

Budget Allocation Guide of Allowable Expenses
VOCA
 Revised March 2021

Personnel	
1) Each position's current FTE and hourly/salary rate should be listed separately by line item.	
2) Budget the gross pay for each position (not net pay).	
3) A daily time tracking log is required for each position being paid using multiple sources of funding.	
Eligible Expense for <u>VOCA, VOCA Match or State Funding</u>	Eligible Expense for <u>State Funding only</u>
<p>Direct service staff hours (including overtime pay) <i>(e.g., crisis intervention, personal advocacy, criminal justice support, legal advocacy, assistance with reparations, group support, public awareness and community/school education presentations that include information on the services you provide, work groups, protocol committees, task forces, childcare, etc.)</i></p>	<p>All other administrative, facility and support staff hours <i>(e.g. executive leadership, financial, bookkeeping, general office duties, cooking, maintenance, housekeeping, public awareness & community/school education presentations that <u>do not</u> include information on the services you provide, grant writing for OJP and federal applications, etc.)</i></p>
Supervision hours of direct service staff	
Administrative time completing VOCA-required time tracking, programmatic documentation, reports and statistics, collecting and maintaining crime victims' records, conducting crime victim satisfaction surveys and needs assessments	
Payout of paid leave balances upon end of employment in accordance with board-approved policy. Any other circumstances need grant manager approval.	

Payroll Taxes & Fringe Benefits (Employer-paid)

1) Payroll taxes include federal/state tax, FICA, Medicare, worker's compensation, unemployment insurance paid by the employer.

2) Fringe benefits include health/dental insurance, pension, paid leave, and disability insurance paid by the employer.

Eligible Expense for <u>VOCA, VOCA Match or State Funding</u>	Eligible Expense for <u>State Funding only</u>
Direct service staff listed in "Personnel" in the same proportions of VOCA/State as salary	All other administration, facility & support staff
	Severance in accordance with board-approved policy (need grant manager pre-approval)

Contract Services

1) Recurring and routine maintenance services (even if contracted) should be budgeted under Office & Program Expenses or Building Expenses.

2) Contracts of \$10,000 or more **require** prior approval AND submission of the [Documentation of Bidding Process for Non-governmental Grantees Form](#).

3) Rates exceeding \$650/day (\$81.25/hour) **require** prior approval using the [Request to Exceed Federal Consulting/Contractor Rate Form](#).

Eligible Expense for <u>VOCA, VOCA Match or State Funding</u>	Eligible Expense for <u>State Funding only</u>
Contracted specialized professional services for program (e.g., project evaluation, security personnel) or for individual victims (e.g., psychological consultation, legal services, interpreters for non-witness victims)	Contracted bookkeeping/accounting services
Contracted trainer for direct service staff	Contracted trainer for administration/board training
Contracted Single Audit costs prorated and budgeted across Federal sources being audited. Single Audit is required when federal expenditures are over \$750,000 in the fiscal year.	Contracted audit costs prorated and budgeted on the ratio of state funding sources being audited.

Travel & Training

1) See [Appendix A: Food Funding Chart](#) for specific food allowability in Travel & Training scenarios.

2) See [Appendix B: Commissioner's Plan](#) for travel (transportation/lodging/meals) policies and reimbursement limits.

3) Out-of-state travel **requires** pre-approval using the [Out-of-State Travel Request Form](#).

Eligible Expense for <u>VOCA, VOCA Match or State Funding</u>	Eligible Expense for <u>State Funding only</u>
Transportation/mileage/lodging/registration for staff/volunteers/victims to attend direct service training	Transportation/mileage/lodging/registration to attend administrative and/or board training (excluding board meetings)
Transportation/mileage/lodging for staff/volunteers providing direct services (as applicable with Appendix B)	Transportation/mileage/lodging/materials for administrative staff conducting work business (as applicable with Appendix B)
Non-contracted trainer for direct service training (\$81.25/hour max)	Non-contracted trainer for administrative or board training (\$81.25/hour max)
	Honorarium for speaker/trainer

Office & Program Expenses

1) See [Appendix A: Food Funding Chart](#) for specific food allowability in Office & Program Expenses scenarios.

2) See [Appendix B: Commissioner's Plan](#) for travel (transportation/lodging/meals) policies and reimbursement limits.

Office Expenses

Eligible Expense for <u>VOCA, VOCA Match or State Funding</u>	Eligible Expense for <u>State Funding only</u>
Printing of and postage for direct service related materials (e.g., client correspondence, brochures, program literature, protocols, evaluations, surveys, working agreements, public awareness and education, needs assessments)	Printing of and postage for administrative/board & non direct service related materials
Phone system leases and maintenance fees	Cable/satellite television service
Office supplies (e.g., paper, pens, folders, toner, cleaning supplies, toilet paper, paper products)	Fees related to conducting crime victim services business (direct deposit with bank, bank withdrawal service fees, annual filing with attorney general's office, etc.)
Phone and Internet service	

Office & Program Expenses (Continued)

Program Expenses

Eligible Expense for <u>VOCA, VOCA Match or State Funding</u>	Eligible Expense for <u>State Funding only</u>
Recurring and routine program maintenance services (even if contracted) should be budgeted under Office & Program Expenses (e.g., shelter linen cleaning)	Equipment purchases under \$5,000 per unit for administrative duties (e.g., cell phone, computer, furniture, fax machine, photo copier)
Equipment purchases under \$5,000 per unit for direct services (e.g., cell phone, computer, furniture, fax machine, photo copier, appliances/playground equipment, phone system, security system, baby cribs)	Maintenance, repair, lease and insurance for all equipment used for administrative duties (e.g., cell phone, computer, fax machine, photo copier, appliances, phone system, security system)
Maintenance, repair, lease and insurance for all equipment used for direct services (e.g., cell phone, computer, fax machine, photo copier, appliances, phone system, security system, vehicle insurance/repair)	Memberships to non crime victim services related organizations (e.g., Rotary Club, Costco)
Non-contracted specialized professional services for program (e.g., project evaluation, security personnel) or for individual victims (e.g., psychological consultation, legal services, interpreters for non-witness victims)	Coffee, candy and swag to provide welcoming environment in office and/or while doing outreach
Professional liability insurance (prorated between all sources)	Volunteer appreciation expenses
Shelter operational needs (linens, cookware, mattresses)	Staff/volunteer recruitment costs
<u>Bulk</u> purchases of basic need items to have on hand for victims (e.g., clothing, diapers, hygiene products, snacks/food, water, etc.) - vendor cards should be budgeted under Direct Client Assistance	Class participant or focus group incentives
Victim group activities that provide opportunities for victims to meet other victims, share experiences, and provide peer support	
Vehicle lease or purchase for transporting victims	
Support group supplies	
Resource/training materials, books, CDs & DVDs that are direct service related	
Program computer software for direct service use	
Memberships to crime victim service related organizations	
Web page development & web hosting	
Background checks for employees/volunteers	
Traditional, cultural, and/or alternative therapy/healing	

Building Expenses

1) All expenses should be prorated across all crime victim services program areas.

Eligible Expense for <u>VOCA, VOCA Match or State Funding</u>	Eligible Expense for <u>State Funding only</u>
Recurring and routine building maintenance services (even if contracted) should be budgeted under Building Expenses (e.g., snow/lawn care)	Mortgage interest payments and street assessments for property owned by grantee
Rent	Fixed asset depreciation as allowable under the Depreciation Allowability Guidance
Utilities (e.g., gas, electric, water and sewer)	
Cleaning service	
Garbage collection	
Snow removal and lawn/grounds service	
Building liability and personal property insurance	
Building license, general assessments, inspections and fees	
Extermination	
Signage for building	
Building maintenance	
Minor building adaptations necessary to meet DOJ standards implementing the Americans with Disabilities Act and/or modifications that would improve the program's ability to provide services to victims (contact grant manager first)	

Equipment Purchases (\$5,000+)

1) Equipment that costs under \$5,000 per unit should be budgeted under Office & Program Expenses.

Eligible Expense for <u>VOCA, VOCA Match or State Funding</u>	Eligible Expense for <u>State Funding only</u>
Furniture for direct services	Furniture for administrative, facilities & support staff
Vehicle purchase for transporting victims	
Appliances (requires pre-approval)	
Playground equipment	
Security camera equipment	
Phone systems purchase	

Direct Client Assistance

1) Please see [Crime Victim Reparations Information](#) for other financial assistance options available.

Eligible Expense for <u>VOCA, VOCA Match or State Funding</u>	Eligible Expense for <u>State Funding only</u>
Vendor cards for gas, food, personal needs, transportation, etc. (reimbursable by grant only upon distribution to victim)	Crime scene cleanup (when not eligible through reparations)
Food for victims (see Appendix A)	Mortgage payments (principal, interest, property tax, homeowners insurance)
Rent	Towing and storage fees incurred due to impoundment of a recovered stolen vehicle
Transportation to locations related to the victim's needs as a victim, such as medical facilities, and criminal justice system agencies	Replacement of necessary property that was lost, damaged, or stolen as a result of the crime
Reimbursement for reasonable transportation, meals and lodging to allow a victim who is not a witness to participate in a public proceeding arising from the crime	Vehicle-related expenses (minor mechanical repairs, tires, windshields, insurance, etc.)
Personal items (clothing, diapers, bedding, personal hygiene items, etc.)	Insurance deductibles
Home safety expenses (doors, windows, locks, phones, security system, etc.)	
Hotel/motel expenses for safehousing (no smoking in room fees)	
Moving expenses (rent, damage deposit, transportation costs, moving truck, storage space, etc.)	
Utility bills (telephone service, gas, electricity, water, etc.)	
Application/filing fees (job placement, identification documents, etc.)	
Costs of the following, on an emergency basis (i.e., when Reparations, health insurance, Medicaid, etc. is not reasonably expected to be available to meet need (within 48 hours): Non-prescription and prescription medicine, prophylactic or other treatment to prevent HIV/AIDS infection or other infectious disease, durable medical equipment (such as wheelchairs, crutches, hearing aids, eyeglasses), and other healthcare items are allowed	
Mental health counseling and care, including, but not limited to, outpatient therapy/counseling (including, but not limited to, substance-abuse treatment so long as the treatment is directly related to the victimization) provided by a person who meets professional standards to provide these services in the jurisdiction in which the care is administered	

Direct Client Assistance (Continued)

1) Please see [Crime Victim Reparations Information](#) for other financial assistance options available.

Eligible Expense for <u>VOCA, VOCA Match or State Funding</u>	Eligible Expense for <u>State Funding only</u>
Child care to enable a victim <i>who is a caregiver</i> to attend activities related to court proceedings arising from the victimization	
Emergency legal assistance, such as for filing for restraining or protective orders, and obtaining emergency custody orders and visitation rights	
Civil legal assistance where the need for such assistance arises as a direct result of the victimization (e.g., family/custody/housing/dependency matters and in other circumstances where legal advice or intervention would assist in addressing the consequences of a person's victimization)	
Short-term (up to 45 days) in-home care and supervision services for children and adults who remain in their own homes when the offender/caregiver is removed	
Short-term (up to 45 days) nursing home, adult foster care, or group-home placement for adults for whom no other safe, short-term residence is available	
Emergency care for victims' animals (limited)	

Indirect Costs

Eligible Expense for <u>VOCA, VOCA Match or State Funding</u>	Eligible Expense for <u>State Funding only</u>
Indirect costs not normally broken out by program (using your federally approved rate or up to 10% of your Modified Total Direct Costs if you have never had a federally approved rate). Allocation must be prorated appropriately between federal and state funding. See the Indirect Costs Overview link below if you plan to budget indirect costs to this grant. Indirect costs are not eligible VOCA Match expenses.	

Other Expenses

Eligible Expense for VOCA, VOCA Match or State Funding

Eligible Expense for State Funding only

Before budgeting any expenses here, contact your grant manager to see if there is another line item where the expense should be budgeted

Not allowable with VOCA, VOCA Match or State funding (not an exhaustive list)

Staff bonuses	Medical care (beyond costs under Direct Client Assistance)
Staff hours for time working on another agency's board	Mortgage principal payments for agency
Deferred compensation match	Land acquisition
Salary reimbursement for back-up criminal justice professionals (except law enforcement) so they can attend training	Capital expenses
Any benefit or expense for board members beyond those related to costs of board training	Corporate formation
Flat rate per diems for food (must be by meal per the Commissioner's Plan)	Debts, interest, fines, penalties or late fees (bank, credit card, utilities, etc.)
Reimbursement of personal cell phone costs	Fees for smoking in non-smoking hotel rooms
Travel insurance	Alcohol
Appreciation, entertainment or social activity expenses for staff, board or multi-disciplinary team members	Fundraising (beyond applying for OJP or federal applications)
Any witness expense relating to a criminal investigation or court proceeding (i.e., interpreters, expert witness, food, travel, lodging, etc.)	Lobbying
Any investigation or prosecution activities	Prevention activities
Compensation for victims of crime	Research and studies

Food Funding Chart

Updated March 2021

Scenario	Is Food an Eligible Expense?		Appropriate Budget Line Item
	VOCA funding or match	State funding	
Grantee staff/volunteers who are:			
At a training provided by grantee for other professionals	No	Yes	Travel & Training
At collaborative/partnership lunch with other professionals	No	Yes, if*	Office & Program Expenses
At staff meetings	No	No	Not Applicable
Attending a training provided by another agency	Yes, if*	Yes, if*	Travel & Training
Working in shelter	No	No	Not Applicable
Leading focus groups hosted by grantee	No	Yes	Office & Program Expenses
Leading support groups	No	No	Not Applicable
Providing direct services	Yes, if*	Yes, if*	Office & Program Expenses
At a staff/volunteer recognition event held by grantee	No	Yes	Office & Program Expenses
At a staff/volunteer training event held by grantee	No	Yes	Office & Program Expenses
Victim who is:			
Attending court proceedings	Yes	Yes	Office & Program Expenses
In a emergency situation	Yes	Yes	Direct Client Assistance
Participating in a support group hosted by grantee	No	Yes	Office & Program Expenses
Residing at shelter	Yes	Yes	Office & Program Expenses
Being served by grantee staff (non emergency need)	No	Yes	Office & Program Expenses
Attending a training	No	Yes	Travel & Training
Professionals who are:			
Members of a work group (SMART, CRT, etc) hosted by grantee	No	Yes	Office & Program Expenses
Members of an advisory or governing board at regular meeting	No	No	Not Applicable
Members of an advisory or governing board attending an outside training	No	Yes, if*	Travel & Training
At a informational open house hosted by grantee	No	Yes	Office & Program Expenses
At a training provided by a grantee staff	No	Yes	Travel & Training
Participants of:			
Community forums or cultural events hosted by grantee	No	Yes	Office & Program Expenses
Focus groups hosted by grantee	No	Yes	Office & Program Expenses

* "Yes, if" means grantees should consult *Appendix B: Commissioner's Plan* for these guidelines regarding food for staff:

*Breakfast reimbursement requires overnight travel or the need to leave home before 6:00 a.m.

*Lunch reimbursement requires that the individual is more than 35 miles from work site.

*Dinner reimbursement is limited to persons who do not return home until after 7:00 p.m.

*For two or more consecutive meals, person may request combined reimbursement

*Reimbursement is for actual cost of meals up to the maximums (breakfast - \$9, lunch - \$11, dinner - \$16)

*Reimbursement may include tax and gratuity but not alcoholic beverages

Appendix B

STATE OF MINNESOTA TRAVEL POLICIES (“Commissioner’s Plan”)		
Grantee agencies may use lesser amounts and/or more stringent verification requirements, but they may not use policies and amounts that are more liberal than what is described below in requesting grant funding. If an agency’s policy is to pay higher amounts, the difference between the Commissioner’s Plan and the agency’s rate must be paid with agency funds.		
Item	Policy	Amount
Meals	<p>For part days: Breakfast reimbursement requires overnight travel or the need to leave home before 6:00 a.m. Lunch reimbursement requires that the individual is more than 35 miles from work site. Dinner reimbursement limited to persons who do not return home until after 7:00 p.m.</p> <p>For two or more consecutive meals, person may request combined reimbursement.</p> <p>Reimbursement is for actual cost of meals up to the maximum. Meals provided as part of a conference or meeting may NOT be claimed for reimbursement. Receipts are not necessary.</p> <p>Note: According to IRS regulations, reimbursement of meals not involving overnight lodging is taxable income.</p>	<p>Regular Rate Breakfast: \$9.00 Lunch: \$11.00 <u>Dinner: \$16.00</u> TOTAL \$36.00</p> <p>Reimbursement may include tax and gratuity, but not alcoholic beverages</p>
<p>NOTE: “High Cost Areas” include the metropolitan areas of: Atlanta, Baltimore, Boston, Chicago, Cleveland, Dallas, Denver, Detroit, Hartford, Houston, Kansas City, Los Angeles, Miami, New Orleans, New York City, Philadelphia, Portland, St. Louis, San Diego, San Francisco, Seattle, and Washington DC</p>		<p>High Cost Areas Breakfast: \$11.00 Lunch: \$13.00 <u>Dinner: \$20.00</u> TOTAL: \$44.00</p>
Lodging	<ul style="list-style-type: none"> ▶ Any government or frequent guest rates should be sought.* ▶ Must be at a licensed facility (not with a friend, relative or private party). ▶ Requires an original receipt for reimbursement (Not a credit card receipt). <p>*If a grant is federally funded, lodging costs (excluding taxes) may not exceed federally allowable rates. These rates may be found at http://www.gsa.gov/portal/category/21287.</p>	For standard room
Taxis, rental cars, parking meters	<p>Only for expenses necessary to conduct business (e.g. taking a taxi to dinner is not allowable if there is a meal option available at the meeting/conference location).</p> <p>Rental cars are only allowable for business purposes and when an alternative option, e.g. taxi, is not available or is more costly. No receipts required except for vehicle rental.</p>	Actual amounts
Incidentals	Not available	
Mileage	<p>For business related travel</p> <p>Note: IRS rate effective 1/1/22 is \$.585/mile</p>	IRS rate
Airfare	<p>Coach fare at the lowest fare available. If arriving at or staying at a destination longer would be cheaper than the cost of a ticket to travel on an alternative day, the cost of the additional lodging and meals may be reimbursed. Requires an original receipt for reimbursement.</p>	Actual cost