



Virginia Department of Criminal Justice Services Sexual Assault Services Program (SASP)

Calendar Year 2018
(Year Two of the 2017-2019 Grant Cycle)

Itemized Budget & Budget Narrative Instructions

Deadline and Submission Instructions

Grantees must complete the **CY18 SASP Itemized Budget** Excel document and the **CY18 SASP Budget Narrative Template** Word document. The CY18 SASP Budget Narrative Template must be completed for each category in which you are requesting funding in your Itemized Budget.

Itemized budgets and budget narratives are **due by February 28, 2018** via email to grantsmgmt@dcjs.virginia.gov.

The email should contain **two attachments**:

1. CY18 SASP Itemized Budget (Excel document)
2. CY18 SASP Budget Narrative Template (Word document)

Please include your project name in the email subject and in the name of each file attached to the email.

Please allow 21 business days for review and budget approval. Grantees can check the status of budget approval in GMIS.

Budgeting Flexibility

DCJS wishes to provide grantees with maximum flexibility in designing their grant budgets. In accordance with federal guidelines, only those costs directly related and essential to providing direct services to victims of sexual assault can be supported with grant funds. Requests must be allowable under state and federal guidelines and must be reasonable, appropriate, and justified.

Within these broad restrictions, however, grantees have discretion to determine how grant funds can be most effectively utilized. For example, these guidelines do not prescribe, nor prohibit, changes in staff salaries, as long as such changes are reasonable, appropriate, consistent with local personnel and compensation plans, and justified.

Instructions for Completing the Itemized Budget

Use the CY18 SASP Itemized Budget Excel document provided to complete your CY 2018 itemized budget. Be sure to complete both worksheets in the document: the CY18 Cover Sheet and the CY18 Itemized Budget.

Grantees should request a total budget amount not to exceed the amount listed in the Statement of Grant Award (SoGA). All requested budget amounts must be itemized and placed in the appropriate category for each line item.

If the grant funded project 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 grant-funded project. Grantees are reminded that grant funds cannot support the entire cost of an item that is not used exclusively for grant project-related activities; however, grant funds can support a pro-rated share of such an item.

Instructions for Completing the Budget Narrative

Use the CY18 SASP Budget Narrative Template fillable Word document provided to complete your CY 2018 budget narrative.

A separate template is provided for each of the budget categories: Personnel; Travel & Subsistence; Supplies & Other Expenses; Indirect Costs, and Non-Supplantation. Please refer to the Calendar Year 2017-2019 Grant Application Guidelines for detailed descriptions of each budget category.

All grantees must complete the “Non-Supplantation” section of the template (page 8).

Additional instructions for completing the Budget Narrative:

- Grantees must complete the Budget Narrative template for each category in which they are requesting funding in their Itemized Budgets.
- All items listed in your Itemized Budget must also be included on the corresponding Budget Narrative template. Items not included in the Budget Narrative may not be approved for funding.
- Grantees must explain the reasons for each requested budget item and how requested amounts were determined in the space provided in the Budget Narrative template. For

example: “Telecommunications - \$65 x 12 months= \$780”. Document and justify cost effectiveness and provide rationale demonstrating that expenses are reasonable and appropriate.

- Grantees are reminded that grant funds cannot support the entire cost of an item that is not used exclusively for grant-related activities; however, grant funds can support a pro-rated share of such an item. Describe the process for determining the pro-rated amount(s).
- Grantees should justify actual expenses for each line item requested wherever possible. For example: “Last year we spent \$400 on postage. For CY 2018, we anticipate spending \$475, due to postage rate and volume increase.”

Personnel Category:

- For the block labeled “Total Salary Amount Requested from Grant (do not include fringe)”, the total listed should match the “Amount Requested” in Column E on the Itemized Budget.
- Fringe benefits should be described separately in the areas provided in the template. The total fringe should only reflect what you are requesting from the grant.
- The “Description of position” should include the position title and briefly describe grant-related duties performed.
- The “Justification for position” should explain how the position is essential and allowable under SASP.
- Justification for continuation funding for existing positions can be brief. New positions, pay increases, or other changes require more detailed justification.

Travel & Subsistence:

- Itemize total travel expenses of project personnel by local mileage, non-local mileage, subsistence (lodging + meals), and other travel costs. Local mileage is considered travel within the immediate service area (satellite offices, court, meetings, etc.). Non-local mileage is considered travel outside of the immediate service area (training, conferences, meetings, etc.).
- If a grantee does not have an established travel policy, then the grantee must adhere to state travel policy. The current mileage rate is \$0.535. If the local travel policy differs from the state travel policy, please provide or describe the policy in the justification. Please refer to the following U.S. General Services Administration website for the most current travel rates: <https://www.gsa.gov/travel/plan-book/per-diem-rates>.
- Clearly explain the basis for all calculations. 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. For example: “Last year our sexual assault advocates traveled 500 miles to provide services at our satellite

locations. For CY18, given increased staff hours to be devoted, we anticipate travelling 750 miles for a total of \$401.”

- Document that grant funds will only cover travel costs of the project’s direct service providers.
- **Conference/training registration expenses should be detailed in the “Supplies & Other Expenses” category.** Applicants must document that the requested training is necessary and will benefit service delivery for victims of sexual assault. Applicants are encouraged to identify and prioritize training that best addresses staff continuing education needs.

Supplies & Other Expenses:

- All costs should be itemized within this category by major types (e.g., office supplies, printing, photocopying, postage, brochures, books and other victim-related materials, telephone).
- Show the basis for computation (“x” dollars per month for office supplies; “y” dollars per person for training materials; telephone at “z” dollars per month, etc.). Additionally, the rationale used to determine the basis for each computation should be explained, as appropriate (e.g., the photocopying cost estimate was determined based on factors including X crime and Y court caseload statistics generating Z anticipated number of copies).
- DCJS will carefully examine office space rental and equipment maintenance requests, especially costs related to computer maintenance, network access, and the provision of technical support.
- Thoroughly document the necessity and cost effectiveness of requested expenditures.

Determining 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. Most costs can and should be assigned to a project, thereby reducing indirect costs. Indirect costs can include a portion of the cost of operating and maintaining facilities, depreciation, and administrative salaries. 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.

Grantees may be permitted an allocation for indirect or administrative costs under one of the following:

Scenario A - Administrative Costs: If the grantee does not have a federally-approved indirect cost rate, the grantee may include an allocation for administrative costs for up to 10% of modified total direct costs requested. Provide an itemized list of the requested administrative cost items and the corresponding cost of each item.

Scenario B - Federally Approved Indirect Costs: If the grantee has a federally-approved indirect cost rate agreement in place, the grantee may include an allocation for indirect costs. Grantees must provide a copy of their federally approved indirect cost rate agreement.

NOTE: Grant awards will not exceed the amount listed in your Statement of Grant Award. Grantees are discouraged from requesting indirect or administrative costs. Grantees should carefully evaluate the impact of budgeting indirect/administrative costs and should use grant funds to support direct service delivery to the maximum extent possible. Also, consider the complexities and administrative burdens associated with documenting costs and maintaining ongoing record keeping necessary to assure compliance with applicable requirements described below.

See 2 C.F.R. § 200, Appendix III.C.2 (Indirect costs - IHE); 2 C.F.R. § 200, Appendix IV.B.2 c (Indirect costs - non-profits); or 2 C.F.R. § 200, Appendix VII.C.2.c (Indirect costs - State and Local).

Non-Supplantation

All grantees must complete the “Non-Supplantation” section of the template (page 8).

The U.S. Department of Justice (DOJ) 2015 Grants Financial Guide describes supplantation as follows: "Federal funds must be used to supplement existing state and local funds for program activities and must not supplant those funds that have been appropriated for the same purpose."

Grantees must describe whether the expenses requested in your CY 2018 budget complement, and do not duplicate, other existing and anticipated funding sources/amounts that your agency receives.

For example, your description may state, in part: *“SASP grant funds will be used to supplement existing funds and will not replace (supplant) funds that have been appropriated for the purpose of providing services to victims of sexual assault.”*