

Budget Information & Sample Budget Detail Worksheet

Budget Information

Cost information for selected items is provided below to assist applicants in preparing the budget detail worksheet. Additional information is available in the [DOJ Financial Guide](#).

Consultants/Contracts

Compensation for services by an individual consultant must be reasonable and consistent with that paid for similar services in the marketplace. Applicants must consider the type of services provided and the experience and expertise of the individual consultant when deciding if a consultant's rate is reasonable. Applicants are strongly discouraged from requesting consultant rates in excess of \$650 per day. Please note that this does not mean that the rate can or should be as high as \$650 for all consultants. If a project is ultimately selected for funding with a budget allocating more than \$650 per day to a consultant, the applicant must provide additional information to OVW for review and approval before consultant costs are incurred. Applicants must also include all costs associated with consultants/contracts in the "Consultants/Contracts" category, including travel-related costs. These costs should not be reflected in the Personnel or Travel categories.

Applicants must follow the same established procurement policies with federal funds as they would with non-federal funds. All procurement transactions, including the awarding of consultant contracts, must be conducted in a manner that provides maximum open, free and fair competition, and must follow 2 C.F.R. §§ 200.317-200.326. All sole-source procurements (those not awarded competitively) in excess of \$150,000 require prior approval from OVW. This applies to procurements of goods and services, but not to selection of subrecipients.

MOU Partners/Subrecipients

MOU project partners are generally considered subrecipients for time spent working on program objectives. The following MOU project partner responsibilities are consistent with the characteristics in 2 C.F.R. § 200.330 that support their classification as subrecipients: they are using federal funds to carry out a program for a public purpose specified in the authorizing statute, they are responsible for adherence to program requirements, they are responsible for programmatic decision making, their performance is measured in relation to whether program objectives are met, and in some cases they may be responsible for determining who is eligible to receive assistance (services) under the grant award. In contrast, a contractor provides goods and services within normal business operations, provides similar good and services to many different purchasers, normally operates in a competitive environment, provides goods and services that are ancillary to the operation of the program, and programmatic requirements may not be applicable to the services they are providing. For additional information on determining whether the recipient of the pass-through funds is a subrecipient or a contractor, please refer to [2 C.F.R. § 200.330](#), as well as the Solicitation Companion Guide, available at <https://www.justice.gov/ovw/resources-applicants>.

Compensation for Partners

In developing budgets, applicants should compensate all project partners for their participation in any project-related activities, including but not limited to, compensation for time and travel expenses to participate in project development, training, and implementation. The budget **must** include compensation for all services rendered by project partners, including nonprofit, nongovernmental domestic violence and/or sexual assault victim services programs and state

and tribal domestic violence and/or sexual assault coalitions. Keep in mind that partners are generally considered subrecipients and would be reimbursed for their actual costs incurred for the project rather than on a fee for service basis. If a partner is a state or local governmental agency and the partnership duties are conducted within the course of the agency's "regular" scope of work, applicants do not need to compensate the partner if the partner a) offers this arrangement; and b) an explanation of this arrangement is included in the application.

Training and Technical Assistance/Travel

The program solicitation specifies the amount of grant funds that must be allocated in the budget for training and technical assistance. These funds may **only** be used for OVW-designated technical assistance, unless otherwise approved by OVW. These funds should be used to support travel by all project partners, including nonprofit, nongovernmental victim service providers, to technical assistance events. This may include travel by individuals whose positions are not grant-funded as long as their roles and responsibilities are linked to the purpose of the project. If the technical assistance funds will be shared between the applicant and any project partners, the applicant's employees' travel costs must be listed in the "Travel" category in the budget, and partners' travel in the "Consultants/Contracts/Subawards" category. Label both costs as "OVW Technical Assistance" and make sure they total to the full required amount. Do not include registration fees, as OVW technical assistance is free for grantees.

Applicants also may budget expenses in excess of the required amount if they are aware of relevant non-OVW sponsored conferences or training for which they would like permission to use grant funds to support staff/project partner attendance.

Rent

Rental costs are generally allowable under OVW programs. Applicants must list square footage and cost per square foot in the budget. The amount must be based on the space that will be allocated to implement the OVW project, not the costs of the entire rental space. **Rental costs are not allowable for property owned by the applicant or if the applicant has a financial interest in the property.** In this case only the costs of ownership, including maintenance costs, insurance, depreciation, utilities, etc., are allowable costs. The applicant must indicate in the budget narrative whether or not they own the space that will be rented. Refer to the following document for more information on how to appropriately allocate and break down the cost of rent in the budget: Cost Allocation Information, available at <https://www.justice.gov/ovw/resources-applicants>.

Audit Costs

Costs for audits not required or performed in accordance with 2 C.F.R. Part 200 Subpart F – Audit Requirement are unallowable. If the applicant agency did not meet the applicable expenditure threshold during the organization's fiscal year, the cost of any audit performed may not be charged to the grant.

Indirect Costs

Applicants that have current, federally-approved, indirect cost rates may seek to claim indirect costs and must submit a copy of their current federally-approved indirect cost rate agreement with the application. Non-federal entities that have never received a federally-approved indirect cost rate may elect to charge a de minimis rate of 10% of modified total direct costs which may be used indefinitely. This includes state, local, and tribal governments that have never negotiated an indirect cost rate with the federal government and receive less than \$35 million in direct federal funding per year. Applicants also may choose to waive indirect costs.

Purchase and/or Lease of Vehicles

The purchase and lease of vehicles are prohibited under most OVW grant programs, although some programs allow for purchasing vehicles on a case-by-case basis. Refer to the program solicitation to determine whether vehicles can be purchased or leased. If requesting a vehicle, a lease/purchase analysis must be submitted with the application.

Non-Federal contributions

Any non-federal contributions can be discussed in the project narrative or Memorandum of Understanding (if required). **Applicants should not include supplemental contributions in the budget, budget narrative, or SF-424.**

If the applicant voluntarily decides to provide matching funds through the use of in-kind contributions, and includes this information in the budget or budget narrative, the voluntary contributions will become a mandatory requirement under the grant award. Grantees that fail to provide these mandatory matching funds through cash or in-kind contributions during the award period may be required to meet their obligation by making a cash payment to OVW in order to close out the grant award.

Cost Allocations

Costs for items that are shared, and not used solely for the purpose of the award, should be equitably distributed to the funding sources that receive a benefit from the items. For example, General Office Supplies that are used by all staff cannot be budgeted at the full cost, but can be budgeted using an allocation method that shares the cost. Refer to the following document for information on allocating shared costs in the budget: Cost Allocation Information, available at <https://www.justice.gov/ovw/resources-applicants>.

Budget Detail Worksheet

Purpose: The Budget Detail Worksheet may be used as a guide to assist in the preparation of the budget and budget narrative. Applicants may use this form or the format of their choice (plain sheets, excel document, the applicant's own form, or a variation of this form). However, all required information (including the budget narrative) must be provided. Any category of expense not applicable to the applicant's project may be deleted.

Note: The following budget is an example intended to assist applicants in preparing their budgets. The sample expenses may not fit the purposes or activities of this particular grant program.

A. Personnel – List each position by title and name of employee, if available. Show the annual salary rate and the percentage of time to be devoted to the project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization.

<u>Name/Position</u>	<u>Computation</u>	<u>Cost</u>
Program Coordinator	\$47,000 x 50% x 3 years	\$ 70,500
Bilingual Shelter Manager	\$45,000 x 100% x 3 years	\$135,000
Administrative Assistant	\$24,000 x 10% x 3 years	\$ 7,200

Sample narrative: The Program Coordinator will dedicate 50% of her/his time to the project by coordinating and organizing regular council meetings between all partner organizations, ensuring compliance with program requirements, and serving as the central point of contact for all project activities.

The Bilingual Shelter Manager will dedicate 100% of her/his time to the project by providing direct victim assistance, coordinating services and case management for clients, and managing the temporary shelter activities.

The Administrative Assistant for the project will spend 10% of her/his time on the project providing administrative and clerical support directly to the staff of the Victim Services Program.

TOTAL PERSONNEL: \$ 212,700

B. Fringe Benefits – Fringe benefits must be based on actual known costs or an established formula. Fringe benefits are for the personnel listed in budget category (A) and only for the percentage of time devoted to the project. Fringe benefits on overtime hours are limited to FICA, Worker's Compensation, and Unemployment Compensation.

<u>Name/Position</u>	<u>Computation</u>	<u>Cost</u>
Program Coordinator		
Employer's FICA	\$70,500 x 7.65%	\$ 5,393
Health Insurance	\$4,800/year x 50% x 3 years	\$ 7,200
Worker's Compensation	\$70,500 x 1.00%	\$ 705

Unemployment Compensation	\$70,500 x 0.50%	\$ 353
Bilingual Shelter Manager		
Employer's FICA	\$135,000 x 7.65%	\$10,328
Health Insurance	\$4,800/year x 100% x 3 years	\$14,400
Worker's Compensation	\$135,000 x 1.00%	\$ 1,350
Unemployment Compensation	\$135,000 x 0.50%	\$ 675
Administrative Assistant		
Employer's FICA	\$ 7,200 x 7.65%	\$ 551
Health Insurance	\$4,800/year x 10% x 3 years	\$ 1,440
Worker's Compensation	\$ 7,200 x 1.00%	\$ 72
Unemployment Compensation	\$ 7,200 x 0.50%	\$ 36
TOTAL FRINGE BENEFITS:		\$ 42,503

TOTAL PERSONNEL AND FRINGE BENEFITS: \$ 255,203

Sample narrative: The applicant is requesting fringe benefits for the Program Coordinator, the Bilingual Shelter Manager, and the Administrative Assistant. Cost for Health Insurance reflects prorated cost for each employee based on percentage of time projected on the project.

C. 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 per diem). In training projects, travel and meals for trainees should be listed separately. Show the number of trainees and unit costs involved. Identify the location of travel, if known. Indicate source of travel policies applied, either the applicant's policy or Federal Travel Regulations.

<u>Purpose of Travel</u>	<u>Location</u>	<u>Item</u>	<u>Computation</u>	<u>Cost</u>
OVW-Mandated Training and Technical Assistance	TBD	TBD	TBD	\$12,000
Local Program Mileage	XYZ County		150 miles/month x \$0.545/mile x 36 months	\$ 2,943

Sample narrative: \$12,000 of the required \$20,000 in OVW mandated technical assistance and training funds has been allocated to cover the cost of travel for staff in accordance with the budget requirements in the solicitation for this program. The remaining amount of \$8,000 has been allocated for partner travel and can be found in Section G of this form. The sites of the training sessions are unknown at this time. Travel estimates are based upon the applicant's formal written travel policy.

Local Program Mileage is anticipated for the Program Coordinator for use of her/his privately owned vehicle when traveling between the program shelter, main office, and all partner organizations. The rate is calculated using the current GSA Mileage Reimbursement Rate of \$0.545/mile and estimated at 150 miles per month for 36 months.

TOTAL TRAVEL: \$ 14,943

D. Equipment – List non-expendable items that are to be purchased. (Note: Applicant’s own capitalization policy for classification of equipment should be used.) Expendable items should be included in the “Supplies” category. Applicants should analyze the cost benefits of purchasing versus leasing equipment, especially high cost items and those subject to rapid technical advances. Rented or leased equipment costs should be listed in the “Contracts” category. Explain how the equipment is necessary for the success of the project. Attach a narrative describing the procurement method to be used.

<u>Item</u>	<u>Computation</u>	<u>Cost</u>
(2) Video Cameras	\$1,500/camera x 2 cameras	\$ 3,000

Sample narrative: The portable video cameras and tripod package will be used during the interviews of alleged offenders, as well as to record witness testimony in preparation for trial in cases of domestic violence, dating violence, sexual assault, and stalking. Our capitalization threshold is \$1,000; therefore, these items are classified as Equipment.

TOTAL EQUIPMENT: \$ 3,000

E. Supplies – List items by type (office supplies, postage, training materials, copying paper, and other expendable items such as books, thumb drives, and flash drives) and show the basis for computation. Generally, supplies include any materials that are expendable or consumed during the course of the project.

<u>Supply Items</u>	<u>Computation</u>	<u>Cost</u>
Office Supplies (paper, printer, toner, pens, etc.)	\$250/month x 53% x 36 months	\$4,770
Postage	\$ 100/month x 53% x 36 months	\$1,908
Program Supplies	\$ 50/month x 36 months	\$1,800
75 Victim Assistance Kits	\$ 25/kit x 75 kits	\$1,875

Sample narrative: Office supplies and postage are needed for the general operation of the program and shared amongst all office staff. The FTE allocation rate for shared costs incurred by all staff in this budget is 53% (based on total FTEs in the office is 3FTE, and total FTEs in this budget is 1.6FTE, so $1.6 / 3 = 0.53$, or 53%). Monthly costs for Office Supplies at \$250 and Postage at \$100 are estimated based on historical data. Charges to the grant will be based on actual percentage of staff time worked on the project (not budgeted percentages).

Program Supplies are estimated at a cost of \$50/month, based on historical data. The program supplies will cover items needed for direct program activities, such as art supplies and educational handouts/brochures for healing circles and group meetings for survivors.

The Victim Assistance Kits will be provided to victims of domestic violence, dating violence, sexual assault, and stalking who seek assistance from the program. The kits contain toiletries and other personal hygiene products. The estimated cost is based on previous kit prices from other programs. We estimate that at least 75 kits will be needed.

TOTAL SUPPLIES: \$10,353

F. Construction – As a rule, construction costs are not allowable. In some cases, minor repairs or renovations may be allowable. Consult with OVW before budgeting funds in this category.

<u>Purpose</u>	<u>Description of Work</u>	<u>Cost</u>
TOTAL CONSTRUCTION:		<u>\$ 0</u>

G. Consultants/Contracts/Subawards – Indicate whether applicant’s formal, written procurement policy or the Federal Acquisition Regulations are followed.

Consultant Fees: For each consultant enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Consultant fees in excess of \$650 per day or \$81.25 per hour require additional justification and prior approval from OVW.

<u>Name of Consultant</u>	<u>Service Provided</u>	<u>Computation</u>	<u>Cost</u>
Consultant/Trainer	Sexual Assault Training	\$575/day x 3 days	\$ 1,725

Sample narrative: A Consultant/Trainer will provide a three-day on-site training on sexual assault and related issues to law enforcement, prosecution, court personnel, and medical and social services personnel. The training will focus on the challenges of providing support and advocacy services to victims of sexual assault, domestic violence, dating violence, and stalking.

Subtotal Consultant Fees: \$ 1,725

Consultant Travel: List all expenses to be paid from the grant to the individual consultant in addition to their fees (i.e., travel, meals, lodging etc.).

<u>Purpose of Travel</u>	<u>Location</u>	<u>Item</u>	<u>Computation</u>	<u>Cost</u>
Delivery of Sexual Assault Training	Town of XYZ	Airfare	\$500 (avg.) x 1 person x 1 trip	\$ 500
		Lodging	\$ 75 (avg.)/night x 2 nights	\$ 150
		Per diem	\$ 45 (avg.)/day x 3 days	\$ 135

Subtotal Consultant Travel : \$ 785

\$20,000 in OVW mandated technical assistance and training funds has been allocated to cover the cost of travel for partner staff in accordance with the budget requirements in the solicitation for this program. The sites of the training sessions are unknown at this time. Travel estimates are based upon the subrecipient's formal written travel policy.

XYZ Housing Provider

Permanent housing advocate	\$40,000 per year x .10 FTE x 3 yrs	\$12,000
Permanent housing advocate	Benefits x 28% of FTE salary	\$ 3,360
Rent subsidies	\$150/mth x 36 mths x 15 victims/families	\$81,000
OVW-Mandated	Location and cost TBD	\$ 4,000
Training and Technical Assistance		

Subtotal XYZ Victim Services Organization Subaward \$100,360

Sample narrative: The MOU partner XYZ Housing Provider will provide rent subsidies for victims and their dependents as well as permanent housing placement services and advocacy. The rent subsidy rates are based on our experience with available community housing. \$4,000 of the required \$20,000 in OVW mandated technical assistance and training funds has been allocated to cover the cost of travel for partner staff in accordance with the budget requirements in the solicitation for this program. The sites of the training sessions are unknown at this time. Travel estimates are based upon the subrecipient's formal written travel policy.

Subtotal Subawards: \$142,760

**TOTAL CONTRACTS, CONSULTANTS, AND
SUBAWARDS: \$ 188,970**

H. Other Costs – List items (e.g., rent, reproduction, telephone, janitorial or security services, and investigative or confidential funds) by major type and the basis of the computation. For example, provide the square footage and the cost per square foot for rent, and provide a monthly rental cost and how many months to rent.

<u>Item</u>	<u>Computation</u>	<u>Cost</u>
Bus Vouchers	\$15/victim x 10/month x 36 months	\$ 5,400
Crisis Hotline	\$ 75/month x 36 months	\$ 2,700
Rent	\$1.50/sq. foot x 1,000 sq. feet x 36 months	\$54,000
Utilities	\$200/month x 36 months	\$ 7,200
Housing Assistance	\$500/family x 12 families/year x 3 years	\$18,000

Budget Summary – When you have completed the budget worksheet, transfer the totals for each category to the spaces below. Compute the total direct costs and the total project costs. Indicate the amount of federal funds requested and the amount of non-federal funds that will support the project.

Budget Category	Amount
A. Personnel	\$ 212,700
B. Fringe Benefits	\$ 42,503
C. Travel	\$ 14,943
D. Equipment	\$ 3,000
E. Supplies	\$ 10,353
F. Construction	\$ 0
G. Consultants and Contracts	\$ 188,970
H. Other Costs	\$ 87,300
Total Direct Costs	\$ 559,769
I. Indirect Costs	\$ 68,064
 TOTAL PROJECT COSTS	 <u>\$ 627,833</u>
 Federal Share Requested	 \$ 627,833
Non-Federal (Match) Amount	\$ 0