VOCA Assistance Grant

Budget Detail Worksheet

Budget Narrative and Budget Summary

**(Required Template)**

The budget submitted with the VOCA Assistance grant application must contain the following three (3) items: **Budget Detail Worksheet**, **Budget Narrative**, and **Budget Summary**. These items are provided in this required template to be submitted with the VOCA Assistance grant application.

The **Budget Detail Worksheet** itemizes all the computations used to determine the proposed costs for budget categories found in the budget summary.

The **Budget Narrative** provides a brief description supporting each line-item cost in the Budget Detail Worksheet. The proposed costs are linked back to the performance requirements of the budget application narrative. Budget Narrative examples are in Appendix A.

The **Budget Summary** provides the total cost for each budget category, the total project costs, the amount of federal funds requested, and the amount of nonfederal funds which the organization will contribute (match). If the project requires matching funds, those funds must be included in the budget. Any funds contributed to the project by the organization which are over and above the required match, will be considered as "over-match" if included in the budget. The requested federal funds plus the match funds should equal the total project cost.

Additional information from the Code of Federal Regulations Part 200 about: Factors affecting allowability of costs; Reasonable costs; and Allocable costs are in Appendix B.

Budget Detail Worksheet & Budget Narrative

**Please answer the questions below.**

1. **Request for Quarterly Reimbursement: Are you seeking quarterly reimbursements?**

Y☐ or N☐ (check one)Quarterly reimbursements will be determined on a case-by-case basis. Prior reimbursements including timeliness and accuracy will be considered.

1. **Indirect Cost Rate: Will your agency be using indirect cost rate this grant period for VOCA award?**

Y or N (check one)Indirect costs are allowed at the applicant’s federally approved indirect cost rate. A copy of the rate approval (a fully executed, negotiated agreement) must be attached.

*If yes, enter indirect cost rate percentage:* **\_\_\_\_\_\_**

Recipients that do not have an approved Federal indirect cost rate may either negotiate an indirect cost rate with their cognizant Federal agency for indirect cost or elect to charge a de minimis rate of 10% of modified total direct costs. If the applicant does not have an approved rate, the applicant may submit either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate of 10% of Modified Total Direct costs as defined in §200.414 Indirect (F&A) costs, paragraph (f) of the Federal Register Vol. 78 No 248; 2 CFR Part 200.

1. **de minimis Rate: Will your agency be using a de minimis rate this grant period for VOCA award?**

Y or N (check one)

*If yes, enter de minimis rate percentage:* **\_\_\_\_\_\_**

**Explain what the de minimis rate will be applied towards (e.g., operating expenses, etc.) AND include a statement of what the de minimis rate is based on (e.g., 10% of Salary and Fringe**).

**FUNDING SOURCES:** Please list all funding sources that your agency receives (or will receive) and the funding amount for this award period.

**TOTAL:** Please enter the name of each funding source, whether it qualifies for victim services, and the amount in funds. Then, place your cursor in the highlighted cell, right click, and hit update field. This should automatically total the table for you.

*\*Hint: make sure you remove the example prior to totaling your table.*

|  |  |  |
| --- | --- | --- |
| Funding Source | Funding Qualifies for Victim Services  (Y or N) | Amount of Funds |
| *Example: VOCA Grant* | *Y* | *$20,000* |
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| Total: |  | $20,000.00 |

**Salaries and wages**

**FTE STAFF PROFESSIONALS:** List each position by title and name of employee. Show the annual salary rate and the percentage of time anticipated to be devoted to the VOCA project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization and must be based on actual time worked and not percentage.

Please submit job descriptions (or resumes if job descriptions unavailable) as a Communication Note in COSMOS for each position listed.

Please include any overtime and shift differential in a separate category further in the worksheet. Please do not include in this section.

**NOTE:** **WHEN SUBMITTING REIMBURSEMENTS, PRORATION METHOD MUST BE SHOWN IF POSITION IS PARTIALLY VOCA FUNDED OR MATCH-FUNDED POSITION. PLEASE INCLUDE YOUR CALCULATION OF PRORATION FOR EACH EMPLOYEE.**

**TOTAL:** Please enter the name of each employee and their title, the proration method, and the amount in funds. Then, place your cursor in the highlighted cell, right click, and hit update field. This should automatically total the table for you.

*\*Hint: make sure you remove the example prior to totaling your table.*

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| --- | --- | --- | --- | --- |
| Name & Position Title | | | Computation Example/Method | Funds Requested |
| *Example: Jane Smith, advocate* | | | *$50,000/yr. 50% VOCA* | *$25,000* |
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|  |  |  | Total | $25,000.00 |

**FTE STAFF PROFESSIONALS BUDGET NARRATIVE:**

1. Provide a narrative of the wages and salaries of the personnel in text box below. The narrative should include a brief description of each position, a brief description of how the individual will be supporting the grant activities, and an estimate of the amount of time each individual will spend working on VOCA activities.
2. Please include job descriptions (or resumes if job descriptions unavailable) for each position listed.
3. If you need more space, please include a separate page.

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| --- | --- | --- |
| Name | Brief Description of Position | Time Devoted to Grant |
| *Example: Jane Smith* | *Janes provides services to the victims our agency by finding resources for them to use and explaining the court process to them.* | *25%* |
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**FRINGE BENEFITS:**Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. This may include FICA, retirement contributions, insurance (health, life, other), leave (holidays, sick leave, vacation), workers compensation, and unemployment insurance. Fringe benefits are for the full-time equivalent (FTE) staff professionals listed in the salaries and wages budgeted and only for the percentage of time devoted to VOCA. Fringe benefits on overtime hours are limited to FICA, workers compensation, and unemployment insurance.

**THE ACTUAL FRINGE REIMBURSEMENT REQUEST WILL BE AT THE SAME PRORATION FOR THE TOTAL HOURS WORKED TOWARD THE VOCA ACTIVITIES IN THE TIMESHEET PERIOD.**

The cost of fringe benefits is allowable provided that the benefits are reasonable and required by law or in accordance with established written organization policy, and consistent with the approved budget. Award recipients should refer to their program guidelines, award conditions, and the approved budget.

Fringe benefits will be charged to the federal award in the same manner (i.e., direct, or indirect) as the salaries and wages of the employees receiving the benefits.

When computing the fringe benefits rate for **each individual**, the rate is calculated as the organization's cost of the benefits divided by the annualized salary.

In the following examples, the fringe benefit percentages are provided and totaled. These percentages are then applied to the salaries of each position listed in the FTE Staff Professionals section of the budget. For reimbursements, please include your calculation percentage each time.

**EXAMPLE:**

|  |  |
| --- | --- |
| Fringe Benefit | Benefit Calculation |
| FICA | 7.65% |
| Retirement | 9.20% |
| Workers Comp | 3.70% |
| Health, Life, Disability, Dental Insurance | 11.00% |
| Total Fringe: | 31.55% |

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| --- | --- | --- | --- | --- |
| Title/Position | Estimated Direct Cost | Fringe Rate | VOCA Estimated Time % | Estimated Fringe Benefit Cost |
| Project Director | $121,200.00 | 31.55% | 10% | $3,823.86 |
| Program Manager | $90,900.00 | 31.55% | 50% | $14,339.48 |
| Advocate | $32,320.00 | 31.55% | 100% | $10,196.96 |
| **Total Fringe Benefits Costs** | | |  | **$28,360.30** |

**TOTAL:**

Please enter the name of each employee and their title, the proration method, and the amount in funds requested. Then, place your cursor in the highlighted cell, right click, and hit update field. This should automatically total the table for you.

*\*Hint: make sure you remove the example prior to totaling your table.*

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| --- | --- | --- | --- | --- |
| Name/ Position Title | | | Computation Example/Method | Funds Requested |
| *Example: Jane Smith, advocate* | | | *$50,000/year (50% VOCA) \* 7.65% (FICA)* | *$1912.50* |
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|  |  |  | Total | $1912.50 |

**FRINGE BENEFITS BUDGET NARRATIVE:**

*Explain the fringe benefits and proration method of VOCA funding for the positions in the text box below.*

**OVERTIME AND SHIFT DIFFERENTIAL:**

List each position by title and name of employee, if available. Employees that work shift differential (weekends, overnights, holidays) and are paid differential pay, on-call pay, or employees that will have overtime can be listed here. Hours must be based on ACTUAL time worked and not percentage.

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| --- | --- | --- | --- | --- |
| Name/Position Title | | | Computation Example/Method | Funds Requested |
| *Example:*  *Jane Smith, crisis hotline* | | | *500 hours overnights at $15/hr.* | *$7,500* |
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|  |  |  | Total | 7500.00 |

**OVERTIME AND SHIFT DIFFERENTIAL BUDGET NARRATIVE:**

*Provide narrative of the overtime, shift differential, on-call pay of the personnel in text box below. The narrative should include a brief description of each position; brief description of how the individual will be supporting the grant activities; an estimate of the amount of time each individual will spend working on grant activities. Include the calculation of overtime, shift differential, and on-call pay for positions.*

**CONTRACTOR(S):**Procurement contracts are separated in this budget category. A *procurement contract* is for the purpose of obtaining goods and services for the non-federal entity's own use and creates a procurement relationship with the contractor. For consultant services, consultant fees in excess of $650 per day, or $81.25 per hour, requires additional justification and prior approval.

Procurement contracts have been amended to include separate lines for subawards and procurement contracts. For purposes of federal grants administrative requirements, whether a particular agreement between an award recipient and a third party will be considered a "subaward" or a “procurement contract" under the award will be determined by federal rules and applicable OJP guidance. It is an important distinction, in part because the federal administrative rules and requirements that apply to "subawards" differ from those for "procurement contracts."

If an applicant proposes to use one or more procurement contracts, the Procurement Standards in the Part 200 Uniform Requirements reflect a general expectation that agreements (for purposes of federal grants administrative requirements), which constitute “procurement contracts" under awards will be entered into on the basis of full and open competition.

*The applicant organization has the responsibility to ensure there are no conflicts of interest in the selection and hiring process for consultants or the bidding process for contracts. The budget narrative should indicate whether the applicant organization is following its own formal, written procurement policy for contracts. The applicant organization is required to verify that an awarded contractor is not on the Suspension/Debarred list at both State and Federal levels.*

[Suspended and Debarred Bidders | Office of Management and Budget North Dakota](https://www.omb.nd.gov/doing-business-state/procurement/suspended-and-debarred-bidders)

**Contractors/Procurement Contracts:**

Provide a description of the product or service to be procured by contract and an estimate of the cost. Applicants are encouraged to promote free and open competition in awarding contracts. Applicant organization must provide a copy of the contract and the procurement method used.

A separate justification must be provided for sole source contracts.

Conflict of interest.(N.D.A.C. § 4-12-04-04) Avoid even the appearance of a conflict of interest. A conflict of interest occurs when an individual has a personal interest and a job responsibility, and a clear possibility exists that there may be a conflict between the two (e.g., a family member sells the needed equipment). Have another employee make the purchase to avoid an actual or potential conflict of interest. If contracting with someone within one year after they have left public service, consult legal counsel to consider N.D.C.C. §§ 12.1-13-02, 12.1-13-03. Consult your legal counsel for assistance with potential conflicts of interest.

**TOTAL:**

Please enter the product or service, justification, hourly/daily fee and estimated project time, and the funds requested. Then, place your cursor in the highlighted cell, right click, and hit update field. This should automatically total the table for you.

*\*Hint: make sure you remove the example prior to totaling your table.*

Remember to check the VOCA program documentation for ceilings on consultant fees. In general, consultant fees in excess of the awarding agency's threshold per eight-hour day require additional justification and prior approval from the awarding agency before services begin.

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| \*Product or Service | Justification | Hourly/Daily Fee and  Estimated Project Time | Funds Requested |
| *Example: Counselor* | *Unable to hire additional staff counselor* | *40 30-minute sessions at $81.25/hr.* | *$3,250* |
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|  | Total | | 3250 |

**Contractor(s)/Procurement Services Budget Narrative**:

*Include the proposed the consultant’s name and resume (if known), the service to be provided, the hourly or daily fee, and the estimated time on the project in text box below. If consultants/procurement contracts for services or goods include other program areas of the Agency, provide explanation of the proration method used for VOCA fund request.*

**TOTAL:**

Please enter the product or service, justification, hourly/daily fee and estimated project time, and the funds requested. Then, place your cursor in the highlighted cell, right click, and hit update field. This should automatically total the table for you.

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| Contractor | | | Service | Hourly/Daily Fee and  Estimated Project Time | Funds Requested |
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|  |  |  | **Total** |  | 0 |

**CONTRACTOR BUDGET NARRATIVE:**

*Include the proposed sub-awardee name, the service to be provided, the hourly or daily fee, and the estimated time on the project in text box below.*

**OPERATING EXPENSES**

**ADVERTISING:**

If advertisements or outreach efforts are focused only on VOCA-allowable victim-services (e.g., mental health counseling and financial counseling), the cost of the victim-services advertisement can be charged to VOCA.

If a domestic violence service provider conducts both victim-services (counseling) and non-allowable victim services or non-victim-services (e.g., criminal defense and swimming lessons), and wants to advertise its counseling services, 100% can be VOCA funded. If that same provider wants to advertise its counseling, criminal defense work, and swimming lessons, then advertising would need to be prorated.

**TOTAL:**

Please enter the advertising/outreach method, victim services related or not, and the funds requested. Then, place your cursor in the highlighted cell, right click, and hit update field. This should automatically total the table for you.

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| Advertising/Outreach Method | | | Victim Services Related Only or  Victim Services/Non-Victim Services | Funds Requested |
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|  |  |  | Total | 0 |

**ADVERTISING BUDGET NARRATIVE:**

*Briefly describe advertising/outreach methods for funds requested in text box below. If advertising for victim services and non-victim services in same advertisement, provide explanation of proration method using VOCA funds.*

**CONSTRUCTION:**

ND DOCR does not currently approve construction costs for VOCA funds. In some cases, minor repairs or renovations may be allowable. If minor repairs or renovations are requested, include in **“Other”** budget category. There is no Budget category for Construction.

**INSURANCE:**

List insurance expenses requested to be paid, e.g., automobile, general liability, property. Provide amortization if paid yearly. For example, annual insurance premium is paid in October, a monthly amortization schedule would need to be provided in November and subsequent reimbursement requests.

**NOTE**: Director and Officers insurance is an unallowable expense for VOCA. However, if the director is also providing direct services, it may be allowable.

**TOTAL**:

Please enter the type of insurance, annual cost, and the funds requested. Then, place your cursor in the highlighted cell, right click, and hit update field. This should automatically total the table for you.

*\*Hint: Remove the example prior to totaling the table.*

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| Insurance | | | Annual Cost | Funds Requested $ |
| *Example: Automobile insurance* | | | *$1,200* | *$200* |
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|  |  |  | Total | $200.00 |

**INSURANCE BUDGET NARRATIVE:**

*Provide an explanation for each insurance cost and it is necessary in the text box below.*

*\*Include the proration method for VOCA funds requested.*

**LEASE:**

*Buildings/Land; Lease Rental-Equipment; Lease/Rental-Motor Vehicles –*

List lease for buildings/land; leases for rental equipment; and leases or rental of motor vehicles requested below. The lease agreement must be provided.

**TOTAL:**

Please enter the type of lease, annual cost and proration, and the funds requested. Then, place your cursor in the highlighted cell, right click, and hit update field. This should automatically total the table for you.

*\*Hint: Remove the example prior to totaling the table.*

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| Lease Buildings/Land | | | Annual Cost x Proration Amount | Funds Requested |
| *Example: Office rent* | | | *$24,000 \* 40% VOCA* | *$9,600* |
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|  |  |  | Total | $9,600.00 |

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| Lease Rental Equipment | | | Annual Cost x Proration Amount | Funds Requested |
| *Example: Copier lease* | | | *$6,800 \* 40%* | *$2,720* |
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|  |  |  | Total | $2,720.00 |

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| Lease Rental Motor Vehicles | | | Annual Cost x proration Amount | Funds Requested |
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|  |  |  | Total | 0 |

**LEASE -BUILDINGS/LAND; LEASE RENTAL-EQUIPMENT; LEASE/RENTAL-MOTOR VEHICLES BUDGET NARRATIVE:**

*Provide explanation of leases and how they benefit the project. Include how the amount is prorated for VOCA if the leased building/equipment/vehicles are used with other programs. For example, provide the square footage and the cost per square foot, and square footage allocated to VOCA usage for Lease Buildings.*

*Example: Office building is 2500 square feet, VOCA staff/area used is 1000 square ft. (40% of space).*

**OPERATING FEES/SERVICES:**

Pleaselist any operating fees/services requested to be funded.

**TOTAL:**

Please enter the item, the annual cost, and the funds requested. Then, place your cursor in the highlighted cell, right click, and hit update field. This should automatically total the table for you.

*\*Hint: Remove the example prior to totaling the table.*

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| Item | | | Annual Cost | Funds Requested |
| *Example: security system monthly fee* | | | *2000 (10% funding source VOCA)* | *$200* |
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|  |  |  | Total | $200.00 |

**Operating Fees/Services Budget Narrative:** *Provide an explanation of these costs and how they benefit program. Please include your proration method for VOCA if other program areas also use these items.*

**PHOTOCOPYING/PRINTING; POSTAGE; PUBLIC PRESENTATION MATERIALS**

List the photocopying/printing, postage, and public presentation materials funds requested.

**TOTAL:** Please enter the type of material, the annual cost, and the funds requested. Then, place your cursor in the highlighted cell, right click, and hit update field. This should automatically total the table for you.

*\*Hint: Remove the example prior to totaling the table.*

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| Photocopying/Printing | | | Annual Cost | Funds Requested |
| *Example: Photocopying* | | | *2,000 photocopies @ $.10* | *$200* |
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|  |  |  | Total | $200.00 |

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| Postage | | | Annual Cost | Funds Requested |
| *Example: Postage* | | | *$500/year* | *$500* |
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|  |  |  | Total | $500.00 |

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| Public Presentation Materials | | | Annual Cost | Funds Requested |
| *Example: Brochures* | | | *$500 for Victim Services brochures* | *$500* |
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|  |  |  | Total | $500.00 |

**PHOTOCOPYING/PRINTING; POSTAGE; AND PUBLIC PRESENTATION MATERIALS BUDGET NARRATIVE:**

*Provide explanation of these costs and how they benefit program. Explain proration method for VOCA if other program areas also use these items.*

**PROFESSIONAL DEVELOPMENT**:

Please enter any professional development items requested.

**TOTAL:**

Please enter your professional development, the cost, and the funds requested. Then, place your cursor in the highlighted cell, right click, and hit update field. This should automatically total the table for you.

*\*Hint: Remove the example prior to totaling the table.*

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| Professional Development | | | Cost | Funds Requested |
| *Example: certification training for advocates* | | | *4 @ $250* | *$1,000* |
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|  |  |  | Total | $1,000.00 |

**PROFESSIONAL DEVELOPMENT BUDGET NARRATIVE:**

*Briefly describe professional development and why needed to implement project text box below.*

*Provide proration method for using VOCA funds for professional services requested.*

**PROFESSIONAL SERVICES:**

List professional services to be provided for project such as audit costs, database maintenance, etc.

**TOTAL:**

Please enter the professional service, the cost, and the funds requested. Then, place your cursor in the highlighted cell, right click, and hit update field. This should automatically total the table for you.

*\*Hint: Remove the example prior to totaling the table.*

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| --- | --- | --- | --- | --- |
| Professional Service | | | Cost | Funds Requested |
| *Example: Audit* | | | *$5,000* | *$1,000* |
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|  |  |  | Total | $1,000.00 |

*Briefly describe professional requested and why they are needed to implement project in text box below. Provide proration method for using VOCA funds for professional services requested.*

**OTHER:**Please list out any other items (not included in any other categories) you intend to use for this project.

**IF YOU ARE REQUESTING THE INDIRECT COST RATE OR DE MINIMIS, PLEASE ENTER THAT AMOUNT IN THIS SECTION.**

**TOTAL:**

Please enter the requested item, the cost, and the funds requested. Then, place your cursor in the highlighted cell, right click, and hit update field. This should automatically total the table for you.

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| --- | --- | --- | --- | --- |
| Other | | | Cost | Funds Requested |
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|  |  |  | Total | 0 |

**OTHER BUDGET NARRATIVE*:*** *Briefly describe the other items you intend to use for your project in the text box below. Please include your proration method for using VOCA funds for other items requested.*

**MISCELLANEOUS OPERATING:**Enter your miscellaneous operating items (e.g., janitorial; security services; client emergency financial assistance-such as food, emergency housing, gift cards for clients to use toward food/clothing) by major type and the basis of the calculation. The VOCA grant may be charged only the prorated share of an item that is not used exclusively for crime victim-related activities.

**TOTAL:**   
Please enter operating item and proration amount, the computation, and the funds requested. Then, place your cursor in the highlighted cell, right click, and hit update field. This should automatically total the table for you.

*\*Hint: Remove the example prior to totaling the table.*

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| --- | --- | --- | --- | --- |
| Description and Proration amount | | | Computation Example/Method | Funds Requested |
| *Example: janitorial services for office building* | | | *$12,000/year* | *$4,800* |
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|  |  |  | Total | $4,800.00 |

**MISCELLANEOUS OPERATING BUDGET NARRATIVE:**

*Please explain the miscellaneous operating expenses and how they will support the project in text box. If agency is supported with funds from other funding sources, provide proration method for**requested VOCA funding. If requesting gift cards for clients, attach agency gift card policy.*

*Example: An office building is 2500 square feet, VOCA staff/area used is 1000 square ft. (40% of space). Janitorial services cost $12,000/year. Requesting 40% VOCA funds totaling $4800 for janitorial services.*

**SUPPLIES:**

List items by type (office supplies, copying paper, and expendable equipment items costing less than $5,000, such as books, fax machines, desktop printers, desktop scanners) and show the basis for computation. Generally, supplies include any materials that are expendable or consumed during the course of the project.

**TOTAL:**

Please enter the supply item, the computation method, and the funds requested. Then, place your cursor in the highlighted cell, right click, and hit update field. This should automatically total the table for you.

*\*Hint: Remove the example prior to totaling the table.*

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| Supply Item(s) | | | Computation Example/Method | Funds Requested |
| *Example: 3 desktop scanners* | | | *$400 each – for advocates*  *(100% VOCA funded positions)* | *$1,200* |
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|  | | |  |  |
|  |  |  | Total | $1,200.00 |

**SUPPLIES BUDGET NARRATIVE:**

*Please briefly describe the supplies for the funds requested and why the supplies are needed in the text box below. If the agency is supported with funds from other funding sources, the supplies must be prorated. Provide proration method for using VOCA funds for supply items requested.*

**TELECOMMUNICATIONS**:Please include any telecommunication expenses requested to be paid below. If the agency is supported with funds from other funding sources, telecommunications must be prorated among the different funding sources. An exception would be if crisis line is used exclusively for victim services, in which it may be prorated among victims’ services funds only.

**TOTAL:**

Please enter the telecommunications item, the computation method, and the funds requested. Then, place your cursor in the highlighted cell, right click, and hit update field. This should automatically total the table for you.

*\*Hint: Remove the example prior to totaling the table.*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Telecommunications | | | Computation Example/Method | Funds Requested |
| *Example: Internet/phone/cable* | | | *$240 \* 12 months=2880*  *VOCA is 30% of funding sources* | *$864* |
|  | | |  |  |
|  | | |  |  |
|  | | |  |  |
|  |  |  | Total | $864.00 |

**TELECOMMUNICATIONS BUDGET NARRATIVE:**

*Provide an explanation of the telecommunication expenses to be paid and why they are needed to implement the project in text box below. The narrative should explain the above figures. If agency is supported with other funds, explain proration method for VOCA funds requested.*

**TRAVEL**Itemize travel expenses of project personnel by purpose (e.g., staff to training, field interviews, advisory group meeting, etc.). Show the basis of computation (e.g., six people to 3-day training at $X airfare, $X lodging, $X subsistence). In training projects, travel and meals for trainees should be listed separately. Please show the number of trainees and the unit costs involved. Identify the location of travel, if known. Must meet Federal Travel Regulations. (Link: <https://www.gsa.gov/travel/plan-book/per-diem-rates?gsaredirect=perdiem>)

**IF TIPS WILL BE REQUESTED FOR REIMBURSEMENT, PLEASE PROVIDE YOUR ORGANIZATION’S TIPPING POLICY.**

**TOTAL:** Please enter the travel information, the computation, and the funds requested. Then, place your cursor in the highlighted cell, right click, and hit update field. This should automatically total the table for you.

*\*Hint: Remove the example prior to totaling the table.*

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Purpose of Travel | | | Item | | | Computation Example/Method | Funds Requested |
| *Example: In State travel for advocates and case manager to provide support to victims.* | | | *1000 miles/year* | | | *1000 \* $0.655* | *$655* |
|  | | |  | | |  |  |
|  | | |  | | |  |  |
|  | | |  | | |  |  |
|  | | |  | | |  |  |
|  | | |  | | |  |  |
|  | | |  | | |  |  |
|  |  |  |  |  |  | Total | $655.00 |

**TRAVEL BUDGET NARRATIVE:**

*Explain why travel is necessary to the success of this project in text box below. Explain how cost is determined.*

**UTILITIES:**

Please enter utilities requested to be reimbursed (water, electric, sewer, natural gas, etc.). It is important to note that some miscellaneous cost items may have specific regulations which govern if or how those items may qualify for inclusion in the budget. For that reason, it is important to understand the general provisions for selected items of cost found starting at [**2 C.F.R. 200.420**](http://gov.ecfr.io/cgi-bin/text-idx?SID=d4ffeb4b97e535a50db7a2275343cbaf&mc=true&node=se2.1.200_1420&rgn=div8)**.**

**TOTAL:**   
Please enter the utility, the annual cost, and the funds requested. Then, place your cursor in the highlighted cell, right click, and hit update field. This should automatically total the table for you.

*\*Hint: Remove the example prior to totaling the table.*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Utilities | | | Annual Cost | Funds Requested |
| *Example: Electricity* | | | *$2,200/year* | *$220* |
|  | | |  |  |
|  | | |  |  |
|  | | |  |  |
|  | | |  |  |
|  |  |  | Total | $220.00 |

**UTILITIES BUDGET NARRATIVE:**

*The narrative explanation must include how these expenditures will support the grant program and the explanation of the figures prorated for VOCA funding request. (e.g., shelter is 100% victim services related and claiming 100% utilities; de Minimus of 10% claimed – cannot also claim utilities).*

**EQUIPMENT:**

Please provide a list of equipment items to be purchased.

Non-expendable equipment is tangible property having a useful life of more than two years and an acquisition cost of $5,000 or more per unit. Expendable items should be included either in the “Supplies” category or in the “Other” category.

**TOTAL:** Please enter the equipment, the computation, and the funds requested. Then, place your cursor in the highlighted cell, right click, and hit update field. This should automatically total the table for you.

*\*Hint: Remove the example prior to totaling the table.*

|  |  |  |
| --- | --- | --- |
| Equipment/Computer/Furniture - Purchased | Computation Example/Method | Funds Requested |
| *Example: Copier* | *$7,800 - 80% of use is VOCA related* | *$6,240* |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  | Total | $6,240.00 |

**Equipment Budget Narrative:** *Please explain how the equipment purchase is necessary for the success of the project in text box below*. *Describe the procurement method to be used. If equipment will be used for other agency programs, provide proration method for VOCA funds requested.*

**Budget Summary**

After completing the budget detail worksheet, please place your totals from each category in to the VOCA Funding Request Summary below. Calculate the total direct costs and the total project costs. Please indicate the amount of funds requested and the amount of non-federal match funds that will support your project.

**TOTAL:** To get your total, place your cursor in the highlighted cell, right click, and hit update field. This should automatically total the table for you.

|  |  |
| --- | --- |
| VOCA Funding Request Summary | |
| Salaries and Wages | |
| FTE Staff Professionals |  |
| Fringe Benefits |  |
| Overtime and Shift DIFF |  |
| Contractor(s) |  |
| Total Salaries & Wages | **0** |
| Operating Expenses | |
| Advertising |  |
| Insurance |  |
| Lease-Buildings/Land |  |
| Lease/Rental-Equipment |  |
| Operating Fees/Services |  |
| Photocopying/Printing |  |
| Postage |  |
| Professional Development |  |
| Professional Services |  |
| Public Presentation Materials |  |
| Supplies |  |
| Telecommunications |  |
| Travel |  |
| Utilities |  |
| Equipment |  |
| Other (Emergency assistance) Indirect or de’ minimis |  |
| Misc. Operating |  |
| Total Operating Expenses | **0** |
| Total: | **0** |

**Match Requirement:**

20% existing subgrantee of total project.

25% new subgrantee of total project.

0% for a tribal subgrantee.

Enter percentage in first column.

Enter dollar amount in second column.

Calculation method for 20% match of total

Project= VOCA Award amount \* 0.25

($50,000 VOCA award \* 0.25=$12,500 Match)

|  |  |  |
| --- | --- | --- |
| VOCA Match Breakdown | | |
| Fill in amounts | % | $ |
| In Kind: |  |  |
| Cash: |  |  |

Describe your in-kind match, if applicable:

*Examples: volunteer hours providing victim services (provide hourly rate used for calculating volunteer match); state funds; donated supplies, etc.*

*(Note: cannot use volunteer match for fundraising activities)*

**Appendix A**

**Budget narrative examples**

##### ***Sample Personnel Budget Narrative***

*The project director will oversee and manage the daily operations of the victim advocate program. They will provide assessments, manage staff hiring, training, and develop outreach programs. Ten percent of the project director's time will be dedicated to the direct victim services for VOCA.*

*The program manager will serve as coordinator and provide some assessments. She will coordinate the legal and treatment aspects of the program, monitor the participants' progress, and provide case management for each participant. Fifty percent of the program manager's time will be dedicated to direct victim services. .*

*The advocate will provide counseling, support, resources, and information. They will evaluate the needs of the individual, assist with procuring services, and participate in multidisciplinary case review. They will provide access to victims’ rights and crime victims compensation.*

**Sample Fringe Benefit Narrative**

The fringe benefits for each staff member are estimated at 31.55% of the salary that is the current organization's cost of fringe benefits for current full-time employees of the Agency. The estimated fringe benefits cost of $28,360.30, accounts for the fact that the Project Director works 10% of their time with direct victim services for VOCA, the Program Manager works 50% of time with direct victim services for VOCA, and the Advocate will work 100% VOCA.

**Sample Contractors Narrative**

*The counselor will provide direct counseling services to participants. The counselor will be paid at an hourly rate of $65.00, which is consistent with state reimbursement for counselors and in accordance with rates of area counseling providers.*

*Both arrangements will be filled by soliciting rates and availability from a pool of known area counselors. A minimum of three quotes will be received regarding each position. [****Note****: How the hours worked will be tracked and documented should also be included in this narrative.]*

**Sample Other Costs Narrative**

The monthly rental payment for necessary dedicated project office space is estimated at the cost of $22 per square foot, with 1,200 square feet of space needed for the victim services office staff and victim services meeting rooms. This equals a cost of $2,200 per month rent, totaling $26,400 per year.

Cell phone service is needed at a cost of $40.00 per month for the phones provided to two victim witness advocate staff, totaling $480 per year.

**Appendix B**

### [eCFR :: 2 CFR Part 200 -- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200)

### 200.403 Factors affecting allowability of costs.

§ 200.403 Factors affecting allowability of costs.

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

(a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.

(b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.

(c) Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-Federal entity.

(d) Be accorded consistent treatment. A cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.

(e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.

(f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period. See also § 200.306(b).

(g) Be adequately documented. See also §§ 200.300 through 200.309 of this part.

(h) Cost must be incurred during the approved budget period. The Federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods pursuant to § 200.308(e)(3).

### 200.404 Reasonable costs.

§ 200.404 Reasonable costs.

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally funded. In determining reasonableness of a given cost, consideration must be given to:

(a) Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.

(b) The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, tribal, and other laws, and regulations; and terms and conditions of the Federal award.

(c) Market prices for comparable goods or services for the geographic area.

(d) Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-Federal entity, its employees, where applicable its students or membership, the public at large, and the Federal Government.

(e) Whether the non-Federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal award's cost.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75885, Dec. 19, 2014]

### 200.405 Allocable costs.

§ 200.405 Allocable costs.

(a) A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:

(1) Is incurred specifically for the Federal award.

(2) Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and

(3) Is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.

(b) All activities which benefit from the non-Federal entity's indirect (F&A) cost, including unallowable activities and donated services by the non-Federal entity or third parties, will receive an appropriate allocation of indirect costs.

(c) Any cost allocable to a particular Federal award under the principles provided for in this part may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons. However, this prohibition would not preclude the non-Federal entity from shifting costs that are allowable under two or more Federal awards in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.

(d) Direct cost allocation principles: If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, notwithstanding paragraph (c) of this section, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized under a federal award, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required. See also §§ 200.310 through 200.316 and 200.439.

(e) If the contract is subject to CAS, costs must be allocated to the contract pursuant to the Cost Accounting Standards. To the extent that CAS is applicable, the allocation of costs in accordance with CAS takes precedence over the allocation provisions in this part.