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GENERAL GUIDELINES FOR
**Cooperative
Agreements**

U.S. Department of Justice
National Institute of Corrections
320 First Street, NW
Washington, DC 20534

Morris L. Thigpen
Director

Thomas J. Beauclair
Deputy Director

Rita Rippetoe
Project Manager

National Institute of Corrections
World Wide Web Site
www.nicic.gov

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Letter From the Director of the National Institute of Corrections

Dear Colleague:

These *General Guidelines for Cooperative Agreements* are meant to serve as a guide to assist recipients of awards from the National Institute of Corrections (NIC) in fulfilling their responsibilities for the management of cooperative agreements. These *Guidelines* provide administrative information in four areas: financial and performance reporting, general administration, allowability of costs, and accounting systems. In addition, they include guidelines for preparing reports and other materials that present the results of work done under cooperative agreements for publication or dissemination to the public via the Internet.

Because the *Guidelines* are not meant to be all-inclusive, award recipients are encouraged to refer to the appropriate Office of Management and Budget (OMB) circulars, governmentwide common rules, standard forms, and other materials cited in this guide for more detailed information. Links to the latest version of these materials online are provided for easier reference.

Through this collaboration I welcome the opportunity for award recipients to work hand in hand with NIC as we respond to the needs of corrections. By working together, we can make a difference for those working in corrections, and for offenders, ex-offenders, and the public.

Morris L. Thigpen
Director

National Institute of Corrections



Contents

Letter From the Director of the National Institute of Corrections	iii
Introduction	1
Chapter 1. Financial and Performance Reports	3
Applicability of OMB Circulars A-102 and A-110 to NIC	3
Standard Forms and Submission Requirements	3
Procedures for Award of Funds	4
Chapter 2. General Cooperative Agreement Administration	9
Awardee Supervision and Monitoring Responsibilities	9
Allowability of Costs	9
General Requirements and Principles of Fiscal Administration	12
Conflict of Interest	12
Professional Services	13
Audit Requirements	14
Required Reports	15
Closeout of Cooperative Agreements	16
Termination of Cooperative Agreements	16
Anti-Deficiency Act	16
Chapter 3. Allowability of Costs	17
General	17
Cost Review, Approval, and Monitoring	20
Costs Allowable With Approval of Awarding Agency	21
Costs Generally Allowable	26
Costs Generally Unallowable	29
General Cost Principles	30
Awardee Procurement Standards and Procedures	31
Chapter 4. Accounting Systems and Financial Records	37
General	37
Accounting System Standards	37



Supervision and Monitoring Responsibilities	39
Elements of Accounting Systems—General Account Structure	40
Accounting for Awardee Contributions and Matching Shares	40
Maintenance and Retention of Records	41
Cash Depositories	42
Appendix. Guidelines for Preparing and Submitting Manuscripts for Publication	43

Introduction

This publication, *General Guidelines for Cooperative Agreements*, has been prepared as a reference source and guide for all recipients of funds under cooperative agreements with the U.S. Department of Justice, National Institute of Corrections (NIC), in accordance with the provisions of 18 U.S.C. 4351–4353, the Juvenile Justice and Delinquency Prevention Act of 1974, Public Law 93–415 (hereinafter referred to as “the Act”). The purpose of these *Guidelines* is to answer the program and financial questions that may arise in the administration of these cooperative agreements.

These *Guidelines* include requirements and suggestions as to financial and program reports, the award and payment of cooperative agreement funds, general administration, allowability of costs, and accounting systems and records. In addition, they relate the NIC program to the Act and to general fiscal and administrative policies and procedures applicable to federal aid programs, such as those reflected in Office of Management and Budget (OMB) Circulars A–21, A–87, A–102, A–110, A–122, and A–133 and the common rules for federal grant awardees. These circulars and rules serve as the basis for many of NIC’s rules and procedures for cooperative agreement administration.

Because no guidelines can properly address all program and fiscal administration problems and needs that are reasonably expected to arise in a cooperative agreement program, these *Guidelines* provide references and links to the applicable OMB circulars and common rules mentioned above and to standard forms for federal grant awardees. Cooperative agreement awardees will find more detailed instructions and suggestions in these materials, and should study them carefully in conjunction with the *Guidelines*.

The appendix to these *Guidelines* presents Guidelines for Preparing and Submitting Manuscripts for Publication. These publication guidelines apply to all NIC cooperative agreements that involve the preparation of reports and other materials for publication and public dissemination via the Internet. They include general conditions for NIC publications, required elements for NIC documents, instructions for submitting files to NIC, and editorial guidelines for authors and editors of reports submitted under cooperative agreements. It is hoped they will provide guidance to awardees in presenting the results of their award activities to NIC.



Financial and Performance Reports

Applicability of OMB Circulars A-102 and A-110 to NIC

The manner in which the National Institute of Corrections (NIC) obtains financial information is prescribed by the standards for administration of cooperative agreements contained in Office of Management and Budget (OMB) Circulars A-102 (www.whitehouse.gov/omb/circulars/a102/a102.html) and A-110 (www.whitehouse.gov/omb/circulars/a110/a110.html) (see box below, “Glossary of Accounting Terms for OMB Circulars A-102 and A-110”). These circulars prescribe a set of standard forms that are to be used by awardees for reporting financial information to awarding agencies and for requesting advances and reimbursements when a letter of credit method is *not* used.

All NIC cooperative agreements are subject to either OMB Circular A-102 or OMB Circular A-110, depending on the nature of the awardee, and to the applicable financial reporting forms.

Standard Forms and Submission Requirements

Reporting Forms

Financial Status Report—Standard Form 269A. This form is submitted to report the status of funds for all cooperative agreements covered by these *Guidelines*. The form and instructions are available online at www.whitehouse.gov/omb/grants/sf269a.pdf.

Purpose. Standard Form 269A is a quarterly report designed to reflect all information relating to obligations and outlays (federal and nonfederal) for each cooperative agreement.

Submission. A separate Standard Form 269A is required for each cooperative agreement. The awardee must submit an original of this report to NIC quarterly within 30 days following the end of the reporting quarter. Final reports are due to NIC 90 days following the end of the reporting period or the expiration date of the cooperative agreement.

Federal Cash Transactions Report—Standard Form 272. This form is submitted by all awardees receiving federal funds. Only one form per awardee is



Chapter 1

required. The form and instructions are available online at www.whitehouse.gov/omb/grants/sf272.pdf.

Purpose. Standard Form 272 is a monthly report designed to reflect federal cash disbursements made in support of various cooperative agreement programs and to reflect cash the awardee has on hand. It presents the difference between federal funds received by the awardee and the amount of those funds disbursed by the awardee.

Submission. Standard Form 272 is prepared by each awardee receiving federal funds through U.S. Treasury checks (EFT) either in advance or by reimbursement. Each awardee submits one Standard Form 272 to reflect current monthly federal cash transactions for all cooperative agreements under which the awardee receives funds. This report is submitted monthly, within 15 days following the end of the reporting month. The awardee submits the original of this report to NIC.

General content. Standard Form 272 is submitted by all awardees. Standard Form 272A is used only when the awardee is reporting on more than one cooperative agreement, and it shows information for each cooperative agreement.

Cooperative Agreement Progress Report. This narrative report is submitted for all NIC cooperative agreements.

Fund Request Form

Request for Advance or Reimbursement—Standard Form 270. This form is used for securing cash. The awardee must submit the original and one copy of the form to NIC. The form and instructions are available online at www.whitehouse.gov/omb/grants/sf270.pdf.

Purpose. Standard Form 270 is the form used by awardees to request funds. It is used to request both advances and reimbursements.

Submission. A separate form, submitted monthly, is to be used for each cooperative agreement for which funds are being requested. The original and one copy are to be submitted to NIC.

Procedures for Award of Funds

Award Document

Statement of award. As cooperative agreement applications are approved by NIC, awardees will receive formal cooperative agreement award statements that evidence the approval and indicate the amount, type of agreement, and any

special conditions of the cooperative agreement. The award statement will incorporate, by reference or attachment, the cooperative agreement application to which it relates. When issued and accepted by the awardee, it will constitute the operative document that obligates and reserves federal funds for use by the awardee in execution of the program covered by the award.

Acceptance. The awardee must indicate acceptance of the cooperative agreement and any special conditions by returning a signed copy of the award statement to NIC. This will confirm the awardee's contractual obligation to use funds for the purposes stipulated in the cooperative agreement application and the award and to comply with the agreement's conditions and applicable statutory requirements and regulations.

Cooperative agreement number. Each cooperative agreement will be numbered by NIC. All future correspondence and references to a cooperative agreement should include this number.

Payment of Award Funds

Awardees will receive federal funds on an electronic fund transfer (EFT) basis. On receipt of a written request for funds from the awardee, funds covering the amount requested for a minimum operational level will be electronically transferred to the awardee's financial institution or its designated fiscal agent.

Obligating Federal Funds

Federal funds are obligated by NIC at the time the cooperative agreement is awarded, but only for purposes stipulated in the cooperative agreement application and award, and only for expenditure or obligation by the awardees within the period stated in the cooperative agreement award or generally prescribed by NIC for the type of cooperative agreement involved. Requests for change or extension of the award period must be made in writing *60 days* in advance of expiration.

Federal obligation process. Once a cooperative agreement award has been signed by NIC and accepted by the awardee, the amount of the award is entered in the NIC accounts as an obligation of the federal government. Appropriated funds are thereby reserved against the cooperative agreement until all moneys have been paid or, if the funds are not used within statutory or other time limits, revert to NIC through cancellation of the unused balance.

Payment to awardees. Actual disbursement of funds to awardees is handled by the Treasury Department acting on the basis of NIC certifications.

Glossary of Accounting Terms for OMB Circulars A-102 and A-110

Accrual basis of accounting	A method of accounting whereby financial transactions or events are identified with and recorded in the accounting records during the period in which revenue is earned, goods and earned assets acquired, and liabilities incurred regardless of when payments are made or collections are received.
Accrued expenditures	<p>The amount paid or the liability incurred for goods and services received, other assets acquired, and performance accepted during the accounting period, regardless of when cash payments are made, whether invoices have been rendered, or, in some cases, whether goods or other tangible property have been physically delivered. As applied to OMB Circulars A-102 and A-110, accrued expenditures are the charges incurred by the awardee or subawardee during a given period requiring the provision of funds for:</p> <ul style="list-style-type: none">■ Goods and other tangible property received.■ Services performed by employees, subrecipients, and other payees.
Accrued income	<p>The amount earned during the reporting period (regardless of when collections are received) for commodities, work, or services furnished to an individual, firm, organization, or state or local government for which payments are required and which may be credited to an appropriation or fund. In accordance with OMB Circulars A-102 and A-110, accrued income is earnings during a given period that is a source of funds resulting from:</p> <ul style="list-style-type: none">■ Services performed by the awardee or subawardee.■ Goods and other tangible property delivered to purchasers.
Advance by electronic fund transfer (EFT)	Payments made by electronic fund transfer (EFT) to an awardee on its request before cash outlays are made by the recipient or through the use of a predetermined payment schedule before actual payment is made by the awardee.
Cash basis of accounting	A method of accounting in which income is credited when received rather than when earned, and expenses are recorded when paid rather than when incurred.
Disbursements (gross)	Payments via EFT, including all advances, net of refunds received. As applied to OMB Circulars A-102 and A-110, gross disbursements are the awardee's total cash disbursements or payments made from federal funds less refunds of federal funds received during the reporting period.
Disbursements (net)	Gross disbursements less reimbursements and other income collected and credited in the accounts. Net disbursements represent gross disbursements less program income received.

(continued on page 7)

Glossary of Accounting Terms for OMB Circulars A-102 and A-110 (continued)

Federal funds authorized	The amount of federal funds authorized in the cooperative agreement award.
Obligations	Cooperative agreement funds cannot be obligated prior to the effective date of the award, unless approved in writing by the Director of NIC, or after the completion date of the award. Any obligations outstanding as of the completion of the award must be liquidated within 90 days after that date. An awardee may request an extension of this period in writing.
Outlays	<p>Expenditures made by awardees for a given project or program. If reporting on a <i>cash</i> basis, outlays represent the sum of the following:</p> <ul style="list-style-type: none">■ Actual cash disbursements for goods and services.■ The amount of indirect expenses charged.■ The value of any in-kind contributions applied.■ The amount of cash advances and payments made to subrecipients. <p>If reporting on an <i>accrual</i> basis, outlays represent the sum of the following:</p> <ul style="list-style-type: none">■ Actual cash disbursements by subrecipients.■ The amount of indirect expenses incurred.■ The value of any in-kind contributions applied.■ The amounts owed for goods and other property received and for services performed by employees, contractors, and others, even if not yet paid.
Program income	Earnings realized by the awardee from activities supported by the cooperative agreement. Such earnings exclude interest income and may include, but are not limited to, income from service fees, sales of commodities, usage or rental fees, sale of assets purchased with cooperative agreement funds, and royalties on patents and copyrights earned during the life of the cooperative agreement. If reporting on a <i>cash</i> basis, program income represents the amount of cash income received during the reporting period. If reporting on an <i>accrual</i> basis, program income represents the amount of income earned regardless of when collections are received.
Reimbursement by EFT	Payment made by EFT to an awardee upon its request after actual payment was made by the awardee.

(continued on page 8)

Glossary of Accounting Terms for OMB Circulars A-102 and A-110 (continued)

Undelivered orders	The amount of orders for goods and services outstanding for which the liability has not yet accrued. This amount includes any orders for goods or services for which advance payment has been made, but for which delivery or performance has not yet occurred.
Unliquidated obligations	The amount of obligations incurred by awardees that has not been paid. If reporting on a cash basis, unliquidated obligations represent the total amount of unliquidated obligations for a project or program including unliquidated obligations to subawardees. If reporting on an accrual basis, unliquidated obligations represent only the amount of undelivered orders.
Unobligated balance	The portion of a federal cooperative agreement that has not been obligated by awardees. It is determined by deducting the cumulative unpaid obligations and outlays as reported by awardees from the federal funds authorized.

General Cooperative Agreement Administration

Awardee Supervision and Monitoring Responsibilities

The awardee has responsibility for assuring proper administration of cooperative agreements under the National Institute of Corrections (NIC) cooperative agreement program, including responsibility for:

- Proper conduct of the financial affairs of any subrecipient insofar as they relate to programs or projects for which NIC cooperative agreement funds have been made available.
- Default in which the awardee may be held accountable for improper use of funds.

The awardee has responsibility for abiding by the provisions of the cooperative agreement and the applicable Office of Management and Budget (OMB) circulars and common rules for federal government award recipients (see box below, “Circulars and Common Rules Applicable to Grants and Cooperative Agreements”).

Allowability of Costs

The allowability of costs incurred under NIC cooperative agreements shall be determined in accordance with the general principles of allowability and standards for selected cost items set forth in OMB Circulars A-21, A-87, and A-122, and in these *Guidelines* (see especially chapter 3).

Each individual project supported under the NIC cooperative agreement program will be subject to a separate cooperative agreement application that incorporates a detailed budget of proposed project costs. Cooperative agreement funds may be expended only for purposes and activities set forth in the approved project plan described in the awardee’s application and in accordance with the approved budget set forth in the application or otherwise accompanying the award notice. Funds remaining unexpended at the completion of the cooperative agreement period must be returned by check payable to the National Institute of Corrections.

The budget narrative will set forth the details of cost items specified in chapter 3 as requiring specific prior approval.



Chapter 2

Circulars and Common Rules Applicable to Grants and Cooperative Agreements

OMB Circulars Applicable to Grants and Cooperative Agreements

- A-21 Cost Principles for Educational Institutions
- A-87 Cost Principles for State, Local, and Indian Tribal Governments
- A-102 Grants and Cooperative Agreements With State and Local Governments
- A-110 Uniform Administrative Requirements for Grants and Cooperative Agreements With Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations
- A-122 Cost Principles for Non-Profit Organizations
- A-133 Audits of States, Local Governments, and Non-Profit Organizations

These circulars may be downloaded from the OMB Web site: www.whitehouse.gov/omb/circulars/index.html.

Which Circulars Do Cooperative Agreement Awardees Follow?

Circulars cover administrative requirements, cost principles, and audit requirements. Although there are six circulars, an awardee is covered by only three of them, depending on type of entity:

- **States, local governments, and Indian tribes follow:**
 - A-87 for cost principles.
 - A-102 for administrative requirements.
 - A-133 for audit requirements.
- **Educational institutions (even if part of a state or local government) follow:**
 - A-21 for cost principles.
 - A-110 for administrative requirements.
 - A-133 for audit requirements.
- **Nonprofit and for-profit organizations follow:**
 - A-122 for cost principles.
 - A-110 for administrative requirements.
 - A-133 for audit requirements.

(continued on page 11)

Circulars and Common Rules Applicable to Grants and Cooperative Agreements (continued)

Common Rules Applicable to Grants and Cooperative Agreements

“Non-Discrimination; Equal Employment Opportunities; Policies and Procedures” (28 CFR Part 42)

www.access.gpo.gov/nara/cfr/waisidx_04/28cfr42_04.html

“Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Units of Government” (28 CFR Part 66)

www.access.gpo.gov/nara/cfr/waisidx_05/28cfr66_05.html

“Government-Wide Debarment and Suspension (Nonprocurement)” (28 CFR Part 67)

www.access.gpo.gov/nara/cfr/waisidx_05/28cfr67_05.html

“New Restrictions on Lobbying” (28 CFR Part 69)

www.access.gpo.gov/nara/cfr/waisidx_05/28cfr69_05.html

“Government-Wide Requirements for Drug-Free Workplace (Grants)” (28 CFR Part 83)

www.access.gpo.gov/nara/cfr/waisidx_05/28cfr83_05.html

Award of the cooperative agreement will constitute approval in each instance of specified cost items. Therefore, “prior approval” items included in cooperative agreement applications will receive consideration and approval or disapproval as part of the award process.

These *Guidelines* require NIC’s specific approval when changes in any of the budget categories exceed limitations set forth in the applicable OMB circular, or when, after award, the awardee proposes to incur costs for prior approval items that were not originally approved as part of the cooperative agreement award process. These items will then receive consideration and subsequent approval or disapproval by NIC.

The awardee may make changes among items within one of the budget categories without prior approval, but will otherwise remain subject to the cost allowability and budget requirements of these *Guidelines* and the applicable OMB circular.

The awardee must limit travel and subsistence charges to levels allowed under federal travel regulations (or lower at the awardee’s option), including use of less than first-class accommodations in air and rail travel and applicable per diem at the time the expense is incurred. Exceptions to this requirement must have NIC’s prior approval.

General Requirements and Principles of Fiscal Administration

Financial Records

Each recipient of assistance shall keep such records as NIC shall prescribe, according to the record retention requirements in OMB Circulars A-102 and A-110. These records should fully disclose the amount and disposition by the recipient of the proceeds of such assistance, the total cost of the project in connection with which such assistance is given or used, the amount of that portion of the cost of the project supplied by other sources, and such other records as will facilitate an effective audit. These provisions apply to all recipients of assistance, whether primary recipient or subrecipient.

Conditions of Fiscal Administration

All NIC cooperative agreements are awarded subject to “conditions of fiscal administration” to which awardees expressly agree and must adhere. Portions of these *Guidelines* that prescribe or further delineate rules, policies, or requirements of fiscal administration are incorporated by reference in such “conditions of fiscal administration.”

Special Conditions

In addition, cooperative agreements may include special conditions related to financial administration. Where this is the case, these are to be considered a continuing requirement for eligibility and use of funds.

Authority

In support of the foregoing, NIC is authorized to establish appropriate fiscal regulations, rules, and procedures such as those provided in these *Guidelines*.

Conflict of Interest

In the use of NIC cooperative agreement funds, officials or employees of the awardee shall avoid any action that might result in or create the appearance of:

- Using their official positions for private gain.
- Giving preferential treatment to any person.
- Losing complete independence or impartiality.
- Making an official decision outside official channels.

- Affecting adversely the confidence of the public in the integrity of the government or the program.

Note especially the conflict-of-interest provisions in OMB Circulars A-102 and A-110.

Professional Services

The requirements with respect to contracting for services with individuals, other government units, or nongovernmental organizations, including contractors and consultants, where services may be engaged and charged to an NIC-funded cooperative agreement are as follows:

- **Arrangements with individuals** must ensure that:
 - Dual compensation is not involved (i.e., the individual may not receive compensation from his/her regular employer and the awardee or subawardee that retains the individual under the agreement for work performed during a single period of time even though the services performed benefit both).
 - The contractual arrangement is written, formal, proper, and otherwise consistent with the awardee's usual practices for obtaining such services.
 - Time and/or services for which payment is to be made and rates of compensation are supported by adequate documentation.
 - Transportation and subsistence cost for travel performed are at an identified rate consistent with the awardee's general travel reimbursement practices and at levels consistent with existing federal travel regulations.
- **Arrangements with other government units** must ensure that the work or services for which reimbursement is claimed is directly and exclusively devoted to cooperative purposes and charged at rates not in excess of actual costs to the "contractor" government agency.
- **Arrangements with nongovernmental organizations** must ensure that:
 - The arrangement is written, formal, proper, and consistent with the usual practice and policies of the awardee or subawardee in contracting for or otherwise obtaining services of the type required.
 - Indirect costs or overhead charges in cost-type arrangements are based on an audited or negotiated rate previously approved by a state or federal agency or are based on an indirect cost submission that reflects the contractor's actual cost experience during the contractor's last annual or other recently completed fiscal period.

- The customary fixed fee or profit allowance in cost-type arrangements does not exceed 10 percent of total estimated costs.
- **Compensation for individual consultant services** is to be reasonable and consistent with that paid for similar services in the marketplace. Compensation that includes fringe benefits will be considered for those individuals whose employers do not provide fringe benefits. The following is the policy in regard to compensation of various classifications of consultants who perform similar services:
 - *Consultants associated with educational institutions.* The maximum daily rate of compensation that will be allowed is the consultant's academic salary projected for 12 months, divided by 260. These individuals normally receive fringe benefits that include sick leave for a full 12-month period even though they normally only work 9 months per year in their academic positions.
 - *Consultants employed by state and local government.* Compensation for these consultants will be allowed only when the unit of government will not provide their services without cost.
 - *Consultants employed by commercial and nonprofit organizations.* These organizations are subject to competitive bidding procedures.
 - *Independent consultants.* The rate of compensation for these individuals must be reasonable and consistent with that paid for similar services in the marketplace. Compensation may include fringe benefits.

An awardee should not circumvent these requirements by contracting for a fixed product that would not be subject to the professional services fee limitation. This is particularly significant in contracting for the services of individuals. If any of the requirements outlined above are not met, prior approval must be obtained from the awarding agency or state agency, whichever is applicable.

Awardees must maintain payroll, time, and attendance or other documentation to support the fees paid under an NIC project. Failure to document such fees may result in an audit exception or disallowance of the amounts paid.

Audit Requirements

Cooperative Agreements With Agencies of State and Local Governments

Cooperative agreements with state and local governments are subject to the audit provisions of OMB Circular A-133 (www.whitehouse.gov/omb/circulars/index.html). State and local government agencies that receive \$500,000 or more

a year in federal financial assistance are to be audited annually. This audit shall be conducted in accordance with the provisions of the Single Audit Act of 1984, Public Law 98–502; the Single Audit Act Amendments of 1996, Public Law 104–156; and OMB Circular A–133. Consequently, whoever performs the audit should be familiar with the provisions of the Act, the amendments, and the OMB circular.

State and local governments receiving less than \$500,000 a year in federal financial assistance are exempt from federal audit requirements for that year (except as noted in subpart B, paragraph 215(a), of Circular A–133), but are still governed by the audit requirements of applicable state and local laws or regulations.

Cooperative Agreements With Entities Other Than State or Local Governments

Cooperative agreements with organizations that are not state or local governments (e.g., universities, hospitals, research foundations, and commercial corporations) are subject to the same audit provisions as stated above in OMB Circular A–133 (as confirmed in OMB Circular A–110, subpart C, paragraph 26(a)).

It is the awardee’s responsibility to arrange for the audit and follow through on any recommendations that the auditor may make. The federal government always has the right to perform an audit itself even if an audit has been performed in accordance with OMB Circular A–133.

Required Reports

The awardee shall submit quarterly program and monthly or quarterly financial reports to NIC and a final program and financial report on completion of the award project. The awardee may publish the results of award activity at its own expense. Any media product (written, visual, or sound), whether produced at the awardee’s or the government’s expense, shall contain the following statement:

Prepared under Cooperative Agreement Number _____ from the National Institute of Corrections, U.S. Department of Justice. Points of view or opinions stated in this document are those of the author(s) and do not necessarily represent the official position or policies of the U.S. Department of Justice.

(See appendix for guidelines for preparing reports of results of award activities.)

Closeout of Cooperative Agreements

OMB Circulars A-102 and A-110 prescribe procedures for the closeout of cooperative agreements, which are hereby incorporated by reference as applicable to all NIC cooperative agreement recipients.

Termination of Cooperative Agreements

A cooperative agreement may be terminated unilaterally at any time before the date of completion, in whole or in part, by the Director of NIC for awardee's failure to comply with any terms or conditions or with project goals or plans set forth in the awardee's application, or literally for the convenience of the United States of America. The awardee shall be notified in writing of any decision to terminate for the reasons described and shall be allowed a reasonable time, where feasible, to terminate project operations or seek support from other sources.

No termination shall affect cooperative agreement obligations or costs incurred prior to receipt of notice of termination, provided such obligations or costs were properly incurred and are otherwise allowable. Funds shall not be considered obligated solely by virtue of awardee's commitments to participating agencies or project contractors for work or services not yet performed.

Anti-Deficiency Act

Nothing contained herein shall be construed to obligate the parties to any expenditure or obligation of funds in excess or in advance of appropriation in accordance with the Anti-Deficiency Act, 31 U.S.C. 1341.

Allowability of Costs

General

Authority

This chapter deals with the rules and principles applicable in determining costs properly chargeable to cooperative agreements awarded by the National Institute of Corrections (NIC) under 18 U.S.C. 4351–4353. It is based on the standardized cost allocation and allowability principles prescribed for all federal cooperative agreements as contained in Office of Management and Budget (OMB) Circulars A–21, A–87, and A–122, and 48 CFR Part 31.

Applicability of OMB Circulars A–21, A–87, and A–122, and 48 CFR Part 31

OMB Circular A–21, Cost Principles for Educational Institutions, forms the basis for determining costs related to public and private institutions of higher education. It applies to all cooperative agreements awarded to such institutions. The full text of the circular is available at www.whitehouse.gov/omb/circulars/a021/a021.html.

OMB Circular A–87, Cost Principles for State, Local, and Indian Tribal Governments, forms the basis for determining costs related to federally supported projects performed by state and local governments and Indian tribes. It applies to all cooperative agreements awarded to agencies of state or local government other than public colleges and universities and hospitals. The full text of the circular is available at www.whitehouse.gov/omb/circulars/a087/a87_2004.html.

OMB Circular A–122, Cost Principles for Non-Profit Organizations, forms the basis for determining costs related to projects performed by nonprofit non-governmental entities. It applies to all cooperative agreements awarded to private nonprofit organizations that are not colleges or universities, with the exception of those organizations listed in attachment C to the circular. The full text of the circular is available at www.whitehouse.gov/omb/circulars/a122/a122_2004.html.

48 CFR Part 31, Contract Cost Principles and Procedures, in particular, 48 CFR 31.103, Contracts With Commercial Organizations, forms the basis for determining costs related to projects performed by commercial entities. This set of cost principles is applicable to all cooperative agreements awarded to profit-making organizations. The text of the regulation is available at www.access.gpo.gov/nara/cfr/waisidx_04/48cfr31_04.html.



Chapter 3

These circulars and regulations provide the basis for a uniform approach to determining costs and to promoting efficiency and better relationships between awardees and the federal government. They are designed to provide that federally assisted programs bear their fair share of costs allowable under these principles except where restricted or prohibited by law. No provision for profit or other increment above cost is intended. Accordingly, these directives are to be regarded as applicable to all cooperative agreement awardees and subrecipients receiving NIC funds and will guide NIC's administration, audit, and cost determinations with respect to such funds and their use by awardees.

The nature of the organization receiving the cooperative agreement determines which set of cost principles applies to its cooperative agreement. Similarly, for subrecipients, the nature of the subrecipient determines which set of cost principles applies to its subaward. For the most part, the four sets of cost principles are similar in what they recognize as allowable and unallowable costs. The differences among them are great enough, however, to require a prudent awardee to be familiar with the specific set of cost principles applicable to its cooperative agreement.

Basic Principles

The policy guides and general allowability provisions set forth in the OMB circulars adequately define NIC's policies and assumptions concerning cost determinations in connection with awards and the programs and projects to which they relate. The basic criterion in determining or examining allowability of costs will be the extent to which cost items contribute to the purposes and execution of the cooperative agreement program and are applied to those purposes. The following assumptions will be made:

- Awardees will each bear their appropriate share of allocated costs as allowable not only under the OMB circulars but also under applicable state and local laws and regulations.
- Awardees and their subrecipients will accept responsibility for expending and accounting for NIC funds in a manner consistent with pertinent agreements and program objectives, and with policies and procedures that apply uniformly both to federally assisted and other activities of the awardees.
- Awardees and their subrecipients have the primary responsibility for employing whatever form of organization and management techniques are necessary to assure proper and efficient fiscal administration and cost allocation, including accounting, budgeting, reporting, auditing, and other review controls.
- Costs pertinent to carrying out governmental functions unrelated to correctional programs receiving cooperative agreement support are not allowable,

and no “profit” or other increment above true cost to an awardee can be recognized in carrying out NIC cooperative agreements.

Cost-Related Provisions of the Act

The OMB circulars do not identify the circumstances or dictate the extent of awardee participation in the financing of particular cooperative agreement programs. Matching requirements of various federal programs are unaffected by the OMB circulars, and where authorizing legislation contains explicit restrictions on the reimbursement of particular costs, such restrictions are also unaffected. NIC’s authorizing legislation does not provide for matching requirements; accordingly, awardees will receive 100-percent funding. Therefore, it is NIC’s determination that, in order to maximize the availability of federal funds, careful scrutiny of costs budgeted in applications will be of paramount significance.

Interpretation and Explanation

Costs allowable with NIC approval. The following discussion will deal primarily with NIC policies and rules concerning those costs for which prior NIC approval is required.

Costs generally allowable and unallowable. In addition to costs outlined in these *Guidelines*, limited interpretation and expansion of the text in the OMB circulars with respect to overall cost allocation or composition principles, costs generally allowable, and costs generally unallowable have been provided in those areas where awardees have frequently raised questions or identified ambiguities that prevent them from proceeding with assurance as to correct adherence to or proper interpretation of the requirements set forth in the OMB circulars.

Future modification or adjustment. Where no amplification of OMB circular text is deemed necessary, no commentary has been offered. Additional guidance has been provided only with reference to questions or subjects that call for further explanation or policy definition. In such cases, NIC’s rules and policies will be subject to modification or adjustment to conform to future issuances or instructions applicable to all federal cooperative agreement-in-aid programs that seek to further elaborate and standardize the cost allowability principles of the circulars.

Reasonableness of Cost

These definitions of reasonableness are added as an amplification of the circulars. A cost is reasonable if, in its nature or amount, it does not exceed that which would be incurred by an ordinarily prudent person in the conduct of business or government service. The reasonableness of specific costs must be scrutinized with particular care in connection with awards that may not be subject

to effective competition. What is reasonable depends on a variety of considerations and circumstances that involve both the nature and amount of the cost in question. In determining the reasonableness of a given cost, consideration shall be given to all of the following:

- Whether the cost is of a type generally recognized as ordinary and necessary for the conduct of the awardee's functions or the performance of the cooperative agreement or necessary for government service or the cooperative agreement.
- The restraints or requirements imposed by such factors as generally accepted sound business practices, arm's-length bargaining, federal and state laws and regulations, and cooperative agreement terms and specifications.
- The action that a prudent organization would take in the circumstances, considering its responsibilities to its employees, the government, and the public at large.
- Significant deviations from the established practices of the awardee that may unjustifiably increase the cooperative agreement costs.

Cost Review, Approval, and Monitoring

Prior Cost Approval

Requirement. Written approval of cooperative agreement costs will be required for cost items identified in the OMB circulars as needing prior approval and for costs specified in other sections of the circulars as requiring explicit awarding agency approval, except as limited or modified by these *Guidelines*.

Form. Requests that offer adequate justification or description to permit review of allowability must be submitted in writing, either through inclusion in the budget or another component of a cooperative agreement or subcooperative agreement application, or as a separate letter or written request.

Prior Cost Approval Responsibilities and Administrative Authority

Administration of costs, principles, and standards will be vested in one authority: the National Institute of Corrections. Review of those costs requiring awarding agency approval that is reserved to NIC is enumerated in this chapter, and written approvals will be requested from and issued by NIC.

Costs Allowable With Approval of Awarding Agency

General—Costs Requiring Approval

Each OMB circular specifies the types of costs for which the awardees must obtain prior approval (see box below, “Costs Requiring Prior Agency Approval per OMB Circulars”). Awardees should be familiar with the circulars applicable to their program and should seek prior approval from NIC for any costs subject to those requirements. The following paragraphs provide further guidance as to the details of specific costs that require agency approval.

Costs Requiring Prior Agency Approval per OMB Circulars

- Capital expenditures for general-purpose buildings, equipment, and land, including automatic data processing equipment.
- Capital expenditures for improvements to land, buildings, or equipment.
- Preagreement costs.
- Special arrangement and alteration costs.
- Foreign travel costs.
- Insurance and indemnification.
- Management studies.
- Professional services.
- Proposal costs.
- Organization costs.
- Participant support costs.
- Consultant rates.
- Interest expense.
- Independent research and development, bid, and proposal costs.

Cost categories. The paragraphs below list several types of cooperative agreement costs that require prior NIC approval. NIC does not need to approve all charges—only those cost aspects or elements that specifically require approval by the federal agency. For example, although automatic data processing (ADP) costs are allowable, only the purchase or other acquisition of ADP equipment requires specific prior approval by NIC.

Expenditure levels. The establishment of dollar expenditure levels at which NIC approval is not required is intended to furnish blanket approval for modest cooperative agreement-related outlays within the pertinent cost category. Costs above those levels are subject to the prior approval requirements, and awardees should submit appropriate data and justification for prior approval of those costs.

Automatic Data Processing

Requirement. Prior approval is required only for the acquisition of ADP equipment, whether by outright purchase, lease-purchase agreement, or another method of purchase.

Definition. Automatic data processing equipment is defined as general-purpose, commercially available ADP components and the equipment created from them that are designed to be applied to the solution or processing of a variety of problems or applications, regardless of use, size, capacity, or price.

This definition *includes* the following:

- **Digital, analog, or hybrid computer equipment.** Analog computers, however, are covered only when used as equipment peripheral to a digital computer.
- **Auxiliary or accessorial equipment.** This includes data communications terminals, source data automation recording equipment (e.g., optical character recognition equipment and other data acquisition devices), and data output equipment (e.g., digital plotters, computer output microfilms) that are used in support of digital, analog, or hybrid computer equipment, whether cable connected, wire connected, radio connected, or self-standing, and whether selected or acquired with a computer or separately.

This definition *excludes* the following:

- **Items of ADP equipment that are physically incorporated in a weapon** or manufactured under a developmental contract.
- **Accessories** such as tape cleaners, tape testers, magnetic tapes, paper tapes, and disc packs.

Equipment and Other Capital Expenditures

Allowable expenditures. NIC cooperative agreement funds may be expended for equipment. The cost principles set forth in the OMB circulars provide that the cost of equipment and other capital assets, including repairs that materially increase their useful life, is allowable “when such procurement is specifically approved by the federal awarding agency.” (See “Awardee Procurement Standards and Procedures” in this chapter.)

NIC requires that equipment be included in the cooperative agreement application budget, with sufficient detail to indicate the types, quantities, and estimated costs of items desired, or that a separate request for approval that provides similar information be submitted.

Cost allowability principles. In reviewing equipment acquisition budgets and proposals, the following cost allowability principles should be kept in mind:

- Equipment required for the conduct of NIC cooperative agreement projects should be budgeted for and purchased only after determination by responsible awardee officials that no other equipment owned by the awardee is available for the effort.
- Cooperative agreement funds should not be used to provide reimbursement for the purchase price of equipment already owned by the awardee or subrecipient other than through permissible depreciation of use allowances actually charged to the awardee. This does not apply to equipment owned by a state or local government's central purchasing department and held in stock available for issuance and sale to the awardee or other awardee government offices.
- If equipment purchased is used in common by two or more federal cooperative agreement programs or by a federal cooperative agreement program and a non-federally funded awardee activity, the cost must be prorated in an appropriate fashion to each activity involved.
- Allowability of the costs of equipment purchased with federal funds will be reduced to the extent of resale or recovery value where use of that equipment for carrying out the purposes of the cooperative agreement project is discontinued (during the life of the project) or its use for law enforcement purposes is discontinued (after completion of the project) unless all credits relating to such contingencies are applied to offset or reduce cooperative agreement charges.

Insurance and Indemnification

For insurance or indemnification costs to be allowed, they must normally be included in the approved cooperative agreement budget or award. However, separate requests for approval may also be made. Note that the treatment of insurance costs differs according to the cost principles applicable to a type of entity, as set forth in the OMB circulars.

Management Studies

Prior approval of costs of management studies as defined in OMB Circular A-87 is required only if an agency other than the awardee is to perform the studies.

Preagreement Costs

Prior approval is required for “preagreement costs,” either by inclusion in the cooperative agreement application or by separate submission and approval before formal NIC approval of the cooperative agreement application.

Proposal Costs

Prior NIC approval is required for proposal costs, either by inclusion in the cooperative agreement or by separate submission.

Professional Services (Including Contractor and Consultant Services)

Professional services requirements with respect to arrangements with individuals, other government units, and nongovernmental organizations are as follows:

- **Arrangements with individuals** shall ensure that:
 - The documentation necessary to substantiate performance time is given. It is NIC policy that an 8-hour day may include preparation, evaluation, and travel time in addition to the actual performance time. Note the provisions of the applicable OMB circular relating to cost principles (A–21, A–87, or A–122) for guidance on documentation methods.
 - The individual is not an employee of the executive branch of a state government.
 - Dual compensation is not involved (i.e., individuals may not receive compensation both from their regular employers and the awardee that retained the individuals for work performed during a single period of time even though the services performed benefit both).
 - The compensation is reasonable and consistent with that paid for similar work in other activities in the same geographic area.
 - The retainer arrangement is formal and proper and otherwise consistent with the awardee’s usual practices for obtaining such services.
 - Time and/or services for which payment will be made and rates of compensation will be supported by adequate documentation.
 - Transportation and subsistence costs for travel performed are at an identified rate consistent with the federal government’s general travel reimbursement practices.

- **Arrangements with other government units** shall ensure that the work or services for which reimbursement is claimed must be directly and exclusively devoted to cooperative agreement purposes and charged at rates not in excess of the actual cost to the performing government agency.
- **Arrangements with nongovernmental organizations** shall ensure that:
 - The arrangement is formal and proper and is consistent with the awardee's usual practice and policies in contracting for or otherwise obtaining services of the type required.
 - Indirect costs or overhead charges in cost-type arrangements are based either on an audited or negotiated rate previously approved by a state or federal agency or on an indirect cost submission that reflects actual cost experience during the contractor's last annual or other recently completed fiscal period.
 - The fixed fee or profit allowance in cost-type contracts does not exceed 10 percent of total estimated costs.

An awardee should not circumvent the professional services requirements for arrangements with individuals and nongovernmental organizations by contracting for a product that would not be subject to the professional services fee limitation. This is particularly significant in contracting for the services of individuals.

If any of the conditions outlined above are not met, prior approval must be obtained from NIC before the arrangements are made.

Foreign Travel

Foreign travel is defined as any travel outside the United States and its territories and possessions. Foreign travel costs are allowed only when the travel has received specific prior approval from NIC. Each separate foreign trip must be specifically approved by NIC. In seeking approval, the awardee should indicate who is to travel, why, where, for how long, and what the expected travel and per diem costs will be.

Interest Expense

Interest on debt incurred for acquisition of equipment and buildings or building construction, fabrication, reconstruction, or remodeling is an allowable cost with prior approval. This provision applies only to buildings completed on or after October 1, 1980, for state and local units of government and on or after September 29, 1995, for nonprofit organizations.

Organization Costs

Costs incurred by the awardee's organization in the process of fulfilling the requirements of the award are allowable with prior approval. These costs may be direct or indirect. Refer to the appropriate circular to determine which specific organization costs are allowable for an awardee entity.

Participant Support Costs

Participant support costs are direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with meetings, conferences, symposia, or training projects. These costs are allowable with the prior approval of the awarding agency.

Costs Generally Allowable

Building Space and Related Facilities

Rental cost. Prior written approval is not required where:

- The total rental space requirement, including space for files, conference, mail, supply, reproduction, and storage rooms, is not in excess of 150 square feet per employee (space required for intermittent and/or part-time employees may be included).
- The rental charge is certified in writing by the awardee or subawardee, in a document on file with cooperative agreement fiscal records, to be consistent with the prevailing rates in the area.

Maintenance and operation. Prior approval is not required where maintenance and operation expenses, when added to any space rental costs, are estimated to be consistent with the prevailing rates in the area.

Rearrangements and alterations. Prior approval is not required when the total estimated rearrangement and alteration costs under any cooperative agreement or subcooperative agreement are less than \$1,500. For costs in excess of \$1,500, the justification must normally show that:

- The building involved is in reasonably good condition with a life expectancy of 5 or more years.
- The costs are true rearrangement or renovation costs as distinguished from new construction or expansion of an existing building.
- Total rearrangement or renovation costs do not exceed 25 percent of the current value of the building.

- Some limit, other than the 25-percent limit set forth above, was established that is reasonable.

Depreciation and use allowances. Charges in conformity with the principles and rules on “depreciation and use allowances” set forth in the OMB circulars are allowable. Prior NIC approval is required only when depreciation or use allowances are to be charged, for appropriate reason, on temporarily idle or excess facilities in publicly owned buildings.

Compensation for Personal Services

Two or more federal cooperative agreement programs. Where salaries apply to personnel of two or more cooperative agreement programs, the cost to each cooperative agreement involved must be prorated based on the documented amount of time or effort expended on each cooperative agreement.

Extra work. An employee may be employed by an awardee in addition to his or her full-time job provided the work is performed on the employee’s own time and all of the following is true:

- The compensation is reasonable and consistent with that paid for similar work in other activities of the awardee.
- The employment arrangement is approved and proper under state or local regulations or awardee policy.
- The time and/or services provided are supported by adequate documentation.

Such employment arrangements should normally be made by the awardee directly with the individual (to avoid problems arising from overtime, holiday pay, night differential, or related payroll regulations) unless there has been a transfer or loan of the employee for which his/her regular as well as overtime services provided are to be charged to or reimbursed by the awardee. Overtime and night differential payments are allowed only to the extent that payment for such services is in accordance with the policies of the awardee. The overtime should be prorated among the various jobs based on the amount of time and effort expended on each.

Payment of these premiums will be for work performed by cooperative agreement employees in excess of the established workweek (usually 40 hours).

Payment of continued overtime is subject to periodic review by NIC.

Cooperative agreement purposes and dual compensation. Time charges of awardee employees assigned to cooperative agreement programs may be reimbursed or recognized only to the extent they are directly and exclusively related to cooperative agreement purposes or proper for inclusion in indirect costs. In no case is dual compensation allowable (see note). That is, an employee of a state

or local government may not receive compensation from his/her agency and from an NIC awardee or subrecipient for work purportedly performed during a single period of time (e.g., 1–5 p.m.) even though such work may benefit both activities.

NOTE: Full-time university academic appointments do not preclude paid reimbursement for consultant services under the dual compensation ban where university arrangements specifically permit the faculty member to consult during a specified number of days or portions of the workweek or other employment period.

Conferences, Symposia, and Workshops

Charges to a cooperative agreement may include conference or meeting arrangements, publicity, registration, salaries of personnel, rental of staff offices and conference space, recording or translation services, postage and telephone charges, and travel expenses (including transportation and subsistence) for faculty, speakers, or participants. Each of these items, when related to cooperative agreement purposes, is recognized as an allowable cost under the cost principles set forth in the OMB circulars.

Project Income

Awardees are required to account for program income related to projects financed in whole or in part with federal funds and, if the income is added to the project, to report that income to NIC on the Standard Form 269A and Standard Form 272 financial reports. (See chapter 1 for more information on these reports.)

Interest. States, any agency or instrumentality of a state, and Indian tribes shall not be held accountable for interest earned on cooperative agreement funds. All other awardees shall return any interest earned on cooperative agreement funds to NIC. In this respect, awardees and subrecipients shall so order their affairs as to ensure minimum balances in their respective cooperative agreement accounts.

Royalties. Royalties received from copyrights and patents during the cooperative agreement period shall be retained by the awardee and added to the funds already committed to the program. Royalties received after expiration of the cooperative agreement period are not accountable to NIC.

Sale of property. The policy governing the proceeds from the sale of real and personal property purchased with project funds is covered in OMB Circulars A–102 and A–110.

Other. All other program income earned during the cooperative agreement period shall be retained by the awardee and, in accordance with the cooperative

agreement, shall be either added to funds committed to the project by the awarding agency and the awardee and be used to further eligible program objectives (NIC's usual requirement) or deducted from the total project costs for the purpose of determining the net costs on which the federal share of costs will be based.

Costs Generally Unallowable

Compensation of Federal Employees

Salary payments, consulting fees, or other remuneration of full-time federal employees are unallowable charges against NIC cooperative agreements.

Travel of Federal Employees

Costs of transportation, lodging, subsistence, and related travel expenses of NIC employees are unallowable charges against NIC cooperative agreements. Travel expenses of other federal employees may be reimbursed from cooperative agreement funds (in accordance with federally established rates) when:

- They have been included as an identifiable item in the funds budgeted for the project or subsequently submitted for NIC approval.
- The federal employee's participation has been approved by the employee's department or agency.

Bonuses or Commissions

The awardee or subrecipient is prohibited from paying any bonus or commission to any individual for the purpose of obtaining approval of an application for NIC assistance.

Honoraria and Personal Expenses

Cooperative agreement funds may not be used for honoraria (i.e., payments to participating individuals or guests other than for documented professional services actually rendered at reasonable compensation rates), entertainment, sports tickets, visa fees, passport charges, tips, bar charges, personal telephone calls, or laundry charges for participants or guests.

Lobbying

In summary, the following types of lobbying activities are unallowable with cooperative agreement funds:

- Electioneering at the federal, state, or local level and support of such entities as campaign organizations and political action committees (PACs).

- Most direct lobbying of the Congress and state legislatures to influence legislation. However, technical or factual presentations to Congress or state legislatures at their request are allowable.
- Lobbying the executive branch of the federal government in connection with the decision to sign or veto enrolled legislation.
- Efforts to use state or local officials to lobby Congress or state legislatures.
- Grassroots lobbying concerning either federal or state legislation.
- Legislative liaison activities in support of unallowable lobbying activities.

See OMB Circular A-122 for detailed guidance.

These provisions are not to be construed as limiting expenses for the purposes of testimony before legislative bodies reviewing the effectiveness of cooperative agreement programs or as prohibiting the introduction and support in the state legislatures of measures of general statutory reform, such as criminal code revisions.

General Cost Principles

Cost Allocation Plans—Central Support Services

State agencies may not charge the cost of central support services supplied by the state except pursuant to a cost allocation plan approved by the Department of Health and Human Services, as provided in Attachments C, D, and E to OMB Circular A-87. This may be on a provisional, final, or predetermined rate basis.

Indirect Costs

Approved plan available. NIC will accept any indirect cost rate or allocation plan previously approved for any state agency, local unit of government, or any other public or private organization by any federal agency on the basis of allocation methods substantially in accord with those set forth in OMB Circular A-87.

Where federally approved rates are used as the basis for charging indirect costs to NIC cooperative agreement funds, a copy of the federal agency approval document should be promptly furnished.

No existing approved plan. Where no federally approved rate exists for the organization, indirect costs may not be charged to NIC cooperative agreement funds on the basis of predetermined fixed rates or negotiated lump-sum rates unless the rate is approved by NIC. In such instances, flat amounts not in excess of 10 percent of direct labor costs (excluding fringe benefits) may be allowed.

Where flat rates are accepted in lieu of approved indirect costs and/or rates, awardees may not also charge expenses normally included in overhead pools (e.g., accounting services, legal services, building occupancy and maintenance) as direct costs. Awardees are encouraged to seek maximum indirect cost absorption as a means for broader and more concentrated application of federal funds to direct NIC activities.

Deviations From Submitted Budgets— Allowability of Costs

NIC recognizes that needs will arise that necessitate departure from or adjustment of previously submitted budget estimates in cooperative agreement applications. The most carefully formulated estimates must respond to future events, experience, and special contingencies, problems, or costs that cannot always be determined in advance.

Awardee Procurement Standards and Procedures

Purpose

The following paragraphs provide standards for use by awardees in establishing procedures for the procurement of supplies, equipment, and other services with NIC cooperative agreement funds. These standards are furnished to ensure that such materials and services are obtained in an effective manner and in compliance with the provisions of applicable federal law and Executive Orders.

Content

The policies set forth in this section supplement the policies on “Equipment and Other Capital Expenditures” and on “Professional Services (Including Contractor and Consultant Services)” also set forth in this chapter of these *Guidelines*. These policies and standards do not relieve the awardee of the contractual responsibilities arising under its contracts. The awardee is the responsible authority, without recourse to NIC, regarding the settlement and satisfaction of all contractual and administrative issues arising out of any procurement entered into in support of a cooperative agreement. This includes but is not limited to disputes, claims, protests of award, source evaluation, or other matters of a contractual nature. Matters concerning violations of law are to be referred to the local, state, or federal authority that has proper jurisdiction.

Minimum Requirements

Awardees may use their own procurement procedures and forms that reflect applicable state and local law, rules, and regulations, provided that any

procurement made with federal and cooperative agreement funds adheres to the standards set forth herein and in the OMB circulars.

Standard of Conduct

The awardee shall abide by a code or standard of conduct that shall govern the performance of its officers, employees, and agents in contracting with and expending NIC cooperative agreement funds. The awardee's officers, employees, and agents shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or potential contractors. To the extent permissible by state or local law, rules, or regulations, such standards shall provide for penalties, sanctions, or other disciplinary actions to be applied for violations of those standards by the awardee's officers, employees, and agents, or by contractors and their agents.

Adequate Competition

All procurement transactions, regardless of whether negotiated or advertised and without regard to dollar value, shall be conducted in a manner so as to provide maximum open and free competition. The awardee shall be alert to organizational conflicts of interest or noncompetitive practices among contractors that may restrict or eliminate competition or otherwise restrain trade. Contractors that develop or draft specifications, requirements, statements of work, and/or requests for proposals for a proposed procurement shall be excluded from bidding or submitting a proposal to compete for the award of such procurement.

Procurement Procedures

The awardee shall establish procurement procedural requirements that, at a minimum, provide for the following:

- Awardee officials shall review proposed procurement actions to avoid purchasing unnecessary or duplicate items. Where appropriate, lease and purchase alternatives shall be analyzed to determine the most economical and practical means of procurement.
- Invitations for bids or requests for proposals shall be based on a clear and accurate description of the technical requirements for the material, product, or service to be procured. That description shall not, in competitive announcements, contain features that unduly restrict competition. "Brand name or equal" description may be used as a means to define the performance or other salient requirements of a procurement. When so used, the specific features of the named brand that must be met by applicants must be clearly specified.

- Awardees shall make positive efforts to utilize small, minority-owned, or woman-owned businesses as sources of supplies and services. Such efforts should allow these sources the maximum feasible opportunity to compete for awards to be performed using NIC cooperative agreement funds. Such positive efforts may include, where feasible, the breakout of work that could be readily handled by small business or minority firms and shall include the aggressive recruitment of small business and minority firms for a bidders' list. NIC requires no mandatory set-aside or quota of awards to small, minority-owned, or woman-owned businesses.
- The type of procuring instruments used (e.g., fixed-price awards, cost-reimbursable awards, purchase orders, incentive awards) shall be appropriate for the particular procurement and for promoting the best interest of the cooperative agreement program involved. The "cost plus a percentage of cost" method of awarding cooperative agreements shall not be used.
- Formal advertising with adequate purchase description, sealed bids, and public openings shall be the preferred method of procurement unless negotiation is necessary to accomplish sound procurement. However, a procurement of \$25,000 or less need not be so advertised unless otherwise required by state or local law or regulations. Where advertised bids are obtained, the awards shall be made to the reliable bidder whose bid is responsive to the invitation and is most advantageous to the awardee, price and other factors considered. (Factors such as discounts, transportation costs, and taxes may be considered in determining the lowest bid.) Invitations for bids shall clearly set forth all requirements that the bidder must fulfill in order for its bid to be evaluated by the awardee. Any or all bids may be rejected when it is in the awardee's interest to do so and when such rejections are in accordance with applicable state and local law, rules, and regulations.
- Procurement may be negotiated if it is impracticable and infeasible to use formal advertising. Notwithstanding the existence of circumstances justifying negotiation, competition shall be obtained to the maximum extent practicable.

Ability To Perform Successfully

Cooperative agreement awards shall be made only with responsible parties who possess the potential ability to perform successfully under terms and conditions of a proposed procurement. Consideration shall be given to such matters as integrity, record of past performance, financial and technical resources, and accessibility to other necessary resources.

Procurement Record Requirements

Procurement records or files for purchases in excess of \$25,000 shall provide at least the following pertinent information:

- Justification for the use of negotiation in lieu of advertising.
- Awardee selection.
- Basis for the cost or price negotiated.

Administration of Cooperative Agreements

A system for cooperative agreement administration of the award shall be maintained to assure the awardee's conformance with the terms, conditions, and specifications of the award and to assure adequate and timely followup of all purchases.

Required Award Provisions

The awarding agency shall include, in addition to provisions to define a sound and complete agreement, the following provisions in all awards:

- Awards shall contain provisions or conditions that allow for administrative or legal remedies in instances where awardees violate or breach award terms and that provide for appropriate sanctions and penalties.
- All cooperative agreement awards in excess of \$25,000 shall contain suitable provisions for termination by the awarding agency, including the manner of termination and the basis for settlement. In addition, such awards shall describe conditions under which the award may be terminated for default as well as conditions where the award may be terminated because of circumstances beyond the control of the awardee.
- All cooperative agreement awards in excess of \$25,000 shall include provisions for compliance with Executive Order No. 11246, "Equal Employment Opportunity," as supplemented by Department of Labor regulations (41 CFR Part 60). Each awardee must have an affirmative action plan that declares that it does not discriminate on the basis of race, color, religion, creed, national origin, sex, and age and that specifies goals and target dates to assure the implementation of that plan. The awarding agency shall establish procedures to assure compliance with this requirement by awardees and to assure that suspected or reported violations are promptly investigated.

- All cooperative agreement awards for repair of physical facilities shall include a provision for compliance with the Copeland “Anti-Kickback” Act (18 U.S.C. 874), as supplemented by Department of Labor regulations (29 CFR Part 3). This Act prohibits awardees from inducing, by any means, any person employed in the completion or repair of public work to give up any part of the compensation to which that person is otherwise entitled. The awardee shall report all suspected or reported violations to NIC.
- Where applicable, all cooperative agreements in excess of \$25,000 that involve the employment of mechanics or laborers shall include a provision for compliance with sections 103 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 327–330), as supplemented by Department of Labor regulations (29 CFR Part 5). Under section 103 of the Act, each awardee shall be required to compute the wages of every mechanic and laborer on the basis of a standard workday of 8 hours and a standard workweek of 40 hours. Work in excess of the standard workday or workweek is permissible provided that the worker is compensated at a rate of not less than 1½ times the base rate of pay for all hours worked in excess of 8 hours in any calendar day or 40 hours in the workweek. Section 107 of the Act is applicable to construction work and provides that no laborer or mechanic shall be required to work in surroundings or under working conditions that are unsanitary, hazardous, or dangerous to health and safety as determined under construction, safety, and health standards promulgated by the Secretary of Labor. These requirements do not apply to the purchase of supplies or materials or articles ordinarily available on the open market, or to awards for transportation or transmission of intelligence.
- Cooperative agreement awards with the principal purpose of creating, developing, or improving products, processes, or methods; awards for exploration into fields that directly concern public health, safety, or welfare; and awards in fields of science or technology in which most significant work has been funded by federal assistance shall contain a notice to the effect that matters regarding rights to inventions and materials generated under the award are subject to the regulations issued by the federal awarding agency and the awardee.
- All cooperative agreements shall include a provision to the effect that the awardee, NIC, and the Comptroller General of the United States, or any of their duly authorized representatives, shall have access for purpose of audit and examination to any books, documents, papers, and records of the awardee that are pertinent to the cooperative agreements received under NIC. On all negotiated awards, pertinent records are deemed to include all cost estimating and actual cost data.

- Cooperative agreements in excess of \$100,000 shall contain a provision that requires the recipient to agree to comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act of 1970. Violations shall be reported to NIC and the Regional Office of the Environmental Protection Agency.

Cooperative Agreement Applications and Sole Source Procurements

Cooperative agreement applications must include the procurement procedure and the basis for selection for the proposed award. Proposals that contain a sole source procurement must justify the use of this method. NIC must approve any award under a sole source procurement.

Accounting Systems and Financial Records

General

Purpose

This chapter offers guidance as to the establishment and maintenance of suitable accounting systems for awardees and subrecipients executing National Institute of Corrections (NIC) programs. Awardees are free to follow their established financial procedures so long as these provide the means through which compliance with fiscal requirements of NIC cooperative agreements can be achieved and verified.

Requirements

It is essential that the awardees' cooperative agreement accounting systems provide effective financial controls. Awardees should recognize that audits will be made by federal auditors, independent auditing organizations, or both. Unless commonly accepted standards of financial responsibility have been followed, these audits may result in the disallowance of expenditures for which the awardee will be liable.

The minimum accounting system requirements set forth in this chapter were formulated giving due consideration to reporting and statutory requirements of the Congress, the Treasury Department, the Office of Management and Budget (OMB), and the Government Accountability Office (formerly the General Accounting Office). Continuing review and revision of these requirements will be undertaken as developing experience reveals the need for improvement or the potential for greater effectiveness.

Accounting System Standards

The financial responsibility of awardees and their subrecipients is parallel to that of NIC. Each must govern its affairs so that it may properly discharge the trust that accompanies the authority to expend public funds. The awardee must establish and maintain fiscal control and accounting procedures that assure that federal funds available for the conduct of the cooperative agreement programs and projects are disbursed properly.



Chapter 4

Criteria

Adequate accounting systems should meet the following criteria:

- Accounting records should provide information needed to identify adequately the receipt of funds under each cooperative agreement awarded and the expenditure of funds for each cooperative agreement by object class of expenditure.
- Entries in accounting records should refer to subsidiary records and/or documentation that supports the entry and can be readily located.
- The accounting system should provide accurate, complete, and current financial reporting information.
- The accounting system should be integrated with a system of internal controls adequate to safeguard the funds and assets covered, check the accuracy and reliability of accounting data, promote operational efficiency, and encourage adherence to prescribed management policies.

Management Information

In addition to the control and documentation of financial activities, the financial system can be an important instrument for managerial decisionmaking. Proper use of financial information will assist in determining which activities merit priority or emphasis, where efficiency can be improved, and how resources can best be utilized.

Objectives

The objectives of any accounting system are to:

- Provide management with financial data to assist in the planning, control, measurement, and evaluation required for the efficient and economical operation of the organization and its programs.
- Provide management control of funds and other assets so as to ensure that the expenditure of funds and use of other property are in conformance with applicable laws and regulations.
- Ensure, by means of cost and property control and prudent management, that optimal use is made of all resources.
- Meet any requirements for reporting periodically on financial operations.
- Classify and present projected and historical costs as required for budgeting purposes.

Supervision and Monitoring Responsibilities

The awardee has primary responsibility for assuring proper administration of funds awarded. This includes responsibility for the proper conduct of the financial affairs of any subrecipient insofar as they relate to programs or projects for which NIC funds have been made available and for default in which the awardee may be held accountable for improper use of cooperative agreement funds.

Delegation of Responsibility

Awardees may delegate to another organization a portion of the responsibility for carrying out a program or project component. In such cases, the agreement between the awardee and its subrecipient should indicate the agreed-on scope of work to be performed by the subrecipient.

Awardee Responsibilities for Accounting by Subrecipients

Where the conduct of a program or program component is delegated to a subrecipient, the awardee is nevertheless responsible for performance of all aspects of the program, including proper accounting for expenditure of funds by the subrecipient. These responsibilities include:

- **Reviewing subrecipient financial operations.** The awardee should see, among other things, that adequate records are maintained in current condition.
- **Recording subrecipient financial activities.** The subrecipient agreement or other obligation, as well as advances and financial activities, should be recorded on the awardee's books in summary form. Subrecipient expenditures should be recorded on the awardee's books or evidenced by report forms duly filed by the subrecipient, according to the major object classification categories used for NIC reporting and budgeting.
- **Budgeting and budget review of subrecipient financial operations.** The awardee should see that each subrecipient prepares an adequate budget on which its contractual commitment will be based. The detail of each subrecipient project budget must be maintained on file by the awardee.
- **Accounting for nonfederal contributions.** In instances where the awardee furnishes matching shares, the awardee shall be bound by the provisions of OMB Circulars A-102 and A-110.
- **Reporting irregularities.** Awardees are responsible for reporting promptly to NIC the nature and circumstances surrounding any financial irregularities discovered. Failure to report known irregularities may result in penalties or sanctions.

Elements of Accounting Systems—General Account Structure

General System Elements

Accounting systems involve a series of operations that relate to classifying, recording, summarizing, and reporting transactions. The elements of the system should consist of an account structure, the accounting records, source documents, financial reports, and the procedures that prescribe the manner in which these operations are performed.

Minimum Accounting Requirements

These *Guidelines* seek to identify minimum accounting requirements for cooperative agreements. Compliance with these requirements will assist awardees and their subrecipients in meeting financial report requirements and preparing internal financial reports to satisfy program information needs. At the outset, an account structure adequate to the demands of the cooperative agreement and the awardee’s fiscal responsibilities must be developed and utilized.

Accounting for Awardee Contributions and Matching Shares

Total Cost Budgeting and Accounting

Accounting for cooperative agreements should be structured and executed on a “total program cost” basis. That is, total program costs, including federal cooperative agreement funds, matching shares, and any other fund sources (other federal cooperative agreements, private foundation cooperative agreements, etc.) should be the foundation for fiscal administration and accounting for NIC cooperative agreements. The value, appropriateness, and allowability of costs funded with awardee contributions are determined in the same manner and under the same principles as the allowability of costs funded from the federal cooperative agreement, in accordance with the provisions of OMB Circulars A–102 and A–110.

Records of Matching Cost-Sharing Contributions

Where the requirement for awardee contributions is indicated, records must be maintained that show the amount and timing of contributions. These records are

subject to audit and allowability in the same manner and to the same extent as books and records dealing with the receipt and disposition of federal cooperative agreement funds.

Maintenance and Retention of Records

Maintenance

Records shall be maintained in an orderly manner and shall be available for audit purposes to NIC or the Comptroller General of the United States or their authorized representatives. Awardees are expected to see that records of different federal fiscal periods are separately identifiable and are maintained so that information desired can be readily located. Awardees are also obligated to protect records adequately against fire or other damage. When records are stored away from the awardee's principal office, a written index of the location of records stored should be on hand and ready access should be assured. Awardees may, at their option, microfilm any pertinent records.

Coverage

Source documents for NIC cooperative agreement administration purposes also include copies of all subcooperative agreements and awards as well as applications and required subrecipient fiscal reports. Adequate time and attendance accounting for full-time, part-time, and intermittent employees and for individual consultants whose compensation is charged to cooperative agreement programs is required in accordance with the applicable OMB Cost Principle Circular. Awardees shall ensure that supporting records for cooperative agreement expenditures are maintained in sufficient detail and itemization to show the exact nature of each expenditure. Such records should clearly indicate to which major budget category and subitem within the category an expenditure is chargeable. Each expenditure shall be referenced to a supporting purchase order, contract, voucher, invoice, or bill properly approved.

Retention Period

Records of the awardee and its subrecipients, including books of original entry, source documents supporting accounting transactions, the general ledger, subsidiary ledgers, personnel and payroll records, cancelled checks, and related documents and records must be retained for a period of 3 years. The retention period starts from the date of the submission of the final expenditure report (Standard Form 269A [see chapter 1 for more information on this form]) or, for

cooperative agreements that are renewed annually, from the date of the submission of the annual expenditure report. The 3-year retention period is qualified as follows:

- Records for nonexpendable property acquired with federal cooperative agreement funds shall be retained for 3 years after final disposition of the property.
- When cooperative agreement records are transferred to or maintained by the federal awarding agency, the 3-year retention requirement is not applicable to the awardee.
- Records must be retained beyond the 3-year period if an audit is in progress and/or the findings of a completed audit have not been satisfactorily resolved. If an audit is completed and the findings are resolved prior to the close of the 3-year period, records will be retained until the end of the 3 years.
- Records must be retained beyond the 3-year period if a suit, claim, or dispute is undertaken between the government and the awardee. Once the suit, claim, or dispute is resolved, the records may be disposed of.
- NIC may request the transfer of certain records to its custody from an awardee's custody when it determines that the records possess long-term retention value. In those cases NIC then becomes responsible for the records.
- Unless otherwise required by law, no awardee will place restrictions that would limit public access to the records except when records must remain confidential for the following reasons:
 - The records must be kept confidential to prevent a clear, unwarranted invasion of personal privacy.
 - The records are specifically required to be kept secret by statute or Executive Order.
 - The records contain commercial or financial information obtained from a person or a firm on a privileged or confidential basis.
 - The records contain any other information that can be exploited for illegal gains.

Cash Depositories

Recipients of federal funds are encouraged to deposit these funds in a bank with Federal Deposit Insurance Corporation (FDIC) coverage. Although NIC does not require physical segregation or the establishment of any eligibility requirement for cash depositories, it does recommend that awardees deposit funds in financial institutions owned or controlled by minorities.

Guidelines for Preparing and Submitting Manuscripts for Publication



Appendix

Contents

General Conditions	47
Guidelines for Preparing Manuscripts	50
Formatting	50
Electronic Files	51
Specific Elements of NIC Documents	52
Front Matter	52
Text	54
Appendixes	56
Editorial Guidelines for Authors and Editors	57
General Guidelines	57
Style	58
Abbreviations	58
Acronyms	59
Capitalization	60
Compound Words	60
Lists	62
Numbers	62
Punctuation	63
Spacing	65
Websites	65
Usage	66
Citations and References	67
Definitions	67
Citations	67
Reference Formats	69
Order of Entries in Reference List	73
Format for Citations in Footnotes/Endnotes	73
Terms and Spelling	76

General Conditions

The conditions contained herein apply to all National Institute of Corrections (NIC) cooperative agreements, contract awards, and technical assistance projects that involve the preparation of reports or other materials for publication and public dissemination. It is NIC's intention to make these documents available as printed publications and on the Internet in PDF and/or HTML form. All final publications submitted for posting on the NIC website must meet the federal government's requirements for accessibility (508 PDF or HTML file).

NIC funds may *not* be used to print any publication or announcement unless—

- Such printing is specifically included in the approved application and budget.
- The document is reviewed and approved for publication by the Director of NIC.
- The document adheres to the conditions described in these Guidelines.

Any material to be published with NIC award funds must relate to administrative aspects of the project. This means the publication is necessary to conduct the greater project (e.g., printing of survey forms or handout materials). The material must be submitted to the NIC project manager and approved by NIC before the preparation of final copy.

Documents, brochures, announcements, certificates, pamphlets, and other materials developed for public dissemination are covered by the following general conditions:

- All documents prepared with NIC funds are to bear U.S. Department of Justice and NIC identification on the cover (unless they are only for internal use by the author's agency). The NIC Publications Office will advise the author(s) of any other applicable administrative requirements.
- The date (month and year) the publication is made available to the public must be included on the cover page of brochures or the inside title page of other publications.
- Names of authors are *not* to appear on the covers of publications, but may be included on the inside title page.
- Federal policy restricts the use of U.S. government funds for printing (or engraving) stationery, business cards, memo pads, etc., with the names of individuals. NIC policy prohibits the use of federal funds for the printing of these items with the names of projects or programs unless specific, written permission has been granted by NIC.
- No advertising of any type is to be included in material produced with federal funds, nor is it to be implied that the government endorses or favors any

specific commercial product, commodity, or service. Generic terms should be used instead of names of commercial products.

- NIC funds are not to be used for the preparation, printing, or reproduction of newsletters unless the newsletters are specifically described in the approved plan and budget. Signed releases from any identifiable individuals appearing in a photograph must be furnished to NIC before the document will be printed. News releases announcing or reporting on NIC-funded activity must be approved by NIC prior to release.
- Authors may copyright work produced under NIC auspices *unless specifically restricted from doing so* by NIC. If authors copyright materials, the following statement will appear immediately under the copyright notice on page ii (reverse side of the inside title page):

The National Institute of Corrections reserves the right to reproduce, publish, translate, or otherwise use and to authorize others to publish and use all or any part of the copyrighted material contained in this publication.

The author(s) must furnish a letter granting permission to NIC to publish the material, to authorize others to do so, and to post the material on the NIC website.

- Authors using material(s) copyrighted by others in a product developed under NIC auspices must identify the source of the material, whether it is being used verbatim or paraphrased. This rule applies to both published and unpublished source material of any kind—text, tables, graphs, photographs, or illustrations. The correct format for identifying source material is presented under “Citations and References” in the “Editorial Guidelines for Authors and Editors” section of this appendix. Include a list of all copyrighted material used either in the acknowledgments, on the inside front cover, or in other front matter. When a document contains materials that did not originate in the performance of the NIC-funded activity and that are copyrighted by a person other than the author(s), a copyright notice is not included.

NOTE: Publications produced by the federal government are not copyrighted, so written permission is not required to use material from these publications. Similarly, results of research funded by NIC can be used without obtaining permission, even if they have been copyrighted [45 C.F.R. 74.36A]. In both cases, complete reference citations must be provided.

- If the material being quoted or paraphrased is longer than a brief quotation, the author(s) must provide NIC with written permission of (1) any copyright holders (usually the publisher) *and* (2) of the author(s) of the material to publish and use it, to authorize others to do so, and to post the material on the NIC website. A sample letter for requesting permission to use copyrighted material is included below. If the copyright holders do not want their material

Sample Copyright Permission Letter

[Date]

Dear _____:

I am writing to request permission to reprint the following material in a manuscript that I am submitting for publication to the National Institute of Corrections, U.S. Department of Justice:

[Author, title, publisher, date of publication]

[Pages on which material appears or other identifying information]

Appropriate credit will be given in the form of a complete citation. Thank you in advance for considering this request. For your convenience, a short signature block is provided below.

Sincerely,

[Applicant's signature]

* * *

Permission is granted: ___ Yes ___ No

Signature:

Date:

posted on the NIC website, the author(s) must indicate this to NIC when submitting the final material for printing. Payment of any fees associated with using copyrighted material is the responsibility of the author(s). For detailed information on copyright matters, such as how to request permission and what is considered fair use, refer to *The Chicago Manual of Style* (15th ed.).

Guidelines for Preparing Manuscripts

Draft copy prepared with NIC funds must be free of grammatical and typographical errors. When writing manuscripts, authors are encouraged to consider the audience for each publication. In general, manuscripts that use plain English, state ideas clearly, and are organized logically attract more readers and hold their attention longer. Following are some general guidelines:

- Avoid lengthy, overly complex sentences. Sentences that are more than three lines long usually can benefit from being broken into two or more sentences.
- Use the active voice whenever possible.
- Avoid jargon. When using statistical or other technical terms, provide straightforward, easy-to-understand explanations of such terms.
- Maintain an objective, professional tone. Do not use words or phrases that sound demeaning or show personal opinion. For example, avoid “of course,” “naturally,” “needless to say,” “obviously,” etc.
- Avoid using personal pronouns.

See the “Editorial Guidelines for Authors and Editors” section of this appendix for more detailed guidance.

Formatting

Manuscripts should be double spaced (not 1½-spaced) and left justified with 1-inch margins. The text font should be 12-point Times New Roman. A sans serif font such as Ariel may be used for headings and exhibits. Number all pages.

Authors who know their manuscript will be published are encouraged to keep manuscript formatting to a minimum. Time spent producing a polished, desktop-published look is essentially wasted, because all word-processed formatting is stripped from a file before it is sent to be laid out (i.e., typeset).

Electronic Files

Manuscripts should be accompanied by electronic files submitted on disk or CD-ROM. Authors should submit only the final version of the manuscript and should verify that the electronic file(s) match the hard copy submitted. The disk or CD-ROM must be labeled with the manuscript title, contents, software program/version, and contact information.

The preferred software is Microsoft Word for Windows (text) and Microsoft Excel (data tables and graphs). Other file formats are acceptable if they are capable of easily sharing information with Word and Excel.

Acceptable file formats for **graphic elements** are:

- Adobe Illustrator/Adobe Photoshop
- Macromedia Freehand
- Corel Draw
- Delta Graph

Acceptable **photograph** submissions:

- Original glossy black-and-white photos
- Adobe PhotoShop (Mac or PC)
- Corel Photopaint (PC)
- Photo CD (For quality offset printing, photo resolution should be at least 266 ppi at 9 by 12 inches.)

When importing graphics from other formats, make sure to link the object and provide the source file for the object. (Most software applications have information on the subject; key words to use when accessing the help function include embedding, linking, source files, graphics, and OLE [Object Linking and Embedding] objects.) If you cannot manipulate an image in your word processing file, chances are others will not be able to either. If the image cannot be edited, it will have to be re-created.

When in doubt about compatibility or use of the files you will be providing, run a test. Copy files to a computer that is not connected to your network and open each file, including exhibit files. If you cannot open every file and access data points, and you get error messages like “The OLE object could not be created” or “source file unavailable,” then others will have problems with your files.

The following file formats are problematic:

Postscript—Nothing should be submitted in Postscript because this is an uneditable file format. It is only used when the job is finished and ready to be submitted for printing.

Acrobat—Like Postscript, this is a final distribution type format and not suitable if changes need to be made to the document.

PowerPoint—This is not a preferred format for printing. PowerPoint can give only screen resolution RGB (red, green, and blue) bitmaps, which are incompatible with offset printing (printing on press) as opposed to office printing on color laser printers. GPO and commercial printers use offset printing, so PowerPoint slides would have to be re-created.

.tif—This format is fine if it is the native image format. The highest resolution for a TIF file should be used.

.jpg—Although “JPEG” may be the preferred format for some users because it compresses images, it is an export format. When using a JPG file, the photo resolution should be the highest possible. “Picture” (PICT) should be avoided because the images are low resolution and cannot be edited or resized. Images in the native formats are preferred.

.gif—GIF is not an acceptable format for printing. GIFs are strictly low-resolution files for onscreen presentation, primarily on the Web.

Specific Elements of NIC Documents

The elements of a document will vary according to the nature of the work and the information being reported. Documents should be arranged in the following order and conform to the descriptions that follow.

Front Matter

The front matter of an NIC document typically includes the following elements: inside title page and verso (the reverse side of the inside title page when the document is printed), contents, list of exhibits, foreword, preface, and acknowledgments. In printed publications and word-processed final reports, all pages carrying these elements should be numbered in lowercase Roman numerals, except the inside title page and verso, which are considered pages i and ii, respectively. However, in draft manuscripts destined for publication, all pages may be numbered with Arabic numerals; when the draft goes to layout, the front matter pages will be composed with lowercase Roman numerals.

NOTE: The front matter elements discussed below are used in book-length publications such as reports, guides, and handbooks. Short publications such as bulletins, in which the text begins on the cover page, do not have front matter, although they may include a foreword (usually presented in a box on page 1 or 2) and acknowledgments (usually presented in a box on the last or second to last page). Where possible, authors should find out what type of NIC publication they are writing for and provide the elements typically included in that type of publication.

Inside Title Page and Verso

Provide a suggested title, the names and affiliations of all authors, and the date (month and year with no commas) on the inside title page. On the verso, provide any relevant copyright notices. When the product of an NIC-funded project is copyrighted, the following statement must be included below the copyright notice on the verso page:

The National Institute of Corrections reserves the right to reproduce, publish, translate, or otherwise use and to authorize others to publish and use all or any part of the copyrighted material contained in this publication.

Abstract

Write an abstract of 200–300 words (to be used on the NIC website) that states the publication’s purpose, scope, methodology, findings, and conclusions.

Contents

Include the title and beginning page number of each element included in the document: foreword, preface, acknowledgments, introduction, text divisions (sections), endnotes, glossary, references, bibliography, and appendix(es). Designate figures, tables, and other graphic elements as exhibits and include a list of exhibits at the end of the contents.

Foreword

Draft an introductory statement from the director of the National Institute of Corrections or use one from the NIC project manager. It will be sent for review and revision or approval by the Director.

Preface

A preface is used to set forth the purpose and scope of the project and the method of research and may also acknowledge the contributions or assistance of others. A preface may be included but is not required.

NOTE: Material essential to the text (e.g., background material) does not belong in a preface and should be presented in an introduction at the beginning of the text.

Acknowledgments

Put lengthy acknowledgments in a separate section following the preface.

Executive Summary

For documents that present research findings, provide a brief (no more than 20 double-spaced draft pages) condensation of the text that is able to stand alone. State the purpose, scope, methodology, findings, and conclusions of the project. An executive summary is not necessary if the publication is a guide, manual, or handbook. Bulletins do not need executive summaries.

Text

The organization of the text is essential to the readability and comprehension of the document. Well-organized text will move smoothly from one fact and one subject to the next as information is presented in the various text divisions or in notes, exhibits, and references.

Sections

Long documents are organized by chapter. Groups of chapters that address a single topic or process may be further organized into parts. Chapters and short documents that are not divided into chapters (e.g., bulletins) use headings to differentiate sections according to important points or aspects of the discussion. Headings guide the reader to important passages.

The first text section is usually the **Introduction**. Include in the Introduction any preliminary material that prepares readers for the body of the document.

In long, multichapter documents, begin each chapter on a new page. In shorter documents (e.g., bulletins), do not add page breaks between sections.

Choose chapter titles and section headings with care to inform readers of the main topic being discussed. When listed in the contents, titles and headings give potential readers an idea of the nature and extent of the document. They should be concise and meaningful.

Distinguish heading levels typographically (as in these guidelines) or, in draft manuscripts destined for publication, by designating the level in brackets following the heading (as shown in the following example). Create at least two sections at any specific heading level.

Example:

Guidelines for Preparing Manuscripts [chapter title]

- Formatting [L1]
- Electronic Files [L1]
- Specific Elements of NIC Documents [L1]
 - Front Matter [L2]
 - Inside Title Page [L3]
 - Contents [L3]
 - Text [L2]
 - Sections [L3]
 - Exhibits [L3]

Editorial Guidelines for Authors and Editors [chapter title]

Avoid headings beyond the third level, because such an intricate level of detail can confuse readers. Try “upgrading” the heading levels or combining detail sections under a single heading.

Exhibits

Use exhibits (illustrations, maps, charts, graphs, photographs, and data tables) to present tabular or graphic material as simply as possible. Include the *original* artwork and electronic files whenever possible. Provide data points for statistical charts and graphs so that these can be re-created accurately in layout.

Exhibits may be provided in separate electronic files rather than embedded in the text file. Keeping large or complex exhibits in separate files is recommended.

Insert a placeholder in the text file where the exhibit is first mentioned.

Example: [Insert exhibit 1 here.]

Number exhibits consecutively in Arabic numerals in the order in which they are first mentioned (e.g., exhibit 1, exhibit 2). When the manuscript contains numerous exhibits interspersed throughout several or all of the sections of a lengthy document, number the exhibits within sections as follows: exhibit 1–1, exhibit 1–2, exhibit 2–1, exhibit 2–2, etc.

Identify the nature and content of the exhibit material using a brief title. When an exhibit presents data for specific periods of time (e.g., “fiscal year 1998” or “by quarters, 1996–1998”) or specific categories or locations (e.g., “by states and counties”), include that information in the title.

Place notes to an exhibit at the bottom of the exhibit. Notes can usually be grouped under three headings:

- **Key:** Used to define abbreviations and symbols used in the exhibit.

- **Notes:** Used to explain information pertinent to the whole exhibit.
- **Sources:** Exhibits reprinted or adapted from other sources must include a source line giving the full reference (not an author-date citation).

Sidebars

Sidebars are used to present textual material that supplements the main text. Each sidebar should have a brief descriptive title. Sidebars related to specific information in the text should be called out (referenced) by title in the text. More tangential sidebars need not be called out. Use superscript numbers for notes to sidebars. Place sidebar notes within or immediately below the sidebar. Do not mix sidebar notes with regular text footnotes.

Sidebars, like appendixes and exhibits, should be self-contained and should not depend on the main text for clarity. Likewise, the main text should not depend on a sidebar for clarity.

Notes

Use notes to present information and commentaries that *are not essential* to an understanding of the text. If a document contains only a few notes, they may be presented as footnotes. If the document uses many notes, list them in an endnotes section following the text or at the end of each chapter of a long, multi-chapter document. Using the Word function, insert footnotes or endnotes. Reference notes by superscript number attached to passages or words in the text. In general, notes should clarify or expand on the text. If there are many endnotes, consider whether some or all of that material could be included in the text. Numerous endnotes can be cumbersome and inconvenient for readers.

References

A reference section should list only the sources used in preparing the document. Other material of interest to readers may be presented in a separate bibliography. For the style and format of references, refer to “Citations and References” in the “Editorial Guidelines for Authors and Editors” section of this appendix and *The Chicago Manual of Style* (15th ed.), chapters 16 and 17.

If the document makes reference to only a few sources, the references may be given in footnotes or endnotes, as long as the treatment is consistent.

Appendixes

Create appendixes for long lists, charts, and/or tables; examples of forms, laws, regulations, policies, or standards; and additional information that would be of interest to most readers. Do not use appendixes as a catchall for material that is essential to a complete discussion of the subject matter; include that material in the text.

Appendixes are supplements and must be self-contained (i.e., not depend on the document for clarity). Likewise, the main document must not depend on an appendix for clarity.

When more than one appendix is necessary, designate them as appendix A, appendix B, etc. Give each appendix a title. When only one appendix is used, omit the letter designation. Like exhibits, appendixes must be referenced in sequence in the text.

Editorial Guidelines for Authors and Editors

These guidelines are based on, but contain exceptions to, the *Government Printing Office Style Manual* (2000 ed.). They highlight key style features that will be useful in preparing and editing materials for NIC publication. They contain points that are hard to remember and hard to find and also NIC exceptions to GPO (Government Printing Office) style. Follow the *Government Printing Office Style Manual* for capitalization, compound words, numbers, punctuation, and spelling, except as indicated in these guidelines. Citation guidelines are based on *The Chicago Manual of Style* (15th ed.) and the *APA Style Manual* (5th ed.). Refer to *The Blue Book: A Uniform System of Citation* (17th ed.) for questions regarding legal citations.

General Guidelines

Do not overly rely on computer “spell check.” It will not find missing words or incorrect words, only misspelled words and words that are not in the computer’s dictionary. For example, spell check will not identify that the wrong word was used, such as “he” instead of “the.”

Be careful with the “search and replace” computer function, as “replace” is frequently inappropriate in instances located by “search.”

Check cross-references (e.g., between text and tables, parts of the document, and appendixes) for accuracy. Avoid using page numbers to refer readers to passages or sections within the document. Where possible, use section titles instead.

Example: See “Background” in chapter 1, *not* See the discussion on page 12.

Use active voice.

Example: The staff rewrote the policy, *not* The policy was rewritten by the staff.

Do not use compound verbs where simple verbs will suffice.

Example: The staff rewrote the policy, *not* The staff have rewritten the policy.

Avoid starting sentences with “It is,” “There is,” “There are.” Usually these can be changed to eliminate the extra words.

Example: This manual has four sections, *not* There are four sections in this manual.

Be direct and to the point.

Example: The sergeant shall review all inmate grievances, *not* It shall be the responsibility of the sergeant to review all inmate grievances.

Use simple words and eliminate redundant words. *Examples:*

Use	rather than
some, several	a number of
now, currently	at the present time
improve	effect an improvement
consider	give consideration to
to	in order to
if	in the event that
use	make use of, utilize
before	prior to
until	until such time as
use	utilize
use of	utilization of
3 a.m.	3 a.m. in the morning
inmates	incarcerated inmates
whether	whether or not

Style

Abbreviations

Abbreviations and initials of personal names that are followed by periods are set without spaces, (e.g., U.S., A.B. Carter).

Abbreviations of contractions and initials or numbers retain a space (S. 116, *op. cit.*). In legal citations, close up all adjacent single capitals, but do not close up single capitals with longer abbreviations. Individual numbers, including both numerals and ordinals, are treated as single capitals. *Examples:* F.3d, F. Supp. 2d.

Use postal abbreviations in addresses, reference lists or bibliographies, and when referring to a city and state in text. Spell out state names when they stand alone in narrative text. But use Washington, D.C., in text and Washington, DC, in addresses and reference lists or bibliographies.

Examples: He drove from Austin, TX, to Washington, D.C.

He drove from Texas to California.

This program has been effective in Dade County, FL, and Calvert County, MD.

Alphabetize city/state strings by city unless there is a specific reason not to (e.g., the cities are listed in rank order).

Do not abbreviate Street, Avenue, Road, etc., in address lists.

Do not abbreviate north, south, east, or west. Do not use periods with directional indicators in addresses.

Examples: NW, NE, SW, SE, *not* N.W. or NW., etc.

Acronyms

If an acronym, abbreviation, or other short form will be used to replace often repeated terminology, spell out the name or term in full the first time it is used and then give the acronym or abbreviation in parentheses. Thereafter, use the abbreviation or acronym unless the full name is needed for clarity or is used in a formal context.

- Define all abbreviations and acronyms the first time they are used in the main body text.
- In long, multichapter documents, define acronyms and abbreviations the first time they appear in each chapter.
- Define an acronym or abbreviation the first time it is used in any stand-alone section of the text, including each element of the front matter, sidebars, exhibits, and appendixes.
- A term must be used more than once in a section to be defined as an acronym.
- Do not define acronyms in heads and subheads.

Do not use “a,” “an,” and “the” with an acronym used as a noun, unless the usage is generally accepted. *Examples:* BOP, DOD, DOJ, NIC, but the FBI, the CIA, the FDA, the IRS.

Plurals of acronyms take *s*, **not** ‘*s*. *Examples:* SAGs, MOUs, MJTFs.

Capitalization

In general, follow GPO style for capitalization. (See chapters 3 and 4 of the *Government Printing Office Style Manual* [2000 ed.])

Use initial caps for both parts of hyphenated words (e.g., “Long-Term Commitments,” not “Long-term Commitments”).

Capitalize “to” when used as an infinitive in titles (e.g., “Strategies To Reduce Violence Against Women”) but not when used as a preposition (e.g., “Incarceration Rates Rise to Record Highs”).

Capitalize proper nouns such as the names of agencies, and programs, *but* do not capitalize short or generic versions of proper nouns.

Examples: Director John Doe, the director
Department of Corrections, the department
Office of the Comptroller, the office
Mississippi River, the river
Prison Rape Elimination Act of 2003, the act
Transition From Prison to the Community Initiative, the initiative

Do not capitalize “appendix,” “chapter,” “exhibit,” or “section” when used with a number in text.

Note the following exceptions to GPO:

- Do not capitalize “federal,” “state,” or “nation.”
- Capitalize titles of people before and after their names. *Example:* Morris L. Thigpen, Director, *but* The director called a staff meeting.

Compound Words

In general, follow GPO style regarding compound words. (See chapters 6 and 7 of the *Government Printing Office Style Manual* [2000 ed.]) Some general rules:

- Use a hyphen between words or abbreviations of words combined to form a unit modifier that immediately precedes the word modified (e.g., high-level decision; NIC-sponsored study), unless the meaning is clear and readability is not aided by using the hyphen (e.g., high school student). Do not hyphenate predicate adjective or adverb phrases. *Example:* full-time employee, *but* employed full time.
- Unit modifiers ending in “based,” “related,” “level,” “free,” and “connected” are usually hyphenated. If a modifier in this group has more than two terms, only the last two terms are hyphenated. *Examples:* community-based, crime-related, drug-free, criminal justice-related. See note on prefixes below.

- Do not hyphenate two-word modifiers that have as their first element adverbs ending in *ly*, comparatives, or superlatives. *Examples:* lower income neighborhoods, federally associated communities, highest crime areas, *but* low-income group, high-level decision.
- Hyphenate numerical compounds that are unit modifiers, whether or not the first element is a figure. *Examples:* 5-year program, three-story building, *but* for 5 years.
- Hyphenate noun phrases and unit modifiers relating to age, but not predicate adjectives. *Examples:* 18-year-old offender, an 18-year-old, *but* 18 years old.
- Print solid prefixes, suffixes, and combining forms (e.g., “anti,” “multi,” “non,” “post”) except (1) when preceding capitalized words or compound forms or (2) when doing so would double a vowel, triple a consonant, or distort a word’s meaning. *Examples:* nonnegotiable terms, pretreatment services, multijurisdictional activities, antiterrorism efforts, *but* post-Cold War period, anti-drug-abuse program, semi-independent candidate, shell-like object, pre-position (i.e., before).
- Hyphenate all elements of a compound if preceded by a prefix or combining form. *Examples:* anti-drug-abuse programs, anti-gang-crime activities. “Co,” “de,” “pre,” “pro,” and “re” are generally printed solid except when duplicating prefixes. *Examples:* preexisting, rereferred, *but* re-create, re-redirect, co-occur.
- Hyphenate adjectives ending in “American” that refer to ethnic or demographic groups within the United States. *Examples:* African-American organization (u.m.), Mexican-American group (u.m.), Native-American reservation (u.m.), *but* Latin American culture (u.m.). Do not hyphenate nouns ending in “American.” *Examples:* African American (n.), Native American (n.).
- If the title of a statute differs from the GPO compounding style, follow the hyphenation used in the title when referring to the statute. Otherwise, hyphenate the word according to GPO compounding style unless it is one of the listed exceptions. *Example:* Anti-Drug Abuse Act, *but* anti-drug-abuse programs or antidrug programs.
- If following GPO style may result in confusion, rewrite to avoid compounding. *Example:* For “higher education costs,” write “higher costs of education” or “costs of higher education,” depending on which is meant.

- Close up the following words:
 - database
 - dataset
 - followup (noun or unit modifier; two words as verb)
 - hotline
 - indepth (u.m.)
 - online
 - onsite
 - policymaker/policymaking; decisionmaker/decisionmaking
 - systemwide, nationwide, statewide
 - workplace
- Hyphenate the following words:
 - ex-convicts
 - ex-offenders
 - meta-analysis
 - re-create (to create again)

Lists

When using numbers or letters to identify the items in a list that is run into a paragraph, enclose each number or letter in parentheses.

Example: The major reentry indicator areas would include (1) employment, (2) housing, (3) mental and physical health, (4) substance abuse and substance abuse treatment. [Note that no punctuation is used between the verb and the first numbered item.]

Numbers

Follow GPO style as shown in chapter 12 of the *Government Printing Office Style Manual* (2000 ed.). Some general rules:

- Spell out numbers less than 10; use numerals for numbers 10 and greater.

Examples: a five-story building, 285 inmates, Fifth Avenue, 14th Street. (Note that the *GPO Style Manual* has dozens of exceptions to this rule, the most common of which are discussed below.)
- Use numerals for numbers less than 10 that are used in direct contrast to numbers 10 and greater (e.g., “3 of 15 people”). If any number in a sentence is 10 or more, use numerals for all numbers. *Example:* The 2- and 3-story buildings contain between 8 and 12 apartments.

- Avoid beginning sentences with numerals. Spell out the number or rewrite the sentence. *Example:* Twenty-eight law enforcement officers were murdered in the United States last year.
- Related numbers at the beginning of a sentence, separated by no more than three words, are treated alike. *Example:* Sixty to seventy juveniles are arrested for vandalism each month. *But:* Sixty juveniles were incarcerated in 20 different facilities.
- Use numerals with percentages and with units of time, weight, dimension, or money. *Examples:* 25 percent, \$5, 3 miles, 8 ounces, 4 fiscal years, *but* five decades, three centuries.
- Write out and hyphenate simple fractions, but use numerals for compound fractions and unit modifiers. *Examples:* one-half, two-thirds, 2¹/₂, 3-inch pipe, one-quarter, *but* one quarter (calendar).

Punctuation

Apostrophe

Do not use apostrophes with names of U.S. counties unless the apostrophe appears in the legally constituted name of the county. (See chapter 18 of the *Government Printing Office Style Manual* (2000 ed.) for a list of correct forms for county names.)

Examples: Kings County (New York), *but* Prince George’s County (Maryland).

Follow the pronunciation when forming a possessive for a word ending in “s.”

Examples: Harris’s house, *not* Harris’; *but* Chalmers’ house, *not* Chalmers’s.

Comma

Use serial commas with three or more items used with and, or, or nor (e.g., red, white, and blue). Exception: Leave out the comma if an ampersand is used (Barter, Biddles & Brower).

Use a comma before and after explanatory phrases, appositives (The Attorney General, Alberto R. Gonzales, said that . . .), identifiers (In Newark, New Jersey, . . .), and in a complete date within a sentence (On May 1, 1995, . . .).

Use a comma in introductory clauses, even if writing the month and year only.

Example: In June 1994, . . .

Dash

There are two kinds of dashes:

Em dash: —

En dash: –

Use an em dash to indicate a break in thought or set off a short phrase or clause. Do not put a space before or after the symbol.

Example: Three agencies—the Department of Corrections, the Office of Temporary and Disability Assistance, and the Office of the State Courts Administrator—and representatives from the community collaborated in the initiative.

Use an en dash to indicate a range, *but* do not use an en dash if the range is introduced with “from” or “between.”

Examples: 20–25 years
1995–2006
from 20 to 25 years
between two and nine departments

Per GPO style, use en dashes, not hyphens, to separate numbers that are not in a range.

Examples: Public Law 103–322
800–688–4252

Hyphen

In printed copy, avoid breaking words at the end of a line if the break will result in only two letters on one line (ab-scinded); aim for a minimum of three letters on a line (pre-incident). Stacks of two hyphens at the end of successive lines are acceptable, but try to avoid three or more hyphens in a row.

Quotation Marks

Place periods and commas inside quotation marks. Colons, semicolons, question marks, and exclamation points are placed outside quotation marks unless they are part of the material being quoted.

Quotation marks are not necessary for nonliteral terms that have a commonly accepted meaning in the criminal justice or corrections field (e.g., hotspot, broken windows). However, when quotation marks are used, they should be used just the first time.

Quoted material exceeding 10 lines should be set off in a left-indented paragraph introduced by a colon. The author-date citation goes before the colon, not at the end of the offset quotation.

Semicolon

When the items in a series contain internal commas, use semicolons to separate the items.

Examples: The committee is responsible for prisoner custody, education, and training; the parole decision process; and parolee supervision.

The Departments of Corrections; Children, Youth, and Families; Education; and Health and Human Services are represented on the committee.

Exception: If only the last item in a series contains internal commas, use a comma to separate the preceding items in the series.

Example: The primary partners in this initiative are the Office of the Governor, the Criminal Justice Coordinating Council, and the Departments of Corrections, Community Affairs, Education, and Labor.

Do not use a semicolon when a comma will suffice, as in a list of cities and states.

Example: Washington, D.C., Denver, CO, and San Jose, CA.

Spacing

A space is used between a figure and a unit symbol except in the case of the symbols for degree, minute, and second of plane angle: 3 m, 25 °C, *but* 33°15'21" (GPO rule 9.56).

Websites

World Wide Web addresses (URLs) that begin with “www” do not require “http://” in front of the URL; however, URLs that do not begin with “www” do. Avoid breaking URLs or e-mail addresses between lines. Use italics for URLs in text, but use roman for e-mail addresses.

Examples: www.nicic.gov
listproc@ncjrs.org

Usage

“Data” is a plural noun.

Example: The data are definitive.

Collective nouns such as “staff” may be either singular or plural, depending on the context in which they are used.

Examples: Staff who are motivated, available, knowledgeable, and capable writers make the best team members. (“Staff” is plural because the emphasis is on the individuals who make up the group.)

The staff is composed of 60 men and 20 women. (“Staff” is singular because the emphasis is on the group as one entity.)

Use neutral gender; do not use “he” to mean “he or she.” Use “he/she,” “his/her,” etc. Use “they” with plural subjects or use the noun to which the pronoun refers (e.g., “correctional officer” instead of “he”) to ensure neutrality.

Do not use contractions. For example, avoid “it’s,” “isn’t,” “don’t,” “doesn’t.” Write the words out.

Ensure agreement of subjects/verbs and nouns/pronouns (singular or plural). When showing the possessive of an inanimate object, use “its” (e.g., “the association surveyed its membership”). Also, the pronoun “who” refers to people, and “that” refers to things. Tenses must also be consistent.

That vs. which: Use “that” to begin restrictive clauses (essential to the meaning of the sentence); use “which” to begin nonrestrictive clauses (not essential to the meaning of the sentence).

Examples: One hundred professionals attended the conference that was held in Chicago last September. (Restrictive clause designates which conference is being discussed and is essential to the meaning of the sentence.)

At the conference in Chicago, which was attended by 100 professionals, there were six workshops. (Nonrestrictive clause is a parenthetical statement that can be deleted without changing the meaning of the sentence.)

Fewer than/less than: These are not interchangeable. “Fewer than” refers to objects that can be counted, whereas “less than” is used for qualitative objects.

Example: Fewer than five students completed less than 25 percent of the assignment.

Percent vs. percentage: When a number appears in the sentence, use “percent”; when a specific number is not mentioned, use “percentage.”

Citations and References

The guidelines described below are based on *The Chicago Manual of Style* (15th ed.), with some modifications. Authors may use other systems of citation as long as the references are presented in a consistent, logical manner and complete information about the source is provided.

Definitions

- As used here, a **reference** is the full bibliographic information for a source used in the text. References are listed in alphabetical order by author in the publication’s references section.
- A **citation** is the callout from text to this reference.
- All sources cited in the text must be included in the references, and every publication included in the references must be cited in the text.
- Publications that are relevant to the topic but not used as references may be listed under the heading “Bibliography” and follow the references.

Citations

Citations to works in the reference list can be made in text, footnotes, or endnotes, but not in exhibits or sidebars.

- When an exhibit uses material taken from another source, provide the complete reference for that source at the bottom of the exhibit in a note that begins “Source(s):”
- When a sidebar cites material from another source, give the source in a footnote to the sidebar. Do not mix sidebar footnotes with text footnotes. If the entire sidebar is drawn from another source, provide the complete reference in a note that begins “Source(s):”

The author-date method of citation accompanied by an alphabetized reference list is preferred. In general, footnotes or endnotes should be used to convey supplemental information, not for citations. However, if a lengthy manuscript uses footnotes or endnotes for citations (particularly legal citations), these may be retained (see “Format for Citations in Footnotes/Endnotes” below).

Examples: Denton (2002) says . . .
(Denton 2002)
(Denton 2000, 2002.)
(Denton 2002a, b) [note space between a and b]

When citing a publication that has three or fewer authors, list the names of all the authors.

Examples: (Smith 1995)
(Smith and Jones 1996)
(Smith, Jones, and George 2000)

When citing a publication that has more than three authors, give the first author's name followed by "et al." (no italics) in the text citation, *but* list all authors (regardless of number) in the reference.

Citation: (Roessner et al. 2002)
Reference: Roessner, J.D., A.L. Porter, N. Newman, and H. Xu. 2002.

When citing more than one publication, list the citations in alphabetical, not chronological, order. Use semicolons to separate citations. Do not insert "and" before the last citation.

Examples: (Denton 2002; Harris 2000; Smith 1998)
(Denton 2002; Twin, Brothers, and Fenster 2000; Roessner et al. 2002)

Citations for direct quotations must include the number of the page(s) of the source document on which the quote can be found. Note that there is no space between the colon and the page number.

Example: (Altschuler and Armstrong 1994:18)

Place author-date citations for offset quotations (as opposed to those run into the text) and material presented as a bulleted list before the colon that introduces the quotation or list.

Examples: His model consists of the following steps (Ansoff 1984):

Bryson's model, which he calls the "Strategy Change Cycle," consists of the following 10 steps (Bryson 1995; Bryson and Alston 1996:8–9):

To be effective in a change process, leaders may need to meet the criteria for the first four levels of Jim Collins' leadership hierarchy, explained in his book *Good to Great* (2001:20):

When citing a website (e.g., a home page), the sponsoring organization is considered the author, and the year the material was last updated (which is generally indicated on the site) is the date of publication.

When citing a formal publication lodged on a website, use the author and date found on the publication.

Reference Formats

General Guidelines

Use the full names of authors of both books and periodicals whenever possible. However, if only the initials are available for one or more authors within a single citation, refer to all authors in that citation by their initials only.

If the source has multiple authors, the first author should be written last name first but the other(s) should be written first name first.

Examples: Rosazza, T.A., and W.F. Cook
Stojkovic, S., D. Kalinich, and J. Klofas

If a publication has editors but no authors, the editors go in the author slot.

Example: Carter, Madeline M., Susan Gibel, Rachelle Giguere, and Richard Stroker, eds.

Give the year of publication only. Cite the month or season only if necessary to identify the publication (e.g., a periodical that does not use volume or issue numbers).

If a book is still in the publication process, use “forthcoming” or “in press.”

Example: Carter, Madeline M., Susan Gibel, Rachelle Giguere, and Richard Stroker, eds. Forthcoming. *Increasing Public Safety Through Successful Offender Reentry: Evidence-Based and Emerging Practices in Corrections*. Silver Spring, MD: Center for Effective Public Policy.

The following bibliographic information is required for all references, except as noted in the instructions for specific types of publications below:

- Author
- Year of publication
- Title
- Place of publication
- Publisher

Book

Author [last name, first name]. Year of publication. *Title in Italics*. Place of publication: Publisher.

Example: Jones, John. 1992. *History of Criminology*. New York: Houghton Mifflin.

Chapter Within a Book

Author [last name, first name]. Year of publication. “Chapter Title in Quotation Marks: Initial Cap All Words Except Articles and Most Prepositions.” In Editor’s Name [first name last name] (eds.), *Book Title in Italics*. Place of publication: Publisher, page numbers.

Example: Ginsburg, J.I.D., R.E. Mann, F. Rotgers, and J.R. Weekes. 2002. “Motivational Interviewing With Criminal Justice Populations.” In W.R. Miller and S. Rollnick (eds.), *Motivational Interviewing: Preparing People To Change*, 2d ed. New York: Guilford Press, pp. 333–46.

Journal Article

Author (last name, first name). Year of publication. “Title of Article in Quotation Marks.” *Title of Periodical in Italics* volume number (issue number or month): page numbers of article. Note that there is no space between the volume number and issue number (or month) and between the colon and page numbers.

Example: Jones, John. 1992. “Crime in the Community.” *Journal of Crime* 10(June):3–12.

Series

Author (last name, first name). Year of publication. *Title of Publication in Italics*. Title of Series in Initial Caps, vol. number. Place of publication: Publisher.

Example: Chapman, Jefferson. 1995. *Parental Care*. Illinois Biological Monographs, vol. 22. Champaign: University of Illinois.

Government Series

Follow the same format as for other series. The Government Printing Office is not named as a publisher; both the executive branch department or agency and the bureau or office are named.

Example: Visher, Christy A. September 1992. *Pretrial Drug Testing*. Research in Brief. Washington, DC: U.S. Department of Justice, National Institute of Justice.

If the bureau or office is both the author and the publisher, list it as the author only and the federal department or agency as the publisher.

Examples: Bureau of Justice Assistance. 1998. *Drug Testing*. Fact Sheet. Washington, DC: U.S. Department of Justice.

National Institute of Corrections. 2002. *Administrative Guide: Offender Workforce Development Specialist Training Program*. Washington, DC: U.S. Department of Justice.

Unpublished Papers and Other Materials

Theses and dissertations. Author (last name, first name). Year degree granted. "Title of Thesis or Dissertation in Quotation Marks." Master's thesis/Ph.D. diss., College/University.

Example: Cooper, Nelson Lee. 2003. "Resiliency Development of Incarcerated Youth Through Outcome-Based Recreation Experiences." Ph.D. diss., Clemson University.

Lectures and papers presented at meetings. Author (last name, first name). Year of lecture/presentation. "Title of Lecture/Presentation in Quotation Marks." Paper presented to Organization Name, Place of Meeting, Date of Meeting (month, day).

Example: Rose, Dina R., and Todd R. Clear. 1997. "A Thug in Jail Can't Shoot Your Sister: Incarceration and Social Capital." Paper presented to the American Sociological Association, New York, August 13.

Documents available only through photocopy or interlibrary loan. Final reports and similar documents that are only available through photocopy or interlibrary loan are treated as unpublished documents. References to such documents should include the grant number, if applicable, the name of the library or information service, and a document or accession number. (See "Electronic Sources" below for documents available online.)

Personal communication. References to personal written communications are not included in the references. Give the source in parentheses in the text using the following format: Name of source, institutional affiliation, the words "personal communication," and year, in that order. Note: Verbal communications may not be cited as supporting documentation.

Electronic Sources

The following guidelines are based on styles for citing electronic sources used by the American Psychological Association (APA), the Modern Language Association (MLA), the Library of Congress, and the International Organisation for Standardization (ISO), whose style is supported by *The Chicago Manual of Style* (15th ed.).

Include the URL and the date the source was accessed. APA and MLA do not require an access date when the source is a CD-ROM or an online article or publication that is an exact duplicate of the print version (e.g., a PDF of a print publication). However, if the format of the online article differs from the print version (e.g., page numbers are not indicated), or if it includes additional data or commentaries, the access date should be included. Also, an access date is useful if the document or website is deleted or otherwise becomes unavailable. Because an author may consult a source multiple times during the course of research, the date of the most recent visit to the site should be used as the access date.

Formal publication lodged on a website. Follow the style for the specific type of publication (book, chapter in a book, journal article, etc.), as shown above, adding the URL and the access date as shown in the following examples. Give the most recent date the link was accessed.

Published document:

Elias, Gail, and John Milosovich. 2005. *Resource Manual for Transition to a New Jail*. Washington, DC: U.S. Department of Justice, National Institute of Corrections, www.nicic.gov/pubs/2005/020159.pdf, accessed July 18, 2005.

Unpublished document accessed from a database:

Esbensen, Finn-Aage. 2001. "National Evaluation of the Gang Resistance Education and Training (G.R.E.A.T) Program." Final report for National Institute of Justice, grant number 94-IJ-CX-0058. Washington, DC: U.S. Department of Justice, National Institute of Justice, www.ncjrs.org/pdffiles1/nij/grants/196477.pdf, accessed July 14, 2005.

Sources available in electronic format only. Use the following formats. An access date is required.

Website or page on a website:

University of Kansas. "Community Tool Box," <http://ctb.ku.edu>, accessed October 7, 2005.

Database accessed via the Web:

U.S. Census Bureau. 2006. "American Community Survey, Public Use Microdata Sample (PUMS)," *www.census.gov/acs/www/Products/PUMS/*, accessed February 12, 2008.

Order of Entries in Reference List

Order entries alphabetically by author.

- Alphabetize by author's last name.
- If more than one author in the reference list has the same last name, alphabetize by author initials.
- If necessary, alphabetize by the last name of the second and then subsequent authors.

Examples: Miller, N.S., and J.A. Flaherty. 2000.
Miller, W.R. 1985.
Miller, W.R., R.J. Meyers, and J.S. Tonigan. 1999.
Miller, W.R., and S. Rollnick. 2002.

If there is more than one work by the same author(s), order entries chronologically (from earliest to most recent). Note: Do not use a 3-em dash in place of an author's name after the first reference for that author.

Examples: Katsampas, P. 1998. *Book Title*
Katsampas, P. 2004. *Book Title*
Katsampas, P. 2005. *Book Title*

If there is more than one work within a given year by the same author(s), alphabetize by the titles of the works and assign a letter after the date.

Examples: Collins, W. 2004a. *Correctional Law Reporter*. Volume XIV
No. 81. Kingston, NJ: Civic Research Institute.

Collins, W. 2004b. *Correctional Law Reporter*. Volume XV,
No. 54. Kingston, NJ: Civic Research Institute.

Collins, W. 2004c. *Jail and Prison Legal Issues: An
Administrator's Guide*. Hagerstown, MD: American Jail
Association.

Format for Citations in Footnotes/Endnotes

Although the author-date method of citation accompanied by an alphabetized reference list is preferred, footnotes or endnotes may be used for source citations if only a few sources are cited in the document. Source citations given in notes must include the same bibliographic information required in a reference list, but

the format for presenting the information is different:

- The first author's name is not reversed as it is in an alphabetically arranged reference list.
- The punctuation between the author's name, title of the work, place of publication, publisher, and year of publication consists of commas and parentheses rather than periods. (A period is used at the end of the note.)

The following examples demonstrate the basic differences between note and reference formats:

Reference: Walters, Scott T., Michael D. Clark, Ray Gingerich, and Melissa L. Meltzer. 2007. *Motivating Offenders to Change: A Guide for Probation and Parole*. Washington, DC: U.S. Department of Justice, National Institute of Corrections.

Note: 1. Scott T. Walters, Michael D. Clark, Ray Gingerich, and Melissa L. Meltzer, *Motivating Offenders to Change: A Guide for Probation and Parole* (Washington, DC: U.S. Department of Justice, National Institute of Corrections, 2007).

Reference: Ginsburg, J.I.D., R.E. Mann, F. Rotgers, and J.R. Weekes. 2002. "Motivational Interviewing With Criminal Justice Populations." In W.R. Miller and S. Rollnick (eds.), *Motivational Interviewing: Preparing People To Change*, 2d ed. New York: Guilford Press, pp. 333–46.

Note: 2. J.I.D. Ginsburg, R.E. Mann, F. Rotgers, and J.R. Weekes, "Motivational Interviewing With Criminal Justice Populations," in W.R. Miller and S. Rollnick (eds.), *Motivational Interviewing: Preparing People To Change*, 2d ed. (New York: Guilford Press, 2002), pp. 333–46.

Reference: Jones, John. 1992. "Crime in the Community." *Journal of Crime* 10(June):3–12.

Note: 3. John Jones, "Crime in the Community," *Journal of Crime* 10(June):3–12, 1992.

Reference: Elias, Gail, and John Milosovich. 2005. *Resource Manual for Transition to a New Jail*. Washington, DC: U.S. Department of Justice, National Institute of Corrections, www.nicic.gov/pubs/2005/020159.pdf, accessed July 18, 2005.

Note: 4. Gail Elias and John Milosovich, *Resource Manual for Transition to a New Jail* (Washington, DC: U.S. Department of Justice, National Institute of Corrections, 2005), www.nicic.gov/pubs/2005/020159.pdf, accessed July 18, 2005.

Reference: Esbensen, Finn-Aage. 2001. "National Evaluation of the Gang Resistance Education and Training (G.R.E.A.T) Program." Final report for National Institute of Justice, grant number 94-IJ-CX-0058. Washington, DC: U.S. Department of Justice, National Institute of Justice, www.ncjrs.gov/pdffiles1/nij/grants/196477.pdf, accessed July 14, 2005.

Note: 5. Finn-Aage Esbensen, "National Evaluation of the Gang Resistance Education and Training (G.R.E.A.T) Program," final report for National Institute of Justice, grant number 94-IJ-CX-0058 (Washington, DC: U.S. Department of Justice, National Institute of Justice, 2001), www.ncjrs.gov/pdffiles1/nij/grants/196477.pdf, accessed July 14, 2005.

Terms and Spelling

A

acknowledgment

Act (federal, state, or foreign)

ADAM (Arrestee Drug Abuse Monitoring)

administration

 Clinton administration

 Food and Drug Administration (capitalized as part of title)

adviser

advisor (law)

African-American (u.m.)/African American (n.)

aftercare

Alaska Native

amendment

 First Amendment

 14th Amendment

America (do not use as synonym for the United States)

anticrime

antidrug, *but* anti-drug-abuse (u.m.), Anti-Drug Abuse Act

antiviolence

(Write words with the prefix “anti-” as a single word except when they are hyphenated in the title of a book, periodical, or statute.)

appendix A (text), Appendix A (title)

appendixes (*not* appendices)

ATF (Bureau of Alcohol, Tobacco, Firearms and Explosives) [Note: No comma after “Firearms”]

at-risk (u.m.)

Attorney General (U.S.), *but* State attorney general

B

benefited

bill (*but* Bill of Rights)

bingeing

Border Research and Technology Center (BRTC)

broken windows (no quotation marks)

C

canceling

catalog (*not* catalogue)

CD-ROM (use a hyphen, not an en dash; this is contrary to GPO rule 8.73)

civil rights (u.m. and noun)
cleanup (u.m. or noun; two words if a verb)
coauthor
community-based (u.m.)
community corrections/community corrections agencies
community-oriented (u.m.)
Community Oriented Policing Services, [Office of] (COPS)
community planning (u.m./n.)
community policing (u.m./n.)
communitywide
correctional (adj.)
 [In general, use as adjective instead of corrections. *Examples:* correctional agencies, correctional executives, correctional leaders, correctional staff, *but* community corrections agencies.]
cost-effective (u.m.)/cost effective (predicate adjective)
cost effectively (adv.)
cost-effectiveness (n.)
cost-recovery (u.m.)
county, *but* Montgomery County, Prince George's County (with apostrophe),
 Fairfax and Loudoun Counties
Court (U.S. Supreme Court); otherwise court:
 The U.S. Supreme Court adjourned. The Court adjourned.
 The New York Court of Appeals adjourned. The court adjourned.
crimefighter, crimefighting
Crime File
criminal justice-related
crossfire
curricula

D

D.A.R.E.[®] (Drug Abuse Resistance Education)
data (pl.)
database (u.m./n.)
dataset
decisionmaker, decisionmaking
desktop
dialogue (*not* dialog)
discreet (using discretion); discrete (separate entities)
district attorney/district attorney's office
do's and don'ts
driveby (u.m.)

drug dealer, drug dealing (n.); drug-dealer, drug-dealing (u.m.)
drug-free
drug seller, drug selling (n.); drug-seller, drug-selling (u.m.)

E

e-mail (within text; capitalize E-mail in an address/telephone list)
ensure (“insure” only when referring to insurance coverage)
epilogue (*not* epilog)
ex-convicts
exhibit 1 (text), Exhibit 1 (title)
ex-offenders

F

fact sheet
Fax-on-Demand (cap as proper name)
fax-on-demand (lower case as generic)
FBI (Federal Bureau of Investigation)
federal, federally
female (OK to use as adj., e.g., “female offender,” and noun, e.g., “the females in the jail”; also use noun “women”)
flier (*not* flyer)
followup (u.m./n.; two words if a verb)
for-profit (u.m.)
fundraiser, fundraising

G

gender (use instead of “sex” in tables)
government
Governor
graffito (sing.), graffiti (pl.)
grievable

H

hardcopy (u.m.); hard copy (n.)
health care (n.); health-care (u.m.)
highrise
high school (u.m./n.)
home page
hotline
hotspot (n.) (no quotation marks)

I

indepth (u.m.)
indexes (*not* indices)
in-house (u.m.)
in-kind
inner-city (u.m.); inner city (n.)
inpatient
inservice
intake
the Internet, *but* an internet or intranet

J

judgment
just deserts
JUSTINFO (NCJRS Internet listserv)
Juvenile Justice Clearinghouse (JJC)
Juvenile Justice Resource Center (JJRC)

K

kidnaping, kidnaper

L

listserv

M

male (OK to use as adj., e.g., “male offender,” and noun, e.g., “the males in the jail”; also use noun “men”)
marshal (*but* U.S. Marshal)
mayor (l.c. unless used before a surname)
Metropolitan Washington (*but* Washington metropolitan area)
middle school (u.m./n.)
moneys (*not* monies)
multiagency
multicultural
multijurisdictional
multisite

N

nation (U.S.) (in general use instead of country), national
nonprofit
NW (not NW. or N.W.)

O

offsite
online (u.m./n.)
onsite
outpatient

P

paralleling
PAVNET (Partnerships Against Violence Network)
policymaker, policymaking
pre-incident
private-sector (u.m.); private sector (n.)
problem-solving (u.m.); problem solving (n.)
proved (past participle: You have proved your point.)
proven (adjective: A proven remedy.)
public-sector (u.m.); public sector (n.)

R

RAND (all caps) Corporation
re-create (to create again)
re-election
Representative (preferred to Congressman or Congresswoman)
résumé

S

sallyport
screenwriter, screenwriting
semiannual, semicolon (close up all others), *but* semi-independent, semi-automatic weapon.
sex (use “gender” in tables)
Social Security number
startup (u.m./n.)
state
state’s attorney, state attorney general, state’s attorney’s office
statewide
systemwide

T

timeframe
toll-free (u.m.); toll free (Call toll free.)
totaled
toward (*not* “towards”)
trafficking

U

under way (adv.)
U.S. Attorney, U.S. Attorney’s Office (u.c.)
U.S. Marshal

V

versus (in text always write out except in court cases)
video cassette (u.m./n.)
videotape

W

website, *but* World Wide Web, the Web
white-collar crime
-wide (close up all words ending in “wide,” e.g., systemwide, communitywide)
workplace
workplan
work release (u.m./n.)
worldwide, *but* World Wide Web

X

x-ray (*not* x ray)

Y

youth (sing./pl.)

Z

ZIP Code (*not* Zip Code)

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