500.00	General and auto insurance
Other	\$3,000.00	TDIM
Other	\$5,000.00	Direct assistance
Other	\$2,000.00	Payroll processing, background checks
Personnel	\$6,526.52	Support worker
Personnel	\$2,680.77	Civil Legal Advocate
Personnel	\$32,766.15	Shelter Manager
Personnel	\$53,765.18	Director
Personnel	\$37,285.44	Legal Advocate Supervisor

Using the 10 percent rule, with a total amount (including matching) of \$19,200 in the equipment cost category, the program could move \$1,960 to other equipment not listed originally in the grant without making a formal budget adjustment request. Programs can report these new items on existing lines or programs can contact grant staff for assistance in relabeling existing lines. Please contact our staff if you have questions on this policy.

PROPERTY AND EQUIPMENT

One-Time Purchases

- One time purchases are the purchase of Equipment (a single item over 5,000), Appliances and Furnishings.
- Per the Office of Justice Programs Financial Guide, programs are legally required to ensure that the equipment is used for criminal justice purposes. You must maintain property records which include all of the following information:
 - Description of the property
 - Serial number or other identification number
 - Source of the property
 - Identification of the title holder
 - Acquisition date
 - Cost of the property
 - Percentage of Federal participation in the cost of the property
 - Location of the property
 - Use and condition of the property
 - Disposition data, including the date of disposal and sale price
- You must adhere to the following rules in equipment disposition:
 - If the item to be disposed of has a current per-unit fair market value of less than \$5,000, you may retain, sell, or otherwise dispose of it with no further obligation to the awarding agency.
 - If the item has a current per-unit fair market value of \$5,000 or more, you may retain and sell it, but the awarding agency will have a right to a specific dollar
- Products and/or services may only be shared outside of the funded program of an organization if the purchase cost is pro-rated based on the percentage of use the funded program expects to

see used.

- Subrecipients are required to keep records and receipts for all purchases.
- All equipment purchased through a VOCA and/or SVAA grant must be tagged with the applicable sub-grant number and purchase date.
- CVS reserves the right to dispose of, or direct the disposition of, any furnishings, equipment or appliances purchased with Victims of Crime Act (VOCA) or State Victims of Assistance Act (SVAA). This includes, but is not limited to, the following circumstances:
 - CVS determines that the equipment, furnishings or appliances are not being used in accordance with the purpose for which the VOCA/SVAA funds were awarded.
 - The subrecipient's award is suspended or terminated prior to the end of the grant period.
 - The subrecipient's award period ends and the VOCA/SVAA project will not be continued.

REPORTING REQUIREMENTS

VOCA Financial Reports

- Monthly Financial Reports (MFR) are to be completed monthly and submitted by the 15th for quickest reimbursement. If the 15th falls on a weekend, please submit reports on the next business day for quickest processing.
 - The OAG process draw-downs for funds on or around the 15th of each month. If a subrecipient fails to submit a financial report by the 15th, the subrecipient's payment may be delayed up to 30 days.
 - **Under no circumstance should a VOCA financial report be submitted more than 90 days late. Any reports submitted more than 90 late days may not be eligible for reimbursement. If you have a situation that prevents you from submitting timely financial reports, please contact your Grant Specialist.**

SVAA Financial Reports

- Quarterly Financial Reports (QFR) are **due** to CVS on or before the **15th of January, April, July, and October (contact your grant specialist if you cannot meet these deadlines)**.
 - Sub-recipients who fail to comply with Crime Victim Services (CVS) deadlines may have disbursements temporarily suspended until reports are current. The suspension will include both VOCA and SVAA funds simultaneously. Subrecipients that consistently fail to comply with timely financial and/or grant reporting may be subject to having their current award, in whole or in part, suspended, reduced or terminated.

If a subrecipient has the need to revise any financial reports, please contact your Grant Specialist for instructions.

OUTCOME MEASURES AND PERFORMANCE

MEASURE REPORTS

All VOCA and SVAA sub-grantees must complete quarterly outcome measurement and federal performance measure reports. Failure to file such reports in a timely manner may result in suspension of an award.

PROPER FINANCIAL RECORDS

Proper financial records are required to be in compliance with grant requirements. Failure to maintain any of the required financial documentation can result in a finding during a site visit, and will result in subrecipients being required to return any funds spent without maintaining documentation.

Timesheets

All employees (**including salaried**) who are paid with VOCA or SVAA grant funds are required to complete a timesheet that confirms actual hours worked. All Volunteers used for In-kind Match must complete timesheets as well. Acceptable timesheets must include the following items:

- Name
- Pay period beginning and end dates
- Date
- Time in
- Time out
- Lunch breaks (if unpaid)
- Hours worked
- Employee signature
- Manager/supervisor signature
- If funded via multiple grants, time spent working on each grant should be clearly documented on each time sheet.

Mileage Reports

Mileage reports must generally include the following items:

- Name
- Date of trip
- Purpose of trip
- Miles traveled
- Employee signature
- Manager/supervisor signature

Payroll Records

Payments of overtime and employee bonuses are not allowed without prior approval. Acceptable payroll records generally include the following items:

- Name
- Date
- Number of hours worked
- Rate of pay
- Gross pay
- Employer-paid fringe benefits

Invoices

Acceptable invoices generally include:

- Date
- Company name, address, and phone number
- Account number
- List of items or services provided
- Purchase/agreement date
- Total cost

Rental Agreements

Whether your agency rents office space or receives space as in-kind donation, you are required to have a written rental agreement or statement of in-kind value. Acceptable rental agreements generally include:

- Date of agreement
- Terms of agreement
- Payment details or value of in-kind contribution

- Signatures of appropriate parties

Utility Bills

Acceptable utility bills generally include:

- Company name, address and phone number
- Account number
- Billing period
- Service address
- Total cost

DESK REVIEWS

Each VOCA and/or SVAA sub-recipient will receive a request for a mandatory desk review regarding a previously reported financial report. Generally, subrecipients will receive a request for a desk review at least once every 24 months. A desk review will consist of the subrecipient submitting backup documentation for the expenses reported on a specific reporting period outlined in the desk review request letter.

ON-SITE REVIEWS

It is the intent of CVS to conduct an on-site review at least once every 24 months. For monitoring purposes, sub-recipients are required to make records available that support the data reported on the financial and performance reports, including, but not limited to, invoices, payroll journals, bills, receipts, cancelled checks, timesheets, travel expense reports, collaboration meeting minutes, training agendas, case files, etc. On-site visits may also include a tour of the facility when appropriate. During site visits, Crime Victim Services staff may also check purchased equipment to ensure it has been properly identified and labeled.

RECORDS RETENTION

All financial records, supporting documents, statistical records, and all other records pertinent to the award must be retained by each organization for the length of time shown below:

- VOCA grant documents: 6 year and 3 months from date of award
- SVAA grant documents: 6 years and 3 months from the date of award

PASS-THROUGH ENTITY RESPONSIBILITIES

The Ohio Attorney General's Office, the pass-through entity for the VOCA and SVAA grants, monitors the activities of all subrecipients. This is necessary to ensure that awards are used for authorized purposes in compliance with state and federal laws, regulations, and the provisions of contracts and grant agreements. Monitoring also is used to determine that performance goals are achieved.

SUB-RECIPIENTS FINANCIAL RESPONSIBILITIES

An internal control requirement is a process coordinated and designed by an entity's management and other personnel to provide assurance regarding the achievement of management objectives in the following areas:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations

All subrecipients should have internal controls that will help them meet their financial compliance responsibilities and ensure the following:

1. Transactions are properly recorded and accounted for to:

- Permit the preparation of reliable financial statements and reports;
- Maintain accountability over assets; and
- Demonstrate compliance with laws, regulations, and other requirements.

2. Transactions are executed in compliance with:

- Laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on a state or federal program;

INDIRECT COSTS

Indirect costs are allowable through VOCA grant rules. Indirect costs are defined as the 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 costs included facility operation, maintenance, depreciation, and administrative salaries.

Indirect costs are **not** designed to serve as a pot of money used to increase the overall VOCA award and cover the cost of items not agreed to in the grant agreement. Indirect costs must be allowable through the VOCA rules. If the cost is explicitly unallowable through the grant terms, it is unallowable to be billed as an indirect cost.

A subrecipient that has a federally negotiated indirect cost rate, it is permitted to utilize that rate on its VOCA award. If a subrecipient has had a federally negotiated indirect cost rate in the past, but that rate has since expired or is otherwise not active, the subrecipient cannot bill indirect costs to their VOCA award until the federally negotiated rate is active.

A subrecipient that has never had a federally negotiated indirect cost rate is eligible to elect to charge a de minimis rate of 10% of **Modified Total Direct Costs (MTDC)**.

MTDC is a base that includes all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and subawards up to the first \$25,000 of each subaward. MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and a portion of each subaward in excess of \$25,000.

You are only permitted to charge indirect costs to reported allowable expenditures. For instance, if your organization is awarded a grant of \$100,000, but only spends \$90,000 of that award, your indirect costs should be based on the \$90,000 spent.

Indirect costs must be charged consistently to all federal awards. Consistently means that specific costs must be either charged as an indirect cost or direct cost within and across all federal awards. If subrecipient charges include a specific cost as an indirect cost on one federal award, it is not permitted to charge that item as a direct cost on a different federal award.

Indirect costs should be charged consistently to each monthly financial report. Subrecipients should not bill

inconsistent amounts each financial report. Generally, after the award is made, funds are not permitted to be moved into or out of the indirect cost line item.

If a subrecipient has questions or needs further assistance will how to calculate or charge indirect costs to its VOCA award, please contact your Grant Specialist.

AUDIT REQUIREMENTS

- Federal Audit Requirements:
 1. Non-Federal entities expending \$750,000 or more in a year in federal awards shall have a single audit, or program-specific audit conducted for that year conducted in accordance with the provisions of OMB Circular A-133.
 2. Audit copies are due no later than nine (9) months after the close of each fiscal year. Please submit to your grant specialist
- Non-federal entities expending less than \$750,000 a year in federal awards are exempt from federal audit requirements, but are still subject to subrecipient monitoring.

PUBLICATIONS

All publications funded in whole or in part by VOCA or SVAA must have the following language:

VOCA

“This publication was supported by grant number _____ awarded by the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice, through the Ohio Attorney General’s Office. Victims of federal crimes will be served”

SVAA

“This publication was supported by grant number _____ awarded by the Ohio Attorney General’s Office.”

Glossary of Terms

Cash Match – A percentage of the grant that must be paid by the sub-recipient in cash. This includes any cash expenditures made by the sub-recipient for project-related costs (with the exception of the purchase of land).

Commingled – To combine funds granted for different program purposes or from different funders into a common fund.

De-obligation – A reduction of a grant award with a corresponding return of funds. Usually occurs at the end of a grant period.

Desk Review – A request from Crime Victim Services (CVS) to the sub-grantee which consists of program submitting documentation confirming expenditures of a submitted financial report. Desk reviews allow our staff to determine if sub-grantees is keeping sufficient backup documentation for reported expenses.

Disbursement – Payment of grant funds to subrecipients via state warrant (check) or electronic transfer.

Equipment – A tangible non-expendable item with a useful life of more than one year. Examples include copiers, printers, and computers.

In-Kind Match – Goods or services donated to a program or project where the value of the donated item is used to fulfill the matching obligations of the grantee.

Match Waiver- A one-time waiver of part or all of the required match for a VOCA grant. These waivers are given by the Department of Justice.

Obligation – A legal agreement stipulating commitment to incur allowable expenses

Pass-Through Entity – An entity that receives a federal award and then grants funds out to other agencies.

Single Audit – Audit of a non-federal entity which includes both the entity's financial statements and its federal awards. Non-federal entities that expend \$750,000 or more in a year in federal awards shall have a single audit conducted in accordance with OMB Circular A-133.

Subrecipient/Subgrantee – the entity that expends federal awards received from a pass-through entity to carry out a federal program; does not include an individual that is a beneficiary of such a program.

Subrecipient Monitoring – Review of financial and programmatic activities conducted by the subrecipient during the program period. Monitoring provides reasonable assurance that every subrecipient administers federal and state awards in compliance with the Government Accounting Office