

**OFFICE OF JUSTICE PROGRAMS - CRIME VICTIM SERVICES
PROGRAM GUIDE FOR ALLOWABILITY OF COSTS**

**BUDGET CATEGORY
BREAKDOWN**

VOCA

FVPSA

VAWA

STATE

LINE 1 PERSONNEL:

Direct service staff	Yes	Yes	Yes	Yes
Direct service supervisor	Yes	Yes	Yes	Yes
Administration & support staff	Only for staff time mgmt., prog. documentation & victim records, required reports, and statistics.			
Board/Advisory Council members	No	No	No	No
Stipends/honorariums	No	No	No	No
Bonuses	No	No	No	No

LINE 2 PAYROLL TAXES (*A) & FRINGE BENEFITS (*B):

Direct service work	Yes	Yes	Yes	Yes
Direct service supervisor	Yes	Yes	Yes	Yes
Administrative & support work	Only as applies to section above.			
Board/Advisory Council members	No	No	No	No
Severance for direct service staff	Yes	Yes	Yes	Yes
Employee relocation	Yes	Yes	Yes	Yes
Deferred compensation match	No	No	No	No

LINE 3 CONTRACT SERVICES/CONSULTANTS (*C):

See Financial Guidelines Manual for rules.

Interpreters	Yes	Yes	Yes	Yes
Mental health providers	Yes	Yes	Yes	Yes
Cultural specialists	Yes	Yes	Yes	Yes
In-service trainer for direct service staff development	Yes	Yes	Yes	Yes
In-service trainer for administration or board services	No	No	No	Yes
Direct service supervision	Yes	Yes	Yes	Yes
Assistance with OFPs, emergency visitation	Yes	Yes	Yes	Yes
Other legal assistance to clients (civil)	No	No	No	No
Bookkeeping/Financial/Auditing	No	Yes	Yes	Yes
Administration services	No	Yes	Yes	Yes
Legal services for program	No	Yes	Yes	Yes
Animal care for sheltered victims	Yes	Yes	Yes	Yes
Hotel/Motel Safe Housing	No	No	No	Yes
Court filing fees for OFPs & ROs	YES, IF NOT WAIVED BY COURT ADMINISTRATION			

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LINE 4 TRAVEL, TRANSPORTATION & TRAINING

Travel & Transportation

Direct service work mileage and lodging	Yes	Yes	Yes	Yes
Administration mileage and lodging	No	Yes	Yes	Yes
Transportation for client safety	Yes	Yes	Yes	Yes
Board/Advisory Council business	No	No	No	Yes (limited)
Laundry, entertainment, alcohol	No	No	No	No
Direct service work meals	Yes	Yes	Yes	Yes
Victim relocation expenses	No, but staff time utilized to locate related resources is allowable			
Victim ambulance costs	Yes	Yes	Yes	Yes
Purchase or lease of <i>necessary</i> vehicles	Prior approval required	Yes	No	Yes
Vehicle insurance	Yes	Yes	No	Yes
Vehicle maintenance/repairs (prorated if shared)	Yes	Yes	Yes	Yes

Training

Includes travel meals, lodging, mileage, registration fees.

For direct service staff & volunteers	Yes	Yes	Yes	Yes
For administration services	No	Yes	Yes	Yes
Direct service training provided to other agencies	No	Yes	Yes	Yes
Crime victim participation in conferences	No	Yes	Yes	Yes
Purchase of books, manuals, video tapes (direct service)	Yes	Yes	Yes	Yes
Video/internet training costs	Yes, direct service related only	Yes	Yes	Yes
Food provided at training	Yes, direct service related only	Yes	Yes	Yes
Salary payment for training participants	No	No	No	No

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LINE 5 OFFICE AND PROGRAM EXPENSES:

Printing

Administrative policies & paperwork (includes annual report)	No	No	No	Only state mandated policies
Protocols, working agreements	No	Yes	Yes	Yes
Needs assessments/surveys/studies/evals	No	Yes	Yes	Yes
Brochures, program literature	Yes, regarding services	Yes	Yes	Yes
Public presentations materials	Yes, regarding services	Yes	Yes	Yes
General public awareness on issues	No	Yes	Yes	Yes
Community education of non-victims	No	Yes	Yes	Yes

Postage

Administration related correspondence	No	No	No	No
Program and educational materials	Yes	Yes	Yes	Yes
Client correspondence	Yes	Yes	Yes	Yes

Communications

Phone leases & maintenance fees	Yes	Yes	Yes	Yes
Billing (local, long distance and toll free line)	Yes, related to direct services	Yes	Yes	Yes
Voice mail and call waiting	Yes	Yes	Yes	Yes
Cable	State monies only for basic cable service for shelter programs			
Internet service	Yes	Yes	Yes	Yes

Program Supplies & Costs

Victim food and meals	Yes	Yes	Yes	Yes
Victim support group food	Yes	Yes	Yes	Yes
In-house meals for security staff	No	Yes	Yes	Yes
Staff meeting snacks	No	No	No	No
Board Meeting foods	No	No	No	No
Support group supplies	Yes	Yes	Yes	Yes
Children's activities supplies	Yes	Yes	Yes	Yes
Shelter based family support activities	Yes	Yes	Yes	Yes
Client emergency basic need items	Yes	Yes	Yes	Yes

LINE 5 OFFICE AND PROGRAM EXPENSES: continued

January 2008

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Program Supplies & Costs				
Resource materials, books, video and audio tapes	Yes, related to direct services	Yes	Yes	Yes
Program Computer Software (separate purchase)	Yes, related to direct services	Yes	Yes	Yes
Subscriptions to newspapers/magazines	Yes	Yes	Yes	Yes
Software development	Yes	Yes	Yes	Yes
Video production and publications	With specific approval/terms	Yes	Yes	Yes
Publicity/Advertising				
Recruitment of staff and volunteers	Yes, if positions are under VOCA	Yes	Yes	Yes
Public information and event notices	Yes, related to direct services	Yes	Yes	Yes
Purchase of promotional items (limited value <\$25/each)	No	Yes	Yes	Yes
Web page development	No	Yes	Yes	Yes
Office Supplies				
Paper, pens, folders, toner, etc.	Yes, related to direct services	Yes	Yes	Yes
Business Computer software (separate purchase)	No	Yes	Yes	Yes
Insurance				
Malpractice (professional liability)	Yes	Yes	Yes	Yes
Equipment maintenance/repair/lease (prorated if shared)				
Shelter program equipment maintenance/repair/lease (Washer, Dryer, Freezer, Refrigerator, Stove)	Yes	Yes	Yes	Yes

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LINE 6 BUILDING EXPENSES:

Rent/Mortgage

Rent (prorated) (*D)	Yes	Yes	Yes	Yes
Mortgage payments	No	No	No	Yes (limited)

Utilities

Gas, electric, water & sewer	Yes	Yes	Yes	Yes
Security systems	Yes	Yes	Yes	Yes

Insurance

Building liability	Yes	Yes	Yes	Yes
Personal Property (prorated)	Yes	Yes	Yes	Yes

Maintenance/Repairs

Building modification (handicap access) (prior approval)	Yes	Yes	Yes	Yes
Building improvements (prior approval)	No	Yes	No	Yes
Garbage collection	Yes	Yes	Yes	Yes
Cleaning service	Yes	Yes	Yes	Yes
Building repairs	If owned, certain conditions	Yes	Yes	Yes

Household Supplies

Cooking utensils and dishware	State monies only for shelter programs			
Bedding and linens	State monies only for shelter programs			
Cleaning supplies	Yes	Yes	Yes	Yes
Paper products	Yes	Yes	Yes	Yes
First Aid kit and supplies	Yes	Yes	Yes	Yes

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LINE 7 EQUIPMENT PURCHASE:

Purchases generally not allowable with one year special projects. Use must be funding specific/prorated.

Phone systems (purchase)	Yes	Yes	Yes	Yes
Cell phones	Yes	Yes	Yes	Yes
Pagers	Yes	Yes	Yes	Yes
Typewriters	Yes	Yes	Yes	Yes
Shredders	Yes	Yes	Yes	Yes
Photocopiers	Yes	Yes	Yes	Yes
Fax machines	Yes	Yes	Yes	Yes
Computers (w/pkg software)	Additional requirements	Yes	Yes	Yes
Overhead and LCD projectors	Yes	Yes	Yes	Yes
VCR/DVD	Yes	Yes	Yes	Yes
Television set	Yes	Yes	Yes	Yes
TTY/TDD machines & Braille equipment	Yes	Yes	Yes	Yes
Filing cabinets	Yes, if program specific	Yes	Yes	Yes
Desk & Chairs	Yes, if program specific	Yes	Yes	Yes
Client use sofas, chairs, tables, etc.	Yes	Yes	Yes	Yes
Appliances		DOMESTIC VIOLENCE SHELTER ALLOWABLE ONLY		
Playground Equipment		DOMESTIC VIOLENCE SHELTER ALLOWABLE ONLY		
Lighting	Yes	Yes	Yes	Yes
Security equipment	Yes	Yes	Yes	Yes

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LINES 8 & 9 OTHER:

Indirect Costs	No	No	No	Refer to Financial Guidelines Manual
Memberships with professional organizations	Yes	Yes	Yes	Yes
Stipend to project/study participants	No	Yes	Yes	Yes
Real Property Purchase for program use	Yes, See federal financial requirements			Yes
Program relocation expenses	No	No	No	Considered case by case

NOT ALLOWABLE COSTS

Exclusive crime prevention activities	No	No	No	No
Fundraising	No	No	No	No
Lobbying/Administrative Advocacy	No	No	No	No
Land Acquisition	No	No	No	No
Losses or under-recoveries from other sources	No	No	No	No
Losses on disposition of property/capital assets	No	No	No	No
Corporate formation	No	No	No	No
Contributions/donations to other than individual participants in the program	No	No	No	No
Debts, interest, fines or penalties	No	No	No	No
Entertainment	No	No	No	No

NOTES:

- *A: Includes federal/state tax, FICA, Medicare, Worker's Compensation, unemployment insurance.
- *B: Includes health/dental insurance, pension, paid leave, disability insurance.
IRA contributions can be deducted from an employee's paycheck, but it is not allowable as an employer contribution.
- *C: Contracts over \$2000 must get advance approval. Contractors cannot exceed \$450/day.
- *D: Must be reasonable cost figures based on market analysis.