

Budget Allocation Guide of Allowable Expenses for State Violence Prevention Grants

September 30, 2021

This chart provides guidance on allowable costs for State of Illinois Violence Prevention grants to assist grantees build their budgets and, when needed amend them. **These costs are not allowable if they are not in an approved budget.** The chart outlines typical costs, but additional costs may be allowable. All costs must be reasonable and necessary¹ for the operation of the program and aligned with all restrictions on costs in the specific Notice of Funding Opportunity, grant agreement and funding source. Organizations should reach out to the NOFO lead or 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 required for each position being paid using multiple sources of funding. A 100% Time Certification Form is required for each position that is reimbursed using funds under a single grant.
4) Grantee’s employees should be listed on the Personnel sheet. Contractual staff should be listed on the Contractual page.
Eligible Expenses
Program staff hours (including overtime pay): <ul style="list-style-type: none"> Direct Service Staff (<i>e.g., case manager, counselor, etc.</i>) Grant Administration Staff (<i>e.g., project coordinator, data analyst, etc.</i>)
Compensation must be reasonable, conform to the grantee’s policies, and those policies must apply to grant and non-grant funded staff. In other words, grantees cannot pay people more or increase their benefits because they are funded under the grant.
Raises that are agency wide and applied towards grant funded and non-grant funded staff.
Payout of paid leave balances upon end of employment in accordance with grantee’s internal policies. Any other circumstances need grant manager approval.

¹ 2 CFR §200.404

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 Expenses

Payroll taxes include federal/state tax, FICA, Medicare, worker's compensation, and 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, and unemployment benefit plans.

Travel

Eligible Expenses

Transportation, mileage, parking, lodging and meals for program staff/volunteers to attend training or required meetings with ICJIA. See the State of Illinois' [Travel Reimbursement Schedule](#) for travel policies and reimbursement limits related to transportation/mileage, in-state lodging and meals, unless grantees have a travel policy with lower rates of reimbursement, then that more restrictive policy applies. See [Per Diem Rates | GSA](#) for reimbursement limits for out-of-state lodging.

Local travel expenses for program staff. Travel expenses for program participants (public transportation and gas cards) should be in the Supplies section of the budget.

Prorated operation costs of agency owned vehicles

Equipment Purchases (\$5,000+)

1) Items that cost under \$5,000 per unit are budgeted under Supplies

Eligible Expenses

Furniture for program services

Phone systems purchase

Supplies

Eligible Expenses

Printing of and postage for program related materials (e.g., client correspondence, brochures, program literature)

Office supplies – When grantees are budgeting for general office supplies, grantees are asked to write in the budget narrative, “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.

Purchases under \$5,000 per unit for program services, itemized (e.g., cell phone, computer, furniture, fax machine, photo copier, phone system)

Event Supplies – media material, decorations (banners, balloons), id cards, t-shirts, plastic utensils and plates, door prizes (sports equipment, school supplies, phone chargers), wireless speakers, etc.

Uniforms – Program staff uniforms, t-shirts for program participants when programmatically necessary, i.e., to identify participants at events, for safety purposes, or for some other reason based on programmatic need.

Promotional² items – Costs for program outreach are allowable when the costs promote the grant program. For example, an advertisement for an event funded by the grant is allowable while a general advertisement for the grantee’s agency is unallowable. Promotional items that are used for programmatic purposes are also allowable. For example, if the grant supports a hotline, magnets promoting the use of the hotline phone number is allowed. Additionally, pens with the grantee’s name on them that are used as office supplies by the grant funded staff are an allowable expense.

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

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

² 2 CFR §200.421: Allowable advertising costs include goods and services procured for the performance of the award, program outreach and other specific purposes necessary to meet the requirements of the award.

Supplies (Direct Client Assistance)

Eligible Expenses

Food for program participants is allowed if food is necessary for the success of the program and the cost is reasonable. Examples of food being necessary for a program's success include but are not limited to:

- when food incentivizes attendance of participants, especially youth, who may not otherwise attend
- when food incentivizes attendance at focus groups that are necessary to the program
- when food incentivizes attendance at workshops, trainings, and violence prevention events
- when food supports an event with a prosocial, relationship-building programmatic purpose within a community or between program participants including a block party to build community, a re-entry event to re-introduce people to a neighborhood, and capstone social activities celebrating the completion of a program
- programs that provide therapy and other one-on-one counseling may also keep snacks on hand, like granola bars, if necessary for participants to focus on the program, rather than on their hunger

Programs that address emergency needs, like re-entry programs, may provide temporary, emergency food for program participants as a bridge to other programs like TANF or SNAP when other sources of emergency food are not available. Grantees may not use ICJIA funds as a substitute for other food programs and allowances that are already available, such as TANF or SNAP.

In the budget narrative, the applicant should describe how the per-person cost was calculated, why food is necessary for the program, and why the costs are reasonable. As a guideline for reasonable costs for program participants, snacks may be provided at \$3 per person and meals for \$10 per person.

See ICJIA's Food Policy for State Grants for additional guidance.

Public transportation cards/tickets - CTA cards, bus cards, Metra tickets, etc.

Gas cards - Grantees may purchase gas cards for program participants to use for allowable programmatic purposes. More economical methods of travel should be explored first, however gas cards may be distributed when more economical means of transportation are not available. A tracking system for the gas cards is required. See ICJIA's transportation policy for additional guidance.

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.

Incentives: Items purchased to encourage client participation in program activities and/or to reward clients for meeting goals. Incentives include, but are not limited to, vendor cards/gift cards, candy, movie theatre tickets, school spirit gear, etc.

At the end of the period of performance, grantees must return to ICJIA the monetary equivalent of any unused vendor cards/gift cards totaling over \$100.

Client needs – emergency shelter, emergency clothes or clothes needed for a job interview, school supplies, school fees, etc. Grantees are required to track all items given to program participants under this budget line item.

Contractual (Program Expenses)

Eligible Expenses

Rental costs for events

Maintenance, repair, lease and insurance for equipment used for program services (e.g., cell phone, internet, computer, fax machine, photo copier, appliances, phone system, security system, vehicle insurance/repair)

Contracted specialized professional services for program (e.g., meeting facilitation, planning, accounting, etc.) or for individual program participants (e.g., interpreters) at a rate not to exceed a reasonable market rate

Subawardees responsible for the implementation of the violence prevention program.

Professional liability insurance

Vehicle Lease for transporting program participants

Program computer software for program use

Program participant stipends

Contracted trainer for program staff (leadership development, grant management training and trauma-informed/restorative justice practice trainings, etc.)

Conference registration fees for program staff

Training and registration costs for program participants

Contractual (Building Expenses)

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

Eligible Expenses

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

Extermination

Signage for building

Maintenance, Repair, and replacement of essential items

Indirect Costs

Eligible Expenses

See the [Illinois Indirect Cost Rate](#) link if you plan to budget indirect costs to this grant. As a general rule, indirect costs are based on a percentage (indirect cost rate) of the modified direct total cost base³, unless grantee has a different base as part of their indirect cost rate agreement.

Costs for the grantee that are not allocated directly to an individual grant program and support the general operation of the grantee, such as rent, utilities, cleaning service, or personnel costs for a receptionist. Costs budgeted as direct costs in the grantee's budget cannot also be reimbursed as indirect costs.

³ 2 CFR 200.68. Modified Total Direct Cost (MTDC). MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

Examples of Unallowable Costs (Not an Exhaustive List)

Any costs that are not included in the budget approved by ICJIA. Budget revisions must be approved by ICJIA prior to the grantee incurring any costs.	Fundraising Activities
Anything described as unallowable in the Notice of Funding Opportunity.	New Construction
Staff bonuses that are not for incentive compensation related to a pre-existing employment agreement. Overall compensation must remain reasonable.	Land acquisition
Costs or payments that constitute a real or apparent conflict of interest	Capital expenditures
Alcohol and food at any event where alcohol is served	Staff hours for time working on another agency's board, even if related to the program.
Any benefit or expense for board members beyond those related to costs of board training	Minor renovation or remodeling of a property either listed or eligible for listing on the National Register of Historic Places or located within a 100-year flood plain
Lobbying	Appreciation, entertainment or social activity expenses for staff, board or multi-disciplinary team members
Raises that are specific to the grant funded program staff, are not applied to all agency staff and do not follow agency policy	