



ALLOWABLE COST GUIDE

Note: For efficiency, Certified Domestic Violence Centers shall use available funding sources in the below order:

1. Temporary Assistance for Needy Families (TANF) --- **FEDERAL**
2. Department of Health & Human Services: Family Violence Prevention Services Act (FVSPA) --- **FEDERAL**
3. Department of Health & Human Services FVSPA-American Rescue Plan (ARP) --- **FEDERAL**
(**COVID-19:** method of payment is cost-reimbursement)
4. Domestic Violence Trust Fund (DVTF) --- **STATE**
5. General Revenue (GR) --- **STATE**
6. Department of Justice: Services, Training, Officers, and Prosecutors (STOP) Formula Grant --- **FEDERAL** (*project specific*)
7. Department of Justice: Justice for Families (JFF) --- **FEDERAL** (*project specific*)
8. Child Protective Investigator (CPI) --- **STATE** (*project specific*)

Note: Refer to your executed contract for available funding source(s). All expenditures must be tied to the contract scope of work, tasks, and deliverables. Expenditures may only occur during the contract term. Any funds not expended by the end of each contract year and/or contract term must be returned to the Department.¹

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¹ Certified Domestic Violence Centers should refer to your contract for guidance on unexpended funds.

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)

FEDERAL

100% of TANF/DV funds are to be used for Domestic Violence Services to include allowable costs for eligible families to promote their safety and economic stability. These funds shall be used to provide domestic violence information and referral, counseling services, case management, emergency shelter, non-residential outreach services, and assessment of children.

Additional TANF information can be found in the TANF Florida State Plan 10/1/2020 – 9/30/2023 at:

<https://www.myflfamilies.com/service-programs/access/docs/TANF-Plan.pdf>

Funds are allocated from Domestic Violence Prevention, originating from the Personal Responsibility and Work Opportunity Act, administered by the US Dept. of Health & Human Services. Funds may only be used to provide domestic violence services for TANF eligible participants.

The certified domestic violence centers are required to maintain all TANF client eligibility records. For documentation purposes, the percentage of TANF eligible individuals compared to total individuals receiving shelter services must be equal to or greater than the percentage of total TANF dollars in the center's domestic violence program budget.

For example, if the domestic violence center's total domestic violence program budget is \$100,000 and \$30,000 of it is TANF funds, then 30% of individuals served in shelter must be TANF eligible. Centers who do not meet these criteria may be subject to return of funds on a pro-rata basis.

***** ALL EXPENDITURES MUST BE TIED DIRECTLY TO HELPING SURVIVORS OF DOMESTIC VIOLENCE (INCLUDING THEIR CHILDREN) WHOSE GROSS INCOME IS AT OR BELOW 200% OF THE FEDERAL POVERTY LEVEL. QUARTERLY RECONCILIATION OF FUNDS MUST SHOW SERVICES DOMESTIC VIOLENCE SURVIVORS (INCLUDING THEIR CHILDREN) RECEIVED IN THE REPORTED QUARTER.*****

ELIGIBILITY

Florida limits TANF-funded benefits and/or services eligibility to families who meet the eligibility standards as outlined in federal and state law. Except as allowed by federal law, to be eligible for programs and/or services funded with segregated federal TANF funds or state-funds that are reported as maintenance of effort, a Florida family must meet the following requirements:

- be U.S. citizens or qualified noncitizens,
- be legal residents of the state,
- be a family with a minor child living with a custodial parent or caretaker relative,
- be a pregnant woman,
- be a needy family with income commensurate with the financial eligibility required by the program

NOTE: Florida has two definitions for “needy.” The first definition applies to a family applying to receive Temporary Cash Assistance (TCA) for on-going basic needs, and the **second applies to families seeking eligibility for a non-assistance service or activity.**

Consistent with the four purposes under section 402(a)(1)(A)(i) of the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA), the state defines the following groups as “TANF-eligible families” and the level of income that establishes their status as “needy”:

- a. Needy families with a gross income at or below 185% of the federal poverty level are eligible to receive TCA.
- b. Needy families with a gross income at or below 200% of the federal poverty level are eligible for TANF non-assistance services. Specified individuals include **victims of domestic violence**, families served through programs created to strengthen Florida's families, families at risk of welfare dependency due to substance abuse or mental illness, families with children at risk of abuse or neglect, non-custodial parents, and families at risk of welfare dependence due to teen pregnancy and others as defined in the state plan.

TANF Services

1. **Diversion Programs** - Florida established several diversion programs to assist families who may not need ongoing TCA or meet the income eligibility limitations. The LWDB or other local contracted agencies administer these programs in cooperation with the SWDB, DEO, and DCF. These short-term programs receive TANF only funds, except the Healthy Families Florida program which receives TANF and MOE funds.
 - a. **Diversion Program for Victims of Domestic Violence** (s. 414.157, F.S.): This program provides services and one-time payments (not to exceed \$1,000) to assist victims of domestic violence and their children in making the transition to independence. Eligible participants are a parent or caretaker with one or more minor children or a pregnant woman, with income at or below 200% of federal poverty level. To extend services to larger numbers of domestic violence victims, the program does not offer cash payments directly to participants; one-time payments not to exceed \$1,000 are made directly to a vendor (such as a landlord). Services include those mandated by statute: emergency shelter, 24-hour hotline, information and referral, case management, child assessment, counseling, community education, and professional training. Centers may offer other services on a case-by-case basis. The program also assists participants in applying for other state and/or local benefits and services.
 - b. Families with children (or a pregnant woman) in need of services who have income at or below 200% of the federal poverty level and who are victims of domestic violence (as determined by the domestic violence program).
2. **Subsidized Childcare Program** (s. 1002.81, F.S.; s. 1002.84, F.S.; s. 1002.87, F.S.)
 - a. Childcare for children younger than 13, in a family whose income is at or below 150 percent of the Federal Poverty Level (FPL) for initial eligibility and at or below 85 percent of the State Median Income (SMI) for continued eligibility. In addition, childcare is provided for children of Welfare Transition Program participants and for children who are at risk of abuse, neglect, or abandonment, homeless, or **victims of domestic violence**. Families must pay a fee on a sliding scale unless the fee is waived.

Florida adopted the federal Family Violence Option in recognition that past and present incidences of domestic violence may affect an individual's ability to comply with assigned work activities:

- a. The implementation details that describe the provision of support services to reduce the incidence and effects of domestic violence on individuals and families receiving TANF/TCA can be found in WT Domestic Violence Program Final Guidance Paper, WPDG 026.

https://floridajobs.org/docs/default-source/lwdb-resources/policy-and-guidance/guidance-papers/2002-guidance-papers/026-domestic-violence.rtf?sfvrsn=c65478b0_2

- b. **Domestic Violence Policy (s. 414.065(4)(b) & (c), F.S.):** A participant who is unable to comply with work requirements because such compliance would make it probable that he/she would be unable to escape from domestic violence or due to mental or physical impairment related to past incidents of domestic violence, may be excused from work requirements. The LWDB staff or service provider screens, identifies, and works with the participant to develop an ARP that specifies alternative activities that prepare them for self-sufficiency while providing for the safety of the participant and their dependents. Failure to

comply with the ARP without good cause results in the same penalty process as failure to comply with work activities.

c. Optional Certification

The State has established and is enforcing standards and procedures to:

- i. Screen and identify individuals receiving assistance under the State Plan with a history of **domestic violence** while maintaining the confidentiality of such individuals.
- ii. Referring such individuals to counseling and supportive services.
- iii. Waive, pursuant to a determination of good cause, other program requirements in cases where compliance with such requirements would make it more difficult for individuals receiving assistance under this part to escape **domestic violence** or unfairly penalize such individuals who are or have been victimized by such violence, or individuals who are at risk of further domestic violence.

Purpose: The purpose of TANF/DV funds is to provide Core Domestic Violence Services for eligible families to promote their safety and economic stability. These funds shall be used to provide domestic violence information and referral, counseling services, case management, emergency shelter, non-residential outreach services, and assessment of children. Appropriate uses of TANF/DV Funds are:

- a. Nonrecurring, short-term benefits designed to deal with a specific episode of need
- b. Not intended to meet recurring or ongoing needs
- c. Not extending beyond 4 months

Cost Criteria:

Costs **must** meet the following general criteria to be allowable under Federal awards:

- a. Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- b. Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- c. Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-Federal entity.
- d. Be accorded consistent treatment. A cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- e. Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
- f. Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period. See also [§ 75.306\(b\)](#).
- g. Be adequately documented. See also [§§ 75.300](#) through [75.309](#).

ALLOWABLE COST:

1. Diversion Program for Victims of Domestic Violence – (refer to page 2, *TANF Section* above)
2. **Alternative Requirement Plan** Some participants may have circumstances that prevent them from participating in traditional work activities and may be assigned to alternative activities as part of their program participation. Some examples include individuals who may have self- **identified as a victim of domestic violence**, have medical limitations, substance abuse or mental health issues, learning, or other hidden disabilities. In these situations, WT program staff and the participant will jointly develop an Alternative Requirement Plan (ARP). The ARP will outline alternative activities in which the participant will engage in to move them towards program participation and/or employment by allowing alternative activities until they are no longer needed.
 - a. If an individual is a victim of domestic violence, the ARP must focus on providing for the ongoing safety of the individual and his or her children.
 - b. If an individual has medical, mental health, and/or substance abuse issues, the ARP may focus on the medical, substance abuse, or mental health treatment plans.
 - c. Where appropriate, the program will provide reasonable accommodations and language assistance to participants to ensure meaningful access and effective communication.
3. The following list is not exclusive. This program includes expenditures for TANF (purpose 2) and non-TANF (purposes 3 and 4) participants who are survivors of domestic violence.
 - a. Safety planning,
 - b. Emergency shelter
 - c. Case management
 - d. Non-residential outreach services
 - e. Assessment of children
 - f. Counseling
 - g. Mentoring
 - h. Mediation services
 - i. Healthy relationship training
 - j. Conflict-resolution training
 - k. Financial literacy training
 - l. Responsible parenting skills training
 - m. Childcare (refer to page 2)
 - n. Transportation - Expenses for participants include

- i. Bus tokens or passes,
 - ii. Transit vouchers,
 - iii. Car repairs, and
 - iv. Gasoline
 - v. Service providers pay participants for transportation in advance or reimburse against receipts or invoices. If funds are available, providers may help pay for vehicle operation and repair expenditures necessary to make a vehicle serviceable, vehicle registration and driver license fees and liability insurance for up to six months, in accordance with their local operating procedures.
- o. Ancillary Expenses - These may include
- i. Books,
 - ii. Tools,
 - iii. Clothing,
 - iv. Education or training fees,
 - v. Background checks,
 - vi. Drug screening, or
 - vii. Other costs to comply with employers' hiring conditions, or other expenses necessary to complete work or alternative requirement plan activities, such as paying the fee for a medical form certifying disability or other medical condition to be completed by a physician licensed under Florida Statute Chapter 458 or 459. The completion of a medical form or statement is not a service Medicaid covers.

Eligibility for TANF participants is limited to needy families as defined in the above *Eligibility* section.

UNALLOWABLE COST: (including but not limited to)

1. TANF/DV funding **may not** be used for assistance. Assistance for federal purposes consists of any payment or benefit designed to meet ongoing basic needs – food, clothing, shelter, utilities, household goods, personal care items, and general incidental expenses. Assistance also includes supportive services such as transportation or childcare provided to unemployed recipients.
2. Medical expenses and prescriptions are not allowable costs for TANF funds. State or local funds may be used for medical expenses or prescriptions. No services will be provided utilizing TANF/DV funding that meets the federal definition of “assistance” defined as **services that have cash value (cash like) and are intended to meet basic ongoing needs.**
3. Kidcare co-payments or monthly premium for health insurance
4. Domestic violence hotline services
5. Capital expenditures
6. Administrative expenses including but not limited to telephone, grounds maintenance and repairs, contracted services, equipment purchases, and office supplies. Any expense being charged to TANF **must** be tied to direct participant services. **Any expense being charged 100% to TANF will need to be justified.**

FAMILY VIOLENCE PREVENTION SERVICES ACT (FVSPA)

FEDERAL

100% of FVSPA funds are to be used for Core Domestic Violence Services. These funds shall be used to provide domestic violence information and referral, counseling services, case management, emergency shelter, non-residential outreach services, and assessment of children.

Administered by the U.S. Department of Health and Human Services, the Family Violence Prevention and Services Act Grant (FVPSA) is a formula grant which provides federal funding to all states and territories. The Office of Domestic Violence uses these funds to finance programs throughout Florida that address the issue of domestic violence by providing shelter or related assistance to victims and their children. These programs operate shelter facilities that are staffed 24/7 and provide a full spectrum of services including basic food and immediate shelter, crisis intervention, counseling, and advocacy.

ALLOWABLE COSTS & ACTIVITIES

1. Shelter and supportive services to adult and youth victims (and their dependents) of family violence, domestic violence, or dating violence.

- Including paying for the operating and administrative expenses of the shelter facilities
- Shelter may include group housing, rental subsidies, temporary refuge such as a hotel room or safe house or lodging in individual units such as apartments.

2. Assisting a victim to develop a safety plan and supporting their efforts to make decisions related to their ongoing safety and well-being.

3. Individual and group counseling to include peer support groups, and referral to community-based services to assist victims and their dependents with recovery from the effects of the violence.

4. Services, training, technical assistance, and outreach to increase awareness of family violence, domestic violence, and dating violence and promote accessibility of services offered to victims.

5. Provision of culturally and linguistically appropriate services

6. Services for children exposed to family violence, domestic violence, or dating violence.

Examples include but are not limited to:

- Age-appropriate counseling
- Supportive services
- Services for the non-abusing parent that support that parent's role as a caregiver
- Services that work with the non-abusing parent and child together

7. Advocacy, case management services, and information and referral services.

Examples include but are not limited to:

- Assistance accessing Federal and State financial assistance programs
- Legal advocacy for victims and their dependents
- Medical advocacy, including referrals for appropriate health care services (including mental health, alcohol, and drug abuse treatment)
 - *Reimbursement for these health care services is **NOT** allowable*
- Assistance locating and securing safe and affordable permanent housing and accessing homelessness prevention services

- Provision of transportation, childcare, respite care, job training and employment services, financial literacy services and education, financial planning, and related economic empowerment services
- Parenting and other educational services for victims and their dependents

8. Prevention services. Examples include but are not limited to:

- Outreach and education to underserved populations
- Healing services for children and youth exposed to domestic or dating violence
- Home visiting programs for high-risk families
- Screening programs in health care settings

UNALLOWABLE COSTS & ACTIVITIES

- 1. Sexual assault programming** (outside of sexual abuse within an intimate partnership).
- 2. Lobbying**, for example domestic violence council membership dues.
- 3. Direct payment to victims or their dependents.**
- 4. Any emergency service or shelter that requires compliance with certain conditions in order to be received/provided**, for example requiring residents to do household chores in order to remain at a shelter.
- 5. Charging fees to victims receiving FVPSA funded services.**
- 6. Providing services or training exclusively on types of abuse or assault outside of domestic violence between intimate partners and their dependents.** (*Training and services for other types of abuse/assault may be covered as part of training/services for Domestic Violence, just not as stand-alone.*)
- 7. Reimbursement for any health care services.**

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FAMILY VIOLENCE PREVENTION SERVICES ACT (FVSPA) / AMERICAN RESCUE PLAN (ARP)

FEDERAL

Certified Domestic Violence Centers are authorized to use ARP funds based on allowable cost guidance using the cost-reimbursement method of payment.

Note: Attachment 31 (ARP Reimbursement Form) is required to be completed and submitted for each receipt or invoice requesting reimbursement. Please refer to your contract for detailed information. Invoices will not be processed without Attachment 31.

Administered by the U.S. Department of Health and Human Services, the Family Violence Prevention and Services Act Grant (FVPSA) / American Rescue Plan (ARP) is a supplemental award which provides federal funding to all states and territories to prepare, prevent, and respond to the COVID-19 public health emergency. These funds will reduce the barriers to health services that help mitigate the spread of the virus for domestic violence survivors, including in rural communities and in the geographically isolated Alaskan Native villages, and will promote the health and well-being of adults and children exposed to domestic violence. This historic investment will provide 296 supplemental grant awards that will reach states, territories, tribes. This funding will research thousands of programs across the country including 1,500 local domestic violence shelters, as well as 252 tribal domestic violence programs.

The purpose of these supplemental funds is the same as that of the ARP funds: to **prevent, prepare** for, and **respond** to COVID-19. Within these parameters, grantees have flexibility to determine which services best support the needs of children and families experiencing family violence, domestic violence, and dating violence.

ALLOWABLE COST:

The intent of the ARP COVID-19 supplemental funding is to assist states, territories, tribes prevent, prepare, and respond to the COVID-19 public health emergency as follows:

1. PREVENT

Activities that assist domestic violence survivors by providing supportive services, shelter options, and supplies, which will reduce the exposure and risk of COVID-19.

- Outreach and education to local domestic violence programs and tribes on strategies that reduce [COVID-19 transmission](#), using existing materials where available. Please note that grantees are expected to use materials from federal agencies and/or local public health departments.
- Dissemination of [educational materials](#) and resources to local domestic violence programs and tribes on precautions to [prevent](#), contain, or mitigate COVID-19 and other respiratory illnesses. Please note that grantees are expected to use materials from federal agencies and/or local public health departments.
- Provision, on a regular basis, of immediate shelter and related supportive services to adult and youth victims of family violence, domestic violence, or dating violence, and their dependents, including paying for the operating and administrative expenses of the facilities for such shelter; o These FVPSA supplemental funds can be used to provide temporary refuge in conjunction with supportive services in compliance with applicable state or tribal law or regulations and includes:
 - Housing provisions including assistance locating and securing safe and affordable permanent housing and homelessness prevention services.
 - Rental subsidies.

- Temporary refuge or lodging in individual units such as apartments (which is not required to be owned, operated or leased by the program).
 - Safe homes; and
 - Hotel or motel vouchers.
- Provision of prevention services, including outreach to underserved populations to increase access to domestic violence services and reduce the exposure and risk of COVID-19; and
 - Strengthening of partnerships with local and state public health authorities, local and state human services agencies, emergency services managers, health care providers, housing and homelessness services, culturally specific community-based organizations, tribes, and domestic violence programs to improve emergency operations and related outcomes for victims and their dependents.

2. PREPARE

Activities that include assessing needs of survivors during the COVID-19 public health emergency. Activities that provide training, information, and assistance necessary to ensure the continuity of domestic violence services. Assessing the capacity of local domestic violence programs and tribes' emergency operation plans and plans to address the needs of survivors and reduce the exposure and risk of COVID-19. Please note that the provision of remote services continues to be an allowable activity.

- Assessment of the capacity of agencies, local domestic violence programs, and tribes to provide continuity of domestic violence services, including emergency operations plan and plans to address increasing service demands, remote services operational capacity, potential provider closures, and staff unavailability due to illness, caretaking, or other reasons related to the COVID-19 public health emergency.
- Reviewing, updating, and/or implementing emergency operations plan and plans to address increasing and/or shifting service demands, remote services operational capacity, potential provider closures, and staff unavailability due to illness, caretaking, or other reasons related to the COVID-19 public health emergency;
- Activities to build capacity to provide core shelter and supportive services through flexible and survivor-centered approaches that are adaptable to changing program, community, and survivor needs (e.g., mobile advocacy, flexible funding, non-congregate sheltering options);
- Development of safety plans, and supporting the efforts of victims of family violence, domestic violence, or dating violence to make decisions related to their ongoing safety and well-being during the COVID-19 public health emergency;
- Provision of individual and group counseling, peer support groups, and referral to community-based services to assist family violence, domestic violence, and dating violence victims, and their dependents in recovering from the effects of violence during COVID-19 public health emergency;
- Provision of services for children exposed to family violence, domestic violence, or dating violence, including age-appropriate counseling, supportive services, and services for the non-abusing parent that support that parent's role as a caregiver, which may, as appropriate, include services that work with the non-abusing parent and child together, during the COVID-19 public health emergency. Please note that the provision of remote services would be an allowable activity; and
- Enhancement of capacity to provide culturally and linguistically appropriate services during COVID-19 public health emergency and address racial disparities exacerbated by the public health emergency.

3. RESPOND

Activities and technical assistance for ensuring the continuity of domestic violence services during the COVID-19 public health crisis which includes responding to issues including adapting to fluctuating needs and circumstances. Please note that the provision of remote services continues to be an allowable activity:

- Provision of services, training, technical assistance, and outreach to increase awareness of family violence, domestic violence, and dating violence and increase the accessibility of family violence, domestic violence, and dating violence services;
- Provision of advocacy, case management services, and information and referral services concerning issues related to family violence, domestic violence, or dating violence intervention and prevention, including—
 - Assistance in accessing related federal and state financial assistance programs.
 - Legal services and other advocacy to assist victims and their dependents in navigating court processes, including, but not limited to, restraining orders, child custody, eviction, and domestic violence-related firearm removal.
 - Medical advocacy, including provision of referrals for appropriate health care services (including mental health and substance use services), but which shall not include reimbursement for any health care services.
 - Assistance locating and securing safe and affordable permanent housing and referrals to homelessness prevention services.
 - Provision of transportation, childcare, respite care, job training and employment services, financial literacy services and education, financial planning, and related economic empowerment services.
 - Parenting classes and other educational services for victims and their dependents; and
 - Advocacy to assist victims in safely and effectively navigating human services systems and processes, including, but not limited to child welfare and child support enforcement services.
- Provision of direct crisis intervention services, including counseling, mobile advocacy, telehealth, peer support, and in-person assistance. Mobile advocacy allows for advocates to work out in the community in order to support domestic violence survivors wherever it is safe and convenient for the survivor.

Resources:

- Family and Youth Services Bureau, Federal Guidance in Addressing COVID-19 webpage, <https://www.acf.hhs.gov/fysb/news/federal-guidance-in-addressing-covid-19>
- FAQs on Allowable Use of FVPSA Funds during the COVID-19 Public Health Emergency, <https://www.acf.hhs.gov/fysb/news/faqs-on-allowable-use-of-fvpsa-funds-during-the-covid-19-public-health-emergency>.

DOMESTIC VIOLENCE TRUST FUND (DVTF) and GENERAL REVENUE (GR) STATE

The Domestic Violence Trust and General Revenue funds are to be used for Domestic Violence Services (including Core Services). These funds shall be used to provide domestic violence information and referral, counseling services, case management, emergency shelter, non-residential outreach services, and assessment of children.

All costs must be in accordance with the scope of the executed contract and the **Department of Financial Services (DFS) Reference Guide for State Expenditures** - The purpose of this manual is to provide state agencies guidance regarding the requirements applicable to the disbursement of funds from the State Treasury, regardless of the payment methods (warrant, EFT, P-card). This reference guide does not cover all possible situations; some will need to be addressed on a case-by-case basis through consultation with the Bureau of Auditing.

https://myfloridacfo.com/docs-sf/accounting-and-auditing-libraries/state-agencies/referenceguideforstateexpenditures4a8dd8e7f6fd4eaeb3eb12363d341f74.pdf?sfvrsn=ae70963d_2

Chapter 39.901-39.908, Florida Statutes

To provide general domestic violence services to include the nine core services to survivors of domestic violence and their dependents and to other persons in the community, as appropriate. The nine core services included:

1. Emergency shelter for 24 hours or more,
2. Counseling,
3. 24-hour hotline,
4. Assessment of children,
5. Direct service information and referral,
6. Case/Service Management,
7. Community education,
8. Professional training, and
9. Safety planning

Chapter 20.195, Florida Statutes

4. Domestic Violence Trust Fund
 - a. Funds to be credited to and uses of the trust fund shall be administered in accordance with the provisions of s. 28.101, part XII of chapter 39, and chapter 741.
 - b. Notwithstanding the provisions of s. 216.301 and pursuant to s. 216.351, any balance in the trust fund at the end of any fiscal year shall remain in the trust fund at the end of the year and shall be available for carrying out the purposes of the trust fund.

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Indirect Cost

Certified Domestic Violence Centers are permitted to use up to 10% of their annual contract total on administrative/indirect costs. Below are examples of acceptable administrative/indirect costs.

- Rent
- Utilities
- Telephone
 - Mobile
 - Landline
- Facility Maintenance and Repairs
 - HVAC
 - Security Systems
- Grounds Maintenance and Repairs
 - Lawn
 - Parking lot paving
 - Kennel
- Contracted Services
 - Printer/Copier leases (including maintenance)
 - IT Support Services/Website Development/Maintenance
 - Computer Network Maintenance/Support
 - Accounting/Auditing Services
 - Facility Insurance Coverage
 - Water Cooler
 - Outsourced Security Guards
 - Professional Advancement Training for Staff and Management
 - Translation Services
- Equipment Purchases
 - Computers
 - Printers
- Staff Travel
 - Provider staff physically doing required meeting/training or picking up documents/goods for a participant/survivor.
- Office Expenses/Supplies
 - Staff chairs for desks
 - Office supplies

NOTE:

- Charges must be allocated to direct costs **or** administrative/indirect costs. Not both.
- Administrative/Indirect costs may not exceed 10% across all DCF contracts
- All indirect cost rates must be evaluated for reasonableness and for allowability and must be allocated consistently.