

# Budget Allocation Guide of Allowable Expenses VOCA

July 9, 2021

This chart provides guidance on allowable costs under VOCA<sup>1</sup>. The chart outlines typical VOCA program costs, but is not inclusive of all costs allowed under VOCA. When evaluating whether a cost is allowable, grantees must also consider whether the cost is reasonable and necessary<sup>2</sup> for the operation of the program, and all restrictions on costs in the NOFO and grant agreement.<sup>3</sup> Grantees should reach out to their grant monitor regarding any questions on allowable costs.

Personnel
1) Each position’s current FTE and hourly/salary rate should be listed separately by line item in the budget.
2) Budget the gross pay for each position (not net pay).
3) A daily time tracking log is <b>required</b> for each position being paid using multiple sources of funding. A 100% Time Certification Form is required for each position that is reimbursed using VOCA funds only.
Eligible Expense for <u>VOCA, OR VOCA Match</u>
<p><b>Direct service staff</b> 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, vocational skills training, life skills training.)</i></p>
Supervision hours of <b>direct service staff</b>
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 grantee’s internal policies. Any other circumstances need grant manager approval.

Payroll Taxes & Fringe Benefits (Employer-paid)
1) Fringe Benefits for Personnel should correspond to the salary amount on the Personnel sheet of the budget.
Eligible Expense for <u>VOCA OR VOCA Match</u>

<sup>1</sup> 28 CFR 94

<sup>2</sup> 2 CFR §200.404

<sup>3</sup> For example, costs for staffing civil legal services would not be considered reasonable and necessary costs related to a transitional housing program.

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

Fringe benefits include, but are not limited to, the costs of leave (vacation, family-related, sick, or military), employee insurance, pensions, unemployment benefit plans.

## Travel

- 1) See [Appendix A: Food Funding Chart](#) for specific food allowability in Travel & Training scenarios.
- 2) See [Travel Reimbursement Schedule](#) for travel (transportation/lodging/meals) policies and reimbursement limits.
- 3) Out-of-state travel **requires** pre-approval by submitting a letter of request to direct grantor that includes breakout of costs and materials from conference or training.
- 4) Out-of-State trainings – No more than 3 people may attend any out-of-state conference. The grantee may not budget for more than 2 out-of-state trips within a twelve month period.

### Eligible Expense for VOCA or VOCA Match

Transportation/mileage/lodging/registration for staff/volunteers/victims to attend direct service training

Trainers for direct service training (\$81.25/hour max). Exceptions may be granted based on market rate and trainer's qualifications.

## Equipment Purchases (\$5,000+)

- 1) Equipment that costs under \$5,000 per unit should be budgeted under Supplies

### Eligible Expense for VOCA or VOCA Match

Furniture for direct services

Appliances

Playground equipment

Security camera equipment

Phone systems purchase

## Supplies

### Eligible Expense for VOCA or VOCA Match

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)

Office supplies – Office supplies may include pens, paper, notebooks, toner, and other similar items. No costs under this budget line will have a per unit cost of more than \$100 without specific written approval from ICJIA. Grantees may put line items of more than \$100 in their budget; they must be listed separately.

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)

Shelter operational needs (linens, cookware, mattresses)

Basic need items to have on hand for victims (e.g., clothing, diapers, hygiene products, etc.)

Victim group activities that provide opportunities for victims to meet other victims, share experiences, and provide peer support

Support group supplies

Resource/training materials, books, CDs & DVDs that are direct service related

Background checks & fingerprinting for employees/volunteers (some programs may have additional pre-hire requirements that may be covered, e.g. TB test.)

## Supplies (Direct Client Assistance)

1) See ICJIAs food funding policy for specific food allowability

### Eligible Expense for VOCA or VOCA Match

Vendor cards/gift cards for food, personal needs, transportation. At the end of the period of performance, grantees must return to ICJIA the monetary equivalent of any unused cards and tickets totaling over \$100. (Please see ICJIA Transportation Policy)<sup>4</sup>

Food for victims (ICJIA food funding policy)<sup>4</sup>

<sup>4</sup> § 94.119 Allowable direct service costs. Supplies must respond to an immediate need.

Rent (Must attempt to access AG victim compensation fund prior to distribution of funds)
Transportation to locations related to the victim's needs as a victim, such as medical facilities, and criminal justice system agencies
<b>Supplies (Direct Client Assistance) Continued</b>
1) See ICJIAs food funding policy for specific food allowability
<b>Eligible Expense for <u>VOCA or VOCA Match</u></b>
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
Personal items (clothing, diapers, bedding, personal hygiene items, etc.) <sup>4</sup>
Home safety expenses (doors, windows, locks, phones, security system, etc.) <sup>4</sup>
Hotel/motel expenses for safe housing (grant funds may not be used for smoking-in-room fees) <sup>4</sup>
Moving expenses (rent, security deposit, transportation costs, moving truck, storage space, etc.)
Utility bills (telephone service, gas, electricity, water, etc.) Prior utility bills (as long as this amount can be linked to victimization)
Application/filing fees (job placement, identifications documents, etc.)
Costs of the following, on an emergency basis (i.e., when Illinois Attorney General's Crime Victim Compensation Programs, 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-use 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.
Childcare <sup>5</sup> to enable a victim <i>who is a caregiver</i> to accomplish activities established in their individual service plan (or comparable document), including 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 <sup>4</sup>
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 <sup>4</sup>
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 <sup>4</sup>
Emergency shelter/boarding for victims' animal(s) when needed due to victimization (e.g., to board animal while victim is in shelter or if temporary hotel doesn't allow pets) <sup>4</sup>

<sup>5</sup> Allowable either through a licensed facility or a licensed home provider.

## Contractual (Program Expenses)

### Eligible Expense for VOCA or VOCA Match

Recurring and routine building maintenance services.

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)

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) at a rate not to exceed a reasonable market rate

Professional liability insurance

Vehicle Lease for transporting victims

Program computer software for direct service use

Memberships to crime victim service-related organizations

Web page development & web hosting

Phone system leases and maintenance fees Phone and Internet service

Contracted trainer for direct service staff

Contracted Single Audit costs prorated and budgeted across Federal sources being audited. Single Audit is required when federal expenditures are over \$750,000

## Contractual (Building Expenses)

1) All expenses should be prorated across all agency program areas.

### Eligible Expense for VOCA or VOCA Match

Recurring and routine building maintenance services

Rent

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

Maintenance, Repair, and replacement of essential items

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)

## Indirect Costs

### Eligible Expense for VOCA or VOCA Match

See the [Illinois Indirect Cost Rate](#) link if you plan to budget indirect costs to this grant. Indirect costs are eligible VOCA Match expenses. Indirect cost match must be for costs that would be allowable under VOCA.

### Not allowable with VOCA or VOCA Match (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	Debts, interest, fines, penalties or late fees (bank, credit card, utilities, etc.)
Reimbursement of victim personal cell phone costs <sup>6</sup>	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

<sup>6</sup> Track phones purchased for victims of crime for emergency use are an allowable cost.



**Food Funding Chart – Updated March 2021, Attachment A**

<b>Scenario</b>	<b>Allowable?<sup>7</sup></b>	<b>Budget Section</b>
<b>Grantee staff/volunteers who are:</b>		
At a training provided by grantee for other professionals	No	Not Applicable
At collaborative/partnership lunch with other professionals	No	Not Applicable
At staff meetings	No	Not Applicable
Attending a training provided by another agency	Yes <sup>8</sup>	Travel
Working in shelter	No	Not Applicable
Leading focus groups hosted by grantee	No	Not Applicable
Leading support groups	No	Not Applicable
Providing direct services	No	Not Applicable
At a staff/volunteer recognition event held by grantee	No	Not Applicable
At a staff/volunteer training event held by grantee	No	Not Applicable
<b>Victim who is:</b>		
Attending court proceedings	Yes	Supplies
In an emergency situation	Yes	Supplies
Participating in a support group hosted by grantee	No	Not Applicable
Residing at shelter	Yes	Supplies
Being served by grantee staff (non-emergency need)	No	Not Applicable
<b>Professionals who are:</b>		
Members of a work group (SMART, CRT, etc) hosted by grantee	No	Not Applicable
Members of an advisory or governing board at regular meeting	No	Not Applicable
Members of an advisory or governing board attending an outside training	No	Travel
At an informational open house hosted by grantee	No	Not Applicable
At a training provided by a grantee staff	No	Not Applicable

<sup>7</sup> Please see ICJIA’s food policy for guidance on maintaining records to document food costs.

<sup>8</sup> Meals are allowable per the Meal Allowance rules found at <https://ilga.gov/commission/icar/admincode/080/080030000E05100R.html>

Participants of:		
Community forums, cultural events, or focus groups hosted by grantee	No	Not Applicable

## VOCA Match Eligible Activities

Scenario	Supporting Documents Needed
<p><b>Cash, i.e. the value of direct funding for the project.</b></p> <p>This can include: Cash donations, leases, sale of goods/services, local government contributions, state appropriations, foundation grants or corporate contributions.</p>	<p>When the source is cash, written documentation should be provided on <b>the source</b> agency's letterhead, signed and dated by an authorized representative, and, at a minimum, should include the following:</p> <ul style="list-style-type: none"> <li>Amount of cash to be provided to the recipient for the project</li> <li>Specific date the cash will be made available</li> <li>The actual grant and fiscal year to which the cash match will be contributed</li> <li>Funds need to be used in the same grant period</li> <li>Time period during with funding will be available; and</li> <li>Allowable activities to be funded by the cash match. (Keep a copy of the receipt in your files)</li> </ul>
<p><b>Volunteered professional or personal services</b></p> <p>The value placed on which shall be consistent with the rate of compensation (which may include fringe benefits) paid for similar work in the program, but if the similar work is not performed in the program, the rate of compensation shall be consistent with the rate found in the labor market in which the program competes.</p>	<p>Substantiated by same methods used by the subrecipient for its paid employees (generally, this should include timesheets substantiating time worked on the project.) The basis for determining the value of in-kind donation shall be documented and shall not exceed fair market value.</p>
<p><b>Clinical supervision of direct service staff</b></p> <ol style="list-style-type: none"> <li>1) If not funded by project, but provided by organization, or</li> <li>2) Not funded by project and provided by outside organization.</li> </ol>	<p>Substantiated by same methods used by the subrecipient for its paid employees (generally, this should include timesheets substantiating time worked on the project.) The basis for determining the value of in-kind donation shall be documented and shall not exceed fair market value.</p>
<p><b>Donated and discounted specialized professional services for program</b></p> <p>Training, security personnel, project evaluation or for individual victims; psychological consultation, legal services, or interpreters for non-witness victims.</p>	<p>Substantiated by same methods used by the subrecipient for its paid employees (generally, this should include timesheets substantiating time worked on the project.) The basis for determining the value of in-kind donation shall be documented and shall not exceed fair market value. If training, a training log shall be maintained consisting of names of personnel, programs, date, length of training, and time.</p>

## VOCA Match Eligible Activities, Continued

Scenario	Supporting Documents Needed
<p><b>Materials/Equipment/Supplies</b> The value placed on lent or donated equipment shall not exceed its fair market value.</p>	<p>Enter into the general ledger as income and expenditure. Must meet same standards as other expenditures within organization. Must record donation and valuation of item in detail. The basis for determining the value of in-kind donation shall be documented.</p>
<p><b>Space and facilities</b> The value placed on which shall not exceed the fair rental value of comparable space and facilities as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality.</p>	<p>Enter into the general ledger as income and expenditure. Must meet same standards as other expenditures within organization. Must record donation and valuation of item in detail. The basis for determining the value of in-kind donation shall be documented.</p>
<p><b>Non-VOCA funded victim assistance activities</b> Including but not limited to, performing direct service, coordinating, or supervising those services, training victim assistance providers, or advocating for victims.</p>	<p>Substantiated by same methods used by the subrecipient for its paid employees (generally, this should include timesheets substantiating time worked on the project.) The basis for determining the value of in-kind donation shall be documented and shall not exceed fair market value.</p>
<p><b>Discounts</b> Any reduction or discount provided to the subrecipient shall be valued as the difference between what the subrecipient paid and what the providers nominal fair market value is for the good and service.</p>	<p>Written documentation should be provided on <b>the source</b> agency's letterhead or a detailed receipt, and at a minimum, should include the following:</p> <ul style="list-style-type: none"> <li>Specific good or service being discounted</li> <li>Amount of item at fair market value</li> <li>Amount of discount to be applied</li> <li>Specific date</li> <li>The actual grant and fiscal year to which the cash match will be contributed</li> <li>Allowable activities to be funded by discount</li> </ul> <p>(Keep a copy of the receipt in your files)</p>

- 1) Match must be allowable, reasonable, allocable, and consistently applied.
- 2) The basis for determining the value of personal services, materials, equipment, and space and facilities shall be documented and be consistent.
- 3) Use the fair market price. Consider what it would cost to obtain a similar good or service. The donor must provide the value of the donation. The IRS defines fair market value as the price that item would sell for on the open market.
- 4) Contributions are restricted to the same uses, and timing deadlines for obligation and expenditure, as the project's VOCA funding.
- 5) Failure to enter match contributions into the general ledger requires a formal explanatory policy and separate spreadsheet accountability of receipt and use.
- 6) In addition, if a recipient or subrecipient has included a match that exceeds the required matching portion within the approved budget, the records of those additional amounts must be included and maintained as if they are a part of the regular match amount.