

**Interim Guidance from the Minnesota Office of Justice Programs (OJP) for  
Crime Victim Service (CVS) Grantees  
Updated April 21, 2020**

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**COVID-19 Related Expenses**

OJP knows grantees are facing difficulties that may impact how you want or need to use your grant funds. If you have questions about the flexibility of grant funds paying for COVID-19 related expenses, please refer to the Budget Allocation Guide ([VOCA](#), [VAWA/SASP](#), or [FVPSA](#)) applicable to your funding type, and the information contained in this document. If you still have questions about the allowability of specific expenses, please contact your grant manager.

**COVID-19 Leave: FSR Description Box Sample**

In the initial March 30 version of this document, you were provided guidance to “Indicate the amounts of personnel wages and benefit expenses associated with COVID-19 leave in the FSR description detail boxes for each line item associated with COVID-19 leave (individual salary lines and payroll taxes/fringe).” Here is a sample of how that could look.

Personnel (State : \$25,115.44) - Victim Services Advocate 1		CA: \$1,500 regular pay + \$1,095 COVID leave pay = \$2,595
		0 of 1000
Payroll Taxes & Fringe (State : \$21,650.83) - Payroll Taxes and Fringe Benefits		FICA \$182 (\$105 reg, \$77 COVID), Health \$175 (\$101 reg, \$74 COVID), Work Comp \$19 (\$11 reg, \$8 COVID) = \$376
		108 of 1000

**Risk Pay (or Hazard Pay)**

If you are planning to provide risk pay increases with grant funds to employees who are in your current CVS budget, you must document that decision in a board-approved motion (unless you have a board approved policy that gives program leadership the flexibility to implement these types of salary changes as necessary). You do not need to do a budget revision unless your personnel budget category as a whole will increase by 10% or more. You do, however, need to identify in each FSR description box the hourly risk pay, number of hours for which risk pay was earned and the total amount of risk pay for each employee receiving it.

*Sample risk pay FSR description box entry:*

The sample entry below includes the employee name or initials, identifies regular vs. risk pay, and provides an equation for the risk pay amount.

Personnel (State : \$25,115.44) - Victim Services Advocate 1		CA: \$2,595 regular pay + \$865 risk pay (\$5 X 173 hours) = \$3,460
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## Payroll Protection Program (PPP)

<https://www.sba.gov/funding-programs/loans/coronavirus-relief-options/paycheck-protection-program-ppp>

If you receive a federally-guaranteed loan under the PPP to cover staff costs be sure to:

- 1) e-mail your grant manager to indicate you are receiving a PPP loan,
- 2) clearly document the source of funding from which each employee is being paid (to avoid duplication and supplanting scenarios as detailed below); and
- 3) also cover corresponding payroll taxes & fringe expenses for employees being paid with PPP loan funding to keep proportionate salary vs. payroll taxes and fringe (i.e., VOCA funds cannot pay for payroll taxes and fringe for a position not paid with VOCA funds).

**Duplication** occurs when the grantee uses VOCA funds to pay for specific costs already covered by other sources.

For example, if the grantee pays a staff position from the PPP loan then requests reimbursement on an FSR to cover the same staff position, but never pays the loan back because it was forgiven, the grantee may have duplicated costs (or otherwise made an improper payment, see 2 C.F.R. 200.53). If the grantee pays back the loan, it would not be duplication.

If, however, the forgiven loan funds are allocated to a different cost item, this would not be duplication. For example:

- The PPP loan paid salary for employee 1, but then was reallocated to pay salary for employee 2, and the VOCA funds were used to pay for employee 1.

**Supplanting** occurs when a grantee intentionally replaces its other state or local victim service funding sources with VOCA funding. With regard to PPP, however, the following scenarios would not be supplanting:

- If a grantee uses VOCA funds to replace a PPP loan, then repays that loan instead of keeping the loan funds under the forgiveness provisions, it would not be supplanting.
- If a grantee uses VOCA funds to replace a PPP loan, then uses those loan funds for another eligible PPP expense (whether the loan is forgiven or not), it typically would not be supplanting because PPP funding is not specifically designated for victim service purposes.

## **March 30, 2020**

We want to sincerely thank you and your staff for the diligent and creative ways you are finding to continue your work on behalf of crime victims during this time of uncertainty and difficulty. OJP has received further information regarding use of federal and state grant funds. Please pay attention to the guidance below:

1. **Grant Payments:** OJP staff and Egrants will remain in service to accept, approve, and process Financial Status Reports.
2. **Performance measurement reporting (PMT):** For grantees unable to meet the original due date of April 30<sup>th</sup>, OJP is allowing delayed submission of PMT reports to June 15<sup>th</sup>, 2020.
3. **Programmatic and financial monitoring:** Until otherwise notified, all programmatic monitoring (including monitoring and comprehensive site visits) will be conducted remotely. If your organization is unable to participate in remote monitoring due to operational limitations, you may request postponement until a later date.
4. OJP encourages grantees to review and update (if necessary) your written leave policies to address “unexpected or extraordinary circumstances.” Grantees may continue to charge salaries and benefits to your grants consistent with your policy of paying salaries and benefits under unexpected or extraordinary circumstances from all funding sources (Federal and non-Federal). Leave expenses may also include regular compensation paid to employees during periods of authorized absences from the job, such as annual leave, family-related leave, sick leave, administrative leave, and other similar benefits, as long as you follow your agency’s written leave policies, as approved by the Board of Directors (or county/city board for government-based agencies).

Leave may include payment for COVID-19 related leave, including that required under the Coronavirus Response Act - Part I, which allows leave without utilizing one’s accrued PTO. However, there are specific requirements to using funds this way. For further detail see the attached form for employee-requested leave. Please note that all leave time used must be reflected on the employee’s time and effort log and/or timesheet.

**If you plan to charge COVID-19 related leave to your OJP grant, agencies must:**

- a) Determine if staff are eligible for COVID-19 related paid leave, and document decisions per your agency’s Board approved policy. OJP is not responsible for making that determination.
- b) Document expenses related to COVID-19 leave. This means that staff must track their COVID-19 leave time similarly to sick or vacation time on their time and effort log or timesheet.
- c) Provide OJP with your board approved leave policy that covers “unexpected or extraordinary” circumstances. This should be emailed to your grant manager. FSRs that include COVID-19 leave time will not be approved until leave policies are received.

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- d) Indicate the amounts of personnel wages and benefit expenses associated with COVID-19 leave in the FSR description detail boxes for each line item associated with COVID-19 leave (individual salary lines and payroll taxes/fringe).
  - e) Note that these costs must follow your OJP approved budget. For example, if a full-time position in the approved budget is paid with 50% federal and 50% state funds, the COVID-19 leave expense should be split in the same manner, so that federal funds are not treated differently from other funds. This guideline also applies to staff who are partially funded through other sources outside of OJP.
5. We encourage OJP funding be prioritized for providing the most critically needed services that fall within the scope of programming your agency provides, which may include but is not limited to: (24-hour crisis line services, advocacy for emergency needs/actions, access to safe shelter, safety planning, and protective orders). Please provide services as safely as possible through working remotely (if possible) and utilizing ways to connect with victims through technology (i.e., phone, computer apps such as Skype or Zoom, etc.). Face-to-face interactions should follow social distancing parameters (maintaining 6 ft. of separation). Support services (i.e., support groups, on-going advocacy) should continue as much as possible through the use of technology. OJP asks that agencies make every attempt to serve those crime victims seeking assistance, no matter where they are from.
  6. Please be aware the confidentiality guidelines in providing crime victim services are still fully in place and need to be upheld.
  7. OJP understands that programs may be shifting staff and struggling to meet match. (Please know match can be figured out down the road and generally this is not urgent.) Contact your OJP grant manager to discuss any needed changes to your budget and questions you may have in meeting the current challenges. Grant managers are available to problem-solve with grantees and provide assistance with grant related questions.