

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.

Please Note: The following budget is an example intended to assist applicants in preparing their budgets.

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>
Project Coordinator	\$40,000 x 100% x 3 years	\$ 120,000

The Project Coordinator will coordinate the Abuse in Later Life Program project by organizing regular coordinated community response meetings between all project partners, planning and scheduling trainings, ensuring compliance with program requirements, and serving as the central point of contact for all project activities.

TOTAL PERSONNEL: \$120,000

B. Fringe Benefits – Fringe benefits should 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>
Project Coordinator		
Employer's FICA	\$120,000 x 7.65%	\$ 9,180
Health Insurance	\$120,000 x 6.12%	\$ 7,344
Worker's Compensation	\$120,000 x 1.00%	\$ 1,200
Unemployment Compensation	\$120,000 x 0.50%	\$ 600

TOTAL FRINGE BENEFITS: \$ 18,324

**TOTAL PERSONNEL AND
FRINGE BENEFITS: \$ 138,324**

The applicant is requesting fringe benefits for the Project Coordinator.

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, (i.e., Applicant or Federal Travel Regulations).

<u>Purpose of Travel</u>	<u>Location</u>	<u>Item</u>	<u>Computation</u>	<u>Cost</u>
OVW-New Grantee Orientation (3 day conference)	TBD	Airfare	\$500 (avg.) x 2 staff x 1 trip	\$ 1,000
		Lodging	\$ 224 (avg.) 3 nights x 2 staff	\$ 1,344
		Per diem	\$ 71 (avg.)/ 4 days x 2 staff	\$ 568
		Local travel	\$100 (avg.) x 2 staff	\$ 200
			Subtotal OVW-NGO Training:	<u>\$ 3,112</u>
Law Enforcement TOT Training (4 day conference)	TBD	Airfare	\$500 (avg.) x 1 staff x 1 trip	\$ 500
		Lodging	\$ 224 (avg.) 4 nights x 1 staff	\$ 896
		Per diem	\$ 71 (avg.)/ 5 days x 1 staff	\$ 355
		Local travel	\$100 (avg.) x 1 staff	\$ 100
			Subtotal Law Enforcement TOT Training:	<u>\$ 1,851</u>
Direct Service TOT Training (3 day conference)	TBD	Airfare	\$500 (avg.) x 1 staff x 1 trip	\$ 500
		Lodging	\$ 224 (avg.) 3 nights x 1 staff	\$ 672
		Per diem	\$ 71 (avg.)/ 4 days x 1 staff	\$ 284
		Local travel	\$100 (avg.) x 1 staff	\$ 100
			Subtotal Direct Service TOT Training:	<u>\$1,556</u>
			Subtotal Travel:	<u>\$6,519</u>

Funds have been included in the budget for the project coordinator to attend the mandated program trainings (new grantee orientation, law enforcement TOT, victim services TOT) and for a representative from the grantee organization to attend new grantee organization as an MOU partner.

TOTAL TRAVEL: \$ 6,519

D. Equipment – List non-expendable items that are to be purchased. (Note: Organization’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 “Contractual” 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>
Laptop Computer	\$1,000 x 1 computer	\$ 1,000
Projector	\$1,000 x 1 projector	\$ 1,000
Speakers	\$200 x 1pr speakers	\$ 200

The computer will be used by the project coordinator. Projector and speakers will be used at the local trainings and will be used in years 2 and 3 of the grant for outreach events.

TOTAL EQUIPMENT: \$ 2,200

E. Supplies – List items by type (office supplies, postage, training materials, copying paper, and other expendable items such as books, hand held tape recorders) 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 for the project (paper, printer, toner, pens, etc.)	\$150/month x 36 months	\$5,400
Postage for project	\$ 50/month x 36 months	\$1,800

Office supplies and postage are needed for the general operation of the program.

TOTAL SUPPLIES: \$ 7,200

F. Construction – As a rule, construction costs are not allowable. In some cases, minor repairs or renovations may be allowable. Consult with the program office 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 – 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 the Office on Violence Against Women.

<u>Name of Consultant</u>	<u>Service Provided</u>	<u>Computation</u>	<u>Cost</u>
2 Consultants /Trainers	Advance Law Enforcement Training	\$650/day x 2 days (1 training days + 1 day of prep) + 1 travel day at \$400 x 2 trainers.	\$ 3,400
LE Officer	Training	\$30/hr. x 100 hrs.	\$ 3,000
Prosecutor	Training	\$30/hr. x 100 hrs.	\$ 3,000
DV/SA Advocate	Training	\$30/hr. x 150 hrs.	\$ 4,500
Aging Agency	Training	\$30/hr. x 150 hrs.	\$ 4,500

Consultant/Trainer: A national expert on elder abuse will provide a two day on-site training on advanced elder abuse investigation related issues for detectives and investigators. A day of prep is included to tailor the training to our jurisdiction along with a travel day.

Project partners are being compensated for staff time spent serving as trainers for the local law enforcement and direct services trainings and to localize the training materials so they are relevant for our jurisdiction.

Subtotal Consultant Fees: \$ 18,400

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>
OVW-New Grantee Orientation (3 day conference)	TBD	Airfare	\$500 (avg.) x 3 contract staff x 1 trip	\$ 1,500
		Lodging	\$ 224 (avg.) 3 nights x 3 contract staff	\$ 2,016
		Per diem	\$ 71 (avg.)/ 4 days x 3 contract staff	\$ 852
		Local travel	\$100 (avg.) x 3 contract staff	\$ 300
			Subtotal OVW-Mandated Training:	<u>\$ 4,668</u>

Law Enforcement TOT Training (4 day conference)	TBD	Airfare	\$500 (avg.) x 6 contract staff x 1 trip	\$ 3,000
		Lodging	\$ 224 (avg.) 4 nights x 6 contract staff	\$ 5,376
		Per diem	\$ 71 (avg.)/ 5 days x 6 contract staff	\$ 2,130
		Local travel	\$100 (avg.) x 6 contract staff	\$ 600
			Subtotal Law Enforcement TOT Training:	<u>\$11,106</u>
Direct Service TOT Training (3 day conference)	TBD	Airfare	\$500 (avg.) x 3 contract staff x 1 trip	\$ 1,500
		Lodging	\$ 224 (avg.) 3 nights x 3 contract staff	\$ 2,016
		Per diem	\$ 71 (avg.)/ 4 days x 3 contract staff	\$ 852
		Local travel	\$100 (avg.) x 3 contract staff	\$ 300
			Subtotal Direct Service TOT Training:	<u>\$4,668</u>
Prosecutors Training (4 day conference)	TBD	Airfare	\$500 (avg.) x 3 prosecutors x 1 trip	\$ 1,500
		Lodging	\$ 224 (avg.) 4 nights x 3 prosecutors	\$ 2,688
		Per diem	\$ 71 (avg.)/ 5 days x 3 prosecutors	\$ 1,065
		Local travel	\$100 (avg.) x 3 prosecutors	\$ 300
			Subtotal Prosecutors Training:	<u>\$5,553</u>
Judicial Education (4 day conference)	TBD	Airfare	\$500 (avg.) x 3 judges x 1 trip	\$ 1,500
		Lodging	\$ 224 (avg.) 4 nights x 3 judges	\$ 2,688
		Per diem	\$ 71 (avg.)/ 5 days x 3 judges	\$ 1,065
		Local travel	\$100 (avg.) x 3 judges	\$ 300
			Subtotal Prosecutors Training:	<u>\$5,553</u>
Advance Law Enforcement Training	TBD	Airfare	\$500 (avg.) x 2 trainers x 1 trip	\$1,000
		Lodging	\$ 150 (avg.) 3 nights x 2 trainers	\$ 900
		Per diem	\$ 71 (avg.)/ 4 days x 2 trainers	\$ 568
		Local travel	\$100 (avg.) x 2 trainers	\$ 200

**Subtotal Advance Law
Enforcement Training: \$2,668**

Subtotal Consultant Travel: \$ 34,216

Funds have been allocated to cover the cost of travel for project partners and other individuals to attend mandated national trainings in accordance with program guidelines. The sites of the training sessions are unknown at this time.

Funds have also been allocated to pay for the Consultant/Trainer to travel to the project site to conduct advance training for law enforcement.

Contracts: Provide a description of the product or services to be procured by contract and an estimate of the cost. Applicants are encouraged to promote free and open competition in awarding contracts. A separate justification must be provided for sole source contracts in excess of \$100,000.

<u>Item</u>	<u>Computation</u>	<u>Cost</u>
Cell Phone Service	\$ 75/month x 36 months	\$ 2,700
Subtotal Contracts:		<u>\$ 2,700</u>

The project coordinator will need a cellular phone so she/he may be contacted by project partners and stakeholders as they plan and attend meetings and trainings locally and nationally.

TOTAL CONTRACTS AND CONSULTANTS: \$ 55,316

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>
Outreach and Direct Services	36% of total budget	\$130,000
Printing Costs	500 (est.) participants x \$5 each	\$ 2,500

Outreach and direct services will be determined from the results of the needs assessment.

Printing expenses are included to cover costs of training materials to be distributed to participants at the various mandatory local training sessions.

TOTAL OTHER COSTS: \$ 132,500

I. Indirect Costs – Applicants that intend to charge indirect costs through the use of an indirect cost rate must have a Federally-approved indirect cost rate agreement. Please include a copy of

a current, signed Federally-approved indirect cost rate agreement. 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 (MTDC) which may be used indefinitely. This includes state and local 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. Tribes that have never negotiated an indirect cost rate with the Federal government may also use the 10% de minimis rate.

<u>Description</u>	<u>Computation</u>	<u>Cost</u>
13.25% of Direct Salaries (Excluding Fringe Benefits)	\$120,000 x 13.25%	\$15,900
TOTAL INDIRECT COSTS:		<u>\$ 15,900</u>

The Indirect Cost Rate Agreement was approved by the Department of Health and Human Services, the applicant's cognizant federal agency on January 1, 2013. (A copy of the fully executed, negotiated agreement is attached).

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	\$120,000
B. Fringe Benefits	\$ 18,324
C. Travel	\$ 6,519
D. Equipment	\$ 2,200
E. Supplies	\$ 7,200
F. Construction	\$ 0
G. Consultants and Contracts	\$ 55,316
H. Other Costs	\$132,500
	Total Direct Costs \$342,059
I. Indirect Costs	\$ 15,900
	TOTAL PROJECT COSTS <u>\$ 357,959</u>
Federal Share Requested	\$ 357,959
Non-Federal (Match) Amount	\$ 0