



United States Department of Justice

Office on Violence Against Women

Working Together to End the Violence

Grants Financial Management Division

***Pre-Application Call
Consolidated Grant Programs to Address
Children and Youth Experiencing
Domestic and Sexual Assault and Engage
Men and Boys as Allies***

January 2018

OVW

Today's Discussion

- Pre-Award Risk Assessments
 - Summary Data Sheet
 - Financial Accounting Practices
- Budget Reviews
 - Presentation of Budget
 - Items to include

Pre-Award Risk Assessments

- Summary Data Sheets
 - Single Audit (threshold and fiscal year)
 - IRS three-step safe-harbor procedure– Executive Compensation –
 - Sample Disclosure Letter
 - Address all four parts

- Financial Accounting Practices
 - Ten questions; Multiple parts to each question
 - Most Common issues:
 - Brief list of policies and procedures not provided
 - Budgeted vs. Actual process not provided
 - Record Retention policy not provided
 - Knowledge of rules and regulations

Federal Resources

Uniform Guidance - 2 CFR Part 200

DOJ Financial Guide –

<https://ojp.gov/financialguide/doj/index.htm>

Program Specific Solicitation -

<https://www.justice.gov/ovw/open-solicitations>

Budget Review

Federal Cost Categories:

Direct Costs

- Personnel
- Fringe Benefits
- Travel
- Equipment
- Supplies
- Contracts/Consultants
- Other Costs

Indirect Costs

TOTAL COSTS

Budgets MUST include:

- Itemized breakdown for all costs
- Detailed narrative for all line items (budget is independent of project narrative)
- Accurate calculations

Budget Review

Personnel

- Recipient staff for direct activity only
- Show calculation by salary/hourly rate times percentage of time

Fringe Benefits

- Examples: Social Security, Medicare, Health Insurance, Unemployment Insurance, Retirement
- Associated with staff in Personnel and follows organizational policy

Travel

- Direct recipient travel; Follow organizational travel policy
- OVW Mandated technical assistance/training

Not budgeted in this category:

- Consultant and partner travel → Consultants/Contracts
- Client/survivor assistance → Other
- Attendee travel assistance → Other

Budget Review

Equipment

- Non-expendable tangible property
- Use organizational capitalization policy (may have lower threshold than the Federal Government)

NOTE: Rented or leased equipment should be included in the “contractual” category.

Supplies

- Ex. - office supplies, copy paper, training materials, postage, etc.
- Computing device is a supply if the cost is less than \$5,000 (or less than capitalization threshold), regardless of useful life

Budget Review

Consultants/Contracts/Subawards

- MOU Partner costs
- Contracts for good and services
- Consultant Costs
 - Prior Approval threshold = \$650/day or \$81.25/hour
 - This is threshold, not a standardized rate

Use appropriate agreement type based on the nature of the service

- Subawards – carry out program activities
- Contract – procurement for goods or services (including consultants)

Substance of the relationship is more important than

Budget Review Subrecipient vs Contractor

Characteristic	Subrecipient	Contractor
MOU partners are generally considered this	Yes	No
Do procurement standards (including competition and sole source approval) apply?	No	Yes
Funds received count towards meeting the audit threshold	Yes	No
Federal Program requirements and terms and conditions apply	Yes	No
Contract provisions apply (2 CFR 200 Appendix II)	No	Yes
Required to be reported by direct recipient under FFATA	Yes	No
Profit may be earned (including fee for service)	No	Yes
Reimbursed for actual costs incurred	Yes	No

Budget Review

Other

- Ex. – rent, registration fees, client/survivor services, participant support costs, etc.
- Itemized breakdown/narrative for all line items
- Allocate shared costs – equitable distribution method

Example:

Project Coordinator's office

150 sq ft x \$11/sq ft x 12 months x 50% of time devoted to project = \$990

Indirect Costs

- Common or joint purpose costs; Benefiting more than one activity
- Reimbursable with:
 - Federally Approved Indirect Cost rate (most recent rate attached) or;
 - de minimis rate

Contact Information

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