

Minnesota Office of Justice Programs (OJP) Program Income Reporting for Crime Victims Services Grants Frequently Asked Questions (FAQs)

Updated or new questions/answers from the 3/12/18 version of this FAQ are highlighted

Q. What is program income?

A. Program income is revenue earned by a grant recipient from activities which are supported by a grant award.

Q. What program income needs to be reported to OJP?

A. Any program income that is generated as a result of **federally funded** (in whole or in part with VOCA, VAWA or FVPSA dollars) grant activities needs to be reported to OJP. Program income that is generated by state funded grant activities (or any other non-OJP funding source) does not need to be reported to OJP.

Q. How is program income reported?

A. There will now be a **quarterly program income report** to initiate in E-grants at the end of each quarter that all federal grantees need to submit regardless of whether program income was earned or expended during the quarter. If program income was not earned or expended, grantees select “no” on the drop down and change the status of the report to “submitted” to fulfill the requirement.

Q. Is reporting program income a federal grant requirement?

A. Yes, the U.S. Department of Justice Financial Guide defines program income as:

“Gross income earned by the non-Federal entity that is directly generated by a (grant) supported activity or earned as a result of the Federal Award during the period of performance”

https://ojp.gov/financialguide/doj/pdfs/DOJ_FinancialGuide.pdf (pages 43-46)

Q. Can we do a budget revision to have our program income generating grant expenses be paid with state funds so we don't have to report program income?

A. Yes. Because only program income linked to federal funding expenditures needs to be reported, you can explore doing a budget revision to have the expenses that result in generating program income be paid with only state funds (or other non-federal funds). Contact your grant manager to discuss.

Q. Can program income be used as cash match for grant reporting?

A. Yes, if the source of the program income is not federal. Federal funds cannot be used as matching funds for another federal grant. So if one grantee receives income from another, they should clarify the source of grant funds to determine whether or not it could be used as match. It is best to use state or local funds for payments to other grantees.

Q. Is restitution paid to crime victim services programs as reimbursement for direct client assistance expenses paid with grant funds considered program income?

A. Yes. Restitution received as reimbursement for a federal direct client assistance expense should be reported as program income when received. Restitution should be put into a separate account and used for future direct client assistance needs but never reported on an FSR.

Q. Are donations to a non-profit organization counted as program income?

A. No.

Q. Are there restrictions on how program income is spent?

A. Yes, the U.S. Department of Justice Financial Guide directs grantees to use program income to advance the program objectives, paying for same or similar services. Program income generated by grant-funded activities should be used to offset total allowable costs of the grant program, and cannot be used to pay for expenses that are not otherwise allowable with grant funds, such as building construction or lobbying activities.

Q. Can program income be expended on personnel salaries and fringe benefits?

A. Yes, it can be expended on any allowable grant expense.

Q. Is there a time limit for program income to be expended?

A. Yes, program income must be spent during the same grant period in which it was generated. (It does not have to be expended within the same reporting period.) The intent is to expend program income funds before using grant funds or other local funds.

Q. Are court-ordered fines to crime victim services programs considered program income?

A. No, income from offender fees does not need to be reported. It can be reported as match if used for allowable grant purposes.