**INSTRUCTIONS FOR COMPLETING CASA FY20 BUDGET APPLICATION**

* CASA grants are awarded for two years. FY20 is the second year of this current grant cycle. Because the amount of award varies by formula each year, grantees are required to submit revised budget documents, the Itemized Budget and Budget Narrative.
* The CASA grant budget information must be submitted electronically. Please submit the budgets with time to allow for any complications that may be encountered with the electronic submission process.
* Applicants are advised to take extra care to complete each component with accuracy. Errors will result in special conditions placed on grant awards. Special conditions require additional requirements to be met before grant funds can be released.
* Submit all components via email. In the subject line of the email, identify the current DCJS grant number and CASA program name: **19-G8543CA19 CASAforkids**. Please submit:
1. One (1) completed Excel Itemized Budget file, ***AND***
2. One Budget Narrative file in WORD, ***AND***

Approved Projected Annual CASA Program Budget for FY20, ***AND***

1. One (1) PDF copy of the entire Itemized Budget, Budget Narrative, and Approved Projected Annual CASA Program Budget for FY20.
* Please submit the revised budget *by* ***5:00 p.m. on Monday, March 11 2019.*** Revised budgets must be submitted electronically by email to casa@dcjs.virginia.gov.

***Please note this email is a change from the previous email address used for prior grant submissions.***

***PLEASE NOTE:*** Failure to complete forms accurately, or failure to submit the components as requested, could result in the delay or withholding of grant funds.

***Instructions for completing the Budget Components:***

Itemized Budget Form and Budget Narrative Instructions

*Project Budget Itemization and Budget Narrative:*

The overall project budget is a vital part of the grant application. The budget narrative should explain the reason for *each* requested budget item and ***provide the calculation basis for its cost***. All requested items ***must be justified*** and related to the CASA program *or they may be deleted* from the budget and the total award reduced. VOCA funds must be allocated to direct services for child victims of crime. Since this grant application includes both VOCA and state general fund sources, some budget items may be allocated from state general funds but may not be allowable under VOCA guidelines. Applicants should reference the VOCA Guidelines for guidance on allowable and unallowable budget expenses under VOCA. Please see 28 CFR Part 94, Subpart B - VOCA Victim Assistance Program – (§§94.119 - 94.122) at: <https://www.federalregister.gov/documents/2016/07/08/2016-16085/victims-of-crime-act-victim-assistance-program>

When completing Itemized Budget and Budget Narrative consider the following:

* Each component of the application must reflect the same totals in all funding areas for each requested amount. For example, the amount requested in personnel should be the same on the itemized budget and budget narratives. Applicants are encouraged to scrutinize documents prior to submission to avoid errors.
* Match funds supporting this project must be included in the itemized budget in each line item, and in the budget narrative. Additional funds include, but are not limited to, grants from local sources, fundraising events, individual donors or local government sources supporting the project.
* All amounts must be rounded to the nearest dollar. For example ***do not*** include figures like this: $45,456.50. Instead, use a figure like this: $45,457.
* Match funds are not required for each line item. For example, if the program proposes to spend state general funds in personnel, cash paid for rent can be shown as match under supplies and other.

* Only include in the match column the amount of match funds that the grant requires. If additional match funds are included in the application, the program will be required to account for these funds and to report on them in financial reports and the subsequent required annual audit.
1. **Itemized Budget Instructions:**

The Itemized Budget is an excel spreadsheet to provide a clear and detailed accounting of how grant funds and match will be allocated. The applicant should complete the Itemized Budget as follows:

* *Section 1 - Personnel/Employees*
* Salaries: List each position by title on the itemized budget form (and name of employee, if available). Show the annual salary rate for the employee and the number of hours to be devoted to the project by the employee. The amount requested should take into account time needed to establish and fill positions and the demands for personnel during the course of the project. (Job descriptions and qualifications of staff should be on file at the agency and available upon request. If there has been a change since the last grant submission, please provide an updated job description.)
* Employee Benefits: Indicate and explain each type of benefit included and the total cost allowable to employees assigned to the program. If this is percentage based, indicate the percentage and include the calculation used.
* *Section 2 - Consultants*

(Please consult with DCJS prior to requesting funds in this category.)

* *Section 3 - Travel*

Itemize total travel expenses of program personnel by local mileage, non-local, and subsistence. Grantees must follow the state’s travel policy unless there is a written local travel policy. The state allows reimbursement for actual reasonable expenses. Mileage is reimbursed at the current federal rate. Transportation costs, such as air and rail fares, are at coach rates. Justify travel by explaining its relevance to job duties and service to child victims.

* *Section 4 - Equipment*

Each major item to be purchased must be separately listed with unit cost. Each item to be leased or rented must be separately listed with the cost associated with the lease or rental. The budget narrative must thoroughly explain the relevance and importance of each item to the program.

* *Section 5 - Supplies and Other Operating Expenses*
* All costs should be itemized within this category by major types and show the basis for computation.
	+ Many grant requests are denied due to lack of sufficient detail in cost justification and computation.
* Office rental costs must be reasonable and consistent with rents charged in the area.
* Supplies and Other Operating Expenses may include, but are not limited to, the following (not all are allowable under VOCA, review allowable expenses under the VOCA rule <https://www.federalregister.gov/documents/2016/07/08/2016-16085/victims-of-crime-act-victim-assistance-program>):
	+ Rent
	+ Utilities
	+ Telephone services (local and long distance)
	+ Internet access/internet provider contracts
	+ Office supplies
	+ Vendor maintenance contracts/agreements
	+ Postage
	+ Volunteer Recognition
	+ Audit Costs
	+ Special printing projects
	+ Volunteer and staff training
	+ Public relations and advertising
	+ Insurance
	+ Professional Services
	+ Membership Fees
* *Section 6 - Indirect Costs*

**Indirect Costs**

***Defining 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 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.

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 benefited, 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***: Requesting indirect costs is optional. Applicants do not have to request indirect costs, but it is allowable.To calculate indirect costs, applicants must first determine the Modified Total Direct Costs (MTDC) amount of the project budget. Indirect costs that can be requested are not based on the entire project budget, but on the MTDC amount. Applicants are not required to describe or itemize what is included in the indirect costs.

Applicants 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.

1. **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
1. ***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 percent of the Modified Total Direct Costs (MTDC) of their budget for indirect costs

**Use the “MTDC Worksheet”** to calculate the MTDC amount. The Worksheet will also calculate the amount of indirect costs that can be requested. **If Indirect Costs are requested, applicants must submit two additional documents with the grant application:**

1. MTDC Worksheet (Excel document) (Attachment 7)

***AND***

2. Certification of De Minimis Indirect Cost Rate form (Attachment 8)

***OR***

A copy of the applicant’s Indirect Cost Rate Agreement letter/documentation

***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 MTDC Worksheet should be emailed to grantsmgmt@dcjs.virginia.gov each quarter.

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 will likely 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.

* *Section 7 - Cash Funds from Sources Other than Grant Funds Supporting this Project*

Subrecipients must use this budget category to provide a description of the sources and amounts of cash from other sources that support this project. Do not include the required match in this section.

1. **Budget Narrative Form Instructions:**

Once the Itemized Budget form is completed, the applicant will provide additional details on the proposed expenditures through completion of the Budget Narrative.

* Review instructions outlined for completion of the Itemized Budget for information to include in the Budget Narrative. Cost explanations should be reasonable, appropriate and justified.
* The Budget Narrative form should fully explain the reason for each itemized budget request and provide the basis for its cost. All requested items must be thoroughly justified and clearly related to the CASA program or they may be deleted from the budget and the total amount reduced.
* The Budget Narrative should articulate clearly the total cost of the expenditure and the breakdown of the allocation of each grant source requested, as well as matching funds.
* Many grant requests are denied due to lack of sufficient detail in cost justification and computation. Grantees are advised to provide as much detail as possible when making requests for training, supplies, travel and other non-fixed costs.
* The total amounts requested in each line item and category should equal the amounts requested on the Itemized Budget and the Face Sheet.

Allowable/Unallowable Costs

***General Funds:***

Include costs associated with operating the CASA program that are identified on the proposed overall CASA program budget. Examples include personnel salaries and benefits, travel, equipment, supplies and other.

***VOCA Funding:***

Only those costs directly related and essential to providing direct services to crime victims can be charged to VOCA funds. Please see 28 CFR Part 94, Subpart B - VOCA Victim Assistance Program – (§§ 94.119 - 94.122) at: <https://www.federalregister.gov/documents/2016/07/08/2016-16085/victims-of-crime-act-victim-assistance-program>.

For guidance regarding services, activities, and costs that cannot be supported with victim assistance grant funds, please see 28 CFR Part 94, Subpart B - VOCA Victim Assistance Program – (§94.122) at <https://www.federalregister.gov/documents/2016/07/08/2016-16085/victims-of-crime-act-victim-assistance-program>.

# Non-Supplantation:

The federal 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 (replace) those funds that have been appropriated for the same purpose.” Requests for “new” staff positions must be justified, must not supplant other funds, and must result in significant additional service delivery.

Applicants under this grant program must describe non-grant funds supporting their projects and must identify records that document the level of non-VOCA support and satisfy the non-supplantation requirement. Be sure to describe whether the expenses requested in this grant application compliment, and do not duplicate, other existing and anticipated funding sources/amounts.

**Submission *Deadline:***

* Budget documents must be ***received by 5:00 p.m., Monday, March 11, 2019 at casa@dcjs.virginia.gov.***

***DCJS Staff Contact:*** Melissa O’Neill, DCJS CASA Program Coordinator

For assistance or questions please contact Melissa O’Neill of the Department of Criminal Justice Services at (804)786-6428 or by email at melissa.oneill@dcjs.virginia.gov.