

<b>Instructions for Completing the Itemized Budget &amp; Budget Narrative</b>
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**Itemized Budget (Attachment 2A):**

Itemize all budget amounts and place in the appropriate category for each line item. Round all figures to the nearest dollar. Given the limited amount of funding available and the purpose areas of this grant program, allowable budget categories are limited to **Personnel, Travel, Supplies and Other Operating Expenses**, and **Indirect Costs**.

***Cash/In-Kind Support:** Although not required, applicants may list source and amount of cash and in-kind support from the other sources that sustain this project. Applicants can add an attachment of this listing if more space is required.*

**Budget Narrative:**

A line-item budget narrative is required. Include this with the grant application as a separate document. All applicants **must explain the reasons for each requested budget item and how requested amounts were determined.**

**Note:** If the applicant is part of a dual-program, or a larger umbrella organization, there must be clear documentation that the personnel and items requested are for the exclusive use of the SASP-funded project. Applicants are reminded that grant funds cannot support the entire cost of an item that is not used exclusively for sexual assault related activities; however, grant funds can support a pro-rated share of such an item.

**PERSONNEL**

- List each position by title and name of employee, if available.
- List the annual salary and hourly rate for the employee(s), and the hours to be devoted to the project by each employee.
- Indicate the type and cost of each fringe benefit requested and provide justification.
- For example:

*Requested SASP funds will be used to provide wages and FICA for our Victim Advocate, Kathleen Smith. It is anticipated that SASP funds will cover wages for approximately 439 staff hours between January 1, 2016 and December 31, 2016. An itemization is below:*

*Kathleen Smith, Victim Advocate*

*Annual Salary: \$30,000*

*Hourly Rate: \$30,000 ÷ 2,080 hours = \$14.42 per hour*

*Grant funded hours requested: 439 hours x \$14.42/hour = \$6,330*

*Fringe Benefits: FICA @ .0765 of requested wages = \$484*

*Total Personnel Request = \$6,814*

## **TRAVEL**

- Itemize total travel expenses of project personnel by local mileage, non-local mileage, and subsistence (food and lodging). Clearly explain the basis for all calculations. Grantees must follow the state travel policy, which is available here: [http://www.doa.virginia.gov/Admin\\_Services/CAPP/CAPP\\_Topics/20335-2013.pdf](http://www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Topics/20335-2013.pdf).
- Justify travel by explaining why costs are necessary and essential to providing direct services to victims, or by documenting that grant funds will be used exclusively for developing the skills of direct service providers so that they are better able to offer quality services to crime victims.

## **SUPPLIES & OTHER OPERATING EXPENSES**

- DCJS strongly encourages applicants to request only supplies and other operating expenses that are essential to the program. Applicants must document the necessity and cost effectiveness of requested expenditures.
- All costs should be itemized within this category by major types (e.g., office supplies, equipment use fees, printing, photocopying, postage, brochures, books and other victim-related materials, technology).
- For each itemized cost, show the basis for computation ("x" dollars per month for office supplies, "y" dollars per person for training materials, long distance at "z" dollars per month, etc.). Additionally, the rationale used to determine the basis for each computation should be explained (e.g., the photocopying cost estimate was determined based on factors including X number of staff, Y number of community presentations, Z average monthly cost of copies).

## **ADMINISTRATIVE / INDIRECT COSTS**

- In accordance with federal requirements, programs may now request funding to support administrative or indirect costs.

Administrative costs are the general or centralized expenses necessary for the overall administration of an organization. Administrative costs do not include particular project 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. The cost of operating and maintaining facilities, depreciation, and administrative salaries are examples of the types of costs that are usually treated as indirect costs. Organizations must have an established federally-approved indirect cost rate. Such costs are generally identified with the organization's overall operation and are further described in the Office of Management and Budget Circulars 2 CFR 200.

- For the purposes of this grant, programs may request an allocation for administrative / indirect costs under **one** of the following options:

**Option A: Administrative Costs**

If the applicant does not have a federally-approved indirect cost rate, the applicant may include an allocation for administrative costs for up to 10% of the total direct funds requested. The applicant must provide an itemized list of the requested administrative costs items and the corresponding cost of each item.

**Option B: Federally-Approved Indirect Costs**

If the applicant has a federally-approved indirect cost rate agreement in place, the applicant may include an allocation for indirect costs. Applicants must provide a copy of their federally-approved indirect cost rate agreement with their grant application. The applicant cannot elect to use Option A if the applicant has a federally-approved indirect cost rate.