**Allowable and Unallowable Costs**

* 1. **Allowable Costs and Services**

The following is a listing of services, activities and costs that are eligible for support with VOCA grant funds within an applicant’s organization:

* **Immediate Health and Safety -** Those services which respond to the immediate emotional and physical needs **(excluding medical care)** of crime victims such as crisis intervention, accompaniment to hospitals for medical examinations, hotline counseling, emergency food, clothing, transportation, and shelter (including emergency, short term nursing home shelter for elder abuse victims for whom no other safe, short-term residence is available), and other emergency services that are intended to restore the victim’s sense of security. This includes services which offer an immediate measure of safety to crime victims such as boarding-up broken window, and replacing or repairing locks. Also allowable is emergency legal assistance such as filing restraining orders and obtaining emergency custody/visitation rights when such actions are directly connected to family violence cases and are taken to ensure the health and safety of the victim.
* **Mental Health Assistance -** Those services and activities that assist the primary and secondary victims of crime in understanding the dynamics of victimization and in stabilizing their lives after a victimization such as counseling, group treatment, and therapy. “Therapy” refers to intensive professional psychological/psychiatric treatment for individuals, couples, and family members related to counseling to provide emotional support in crises arising from the occurrence of crime. This includes the evaluation of mental health needs, as well as the actual delivery of psychotherapy.
* **Assistance with Participation in Criminal Justice Proceedings -** In addition to the cost of emergency legal services noted above, other costs associated with helping victims participate in the criminal justice system also are allowable. These services may include advocacy on behalf of crime victims, accompaniment to criminal justice offices and court, transportation to court, child care or respite care to enable a victim to attend court, notification of victims regarding trial dates, case disposition information, and parole consideration procedures, and assistance with victim impact statements. State administrators may also fund projects devoted to restitution advocacy on behalf of specific crime victims. **VOCA funds cannot be used to pay for non-emergency legal representation such as divorces or civil** **restitution recovery efforts.**
* **Costs Necessary and Essential to Providing Direct Services -** This includes pro-rated costs of rent, utilities (in certain situations, i.e. a shelter), transportation costs for victims to receive services, emergency transportation costs that enable a victim to participate in the criminal justice system and local travel expenses for service providers.
* **Special Services -** Services to assist crime victims with managing practical problems created by the victimization such as acting on behalf of the victim with other service providers, creditors, or employers, assisting the victim to recover property that is retained as evidence, assisting in filing for compensation benefits, and helping to apply for public assistance.
* **Personnel Costs -** Costs that are directly related to providing direct services, such as staff salaries and fringe benefits, including malpractice insurance, the cost of advertising to recruit VOCA-funded personnel, and the cost of training paid and volunteer staff.

1. **Other Allowable Costs and Services**

The services, activities, and costs listed below are not generally considered direct crime victim services but often are necessary and essential activities to ensure that quality direct services are provided. Before these costs can be supported with VOCA funds, the applicant must certify that they have no other source of support for them, and that only limited amounts of VOCA funds will be used for these purposes. The following list provides examples of such items:

* **Skills Training for Staff -** VOCA funds designated for training are to be used exclusively for developing the skills of direct service providers including paid staff and volunteers, so that they are better able to offer quality services to crime victims. An example of skills development is training focused on how to respond to a victim in crisis, and the travel expenses associated with this training, provided that they meet the State of Georgia’s Travel Regulations as referenced in Section 4 of this application. **Please note that the CJCC will only reimburse these types of expenses for** **staff approved in the budget and for volunteers.**
* **Training Materials -** VOCA funds can be used to purchase materials such as books, training manuals, and videos for direct service providers within the VOCA-funded organization and can support the costs of a trainer for in-service staff development when the amounts do not exceed federal standards. Staff from other organizations can attend in service training activities that are held for the applicant staff.
* **Equipment and Furniture -** VOCA funds may be used to purchase furniture and equipment that provides or enhances direct services to crime victims, as demonstrated by the VOCA applicant.
* VOCA funds **cannot** support the entire cost of an item that is not used exclusively for victim-related activities. However, VOCA funds can support a pro-rated share of such an item. In addition, applicants cannot use VOCA funds to purchase equipment for another organization or individual to perform a victim-related service. Examples of allowable costs may include beepers, typewriters, computers, video-tape cameras and players for interviewing children, two-way mirrors, equipment and furniture for shelters, work spaces, victim waiting rooms, and children’s play areas.
* The cost of furniture, equipment such as Braille equipment or TTY/TTD machines for the deaf, or minor building alterations/improvements that make victim services more accessible to persons with disabilities are allowable.
* **Purchasing or Leasing Vehicles -** Applicants may use VOCA funds to purchase or lease vehicles if they can demonstrate to the state administrator that such expenditure is essential to delivering services to crime victims. The VOCA administrator must give **prior approval** for all such purchases.
* **Advanced Technologies -** At times, computers may increase an applicant’s ability to reach and serve crime victims. For example, automated victim notification systems have dramatically improved the efficiency of victim notification and enhanced victim security.
  + In making such expenditures, VOCA applicants must describe to the state how the computer equipment will enhance services to crime victims, how it will be integrated into and/or enhance the applicant’s current system, the cost of installation, the cost of training staff to use the computer equipment, the on-going operational costs, such as maintenance agreements and supplies, and how these additional costs will be supported, as maintenance costs **cannot** be supported with VOCA funds.
* **Contracts for Professional Services -** VOCA funds generally should not be used to support contract services. At times, it may be necessary for VOCA applicants to use a portion of the VOCA grant to contract for specialized services. Examples of these services include assistance in filing restraining orders or establishing emergency custody/visitation rights (the provider must have a demonstrated history of advocacy on behalf of domestic violence victims), emergency psychological or psychiatric services, or sign and/or interpretation for the hearing impaired or for crime victims whose primary language is not English.
  + Applicants are **prohibited** from using VOCA funds for contracted services which contain administrative, overhead, or other indirect costs included in the hourly or daily rate.
* **Operating Costs -** Examples of allowable operating costs include supplies, equipment use fees, when supported by usage logs, printing, photocopying, and postage, brochures which describe available services, and books and other victim-related materials. VOCA funds may support administrative time to complete VOCA-required time and attendance sheets and programmatic documentation, reports, and statistics, administrative time to maintain crime victims’ records, and the pro-rated share of audit costs.
* **Supervision of Direct Service Providers -** State administrators may provide VOCA funds for supervision of direct service providers when they determine that such supervision is necessary and essential to providing direct services to crime victims. For example, a state administrator may determine that using VOCA funds to support a coordinator of volunteers or interns is a cost-effective way of serving more crime victims.
* **Repair and/or Replacement of Essential Items -** VOCA funds may be used for repair or replacement of items that contribute to maintaining a healthy and/or safe environment for crime victims, such as a furnace in a shelter. Applicants wishing to use VOCA funds for these purposes must demonstrate the following:
* That the building is owned by the applicant organization and not rented or leased.
* All other sources of funding have been exhausted.
* There is no available option for providing the service in another location.
* That the cost of the repair or replacement is reasonable considering the value of the building.
* The cost of the repair or replacement is pro-rated among all sources of income.
* **Public Presentations -** VOCA funds may be used to support presentations that are made in schools, community centers, or other public forums and designed to identify crime victims and provide or refer them to needed services. Specifically, activities and costs related to such programs including presentation materials, brochures, and newspaper notices can be supported by VOCA funds.

1. **Unallowable Costs and Activities**

Applicants **may not** request funds for the following services or activities. NOTE: This list is not exhaustive and CJCC maintains discretion in allowing or disallowing budget requests:

* **Lobbying and Administrative Advocacy *-*** VOCA funds cannot support victim legislation or administrative reform, whether conducted directly or indirectly.
* **Perpetrator Rehabilitation and Counseling. *-*** Applicants cannot knowingly use VOCA funds to offer rehabilitation services to offenders. Likewise, VOCA funds cannot support services to incarcerated individuals, even when the service pertains to the victim of the individual.
* **Victim-offender meetings** – Meetings that serve to replace criminal justice proceedings. Funds can cover costs associated with Restorative Justice for the victim ONLY. Any costs associated with the perpetrator’s involvement in Restorative Justice efforts cannot be paid with VOCA funds. Funds cannot be used for Restorative Justice efforts or victim-offender mediation with the community as a whole.
* **Food or beverages -** No funds (federal and/or match) can be used to purchase food and/or beverages for any meeting, conference, training or other event and all such events must be approved by CJCC before any contracts are signed or arrangements finalized. Therefore, food and beverage costs are now unallowable under any grant, cooperative agreement and/or contract. This restriction does not impact direct payment of per diem amounts to individuals attending a meeting or conference, as long as they fall within the guidelines.
* **Need Assessments, Surveys, Evaluations, and/or Studies -** VOCA funds may not be used to pay for efforts conducted by individuals, organizations, task forces, or special commissions to study and/or research particular crime victim issues.
* **Prosecution Activities -** VOCA funds cannot be used to pay for activities that are directed at prosecuting an offender and/or improving the criminal justice system’s effectiveness and efficiency, such as witness notification and management activities and expert testimony at a trial. In addition, victim witness protection costs and subsequent lodging and meal expenses are considered part of the criminal justice agency’s responsibility and cannot be supported with VOCA funds.
* **Fundraising Activities.**
* **Indirect Organizational Costs -** The costs of liability insurance on buildings, capital improvements, security guards and bodyguards, property losses and expenses, real estate purchases, mortgage payments, and construction may not be supported with VOCA funds.
* **Property Loss -** Reimbursing crime victims for expenses incurred as a result of a crime such as insurance deductibles, replacement of stolen property, funeral expenses, lost wages, and medical bills are not allowable.
* **Most Medical Costs -** VOCA funds cannot pay for nursing home care (emergency short-term nursing home shelter, as discussed previously, is allowable), home health-care costs, in-patient treatment costs, hospital care, and other types of emergency and non-emergency medical and/or dental treatment. VOCA grant funds cannot support medical costs resulting from victimization.
* **Relocation Expenses -** VOCA funds cannot support relocation expenses for crime victims such as moving expenses, security deposits on housing, ongoing rent, and mortgage payments. However, VOCA funds may be used to support staff time in locating resources to assist victims with these expenses.
* **Administrative Staff Expenses *-*** Salaries, fees, and reimbursable expenses associated with administrators, board members, executive directors, consultants, coordinators, and other individuals are not allowable unless these expenses are incurred while providing direct services to crime victims.
* **Development of Protocols, Inter-Agency Agreements, and Other Working Agreements -** These activities benefit crime victims, but they are considered examples of the types of activities that applicants undertake as part of their role as a victim services organization, which in turn qualifies them as an eligible VOCA applicant and are therefore unallowable costs under the VOCA grant program.
* **Costs of Sending Individual Crime Victims to Conferences**
* **Activities Exclusively Related to Crime Prevention -** VOCA funds cannot be used for community education, crime prevention activities, or education presentations. It is allowable to use funds for public awareness to promote programs and services that are provided to crime victims.
* **Matching other federal funds.**