Ministry of the Attorney General
Victims and Vulnerable Persons Division
Budget Guidelines

This guideline applies to all Transfer Payment Recipients (TPR) who receive Transfer Payment (TP) funding to deliver one or more of the following programs:

- Child Victim Witness (CVW) Program
- Family Law Support Program
- Partner Assault Response (PAR) Program
- Specialized Legal Services for Assaulted Women (SLSAW)
- Drug Treatment Court (DTC)
- Independent Legal Advice (ILA)
- Grant to Support Child Victims of Gun and Gang Violence (GSCVGGV)

The Ministry has developed the following definitions to ensure consistency and accountability when administering TP Programs. Transfer Payment Recipients must follow the definitions below when completing their budget proposals as part of the TP program application process and/or their Transfer Payment Intake Submission Form (TPISF). The TPISF is used to populate Schedule “D” of the Agreement. All eligible and/or applicable budget line items are to be used only for the delivery of the above-mentioned TP Programs.

REVENUE

TP Program Funding. To record the regular funding provided by the ministry including additional or One-time funding received in-year, if any, for each funding year and for each TP Program.

Client Fees (PAR only). To record fees collected by the TPR from PAR Clients. Refer to the PAR Program Standards and the Agreement for additional information.

It **does not include** Language Interpreter services fees whereby the invoices are submitted to the ministry by the TPR for reimbursements **(applicable to PAR only)**. Reimbursements for Language Interpreter service fees follow a separate process.

EXPENDITURES

Staffing

Salaries and Benefits. To record total gross salary, wages, and benefit payments to staff for the delivery of each TP Program. This includes the following:

- all regular earnings of full-time, part-time, contract, temporary, seasonal, on-call.
- benefits provided to full-time, part-time, contract, temporary, seasonal, on-call, medical benefits and other benefits paid by the TPR on behalf of the staff.

Number of Full-Time Equivalents (FTEs). To record total number of FTEs for all staff identified above for the delivery of each TP Program.

Other Operating Expenditures

Rent/Lease and Utilities. To record rent or lease and utility costs of office space used for delivery of the Program(s).

Telecommunication. To record the usage costs of regular telephone lines, cellular phones, cable service, and Internet access for delivery of the Program(s). The purchase of the device should NOT be included here but should be listed under the Office Equipment expenditure line.

Office Supplies, Equipment and Accessories. To record the purchase of office supplies, equipment and accessories for the delivery of the Program(s). This can include:

- office products (e.g., pens, paper, pencils, calculators, etc.);
- purchase or lease of office equipment and all related service maintenance of computers/laptops, fax/scanner, purchase of software/licenses, telephone/cellular device
- purchase of office furniture/fixtures (e.g., desks, chairs, filing cabinets)
- purchase of office equipment accessories (e.g., computer cables, extension cords, computer arm, other ergonomic products, etc.)

Advertising, Promotional Goods and Translation. To record the purchase of advertising, promotional goods and translation for the delivery of the Program(s). This can include:

- media space (e.g., radio, TV, newspaper);
- promotional goods and materials (e.g., pamphlets, brochures, handouts, signage, etc.)
- any marketing expenses, public relations, recruitment, or advertising costs related to recruitment of program staff, etc.

- associated translation costs for delivery of the program
- **Does not include** translation/interpretation service fees submitted to the ministry for reimbursement **(applicable to PAR only)**:
    - Translations/interpretation costs submitted to the ministry for reimbursements follow a separate process as these are invoice-based expenditures. Reimbursement requests received by the ministry through this process should not be included in the budget.

Staff, Governing Body and Volunteer Expenses. To record expenses for staff, front-line, Board and volunteer for delivery of the Program(s) for:

- training and orientation, professional development, conferences/conventions, volunteer training (e.g., registration fees for training, conferences, seminars, etc.)
- individual travel, meals, and accommodation costs.
- individual Board Member expenses

Client Expenses. To record expenses for client's:

- travel (bus tickets/cab fare)
- incidentals (refreshments, feminine hygiene, kitchen supplies, etc.)
- childcare
- accessibility expenses such as attendant care

Administration/Administrative Costs. To record the indirect expenditures necessary for operating an organization, but not directly associated with the delivery of the project/program or services to clients. Organizations can attribute up to a maximum of 15% of the total budget to administration/administrative costs. Please see Appendix A for further details.

Other Expenses. To record other miscellaneous expenses for delivery of the Program(s) not identified in the expenditure lines listed above.

Budget items entered here must be itemized and specific. Whenever possible, please avoid using generic terminology. Explanation(s) must be provided for each budget line item entered under this category.

Expenses must be directly associated with the delivery of Project/Program activities as set out in the Agreement. Eligible expenses may include the following:

- Legal. To record the purchase of external legal services. Funds may NOT be used for litigation costs.
- Professional Association License Fees. To record the costs the TPR pays on behalf of staff to a regulatory body for mandatory licensing/membership fees required to maintain qualifications for performing skilled or specialized duties (e.g., Psychotherapist License fee, Law Society License fee, College of Nurses of Ontario License fee, Ontario College of Social Workers, and Social

Service Workers License fee, etc.)
NOTE: These fees should be associated to the programs being delivered. Do not include any voluntary association/membership fees here. These should be identified as a separate budget line.

- IT Monitoring (e.g., software updates, etc.)
- Server maintenance/technical support fees
- Website Hosting/Support/Maintenance fees
- Consulting/contracting services that are directly client related.
- Facilitator services
- Realty taxes that are not included in the rent/lease costs. This cost is only in relation to the space being used for the delivery of the Program.
- Community Workshops, Meetings, Events. To record expenses for facility rental (e.g., meeting rooms); equipment rental (e.g., projector, audio/video); group costs of food and refreshments; and honoraria for speakers/guests, if required, to deliver Program activities.

Please consult with your Regional Program Consultant before including any other type of expense item(s) not listed above.

Please see Appendix B for additional budget guidelines not outlined above.

Drug Treatment Court (DTC) and Independent Legal Advice (ILA)

Budget items applicable to agencies administering DTC and ILA programs may have their own unique budget line items depending on the Transfer Payment Recipient (TPR). Budget items are negotiated with the Ministry on a case-by-case basis. Some budget line items identified above may or may not be applicable to these programs.

Appendix A: Administration/Administrative Costs

Organizations can attribute **up to a maximum of 15%** of the total budget to administration/administrative costs. Administration/administrative costs are not in addition to the total budget, but a percentage of the total budget of the agreement.

Administration/Administrative Costs are the indirect expenditures necessary for operating an organization, but not directly associated with the delivery of the project/program or services to clients. For example, this may include a portion of salaries of the Executive Director, IT, Legal and/or financial staff who work for the entire organization but may spend a portion of their time dedicated to administrative functions that support the project/program.

Eligible Administration/Administrative Costs Examples:

- S&Bs of staff that indirectly support program delivery (e.g., HR, finance, legal etc.)
- Professional services/Contracting that are not directly client related. This can include audit, legal and bookkeeping services.
- Bank, payroll, postage and courier fees/charges.
- Indirect/support equipment repair and maintenance (includes photocopy meter charges).
- Indirect office supplies, equipment and accessories.
- IT maintenance.
- Advertising costs related to the recruitment of administrative staff.
- General building occupancy/ Property Management/Office maintenance. Includes all occupancy costs NOT included in Rent/Lease/Utilities (e.g., repairs, janitorial services/office cleaning, snow blowing, lawn mowing, building security systems/services, etc.)
- Insurance costs.

Ineligible Administration/Administrative Costs Examples

- Marketing/ Advertising directly related to the delivery/promotion of the program/project.
- Promotional goods directly related to the delivery/promotion of the program/project.
- Contracting that specifically and directly supports the project.
- Travel directly relating to the program/project.
- Staff Training that specifically and directly supports the program/project.
- Costs related to the design of the program/project.

- Translation services/costs for the delivery of the program/project.
- Lease/Rent/Utilities related to spaces dedicated solely for the direct delivery of the program/service.
- Laptops, Printers and other equipment and software that have been purchased and used solely for the purposes of direct delivery of the program/service.

If you are unsure as to whether a budget item should be included as part of Administration/Administrative Costs, please consult with your Regional Program Consultant.

Appendix B: Other Budget Guidelines

1. **Depreciation:** Depreciation on fixed assets must not be included as an expense.

2. **Capital Expenditures:** The ministry does not fund capital expenditures, such as the purchase of property or building renovations.

3. **Best Value for Money:** Each budgeted expenditure that involves the acquisition of goods or services must be screened through a process that promotes best value for money (e.g., three quotes obtained).

4. **Deficits:** The ministry does not fund any deficits incurred as a result of the Program delivery. Deficits incurred as a result of running the Program can be funded by the agency through offsetting revenue raised from other sources (e.g., fundraising).

5. **Budget Realignments:** Any budget changes exceeding 10% of the Maximum Funds allowed for the funding year after the Agreement is signed follows a separate approval process. Please refer to the budget realignment provision in your Agreement and consult with your Regional Program Consultant for any questions and/or inquiries related to the budget realignment process.