***Itemized Budget & Narrative Instructions***

### Grantees must complete the Budget Narrative template for each category in which they are requesting funding in their Itemized Budgets. The use of the provided Excel Itemized Budget and Narrative templates are required to complete your Itemized budget. All requested budget amounts must be itemized and placed in the appropriate category for each line item.

**REMINDERS:** 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.

All items listed in your Excel 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. (Tip: You can “copy and paste” sections of the Budget Narrative Template, as necessary. For example, the template includes several spaces grant funded positions. If your grant supports more positions than the templates provided, you can copy and paste the personnel budget category template section, as necessary.

Itemized budgets and budget narratives are **due with the completed application by Wednesday, March 20, 2019 by 5:00 pm** via email to grantsmgmt@dcjs.virginia.gov. The email should contain **the following budget-related attachments**:

1. Itemized Budget (Excel workbook)
2. A PDF file of all Budget Narrative pages, attachments, and signed certifications (PDF document)

Please include your **agency’s name** in the email subject and in the name of each file attached to the email.

***Budget Flexibility***

As stated in the Guidelines, DCJS wishes to provide grantees with maximum flexibility in designing their grant budgets and utilizing any available local funding. In accordance with federal guidelines, only those costs directly related and essential to providing direct services to crime victims 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 most effectively be utilized. For example, the 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.

***NARRATIVE TEMPLATE***

**Agency Name:**       **DCJS Grant # (if applicable):**

Applicants are reminded that grant funds cannot support the entire cost of a position or an item that is not supporting exclusive grant-related activities; however, grant funds can support a pro-rated share of such a position or an item. Please describe the process for determining the pro-rated amount.

1. ***Personnel Budget Category***

The “total hours per year” sections refers to grant funded hours contributed to the project. The “Total Salary Amount to be Requested” refers to grant-funded salary amounts requested from the grant (do not include fringe benefits here). Fringe benefits are itemized in section 1b. of the itemized budget and reflected in “Requested Employee Fringe Benefits Total” of the budget narrative). FTE is calculated by dividing the total amount of hours funded with the grant by 2080. The position description should include the position title and briefly describe grant-related duties performed. The justification should explain how the position is essential and allowable under the VOCA School-Based Victim Services Grant Guidelines and VOCA Rule, as appropriate. It should be clear that funds to continue support for appropriate direct services at a reasonable cost etc. New positions and pay increases etc. require more detailed justification. You can use one table for multiple positions, if the pay rate is the same. The total fringe should only reflect what you are requesting from the grant.

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| **Name of Employee**:  |
| Position is: [ ]  **Full Time** (2080 hours per year) *or* [ ]  **Part Time** - Total hours per year:      |
| Total Annual Salary *(grant-funded plus other sources)*: | Number of Grant-Funded Hours *(hours per year)*: | Grant-Funded Full-Time Equivalent (“FTE”) *(divide grant-funded hours by 2080)*: | **Total Salary Amount Requested from Grant (do not include fringe):** |
| $       |       |       | $       |
| Description of position (include position title and grant-related duties performed): |
|       |
| Justification for position (explain how the position is essential and allowable under the Grant Guidelines and VOCA Rule): |
|       |
| Requested Employee Fringe Benefits Total = $       |
| Description of Fringe Benefits *(include rates for each)*: |
| FICA =       Retirement =       Group Life =       Health Insurance =      Workers’ Comp =       Unemployment =       Disability =      Other (describe) =       |

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| **Name of Employee**:  |
| Position is: [ ]  **Full Time** (2080 hours per year) *or* [ ]  **Part Time** - Total hours per year:      |
| Total Annual Salary *(grant-funded plus other sources)*: | Number of Grant-Funded Hours *(hours per year)*: | Grant-Funded Full-Time Equivalent (“FTE”) *(divide grant-funded hours by 2080)*: | **Total Salary Amount Requested from Grant (do not include fringe):** |
| $       |       |       | $       |
| Description of position (include position title and grant-related duties performed): |
|       |
| Justification for position (explain how the position is essential and allowable under the Grant Guidelines and VOCA Rule): |
|       |
| Requested Employee Fringe Benefits Total = $       |
| Description of Fringe Benefits *(include rates for each)*: |
| FICA =       Retirement =       Group Life =       Health Insurance =      Workers’ Comp =       Unemployment =       Disability =      Other (describe) =       |

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| **Name of Employee**:  |
| Position is: [ ]  **Full Time** (2080 hours per year) *or* [ ]  **Part Time** - Total hours per year:      |
| Total Annual Salary *(grant-funded plus other sources)*: | Number of Grant-Funded Hours *(hours per year)*: | Grant-Funded Full-Time Equivalent (“FTE”) *(divide grant-funded hours by 2080)*: | **Total Salary Amount Requested from Grant (do not include fringe):** |
| $       |       |       | $       |
| Description of position (include position title and grant-related duties performed): |
|       |
| Justification for position (explain how the position is essential and allowable under the Grant Guidelines and VOCA Rule): |
|       |
| Requested Employee Fringe Benefits Total = $       |
| Description of Fringe Benefits *(include rates for each)*: |
| FICA =       Retirement =       Group Life =       Health Insurance =      Workers’ Comp =       Unemployment =       Disability =      Other (describe) =       |

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| **Name of Employee**:  |
| Position is: [ ]  **Full Time** (2080 hours per year) *or* [ ]  **Part Time** - Total hours per year:      |
| Total Annual Salary *(grant-funded plus other sources)*: | Number of Grant-Funded Hours *(hours per year)*: | Grant-Funded Full-Time Equivalent (“FTE”) *(divide grant-funded hours by 2080)*: | **Total Salary Amount Requested from Grant (do not include fringe):** |
| $       |       |       | $       |
| Description of position (include position title and grant-related duties performed): |
|       |
| Justification for position (explain how the position is essential and allowable under the Grant Guidelines and VOCA Rule): |
|       |
| Requested Employee Fringe Benefits Total = $       |
| Description of Fringe Benefits *(include rates for each)*: |
| FICA =       Retirement =       Group Life =       Health Insurance =      Workers’ Comp =       Unemployment =       Disability =      Other (describe) =       |

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| **Name of Employee**:  |
| Position is: [ ]  **Full Time** (2080 hours per year) *or* [ ]  **Part Time** - Total hours per year:      |
| Total Annual Salary *(grant-funded plus other sources)*: | Number of Grant-Funded Hours *(hours per year)*: | Grant-Funded Full-Time Equivalent (“FTE”) *(divide grant-funded hours by 2080)*: | **Total Salary Amount Requested from Grant (do not include fringe):** |
| $       |       |       | $       |
| Description of position (include position title and grant-related duties performed): |
|       |
| Justification for position (explain how the position is essential and allowable under the Grant Guidelines and VOCA Rule): |
|       |
| Requested Employee Fringe Benefits Total = $       |
| Description of Fringe Benefits *(include rates for each)*: |
| FICA =       Retirement =       Group Life =       Health Insurance =      Workers’ Comp =       Unemployment =       Disability =      Other (describe) =       |

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| --- |
| **Name of Employee**:  |
| Position is: [ ]  **Full Time** (2080 hours per year) *or* [ ]  **Part Time** - Total hours per year:      |
| Total Annual Salary *(grant-funded plus other sources)*: | Number of Grant-Funded Hours *(hours per year)*: | Grant-Funded Full-Time Equivalent (“FTE”) *(divide grant-funded hours by 2080)*: | **Total Salary Amount Requested from Grant (do not include fringe):** |
| $       |       |       | $       |
| Description of position (include position title and grant-related duties performed): |
|       |
| Justification for position (explain how the position is essential and allowable under the Grant Guidelines and VOCA Rule): |
|       |
| Requested Employee Fringe Benefits Total = $       |
| Description of Fringe Benefits *(include rates for each)*: |
| FICA =       Retirement =       Group Life =       Health Insurance =      Workers’ Comp =       Unemployment =       Disability =      Other (describe) =       |

1. ***Consultant Budget Category***

List each type of consultant or service (with numbers in each category and names of major consultants when available), the proposed daily fee rate, and the amount of time to be devoted to such services. Individual Consultant's rate may not exceed $650.00 per day. For organizations, including professional associations and educational institutions, performing professional services: Indicate type of services being performed, estimated contract price, and describe the procurement process. Travel and Subsistence for Consultants: Reasonable expenses may be reimbursed. Document that the use of outside consultants will significantly enhance project effectiveness and that consultant use is cost effective.

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| **Name of Consultant**:  |
| Consultant Hourly Rate: | Total Number of Hours:  | **Total Consultant Cost:** |
| $       |       | $       |
| Description of Consultant’s Role: |
|       |
| Justification for use of Consultant (explain how the request is essential and allowable under the Grant Guidelines and VOCA Rule): |
|       |

**Consultant Subsistence (lodging + meals) & Travel**

Consultant’s Name:

 **Lodging** Number of nights:       Lodging Rate:       TOTAL:

 **Meals** Number of days:       Per Diem Rate:       TOTAL:

 **Travel** Number of miles:       Mileage Rate: TOTAL:

 **Other Subsistence/Travel**:

Justification for consultant subsistence and travel:

Consultant’s Name:

 **Lodging** Number of nights:       Lodging Rate:       TOTAL:

 **Meals** Number of days:       Per Diem Rate:       TOTAL:

 **Travel** Number of miles:       Mileage Rate:       TOTAL:

 **Other Subsistence/Travel**:

Justification for consultant subsistence and travel:

1. ***Travel & Subsistence Budget Category***

Itemize total travel expenses of project personnel by local mileage, non-local mileage, and subsistence (lodging and per diem/meal costs). If your agency does not have an established policy, then you must adhere to state travel policy. If the local travel procedures differ from the state travel policy, please provide or describe the policy in the justification. Please refer to the following GSA website for the most current travel rates: <https://www.gsa.gov/travel/plan-book/per-diem-rates>. Please 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.

Additionally, applicants must document that grant funds will only cover travel costs of the project’s direct service providers. Local mileage is considered travel within the immediate service area (satellite offices, court, meetings, etc.). Non-local mileage is outside of the immediate service area (training, conferences, meetings, etc.). Include a description for each request and justify why the request is necessary. Describe how you determined/estimated the figures for all requests even for events where the dates and/or location are undetermined. Example Description: “We anticipate travel to local coalition meetings to discuss service needs and share resources for victims. Roundtrip for 1 staff is 60 miles x 12 meetings x.58=$418.)” Example Justification: “Last year our advocates travelled 1300 miles to provide services. For FY20, given increased staff hours to be devoted, we anticipate travelling 3,000 miles for a total of $1,740.”

**Registration expenses should be detailed in the “Supplies and Other Expenses” category.** DCJS will consider requests to support attendance at appropriate national training conferences. Applicants must document that the requested training is needed and is unavailable within the state.

**Local Mileage (travel within the immediate service area)**

Number of miles:       Mileage Rate: $

TOTAL Local Mileage: $

Description and justification for local mileage:

**Non-Local Mileage (travel outside of the immediate service area)**

Number of miles:       Mileage Rate: $

TOTAL Non-Local Mileage: $

Description and justification for non-local mileage:

**Subsistence (lodging + meals)**

**Lodging** Number of nights:       Lodging Rate: $      TOTAL: $

**Meals** Number of days:       Per Diem Rate: $      TOTAL: $

**TOTAL Subsistence**: $

Description and justification for subsistence costs:

**Other Travel Costs**

Number of trips requiring airfare:       Airfare Rate(s): $

TOTAL Airfare Costs: $

Description and justification for airfare costs:

Other Travel Item(s):       Other Travel Cost(s): $      Total: $

Description and justification for other fares or travel/subsistence costs:

**TOTAL COST** for Air + Other Fares: $

1. ***Equipment Budget Category***

Definition of equipment: The Federal Government defines equipment as an item of non-expendable, tangible personal property, having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the recipient organization for financial statement purposes, or $5,000.

Each item to be purchased must be listed separately with unit cost, total number of items and/or monthly rate. List each item to be leased or rented with the cost associated with the lease or rental. Justify equipment expenses by documenting that items will enhance direct services to crime victims. Furniture and office equipment etc. are to be included in this category. Any equipment requests must include a written estimate of cost and local contract guidelines, if necessary. All computers purchased with DCJS funds must be equipped with updated anti-virus protection software. Applicants are encouraged to limit computer purchase requests to $1500 per unit and to discuss computer hardware and software needs with DCJS staff. If equipment is requested to replace outdated or “old” equipment, please briefly describe why replacement is necessary and when the “old” equipment was acquired.

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| **Equipment Item Requested**:  |
| Cost Per Item: | Total Number of Items/Monthly Rate: | **Total Cost:** |
| $       |       | $       |
| Description of Equipment Item: |
|       |
| Justification of Equipment Item (explain how the request is essential and allowable under the Grant Guidelines and VOCA Rule): |
|       |

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| **Equipment Item Requested**:  |
| Cost Per Item: | Total Number of Items/Monthly Rate: | **Total Cost:** |
| $       |       | $       |
| Description of Equipment Item: |
|       |
| Justification of Equipment Item (explain how the request is essential and allowable under the Grant Guidelines and VOCA Rule): |
|       |

1. ***Supplies & Other Expenses Budget Category***

All costs should be itemized within this category by major types (e.g., office supplies, equipment use fees when supported by usage logs, printing, photocopying, postage, brochures, books and other victim-related materials, and telephone). Show the basis for computation ("x" dollars per month for office supplies; "y" dollars per person for training materials; telephone (Land line and/or Cellular) 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). Applicants must thoroughly document the necessity and cost effectiveness of requested expenditures.

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| **Supply / Item Requested**:  |
| Cost Per Item / Monthly Rate: | Total Number of Items / Number of Months: | **Total Cost:** |
| $       |       | $       |
| Description of Supply / Item (explain what the supply/item is and how it will be used): |
|       |
| Justification for Supply / Item (explain how the request is essential and allowable under the Grant Guidelines and VOCA Rule): |
|       |

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| --- |
| **Supply / Item Requested**:  |
| Cost Per Item / Monthly Rate: | Total Number of Items / Number of Months: | **Total Cost:** |
| $       |       | $       |
| Description of Supply / Item (explain what the supply/item is and how it will be used): |
|       |
| Justification for Supply / Item (explain how the request is essential and allowable under the Grant Guidelines and VOCA Rule): |
|       |

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| --- |
| **Supply / Item Requested**:  |
| Cost Per Item / Monthly Rate: | Total Number of Items / Number of Months: | **Total Cost:** |
| $       |       | $       |
| Description of Supply / Item (explain what the supply/item is and how it will be used): |
|       |
| Justification for Supply / Item (explain how the request is essential and allowable under the Grant Guidelines and VOCA Rule): |
|       |

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| --- |
| **Supply / Item Requested**:  |
| Cost Per Item / Monthly Rate: | Total Number of Items / Number of Months: | **Total Cost:** |
| $       |       | $       |
| Description of Supply / Item (explain what the supply/item is and how it will be used): |
|       |
| Justification for Supply / Item (explain how the request is essential and allowable under the Grant Guidelines and VOCA Rule): |
|       |

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| --- |
| **Supply / Item Requested**:  |
| Cost Per Item / Monthly Rate: | Total Number of Items / Number of Months: | **Total Cost:** |
| $       |       | $       |
| Description of Supply / Item (explain what the supply/item is and how it will be used): |
|       |
| Justification for Supply / Item (explain how the request is essential and allowable under the Grant Guidelines and VOCA Rule): |
|       |

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| --- |
| **Supply / Item Requested**:  |
| Cost Per Item / Monthly Rate: | Total Number of Items / Number of Months: | **Total Cost:** |
| $       |       | $       |
| Description of Supply / Item (explain what the supply/item is and how it will be used): |
|       |
| Justification for Supply / Item (explain how the request is essential and allowable under the Grant Guidelines and VOCA Rule): |
|       |

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| --- |
| **Supply / Item Requested**:  |
| Cost Per Item / Monthly Rate: | Total Number of Items / Number of Months: | **Total Cost:** |
| $       |       | $       |
| Description of Supply / Item (explain what the supply/item is and how it will be used): |
|       |
| Justification for Supply / Item (explain how the request is essential and allowable under the Grant Guidelines and VOCA Rule): |
|       |

1. ***Indirect Costs Budget Category***

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 are those that benefit more than one activity and are common or joint purpose costs. For example, costs of an office manager/receptionist position that answers general phone calls, greets clients, etc. are considered indirect costs. 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.

**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.

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

4. The costs are not also recovered as indirect costs.

Requesting indirect costs is optional. You do not have to request indirect costs, but if you choose to, it is allowable.

To calculate indirect costs, **you must first determine the Modified Total Direct Costs (MTDC)** amount of your budget. Indirect costs that can be requested **are not based on the entire project budget**, but on the MTDC amount.

You have two options when requesting Indirect Costs: **using a formal Indirect Cost Rate Agreement (ICRA)** or using a **“De Minimis” rate**. These two options are outlined below.

I. Indirect Cost Rate Agreement (ICRA)

* This is a formal rate agreement that an organization has applied for and received from the federal cognizant agency (DCJS does not approve ICRAs)
* 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
* Can request the percentage (as outlined in the ICRA) of the Modified Total Direct Costs (MTDC) of their budget for indirect costs

II. “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

**Use the “MTDC Worksheet”** to calculate your MTDC amount. The Worksheet will also calculate the amount of indirect costs that you can request.

**If Indirect Costs are requested, you must submit two additional documents with your grant application**:

1. **MTDC Worksheet** (Excel document)

AND

2. **Certification of De Minimis Indirect Cost Rate form**

OR

**A copy of your agency’s Indirect Cost Rate Agreement letter/documentation**

You are not required to describe or itemize what is included in the indirect costs.

Additional Indirect Costs Reporting Requirements

For organizations that request and receive Indirect Costs, **the MTDC Worksheet must be completed each quarter, based on actual expenses**.

The actual MTDC amount will determine the amount of Indirect Costs to be reimbursed for that quarter. In other words, 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.

**The MTDC Worksheet should be emailed to grantsmgmt@dcjs.virginia.gov each quarter**. **Please see attachment #7- Modified Total Direct Cost Worksheet.**

1. ***Non-Supplantation***

The U.S. Department of Justice (DOJ) 2017 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."

Applicants must describe whether the expenses requested in your 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: “*VOCA 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*”.

**Please provide a description addressing non-supplantation:**