

# Budget Allocation Guide of Allowable Expenses Federal / State

Revised August 2023

(Updates from May 2021 version in purple)

**This guide should be used for any crime victim services related grants that receive state or federal funding (VOCA, VAWA STOP, VAWA SASP and FVPSA)**

<b>Personnel</b>	
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 <i>daily time tracking log</i> is <b>required</b> for each position being paid using multiple sources of funding (Federal, State or non-OJP funding).	
Eligible Expense for <b>Federal and State</b> Funding	Eligible Expense for <b>State</b> Funding only
<p><b>Direct services related work</b> staff hours - including overtime pay, <b>holiday pay, PTO, etc.</b> <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 - including overtime, <b>holiday pay and PTO</b> <i>(e.g. executive leadership, financial, bookkeeping, general office duties, cooking, maintenance, housekeeping, public awareness &amp; community/school education presentations that <u>do not</u> include information on the services you provide, grant writing for OJP applications, etc.)</i></p>
Supervision hours of <b>direct services related work</b> staff	
<p><b>Direct services related work</b> that includes administrative time completing time tracking, programmatic documentation, reports and statistics, collecting and maintaining crime victims' records, conducting crime victim satisfaction surveys and needs assessments, <b>and work on a statewide crime victim services coalition board.</b></p>	
Payout of paid leave balances upon end of employment in accordance with board-approved policy. Any other circumstances need grant manager approval.	
<p><b>County attorney time only if above and beyond normal duties (typically only allowable for a contracted position and not a county employee)</b></p>	

## 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, and disability insurance paid by the employer.

Eligible Expense for <u>Federal and State</u> Funding	Eligible Expense for <u>State</u> Funding only
Direct services related work staff listed in <i>Personnel</i> in the same proportions of Federal/State as salary	All other administration, facility & support staff
	Severance in accordance with board-approved policy (need grant manager pre-approval)
Retirement contribution match for direct services related work staff	Retirement contribution match for all other administration, facility & support staff personnel

## Contract Services

1) See [Budgeting Consultants & Contractors in Application](#) and [Example Contract Scenarios](#) for assistance budgeting consultant/contractor work

2) Recurring and routine service contracts should be budgeted under *Office & Program Expenses, Building Expenses or Travel & Training* \*

3) Contracts of \$10,000 or more **require** prior approval AND submission of the [Documentation of Bidding Process Form](#)

4) Consultant rates exceeding \$650/day (\$81.25/hour) **require** prior approval using the [Request to Exceed Federal Consultant Rate Form](#)

Eligible Expense for <u>Federal and State</u> Funding	Eligible Expense for <u>State</u> Funding only
Consultant contracts (or written agreements) for direct services related services such as project evaluation, security personnel, psychological consultation, legal services, interpreters, trainers and therapists.	Consultant contracts for administrative related services that are not direct services related.
Contracts (or written agreements) to provide direct services related goods or services that are not routine and recurring, being provided on less than 3 occasions during the year such as website development, and special repair or maintenance.	Contracts (or written agreements) to provide goods or services that are not direct service related nor routine and recurring, being provided on less than 3 occasions during the year.
*Note - Contracts (or written agreements) to provide direct services related services that <u>are routine and recurring</u> , being provided on <u>3 or more occasions</u> during the year such as IT services, grounds/building maintenance, linen cleaning, and ongoing database management should be budgeted in other applicable budget categories - <u>not in contract services</u> .	*Note - Contracts (or written agreements) to provide administrative services that are not direct service related but <u>are routine and recurring</u> , being provided on <u>3 or more occasions</u> during the year such as accounting and payroll processing, should be budgeted in other applicable budget categories - <u>not in contract services</u> .
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.

Eligible Expense for <u>Federal and State</u> Funding	Eligible Expense for <u>State</u> Funding only
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) <b>and for work on a statewide crime victim services coalition board.</b>	Transportation/mileage/lodging/materials for administrative staff conducting work business (as applicable with Appendix B)
<b>Space rental for grantee providing/sponsoring a direct service related training.</b>	Honorarium for speaker/trainer
	<b>Space rental for grantee providing/sponsoring a training.</b>

## 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.

<i>Office Expenses</i>	
Eligible Expense for <u>Federal and State</u> Funding	Eligible Expense for <u>State</u> Funding only
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>Federal and State</u> Funding	Eligible Expense for <u>State</u> Funding only
Recurring and routine contract services, being provided on 3 or more occasions during the year, such as IT services, linen cleaning, and ongoing database management	Equipment purchases under \$5,000 per unit for <b>administrative duties</b> (e.g., cell phone, computer, furniture, fax machine, photo copier)
Equipment purchases under \$5,000 per unit for <b>direct services</b> (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 <b>administrative duties</b> (e.g., cell phone, computer, fax machine, photo copier, appliances, phone system, security system)
Maintenance, repair, lease and insurance for all equipment used for <b>direct services</b> (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)
<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	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
Victim group activities that provide opportunities for victims to meet other victims, share experiences, and provide peer support	
Vehicle lease or purchase (requires pre-approval) and gas for transporting victims	
Support group supplies	
Resource/training materials, books, CDs & DVDs that are direct service related	
Program computer software (and subscriptions) for direct service use	
Memberships to crime victim service related organizations	
Background checks for employees/volunteers	
Traditional, cultural, <b>indigenous ceremonial</b> and/or alternative therapy/healing	

## Building Expenses

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

Eligible Expense for <u>Federal and State</u> Funding	Eligible Expense for <u>State</u> Funding only
Recurring and routine building maintenance services, being provided on 3 or more occasions during the year,	Mortgage interest payments and street assessments for property owned by grantee
Rent	Fixed asset depreciation as allowable under the <a href="#">Depreciation Allowability Guidance</a>
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	
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>Federal and State</u> Funding	Eligible Expense for <u>State</u> Funding only
Furniture for direct services	Furniture for administrative, facilities & support staff
Vehicle purchase for transporting victims (requires pre-approval)	
Appliances (requires pre-approval)	
Playground equipment	
Security camera equipment	
Phone systems purchase	

## Direct Client Assistance (DCA Guidelines)

1) Please see [Crime Victims Reimbursement Program Information](#) for other financial assistance options available.

Eligible Expense for <u>Federal and State</u> Funding	Eligible Expense for <u>State</u> Funding only
Vendor cards for gas, food, personal needs, transportation, etc. (reimbursable by grant only upon distribution to victim) <a href="#">Vendor Card Usage Policy</a>	Crime scene cleanup (when not eligible through reparations)
Food for victims (see Appendix A)	Mortgage payments (principal, interest, property tax, homeowners insurance)
Rent <b>and security deposit</b>	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 Victims Reimbursement Program Information](#) for other financial assistance options available.

Eligible Expense for <u>Federal and State</u> Funding	Eligible Expense for <u>State</u> Funding only
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)	
<b>Service for injured victim (e.g., mowing lawn)</b>	
<b>Late fees associated with other eligible DCA expenses (e.g., utilities)</b>	
<b>Computer and mobile device applications related to victim safety</b>	

## Indirect Costs

Eligible Expense for <u>Federal and State</u> Funding	Eligible Expense for <u>State</u> Funding only
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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 don't have an active 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 Federal and 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 Federal (and 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 (except time on a statewide crime victim services coalition board is allowable)	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)	<b>Grantee agency</b> 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	<b>Fundraising type activities including staff time and grant writing (other than for MN OJP grants)</b>
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

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

"Yes, if" means grantees should consult *Appendix B: DPS 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 - \$10, lunch - \$13, dinner - \$19)
- \*Reimbursement may include tax and gratuity but not alcoholic beverages

STATE OF MINNESOTA TRAVEL POLICIES (“Commissioner’s Plan”)		
<p><b>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.</b></p>		
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><b>Regular Rate</b></p> <p>Breakfast: \$10.00 Lunch: \$13.00 <u>Dinner: \$19.00</u> TOTAL \$42.00</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><b>High Cost Areas</b></p> <p>Breakfast: \$12.00 Lunch: \$15.00 <u>Dinner: \$23.00</u> TOTAL: \$50.00</p>
Lodging	<ul style="list-style-type: none"> <li>▶ Any government or frequent guest rates should be sought.*</li> <li>▶ Must be at a licensed facility (not with a friend, relative or private party).</li> <li>▶ Requires an original receipt for reimbursement (Not a credit card receipt).</li> </ul> <p>*If a grant is federally funded, lodging costs (excluding taxes) may not exceed federally allowable rates. These rates may be found at <a href="http://www.gsa.gov/portal/category/21287">http://www.gsa.gov/portal/category/21287</a>.</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><b>(Note: IRS rate effective 1/1/23 is \$.655/mile)</b></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