



# Sexual Assault & Domestic Violence Grant Program (SADVGP)

## Planning for Fiscal Year 2019

June 2018



Virginia Department of  
Criminal Justice Services

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# Funding Sources

SADVGP is supported by:

1. Federal Victims of Crime Act (VOCA) funds
2. State funds



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# Funding Sources

## Federal Match Requirement

According to the Federal VOCA Victim Assistance Program Final Rule (81 FR 44528, August 8, 2016):

“Sub-recipients shall contribute (i.e., match) not less than twenty percent (cash or in-kind) of the **total cost** of each project.”





# Funding Sources

## Federal Match Requirement

For Fiscal Year 2018:

- DCJS was able to utilize state funds to serve as partial match for VOCA funds
- These state funds were sufficient to meet 15% of the match requirement





# Funding Sources

## Federal Match Requirement

For Fiscal Year 2019:

- Due to the late adoption of the state budget, DCJS is unable to determine the match amounts for the full year





# Funding Sources

## Federal Match Requirement

For Fiscal Year 2019:

- DCJS will commit to providing 15% match for the first two quarters (July 1, 2018 – December 31, 2018)





# Funding Sources

## Federal Match Requirement

For the first two quarters of  
Fiscal Year 2019:

DCJS will provide **15%** of  
required match.

SADVGP grantees will provide  
**5%** of required match.





# Funding Sources

## Federal Match Requirement

For Fiscal Year 2019:

- DCJS will work on finalizing the agency's budget and will have a final decision regarding match for the remaining two quarters by September





# Identifying Match Cash and In-Kind

Programs can meet the match requirement by utilizing:

1. Cash sources of match;
2. In-Kind sources of match; or
3. Combination of both cash and in-kind sources of match.





# Identifying Match Cash and In-Kind

The VOCA Rule states that cash and in-kind sources of match are: “restricted to the same uses, and timing deadlines for obligation and expenditure, as the project’s VOCA funding.”





# Identifying Match Cash and In-Kind

Once funds are committed to match, they cannot be used for match in other areas.



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# Identifying Match Cash and In-Kind

All match on grants must be:

1. verifiable in program/agency records and the approved budget;
2. not included as part of match on another project;
3. necessary and reasonable for efficient accomplishment of project objectives;
4. allowable costs;
5. non-federal sources;
6. in compliance with all guidelines; and
7. of an appropriate percentage.





# Identifying Match Cash Sources

- VOCA Rule defines cash as “the value of direct funding for the project.”
- Cash used as match may be obtained from other state (non-DCJS), local, program income, or private sources.
- Cash **cannot** be derived from federal sources.





# Identifying Match In-Kind

- The costs of activities counted as in-kind match must be directly related to the project goals and objectives.
- In-kind match must be documented in the same manner as grant-funded activities.





# Identifying Match In-Kind

In-kind match should be valued based on the fair market value of the goods or services.

For example, the value of a volunteer answering a hotline should be the same as what the agency would pay an employee to answer the hotline.





# Identifying Match In-Kind Sources

## 1. Volunteered services

*VOCA Rule states: “the value placed on which shall be consistent with the rate of compensation (which may include fringe benefits) paid for similar work in the program, but if the similar work is not performed in the program, the rate of compensation shall be consistent with the rate found in the labor market in which the program competes”*





# Identifying Match In-Kind Sources

## 2. Materials/Equipment

VOCA Rule states: “*the value placed on lent or donated equipment shall not exceed its fair market value*”





# Identifying Match In-Kind Sources

## 3. Space and facilities

VOCA Rule states: *“the value placed on which shall not exceed the fair rental value of comparable space and facilities as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality”*





# Identifying Match In-Kind Sources

## 4. Non-VOCA funded victim assistance activities

VOCA Rule states: *“including but not limited to, performing direct service, coordinating, or supervising those services, training victim assistance providers, or advocating for victims”*





# Identifying Match In-Kind Sources

## 5. Discounts

*VOCA Rule states: “Any reduction or discount provided to the sub-recipient shall be valued as the difference between what the sub-recipient paid and what the provider’s nominal or fair market value is for the good or service”*





# Identifying Match In-Kind Sources

Examples of in-kind donations include:

- Equipment (e.g., mobile phones, computers)
- Office supplies
- Workshop or education and training materials
- Office space





# Identifying Match In-Kind Sources

Examples of in-kind donations include:

- Costs of utilities, insurance, security, janitorial services (*to the extent that they are not being paid out of the grant or other Federal funds*)
- Short-term space
- Web space/services





# Identifying Match In-Kind Sources

Examples of in-kind donations include:

- Reasonable value of tangible goods used by the project (e.g., used clothing, toiletries, diapers)
- Furniture
- Taxi and hotel vouchers





# Identifying Match In-Kind Sources

Examples of in-kind volunteer services include:

*(these must be a part of funded project)*

- Monetary value of time contributed by professional and technical personnel, for the project and/or for victims served
- Other skilled and unskilled labor





# Identifying Match In-Kind Sources

Examples of in-kind volunteer services include:

*(these must be a part of funded project)*

- Members of board of directors or advisory board *(if members are not compensated for their time)*
- Student interns





# Identifying Match In-Kind Sources

Examples of in-kind volunteer services include:

*(these must be a part of funded project)*

- Project volunteers (e.g., hotline workers, advocates, group facilitators, trainers/speakers, child care providers)
- Independent Sector value of volunteer time:  
<https://independentsector.org/wp-content/uploads/2016/05/Value-of-Volunteer-Time-by-State-2001-2017-1.pdf>





# Identifying Match Documentation/Recordkeeping

Grantees must maintain records that clearly show:

- the source,
- the amount, and
- the period of time during which the match was allocated.





# Identifying Match Documentation/Recordkeeping

The basis for determining the value of personal services, materials, equipment, and space and facilities shall be documented.





# Identifying Match Documentation/Recordkeeping

Volunteer services shall be substantiated by the same methods used by grantee for its paid employees

*(generally, this should include timesheets substantiating time worked on the project)*





# Identifying Match Match Waiver Option

In accordance with the VOCA Rule (§ 94.118(b)(3)), applicants **may request a waiver** for a portion of the match or for the entire match amount.





# Identifying Match Match Waiver Option

Before you request a match waiver, there are several factors to consider.

For example, a waiver of the match amount does not mean that you will receive the waived amount as part of your award.





# Identifying Match Match Waiver Option

If you are considering a match waiver, contact Kristina Vadas or your Grant Monitor to discuss further.



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# **Fiscal Year 2019**

## **Award Amounts Award Process Budgets & Narratives**



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# Fiscal Year 2019 Award Amounts

DCJS is awarding **level funding** to FY 2018 amounts.



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# Fiscal Year 2019 Award Process

Statements of Grant Award  
(SOGA) will be mailed in the  
coming weeks.





# Fiscal Year 2019 Award Process

A SOGA special condition will require submission of a grant application cover sheet, itemized budget, and budget narrative for FY19.





# Fiscal Year 2019 Budget & Narrative

- Templates for both the itemized budget and budget narrative, as well as additional guidance, will be provided.





# Fiscal Year 2019 Budget & Narrative

## Itemized Budget:

- Excel template will be provided
- Separate DV and SA columns (level to FY18 totals)
- Itemized match required





# Fiscal Year 2019 Budget & Narrative

## Budget Narrative:

- Template will be provided
- Narrative must correspond line-by-line with itemized budget
- Narrative must include description of match amounts





# Fiscal Year 2019 Budget & Narrative

Budgets and narratives will be reviewed and approved by your Grant Monitor and staff from the Grants Management Team.

Allow at least 21 days for review and budget approval.





# INDIRECT COSTS



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# Budget Costs

Grantees are permitted to request both **Direct Costs** and **Indirect Costs** in their budgets.



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# Direct Costs

Direct costs are those costs that can be **specifically identified** to benefit a particular program/project/activity.

Direct costs can be directly assigned to activities easily and with a high degree of accuracy.





# Direct Costs Categories

- **Personnel**
- **Fringe Benefits**
- **Travel**
- **Equipment**
- **Supplies**
- **Contracts/Consultants**
- **Other Costs**





# Direct Costs

## Direct Costs may include:

- Salaries of persons who provide direct services to program beneficiaries and work on only one program
- Travel costs that can be specifically identified to benefit a particular program
- Equipment purchased to be used in only one program and maintenance and/or insurance for that equipment





# Direct Costs

## Direct Costs may include:

- Supplies which are only used in one program
- Professional services which benefits a single program
- Printing which benefits a single program





# Direct Costs

## Why use Direct Costs?

- Direct costs are used to conduct the work of the funded project
- The more resources directed towards the project goals and objectives, the better the outcomes





# Indirect Costs

Indirect costs are costs of an organization that are not readily assignable to a particular project, but are necessary to the operation of the organization and the performance of the project.





# Indirect Costs

According to §2 CFR Part 200.56, indirect costs are defined as:

*Those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved.*



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# Indirect Costs

Indirect costs are often referred to as “overhead expenses” or “facilities and administrative (F&A) costs.”



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# Indirect Costs

- Costs that benefit more than one activity
- Common or joint purpose costs
- *Example: costs of an office manager/ receptionist position that answers general phone calls, greets clients, etc.*





# Indirect Costs

Most commonly, indirect costs include:

- **Administrative salaries/expenses**
- **Facility operation and maintenance**



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# Examples of Indirect Costs

## Administrative costs may include:

- Director's salary and benefits
- Fiscal Officer's salary and benefits
- Secretarial support of administrative employees
- Supplies of administrative employees





# Examples of Indirect Costs

## Administrative costs may include (cont.):

- Travel of administrative employees
- Occupancy costs (e.g., rent, utilities) of administrative employees
- Postage and telephone costs of administrative employees
- Liability insurance





# Examples of Indirect Costs

## Other Indirect Costs may include:

- Salaries and benefits of program employees whose work benefits more than one program
- Travel costs of employees whose work benefits more than one program
- Occupancy costs of programs
- Telephone costs of programs





# Examples of Indirect Costs

## Other Indirect Costs may include (cont.):

- Supplies used by more than one program
- Contract for professional services that benefit more than one program
- Rental and maintenance for equipment used by more than one program
- Audit costs





# Indirect Costs: Administrative/Clerical

The salaries of administrative and clerical staff should generally be treated as indirect costs.





# Indirect Costs: Administrative/Clerical

Salaries of administrative/clerical staff may be appropriate to include as Direct Costs ONLY if **ALL** of the following conditions are met:

1. Administrative or clerical services are integral to a project or activity
2. Individuals involved can be specifically identified with the project or activity
3. Such costs are explicitly included in the budget or have the prior written approval of the awarding agency
4. The costs are not also recovered as indirect costs





# Process for Grantees to Request Indirect Costs



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# Requesting Indirect Costs

- Grantees can choose to ask for indirect costs as a part of their budget, or they can choose not to request indirect costs
- As previously noted, requesting indirect costs can impact the direct service outcomes of a project





# Requesting Indirect Costs: Two Options

**1. Indirect Cost Rate Agreement  
(ICRA)**

**OR**

**2. Use of the “De Minimis” Rate**





# 1. Indirect Cost Rate Agreement

- This is a formal rate agreement that an organization has applied for and received from the federal cognizant agency
- Organizations will have a letter or other documentation that lists the federally-negotiated rate
- The rate in the ICRA must be accepted, unless otherwise specified by federal awarding agency





## 2. Use of the “De Minimis” Rate

- This can be used by organizations that have never had a federally-approved Indirect Cost Rate Agreement
- Can use a rate of up to 10% of the Modified Total Direct Costs (MTDC) of their budget for indirect costs





## 2. Use of the “De Minimis” Rate

- Orgs must charge costs consistently as direct or indirect for all awards
- Rate must be consistently used for all Federal awards, unless/until an Indirect Cost Rate Agreement is negotiated
- Rate may be used indefinitely





# Calculating Indirect Costs

To calculate Indirect Costs using either type of rate (ICRA or “De Minimis”), organizations must first determine their budget’s **Modified Total Direct Costs (MTDC)** amount.





# Calculating Indirect Costs

In other words...

Indirect Costs that can be requested are not based on the entire project budget, as some expenses must be excluded **prior to** calculating the Indirect Costs.





# Calculating Indirect Costs: Modified Total Direct Costs

**Modified Total Direct Costs (MTDC) include:**

- All direct salaries/wages/applicable fringe
- Materials and supplies
- Services
- Travel





# Calculating Indirect Costs: Modified Total Direct Costs

Modified Total Direct Costs (MTDC) exclude:

- Equipment
- Rental costs
- Capital expenditures
- Tuition remission
- Charges for patient care
- Scholarships/fellowships





# Calculating Indirect Costs: Modified Total Direct Costs

In addition, if a grantee makes subawards as part of their project, the MTDC can only include:

- Up to the first \$25,000 of each subaward
- *Portions of each subaward in excess of \$25,000 are excluded from the MTDC*





# **Calculating Indirect Costs: Modified Total Direct Costs**

**A worksheet is available to assist grantees with calculating the Modified Total Direct Costs.**

This worksheet will be provided with the other budget documents.





# Calculating Indirect Costs

Once the Modified Total Direct Costs have been determined, the Indirect Costs can be calculated using the applicable rate:

➤ Rate as listed in the ICRA

**OR**

➤ Up to 10% “De Minimis” rate





# Calculating Indirect Costs

$MTDC \times ICRA \text{ Rate} = \text{Total Indirect Costs}$

**OR**

$MTDC \times \leq 10\% = \text{Total Indirect Costs}$





# Required Information

Grantees requesting Indirect Costs must submit:

**1. MTDC Worksheet**

*and*

**2. Copy of ICRA letter**

*or*

**Certification of De Minimis Indirect Cost Rate**

*(Certification form will also be provided)*





# Additional Information on Indirect Costs



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# Indirect Costs

- Indirect Costs requests should be clear and understandable
- The MTDC basis for determining the Indirect Costs amount should be provided
- Enough explanation to demonstrate that the request is in compliance with federal rules and sound financial practices should be provided





# Indirect Costs

- Specific questions about Indirect Cost requests should be directed to your organization's accountant or financial manager
- Questions about obtaining an Indirect Cost Rate Agreement should be directed to your organization's accountant or financial manager





# Indirect Costs

- Grantees **DO NOT** have to describe or itemize what is included in the indirect costs





# IMPORTANT: Quarterly Requirements

- Grantees must complete the MTDC Worksheet **each quarter**, based on **actual expenses**
- The MTDC Worksheet should be **uploaded to GMIS** each quarter
- The actual MTDC amount will determine the amount of Indirect Costs to be reimbursed for that quarter





# IMPORTANT: Quarterly Requirements

- The amount of Indirect Costs reimbursed should/will vary from quarter to quarter
- The amount of Indirect Costs requested for reimbursement each quarter **cannot** simply be the total for the year divided by four; the amount must be based on actual MTDC amounts





# For Additional Assistance

Contact your  
Grant Monitor  
or

Kristina Vadas

[Kristina.Vadas@dcjs.virginia.gov](mailto:Kristina.Vadas@dcjs.virginia.gov)

804-786-7802

