

Transcript - Developing Your TVSSA Budget

Welcome to the webinar Developing Your TVSSA Budget, presented by the Office for Victims of Crime. My name is Roicia Banks, and I'll be moderating for you today. I will now turn the time over to Jenny and April from TFMC.

Thank you so much for joining us today. My name is Jenny Mills, and I'm a senior training and technical assistance specialist with TFMC. I'm joining you today from Buffalo, New York, home to the Seneca and Haudenosaunee people. I'm currently based in New York, but my heart belongs to rural Alaska, where I spent most of my career. I have many years of experience providing legal and victim services to tribal members, as well as writing, implementing, and managing state, local, and federal awards, focused on child advocacy centers and domestic violence programs. I'm joined today by my colleague, April Bird.

Thank you, Jenny. [NON-ENGLISH]. My name's April Bird, and I am a financial specialist with TFMC. I've been working with TFMC for approximately almost three years now. And prior to that, I worked for my tribe, which is the Eastern Band of Cherokee Indians as the education and training manager, and I also worked in various management roles throughout our tribal casino.

My master's degree was earned from the University of Oklahoma in legal studies for Indigenous people so I could follow my dream of assisting native people across the US. I'm happy to be here speaking to you all today. Back to you, Jenny.

Thanks, April. The Tribal Financial Management Center, or TFMC, launched in the fall of 2018. TFMC serves close to 300 tribal entities with more than 800 OJP awards. We work closely with OVC grant managers and program TA providers to provide training and technical assistance, or TTA, as well as other resources to support American Indian and Alaska Native grantees and grant applicants.

Our team is composed of a skilled team of financial, TTA, and evaluation specialists, who are uniquely qualified to serve grantees with a range of expertise, including working in victim services, vast financial management subject matter expertise, and familiarity with trauma informed and culturally humble TA approaches. TFMC support helps build a strong financial management foundation for each community's victim services program.

We want to learn a little bit more about your audience. And throughout our time together, we'll be inviting you to participate in polls. And our first question is, what type of entity do you represent? Great. It looks like the majority are from federally recognized Indian tribes, and we have a mixture of tribal consortiums, non-profits, and other.

A budget is a financial document that provides guidance for how an entity manages its funds. It can show income, expenses, or both. It can be for an entire tribal entity, or it can be for a specific project. A strong budget ensures your entity or project achieves its goals and objectives.

Today's presentation will focus on expense budgets for projects. A project budget for expenditures is important because it details the costs of the program you are proposing, and it serves as a plan for how you'll operate that program. Your budget is a shared document that makes it easier for you to run your program and track spending. It also assists your grant manager so they can see your progress.

Additionally, the budget provides data to monitor achieving project objectives. It supports capacity for future funding. And it helps to avoid fraud and theft. Remember, a sound budget increases the likelihood that your budget will reach final budget clearance early in the process.

Creating a strong budget narrative is an important part of developing your budget. Your narrative should include an explanation of each line item and the basis of computation. For example, if you request \$3,600 in office supplies, you'll want to explain what type of supplies might be considered office supplies and how you arrived at the estimate for \$3,600. The TFMC recommends representing that type of figure as an average monthly cost. So in this example, we would recommend using a quantity of 12 with a dollar amount of 300.

Another important part of creating your budget narrative is to make sure you fill in any gaps of knowledge a budget reviewer might have. For Alaska grantees considering requesting a snow machine or Honda, this might look like including an explanation that the community does not have a road system, and the common method of travel is by snow machine or Honda. You'll also want to make sure that your budget and budget narrative tie to what you are proposing to do in your program narrative or your program checklist.

Are budget ideas blooming in your head? The budget detail worksheet is where you'll plant them. The budget detail worksheet, or BDW, is the required budget format for the solicitation. You'll submit this into JustGrants with your application. The BDW helps you double check that the budget information is clear, and this helps to ensure that your reviewer understands your request for funding.

Another benefit is that it also serves as a working document in a shareable format so that you can share it with colleagues, with the government, with whoever you need to. And you'll always have a copy in the event that there are any tech issues.

This slide shows where to find the budget detail worksheet on the Office of Justice Programs website. We've included a link to this file in the chat box. The Microsoft Excel file is a user friendly fillable form, but if you don't have access to Microsoft Excel or experience any technical difficulties with the file, a 508 compliant PDF version is also available.

It's best to get to know the BDW before you start working in it. There are nine tabs along the bottom, which include tabs for up to five years, as well as instructions, a completed example, and definitions. The Excel version has red triangles in the upper right hand corner of the cells. If you place your cursor over the triangles, it'll provide you with detailed instructions for that specific cost category.

Make sure you use the Add or Delete Selected buttons in each budget category to add or delete rows. And it's always important to remember to make sure to save your work as you go.

It's time to put the pedal to the metal and talk about developing your budget. Budgets may be challenging, but after today's presentation, you should have additional information, as well as some tips and tricks to make the development process easier. We're going to walk you through building a detailed project budget and go into detail about the different cost categories.

This slide shows an overview of the four-step process for developing a budget, writing the project narrative using the budget development worksheet, writing narrative for the BDW, and attaching it to your application in JustGrants. It's critical that your budget and budget narrative tie to the overall project narrative.

Today, we're going to focus in on step two, which is estimating costs, and step three, which is writing a budget narrative, so that you have a strong budget for your project. It's important to create a budget that is specific and lists all expenses, is measurable by using the computation column of the budget, attainable by being realistic, relevant by comparing your timeline to your budget and double checking that each item is accounted for, and time bound by organizing your budget by year or month.

Budgeting takes time, especially if you're new to it. Make sure to give yourself enough time to gather necessary information and to think through and discuss the various elements of the budget. Don't rush the budgeting process. You may find it helpful to make a task list for completing your budget and budget narrative.

The first task that we suggest is to outline your project activities. Are you implementing a new victim services program in your community? Are you expanding and/or enhancing an already existing victim services program? These are important questions to ask.

Next, you'll want to break down those activities into specific costs. As an example, if one of those activities is to provide cultural healing services to victims, there may be supply costs needed for that activity. Once you've identified your costs, you'll want to assign those costs to the appropriate cost categories in the BDW. After those costs are assigned, the next task will be to create a strong budget narrative that explains and justifies each cost.

It's important to include your basis of computation, or how you determine those estimated costs, in the narrative as this helps justify the expense further. You also always want to ensure that all costs meet the requirements in the solicitation by reviewing the solicitation very carefully and by paying attention to the allowable and unallowable costs.

We list this at the end, but remember that this task should be considered throughout the entire process of developing your budget. Understanding the difference between allowable and unallowable costs is key to developing your budget. OVC is provided applicants with a chart of allowable and unallowable cost examples. We are providing the link to the document in the chat box. Make sure you review the solicitation carefully and use the chart provided to ensure all your costs are allowable.

When thinking about what is allowable, there are three important questions you should ask. OVC provides three of these questions to use as a guide. Is this cost or activity related to supporting or assisting victims of crime? How is this cost related to the proposed project? And how does this expense help victims of crime?

Things to consider are who benefits from a program activity supported by this budget. Direct victim services, including staff, equipment and supplies to provide these services are allowable costs. Costs related to navigating the criminal justice or child welfare system in relation to victimization are also allowable.

Costs related to awareness about victimization and resources available for victims are allowable. On the other end of the spectrum, costs related to investigation, prosecution, offender services or corrections are unallowable. And costs for program activities focused solely on prevention are also unallowable. In the next slides, we'll discuss two other questions you'll want to ask about your proposed costs.

Another question you'll want to ask is, can the costs be allocated specifically to this project? Sometimes you may want to use OVC funds for things that cross over into other programs. An example would be purchasing a case management tracking system that would be used by your victim services program and other programs operated by the tribe.

A portion of the case management software may be allocated to this award, but not the entire amount. You'll need to determine what percentage of use you can charge to this award based on how much use your victim services program will be utilizing that system for.

One other question to ask is whether the cost is reasonable and justifiable. For example, if you have three project staff assigned to this award, it would not be reasonable or justifiable to request 10 computers for the staff. If you anticipate questions about whether an expense may be reasonable or justifiable, you'll want to provide a detailed explanation for the cost in your budget narrative so that the reviewer really understands why that cost may be in there.

In this slide, we see a couple of examples of common equipment items requested under the solicitation. Vehicles, for example, may be allowable based on their proposed use. A vehicle used to transport victims would be allowable, but a vehicle for law enforcement would be unallowable. Similarly, security system equipment would be allowable for certain victim service facilities, but it would not be allowable for public buildings that are not specific to serving victims. Remember costs must be necessary, reasonable, allowable, and allocable. April is now going to dig into the different cost categories you'll see in your budget detail worksheet.

Now we're going to review each budget category in detail. Representatives from the Office of the Chief Financial Officer, better known as OCFO, and OVC are here to take questions. Let's get started with the first budget category, which is personnel.

Award funds may be used to pay the salary for full and part time employees who spend their time and effort providing services to victims of crime. And please note that the applicants must follow provisions included in the DOJ Grants Financial Guide and part 200 uniform requirements for federal awards for all cost categories.

This is an example of how to write out the true costs for each of the project personnel. You'll want to include the title, the rate of pay, the portion of time dedicated to project activities, and the number of months the individual will work on the project for the budget period, which is usually about one year. List each position by title and name of employee if available, and you'll want to show the annual salary rate and the percentage of time to be devoted to the project. Employees engaged in great activities should be consistent with the pay for similar work with the applicant entity.

In the budget narrative, include a description of the responsibilities and duties of each position in relationship to fulfilling the project goals and objectives. All requested information should be included in the budget detail worksheet and the budget narrative. And you'll want to complete this level of detail for each budget year of the project.

For example, if you're adding staff in year two, make sure that they are reflected in year two. Label the same position held by different people differently so it does not appear that there are duplicative costs, for example, advocate one and advocate two. Also budget for cost of living allowance or COLA increases. If you have any questions right now about the personnel column category, please put them in the Q&A section.

Fringe benefits are for the personnel listed in the personnel budget category and only for the percentage of time devoted to the project. All requested information should be included in the budget detail worksheet and budget narrative.

You'll want to include as much detail in each of the budget categories as you can. And this is an excellent example of the detail to include when writing out the fringe section of the budget. Fringe benefits should be based on actual known costs, or an approved negotiated rate by a federal agency. If not based on an approved negotiated rate, list the composition of the fringe benefit package which may include FICA, Medicare, workers' compensation, retirement, life and health insurance.

Fringe benefits are for the personnel listed in the personnel budget category and only for the percentage of time devoted to the project. And the rate for the benefits in the example listed is 28.45%, and they are broken down and described in the narrative section. Thank you.

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the non-federal entity. Grantees should reimburse travel expenses based on their agency travel policy, but at the rates that do not exceed the federal per diem rates. And you can find those at www.gsa.gov/perdiem.

And they must follow provisions included in the DOJ Grants Financial Guide. In those guidelines, remember, the first and last calendar day of travel per diem is calculated at 75%. And you'll see that on the detail in the next slide. All requested information should be included in the budget detail worksheet and budget narrative.

In the narrative, make sure to state whether the budget numbers are based on the tribal entity's travel policy or if the federal travel regulations are followed. Please note that travel expenses for consultants should be listed under consultant travel data fields in the sub award/ sub grants or procurement contracts budget category. And we're going to provide the link to the gsa.gov per diem page in the chat box.

This is an example for travel in the first year of the project. Local travel is included for the victim advocate because they need to transport victims to and from court proceedings and meetings with service providers. So it's expected that they're going to drive about 1,000 miles a year. It also includes travel for a project director and victim advocate to a DOJ sponsored training and accounts for local travel and round trip airfare.

Make sure that you include all ground transportation costs, like travel to and from the airport. And that would include parking, bus, taxi, toll fees, et cetera. And you can use online air sites to estimate the costs.

On this slide, the lodging and meals are included. Write very specific details about lodging and per diem and use the GSA travel per diems to help with these estimates. Travel costs typically are budgeted for project staff, attendance at required OVC and OJP trainings, conferences, and meetings and attendance at victim related training. If an event location has yet to be determined, use Washington DC as the anticipated destination to estimate travel costs.

So I know that we normally have a lot of questions related to travel, so please feel free to put your questions in the Q&A box, and we're going to do our best to answer them. And we'll also include the link to those per diem rates in the chat box.

Award funds can be used to obtain equipment for program staff to use to carry out project activities. All equipment obtained with grant funds must be reasonable and necessary for project purposes. The DOJ Grants Financial Guide defines equipment as tangible personal property, including information technology systems, which have, one, a useful life of more than one year, and two, a per unit acquisition cost of \$5,000 or greater or the entity's capitalization threshold if it's less than \$5,000.

So if the item does not meet those thresholds, it would be categorized under the supplies category. Note that rented or leased equipment is listed under the contracts line item. In the budget narrative, you'll want to explain how the equipment is necessary for the success of the project and describe the procurement methods to be used.

Here is a list of examples of equipment that you may need to implement your victim services project. Remember, all costs should be relevant to serving victims and should be reasonable and justifiable. For the equipment expense budget, list the type of equipment, the quantity and cost. In this example, case management software and a modular home kit are being purchased. In the budget narrative, explain how the equipment is necessary for the success of the project and describe the procurement methods to be used.

TFMC has a guide sheet on leased versus purchased if you would like to learn more about this, and we will provide a link in the chat box for you. Award funds can be used to purchase supplies necessary to carry out project activities. Supplies are all other items of tangible personal property that are not equipment. This can include computing devices that cost less than \$5,000 per unit or the entity's capitalization threshold if it's less than \$5,000. All requested information should be included in the budget detail worksheet and budget narrative.

This example includes office furniture, computers, and office supplies for the project director and victim advocate. Cultural supplies are also included here, and it can consist of items to be used with clients to promote wellness and incorporate traditional healing practices.

This section should be used to describe subawards, also called subgrants, which the lead grantee makes to its subrecipients to carry out part of the required activities under the grant award. An agreement that meets these criteria should be categorized on a subaward, not a procurement contract even if your entity refers to the subaward agreement as a type of contract.

To be considered a subaward, the criteria on the slide must be met, including making decisions about programmatic activities, adhering to federal program requirements, and providing services to members of the public as opposed to providing goods or services for the benefit of the grantee. Subrecipients also should report on its activities to the grantee for inclusion in required program performance measurements. Do not include procurement contracts in this section.

The Federal Funding Accountability and Transparency Act, or FFATA, requires that grantees who have subawards greater than \$30,000 file an FFATA report. The subgrantee, also known as a subrecipient information, is provided in this category. You'll want to write the name of the entity, the amount, the type of entity it is, what services it will be providing and where and to whom. Also provide documentation that the subgrantee will be performing the project activities aligned with the requirement for a subaward, for example, determining eligibility, reporting data, complying with federal funding guidelines, et cetera. Don't forget because the subaward is more than \$30,000, an FFATA report is required.

Award funds can be used to procure goods or services for the benefit of the grantee. Procurement transactions must be conducted using an entity's established process. Sole source procurement contracts in excess of \$150,000 should receive the prior approval of OJP. The DOJ Grants Financial Guide and the part 200 uniform requirements detail requirements and restrictions imposed on recipients and subawardees/subrecipients that use federal assistance funds to procure property or services needed to carry out the grant funded project.

The same level of specific details should be provided for subawards and procurement contracts. This example lists labor to install the modular home kit. Janitorial and security services may also be included in this category. Grantees may use the fiscal year '22 TVSSA funds for purchasing and installing modular homes, renovating existing space, and expanding existing space.

The construction costs should be justified as a reasonable and necessary expense of the tribe's victim services. The DOJ Financial Guide squarely prohibits using grant funds for land acquisition. And the construction space must be used to support tribal crime victims in the community, for example, shelters and counseling.

So minor repairs and renovations typically go in the contracts or other category, and new and more specific construction should go in the construction category. Grantees must adhere to the NEPA requirements. OVC has supported BJA with funding to two contractors to provide comprehensive technical assistance in order to support project planning, implementation, and project completion.

Costs that do not fit into other categories other budget categories, such as printing and copying utilities, registration fees, internet and phone services, postage, and emergency victim services expenses, including housing and supplies. This is project year one and includes items, such as utilities, cell phones, postage, emergency housing assistance, and emergency supplies for victims served throughout the program.

The same level of specific detail should also be provided for the other category. Each of the costs are broken down and described in detail. For example, the emergency housing assistance can be hotel stays or rental assistance. Hotels are capped at seven days and rental assistance at one month.

If you would like to enter questions in the other budget category, please enter those in the Q&A chat box. The TVSSA program now allows grantees to expend funds to assist family members of missing persons, generate awareness about missing persons cases, and educate the community about MMIP issues and improve the systemic response to MMIP cases. This is limited to a combined total of no more than 3% of the total award amount, and the line item must be identified as search costs in your itemized budget.

If you didn't attend the webinar on using your TVSSA funds to address issues relating to missing and murdered Indigenous people, visit the TVSSA web page to view the recording. And you can also make sure you review the fact sheet. And we're going to put both links in the chat box.

Indirect costs. Indirect costs are those which cannot be readily identified as benefiting a specific program or cost objective. So they're usually referred to as overhead expenses, such as rent and utilities, as well as administrative expenses, including officers' salaries, accounting department costs, and personnel department costs. Indirect costs may be charged to an award only if the recipient has a current unexpired, federally approved indirect cost rate, or the recipient is eligible to use and elects to use the de minimis indirect cost rate, described in part 200 Uniform Requirements and the DOJ Financial Guide.

Grantees who don't have an approved financial indirect cost rate may either negotiate an indirect cost rate with their cognizant federal agency for direct indirect cost or-- I'm sorry, for indirect cost or elect to charge a de minimis rate of 10% of modified total direct costs. Now, when you're using this method, costs must be consistently charged as either indirect or direct costs, but may not be double charged or inconsistently charged as both.

Also, if this method is chosen, then it must be used consistently for all federal awards until such time as an indirect cost rate is negotiated, which can be done at any time. And you can refer to 2 CFR subsection 200.414(f) for information about that.

In the budget narrative, you'll want to explain how the indirect cost numbers were generated, as well as any explanation of the proposed indirect cost for this project. An indirect cost rate proposal is the documentation prepared by an organization requesting an indirect cost rate from the federal government. The package normally includes the proposal, related audited financial statements, and other detail supports, such as a general ledger or tribal balance, et cetera.

Tribal nations negotiated their indirect cost rate with the Department of Interior, which would be called the cognizant agency. Usually nonprofits, which provide general public assistance have the US Department of Health and Human Services as their cognizant agency. Cognizant agency for indirect costs means the federal agency responsible for reviewing and approving the governmental unit's indirect cost rates on behalf of the federal government.

The cognizant agency is the federal awarding agency that provides the predominant amount of direct funding to an entity, unless otherwise assigned by the White House Office of Management and Budget. Make sure your entity is on top of your indirect cost rate. Check in on this early and often with those who oversee it.

And we will have some more links in the chat box for you. If your budget has a \$400,000 in direct costs, the amount of indirect costs recovered would be \$40,000 if you're using the de minimis rate. Or if you're using your indirect cost rate at 20%, the amount would be \$80,000.

This slide shows the calculation of the grantee with a negotiated indirect cost rate of 23.56%. And the narrative notes that procurement contracts for labor are pass throughs. So those funds are excluded from the direct costs. And I'm now going to turn it back over to Jenny to discuss the budget detail worksheet.

So this is the budget summary. And as you complete each of the budget categories in the BDW, the final numbers are automatically pulled into the budget summary tab, and you'll have a final summary. Above is an example based on the totals that we used in this presentation.

Remember, any errors on the budget summary page need to be fixed on the corresponding budget detail tab. The BDW will not allow you to manipulate this tab. We're now going to pause for questions.

Hi, everyone. This is Jessica Andrew with the OVC tribal division. I'm going to be helping facilitate some of the questions that we are getting in the chat. A lot of these questions we are answering. We're typing them out, but we also want the opportunity for those who are calling in to hear them as well.

So one of the first questions that we did get is regarding the budget detail worksheet and JustGrants. The question is, "Has the budget detail worksheet in JustGrants web based budget been updated to have the same rounding rules? In the past, they have rounded differently, and it makes it difficult for the budget to match."

For this year, OVC has elected to only use the budget detail worksheet. So thankfully you only have to use that Excel document to fill out your budget. So you will not be using that larger web-based grants.gov. And I will open up to my colleagues. Do we know if there are any rounding issues what the budget detail worksheets, or have there been any enhancement made to that worksheet that folks can access on the OJT website? OK.

And I'm getting messages from my team as well, saying that there are no other rounding issues with the budget detail worksheet. And if you are seeing any of that, please let us know so that we can communicate with our colleagues at OTFO about that issue.

Another question that has come in. "If a program has 10 employee computers that are no longer going to be under warranty, and the tribe is indicating that they need new models to be purchased, would that be allowed?" And so yes, TVSA funding can be used to upgrade and replace any outdated equipment for those that are working with victims of crime and the victim service program. And if an employee has their time split between many awards you may need to prorate that cost.

So this next question is about COLA and how to document that in the budget detail worksheet and personnel. So I will pass that over to Angela Wade, who was with OCFO. Angela, does OVC want a standalone budget line item for personnel for estimated annual COLA, or how should that look in the personnel category?

So for personnel, for each year that there's going to be a COLA, that should be included for that particular year. So you definitely do want to include that for each year that you plan on offering that COLA.

So would the recommendation be for say for year two, writing in the budget detail worksheet what the base is plus COLA? How would they put that in the budget narrative, or what would you recommend?

So in the budget detail section, they would include the actual amount that's going to be paid and include the COLA. And then in the narrative, they would include the breakdown showing what the original salary is and then adding on the percentage increase that they're including.

Very helpful. Thank you. Looking through the questions. So one is about allowable expenses, and I'm going to toss this over to my colleague, Anne Hamilton, from OVC. "Would a hot spot for victims who have access to remote counseling and other supportive services be an allowable expense?"

Hi, everybody. In the chat, I wrote, yes. I would consider that an allowable expense as it is serving victims. I would just ensure that it's clear in your budget that this request is linked to those specific activities for counseling and advocacy services.

Thanks, Anne. Another question is for our on call advocates. "Can we use Verizon to get a phone and to pay the monthly fee? We only have Verizon or use Straight Talk." And yes, this would be an allowable expense. So if you have on call advocates who need access to a phone to communicate and to receive calls from victims, you can charge that to the OVC award for the purchase of the phone and also the monthly fee.

So folks, continue to put your questions into the Q&A, and we'll respond to those in the chat and then also respond at the end of the presentation.

Thank you, Jessica. Now that your budget has bloomed, let's talk about some common challenges and focus on strategies for success. We have another poll for you. We want to hear from you.

When the window pops up on your screen, would you please select all the options that apply for this question? What part or parts of budgeting gives you the most difficulty? And it looks like from the results, allowable versus unallowable costs, indirect versus direct, and subaward versus procurement are the ones that tend to be the most challenging.

One of the most popular challenges with building a budget is confusion about the cost categories. And this is probably a result of every grantee or entity having its own way of categorizing costs according to its own internal financial policies and procedures. For example, some entities have definitions of equipment or supplies that differ from the OJP and OVC categories in the budget detail worksheet.

If you're still confused about which cost category to use after carefully reviewing the explanations for each cost category found in the solicitation, reach out to your grant manager. Tribal grantees can also reach out to TFMC for assistance.

Here are some of the challenges that TFMC helps grantees work through-- developing a budget that is mathematically sound that corresponds with the information described in the project narrative and aligns with the project design, properly linking all costs outlined in the BDW to the project narrative and timeline, ensuring that the requested funding is consistent with the allowable activities under the solicitation DOJ Grants Financial Guide, and correctly identifying subaward versus procurement relationships. By pointing out these challenges now, you're able to keep them in mind during your budget development process and have a better chance of avoiding potential issues with the budget later on.

Here are our key tips to a successful budgeting process. Number one, read the solicitation carefully. Number two, create a SMART budget. It should be specific, measurable, attainable, relevant to your project goals and objectives, and time bound to align with your project period.

Number three, involve project staff and other appropriate project partners in the budgeting process. Number four, try to determine actual costs on big ticket items and remember to factor in shipping and/or delivery fees. Number five, document everything. This will be very important in managing the budget throughout the year. Number six, at the end of the day, realize you'll probably have to customize your budget building process so that it fits your entity as each entity's process is unique.

The DOJ Grants Financial Guide was recently updated we're putting the link to the interactive page where you can also find a downloadable copy into the chat box. The DOJ Grants Financial Guide serves as the primary reference manual to assist award recipients in fulfilling their fiduciary responsibility to safeguard grant funds and ensure funds are used for the purposes for which they were awarded. It compiles a variety of laws, rules, and regulations that affect the financial and administrative management of your award. Grantees should refer to their award terms and conditions to determine the specific requirements that apply to each award.

TFMC's website includes over 40 financial and policy and procedure guide sheets, as well as other resources and tools to support your budget development efforts. And we are placing a link to that in our chat box. Next slide, please.

TFMC supports OVC by providing intensive, individualized financial management TTA to grantees in coordination with their OVC grant managers, both CFO and OJP TTA providers. A few of the ways we do this is by working with grantees to enhance and strengthen their existing financial policies and procedures, by supporting the development of budget modifications and the accompanying grant award modifications, addressing audit findings and corrective action plans, conducting trainings and webinars on relevant grant financial management topics, and developing easy to use resources accessible to all grantees.

We want to hear from you. The OVC TFMC Virtual Support Center is available to support grantees, either by using the email or phone number listed in the slide and in the chat box. TFMC serves tribal grantees across the United States and are available to provide assistance. To accommodate grantees, our main hours of operation are spread out to maximize our availability and are listed on the slide.

Please feel free to reach out via phone, email, or visit our website. And now we can open up for more additional questions. Jessica.

Thank you, Jenny. So I'm going to pick up where we left off. One of the questions that came through and that Angela had responded to us about indirect costs and recognizing that sometimes there is a delay with the causative agency that is approving the indirect cost rates and what to do in those situations and how to outline that in the budget.

Angela, would you mind elaborating a little bit more about what folks should do if they're waiting on a current indirect cost rate agreement and how that should be outlined in the budget?

Certainly. So if you're preparing your budget, and at the time you're submitting your budget, you're still waiting on your approval of your indirect cost rate agreement, what you want to do is go ahead and still include those proposed indirect costs in your budget. And what you want to do is let us know your budget that you're still waiting approval for your data in the indirect cost rate agreement. And what we would do was put those funds allocated in your indirect cost category on hold until you submit us updated indirect cost rate agreement.

Thank you for that, Angela. One of the ones that just came in was asking about the different types of resources that can be provided, more of a recommendation about the different fact sheets and information sheets that can be developed by TFMC, one of them being a template for policies and procedures where tribes and programs can then modify them and adapt them to meet their program needs. And that is a great recommendation, and we appreciate that.

And if you all have, definitely check out the TFMC website, and if you have other recommendations or there's a certain document that you'd love to see, definitely enter that into the Q&A as well. And we can get that to the right folks at TFMC, so they can look to see if that's something that they can develop.

But the resources that you need, definitely enter them in so that we can take a look at that. And one of the things that was mentioned when we did the polling question, a lot of folks had questions about allowable and what's unallowable under tribal set aside. We do recommend that again you look at the three questions that are posed on the allowable chart, looking to see if the cost that you're proposing, is it linked to the program, is it serving victims of crime and in how it relates to the project.

So when you're looking at these costs, that's the lens that you need to focus in on. How is it going to be supporting your program and victims of crime? One of the things that you can also do if you have a lot of questions about what may be considered allowable and unallowable is remember OVC is going to be doing interviews with folks to complete their program checklists. So that's replacing the program narrative.

And you can schedule that interview. And during that time, you can talk with a OVC grant manager and say we're wanting to do x, y, and z, would this be allowable? So to get feedback from staff. Again, if you're wishing to do that interview with an OVC staff member to complete your program checklist, that request needs to be in today, May 19. But that would be a good opportunity for you to also receive feedback.

Another question that we just got in is, "Our agency is looking to do subawards. Could I get resources for reporting and that's required to be filled out for subawards with FFATA?" And yes, we can get you those resources, Kimberly.

And another question that has come in. "Would cost to support a community protection team, or MDT be allowed? For example, stipends for quarterly meetings and meeting supplies." I may need to defer-- additional context about what these meetings would be focusing in on would be helpful to determine if it would be allowable because in some instances, there are restrictions. But if you are meeting to focus on program development or focusing on developing services for victims of crime, then yes, you would be able to use funding for meeting supplies.

If you're meeting with tribal elders and people within the community to develop your program, and they are acting as consultants, that may be an allowable expense as well. It's just we would need more information on what you're wanting to do to give you that solid answer of yes or no on those responses.

And Angela, while we have you, would you be able to speak to consulting costs for those that are helping to develop victim service programs and what's typically allowed? Would you be able to speak on that?

I can speak on it as far as the allowable rate.

OK. That would be helpful. Yes.

If you are utilizing individual consultants, the threshold is \$650 for an eight-hour workday. But I just want you to be mindful as you may consultants whose rates are actually higher than that. We're not saying that you can't pay them that higher rate. You just need to get prior approval to pay them that rate above the \$650 for an eight-hour day.

So you would need to provide some kind of justification showing that is their actual going rate, and you might include maybe an example, or samples of previous consulting jobs they had been on before, things like that. I just want you to be mindful of that rate. You're not limited to that rate. You just need to provide justification as to why you're paying them something higher than that \$650 threshold. I hope that helps, Jessica.

That's very helpful. And to add to what Angela is saying as well, what you also need to look at is what is the rate within your area. Although you can request that max amount, it has to be comparable to what others are being paid for that exact type of service within your community. So if most folks-- whatever it is, if it's even labor or a different type of consulting costs, a trainer to come in and help with development, it has to be reasonable for that area.

So if it's \$20, that's what it should be for the consultant. Just because it is a grant, you cannot just request that higher amount if that makes sense.

That's a good additional comment, Jessica. Because I want to also add that you should be paying the consultant what they're worth. It could be more than \$650. It could be that \$650 rate or maybe less than that. But you want to make sure that you're paying them what they're actually worth for the job that they're doing.

And that's so much better way of saying it. So thank you for adding that. And Jenny or folks from TFMC, I know that you all get questions about consultants a lot. Is there anything you want to add to that?

I think Angela really hit the nail on the head with her answer. I'll defer to April if you have any other information you'd like to provide.

No, I agree that she answered the question well, and she was able to provide information that we often have to answer for our grantees as well.

Great. And thank you all. Teamwork definitely makes the dream work in situations like this. And that's why we're so glad to have not only Angela Wade from OCFO, our financial office, on the team, but also our financial providers at TFMC to help with our answers.

And I think that is mostly the questions that we're getting in right now. There are no other questions that I see. If you all have any questions after this webinar, if you're a current grantee, definitely have a conversation with your OVC grant manager to see what would be allowable and what's not or how you should frame something within the budget. We can always escalate some questions up to Angela to see if there's anything else.

And again, if you all have any questions, we have TFMC's email address. And if you are wanting to do a interview with OVC to complete your program checklist, that deadline is today. So after this webinar, I do recommend that you email the OVC Tribal Set Aside email address if you want to do that. And we'll put that email address in the link.

And Jenny, if you wouldn't mind, would you just remind folks the services that you all can offer folks during the application process with the assistance of developing their budget? Can you go through that just one more time for anyone that needs it?

Sure. So during the application period, because this is a non-competitive award, TFMC can take a look at your budget as you develop it. We can make recommendations for modifications that might help you get the budget approved quicker. We can help with developing your narrative and review costs that may be unallowable.

So really any questions you have about that budget development, we can help with. The deadline for submitting is coming up in about a month. So we would recommend that you reach out to us sooner rather than later if you would like that kind of assistance.

And thank you for that, Jenny. OK, so we just wanted to thank you all for joining. And I'm going to pass it back over to Rocia to close us out.

Thank you. This concludes our webinar today. Thank you to our panel from OVC for sharing this information with us. And thank you to our attendees for joining us today. We hope you can join us again for future webinars. Have a wonderful day.