

Developing Your TVSSA Budget (FY23)

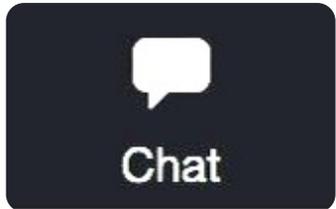
April 18, 2023

RESPECT ♦ RESPONSE ♦ RESULTS

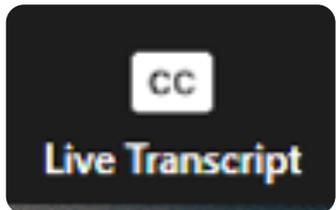
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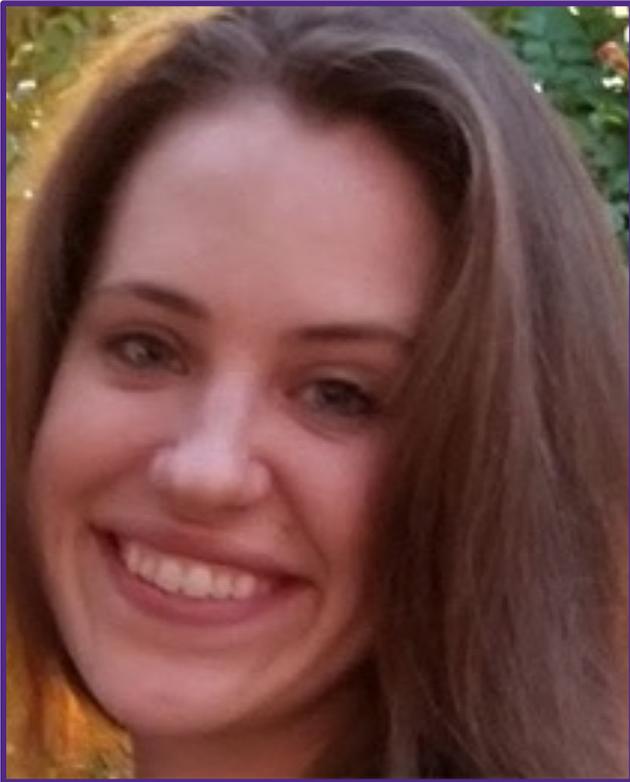
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Presenters

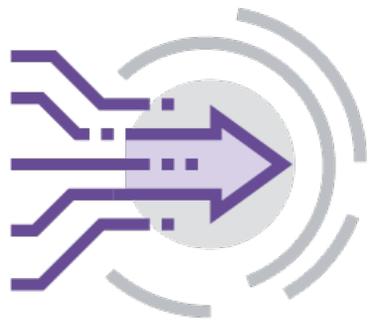


Kristene Moore
Financial Specialist
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New York



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Financial Specialist
Maryland

TFMC Overview



Launched in fall 2018



Provides **data-informed, culturally humble, victim centered**, innovative training and technical assistance (TTA) and resources to support OVC tribal grantees including those receiving CTAS Purpose Area 6 and TVSSA awards



Supports a strong financial foundation for each community's service to crime victims





Poll Question (select one)

What type of entity do you represent?

- Federally recognized Indian Tribe
- Tribal consortium
- Non-profit corporation serving American Indian or Alaska Native communities
- Other





Importance of the Budget

- ◆ Details the costs of the program you're proposing
- ◆ Helps you prepare accurate grant reports
- ◆ Supports capacity for future funding
- ◆ Avoids fraud and theft
- ◆ Provides transparency for OVC Grant Managers





The Budget Narrative

- ◆ Include details and a basis of computation in the budget narrative
- ◆ Helps fill in the gaps
- ◆ Ensures the budget detail ties back to your program narrative



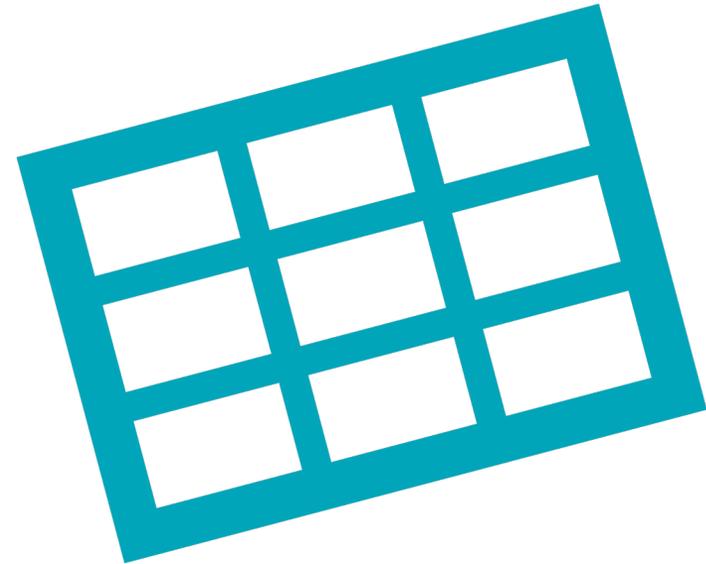


Budget Detail Worksheet (BDW)



The Budget Detail Worksheet (BDW)

- ◆ Provides guidance to assist in preparing and submitting your budget
- ◆ Attach to your application submission in JustGrants
- ◆ Supports coordination among partners and staff (everyone working from the same shareable document)
- ◆ Serves as a working document in the event your computer crashes, there are connectivity issues or other unforeseen circumstances





Where can I find the BDW?



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<https://www.ojp.gov/funding/apply/forms/ojp-budget-detail-worksheet>

OJP Budget Detail Worksheet

The Budget Detail Worksheet and the Budget Narrative are now combined in a single document collectively referred to as the Budget Detail Worksheet. The Budget Detail Worksheet is a user-friendly, fillable, Microsoft Excel-based document designed to calculate totals. Additionally, the Excel workbook contains worksheets for multiple budget years that can be completed as necessary. All applicants should use the Excel version when completing the proposed budget in an application, except in cases where the applicant does not have access to Microsoft Excel or experiences technical difficulties.

- [Budget Detail Worksheet \(Excel - 561 KB\)](#)

Applicant Resources

Opportunities & Awards

Recipient Resources



Tips for Working with the BDW

- ◆ Review the tabs along the bottom of the excel spreadsheet
 - ◆ Budget Sheet Instructions
 - ◆ Budget Detail Years 1-5 (each is a separate tab)
 - ◆ Budget Summary (populated by your work in each of the tabbed years)
 - ◆ Example and definitions
- ◆ Place your cursor over the red triangles in the upper right corners of individual cells for detailed instructions
- ◆ Use the **Add** and **Delete Selected** buttons in each category section
- ◆ Save your work often!

Note: the budget should tie to the formula allocation and match the activities described in the proposal narrative.



Developing a Project Budget



Steps for Budget Development Process

Step 1: Write Project Narrative

- ◆ Clearly identify programmatic goals and objectives aligned with the mission and strategic plan
- ◆ Determine financial resources needed to achieve program goals

Step 2: Use the BDW; Complete SF-424

- ◆ Estimate costs
- ◆ Enter each year's budgeted costs under the corresponding year tab
- ◆ Enter each line-item cost, which corresponds to the budget narrative

Step 3: Write BDW Category Narrative

- ◆ Write a thorough and clear description for every budget category cost
- ◆ Explain the basis for the estimated costs
- ◆ Show how line items were calculated
- ◆ Explain why costs are necessary to the proposed project

Step 4: Attach BDW to your JustGrants submission

- ◆ Submit your BDW as an attachment in JustGrants with your application
- ◆ Remember: OJP expects proposed budgets to be complete, cost effective, and allowable (e.g., reasonable, allocable, and necessary for project activities)



Create a SMART Budget

A SMART budget is:

- ◆ Specific – list all expenses
- ◆ Measurable – use the computation column of the budget
- ◆ Attainable – be realistic
- ◆ Relevant – compare your timeline to your budget and double-check that each item is accounted for
- ◆ Time-bound – organize your budget by year or month



Estimating Costs and Writing a Budget Narrative

- ◆ Outline the program activities
- ◆ Identify the true costs associated with each activity
- ◆ Assign the costs to the appropriate cost categories
- ◆ Create a strong budget narrative that explains and justifies each cost, and includes the basis of computation
- ◆ Ensure all costs meet the requirements in the solicitation
- ◆ Applicants may submit a budget of up to 60 months





IMPORTANT: Review Allowable and Unallowable Costs

OVC Tribal Victim Services Set-Aside Formula Grant Program

Examples of Allowable and Unallowable Costs for FY 2023

rev. February 23, 2023

This document provides examples of program activities and specific costs for which Office for Victims of Crime (OVC) Tribal Victim Services Set-Aside (TVSSA) Program grant funds may be used. Use it when developing your Budget Detail Worksheet and Program Narrative (which should be consistent with each other) to describe the proposal for OVC review. Funding must be used to provide services to crime victims. OVC will review all proposed costs in the context of the grant proposal. This is not an exhaustive list and items not listed below are reviewed on a case-by-case basis.

- Use [DOJ's Grants Financial Guide](#) and [2 C.F.R. Part 200](#) (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, hereafter "Part 200 Uniform Requirements") as a resource for your budget-related questions, and in conjunction with your Tribe's or organization's policies and procedures, to determine the parameters of budgeted costs.
- When considering whether costs are allowable through this grant program, use these questions as a guide:
 - ***Is this cost/activity related to supporting or assisting crime victims?***
 - ***How is this cost related to the proposed project?***
 - ***How does this expense help crime victims?***

There are certain costs that are generally unallowable in grant project budgets, including:

- Activities or services that are not victim-service related, or otherwise not directed at assisting victims of crime or improving victim services.
- Costs incurred outside of the project period.
- Criminal justice activities that are not related to serving crime victims including, but not limited to: costs for criminal investigations and prosecutions; general costs associated with operating a court or correctional facility and probation/parole units. (Note: This prohibition does not preclude criminal justice agencies from using grant funds to provide victim services—for example, hiring a victim advocate to work in a prosecutor's office, court, or probation/parole unit.)
- Food/beverages/meals/refreshments at meetings, conferences, or trainings. (Note: Food provided to crime victims as

<https://ovc.ojp.gov/funding/fy-2023-tvssa-allowable-and-unallowable-costs.pdf>



Allowable Activities

MMIP Awareness: Individual Cases

- ◆ Award funds may now be used to aid families of missing persons
- ◆ Applicants may budget no more than 3% of the total award amount for costs associated with generating awareness about individuals who are missing
 - ◆ Include costs as *MMIP Awareness: Individual Cases* in the Other Costs Category of the BDW.
- ◆ An itemized list of the costs should be added to the budget narrative for this section.



Allowable Costs

1. Is this cost related to supporting or assisting victims of crime?
2. How is this cost related to the proposed project?
3. How does this expense help victims of crime?





Allowable Costs

Can this cost be allocated specifically to this project?





Allowable Costs

Is this cost reasonable
and justifiable?





Allowable vs. Unallowable

Equipment:

Allowable	Unallowable
<p>Vehicles: a purchased vehicle to transport victims to access necessary services, and/or to participate in meetings pertaining to the program.*</p> <p>Other modes of transportation (e.g., snowmobile, seaplane, motorized scooter, boat, hovercraft, etc.) necessary to transport victims to access necessary services, and to carry out project activities.* (See Contracts section for Leasing.)</p>	<p>Equipment to support law enforcement activities (e.g., surveillance equipment, vehicles).</p>
<p>Security system equipment (cameras, monitors, door contacts, panic buttons, glass breakers, weapon scanners such as metal detectors, etc.) where reasonable and necessary for certain victim service facilities – for example, at a child advocacy center, domestic violence shelter program, transitional housing facility or units, etc.</p>	<p>Security equipment for public buildings (i.e., courthouse, police stations, and other facilities that serve the general public and are not specific to serving victims).</p>



Unallowable Activities

TVSSA funds may not be used to pay for costs associated with:

- ◆ Services for criminal offenders
- ◆ Primary crime prevention activities
- ◆ Costs associated with law enforcement or prosecution personnel or activities
- ◆ Lobbying

→ Review the Allowable and Unallowable Cost Chart



Personnel Category

- ◆ Salary for full- and part-time employees
- ◆ Name, title, and annual salary rate
- ◆ Percentage of time devoted to the project
- ◆ Description of responsibilities and duties in relationship to fulfilling the project goals and objectives



Example of Budget with Narrative Project Year One, Personnel

A. Personnel									
Name	Position	Computation							
<i>List each name, if known.</i>	<i>List each position, if known.</i>	<i>Show annual salary rate & amount of time devoted to the project for each name/position.</i>							
<input type="button" value="Add Personnel"/>	<input type="button" value="Delete Selected"/>	Salary	Rate	Time Worked (# of hours, days, months, years)	Percentage of Time	Total Cost	Non-Federal Contribution	Federal Request	
John Smith	Victim Advocate	\$20.00	hourly	2,080	100%	\$41,600		\$41,600	
Jane Doe	Project Director	\$37.00	hourly	2,080	15%	\$11,544		\$11,544	
Total(s)						\$53,144	\$0	\$53,144	
Narrative		<input type="text" value="Add Additional Narrative Text Area"/>							

The Victim Advocate will provide advocacy services to victims of crime and oversees the outreach and education component of the tribe's victim service program. This position is paid at a rate of \$20 an hour and will devote 100% of their time to this award. The Project Director is paid at a rate of \$37.00 an hour and will devote 15% of her time to overseeing implementation of the Tribal Set Aside grant program, including supervising the Victim Advocate.



Fringe Benefits Category

- ◆ Payroll taxes, health and life insurance, retirement benefits
- ◆ Type of each benefit and cost
- ◆ Percentage of time devoted to the project





Example of Budget with Narrative Project Year One, Fringe

B. Fringe Benefits						
Name		Computation				
<i>List each grant-supported position receiving fringe benefits.</i>		<i>Show the basis for computation.</i>				
<input type="button" value="Add Benefit"/>	<input type="button" value="Delete Selected"/>	Base	Rate	Total Cost	Non-Federal Contribution	Federal Request
Victim Advocate Fringe		\$41,600.00	28.45%	\$11,836		\$11,836
Project Director Fringe		\$11,544.00	28.45%	\$3,285		\$3,285
Total(s)				\$15,121	\$0	\$15,121
Narrative		<input type="button" value="Add Additional Narrative Text"/>				
Fringe benefits are broken down as follows: FICA 6.20%, Medicare 1.51%, Worker's Comp 0.39%, Retirement 5.00%, Life Insurance 0.35%, Health Insurance 15% for a total of 28.45%						



Travel Category

- ◆ Itemize personnel travel expenses and describe the purpose of each travel expenditure in reference to the project objectives.
- ◆ Show the basis for the computations, such as six people to a 3-day training with costs for airfare, lodging, and per diem.
- ◆ Indicate the specific location if it's known, otherwise indicate "location to be determined," and use Washington DC per diem rates.

→ Applicants should budget travel costs for training for a minimum of two key personnel to travel to at least one DOJ-sponsored training or convening per year for the duration of their project period



Example of Budget with Narrative Year One, Travel

C. Travel										
Purpose of Travel	Location	Type of Expense	Basis	Computation						
<i>Indicate the purpose of each trip or type of trip (training, advisory group meeting)</i>	<i>Indicate the travel destination.</i>	<i>Lodging, Meals, Etc.</i>	<i>Per day, mile, trip, Etc.</i>	<i>Compute the cost of each type of expense X the number of people traveling.</i>						
<input type="button" value="Add Travel Expense"/> <input type="button" value="Delete Selected"/>				Cost	Quantity	# of Staff	# of Trips	Total Cost	Non-Federal Contribution	Federal Request
Local Travel for Victim Advocate	Regional	Mileage	Mile	\$0.59	1000	1	1	\$585		\$585
DOJ-Sponsored Training	Washington D.C.	Other	N/A	\$35.00	2	2	1	\$140		\$140
DOJ-Sponsored Training	Washington D.C.	Local Travel	N/A	\$20.00	2	2	1	\$80		\$80
DOJ-Sponsored Training	Washington D.C.	Transportation	Round-trip	\$1,000.00	1	2	1	\$2,000		\$2,000



Example of Budget with Narrative Year One, Travel (continued)

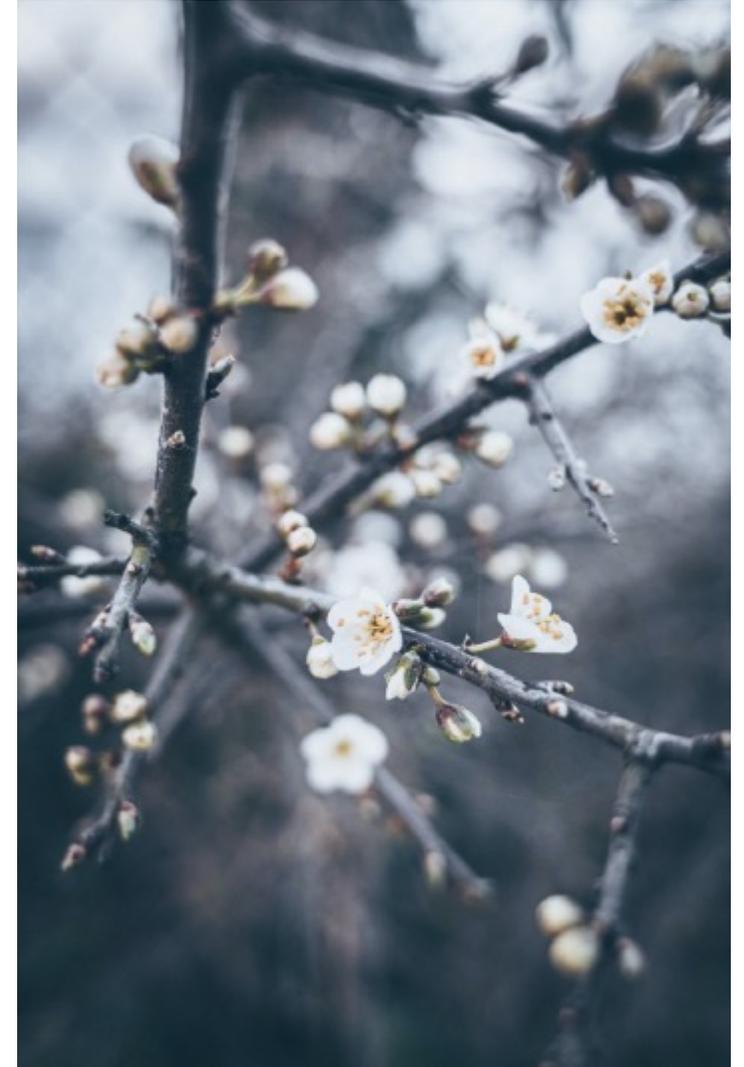
DOJ-Sponsored Training	Washington D.C.	Lodging	Night	\$258.00	4	2	1	\$2,064		\$2,064
DOJ-Sponsored Training	Washington D.C.	Meals	Day	\$79.00	4	2	1	\$632		\$632
DOJ-Sponsored Training	Washington D.C.	Meals	Day	\$59.25	2	2	1	\$237		\$237
Total(s)								\$5,738	\$0	\$5,738
Narrative	Add Additional Narrative Text									

The Victim Advocate will need to transport victims to and from court proceedings and meetings with community service providers. We estimate they will travel approximately 1000 miles a year. We have used the federal mileage reimbursement rate of \$.585. (.585 x 1000 = \$585). The Project Director and Victim Advocate will attend one DOJ-Sponsored Training in Year One. Location is still to be determined so we have used Washington D.C. to provide estimates for this trip. Roundtrip airfare is estimated at \$1000 per person. (\$1000 x 2 = \$2000). We estimate four nights of Lodging using the GSA rate of \$258/night. (4 x \$258 x 2 = \$2,064). Per Diem will include 4 days at full day GSA rate (4 x \$79 x 2 = \$632) and 2 travel days at 75% (2 x \$59.25 x 2 = \$237). We have also included line items for travel to and from the hotel at \$20 per trip for 2 staff (\$20 x 2 x 2 = \$80) and baggage fees of \$35 each way for two staff (\$35 x 2 x 2 = \$140).



Equipment Category

- ◆ List and describe non-expendable items to be **purchased**
 - ◆ Rented or leased equipment costs should be listed in “Contracts” line item
 - ◆ Use the tribal entity’s own capitalization policy for over \$5,000 per unit
 - ◆ Items not meeting equipment criteria may be supplies
 - ◆ Analyze the cost benefits of purchasing versus leasing equipment
- *New in FY23 – include modular/pre-fabricated buildings, trailer/mobile homes or similar structures in the “Construction” category*





Examples of Equipment

- ◆ Case management systems
- ◆ CAC recording equipment
- ◆ Security systems
- ◆ Accounting/financial management software
- ◆ Vehicles





Example of Budget with Narrative Year One, Equipment

D. Equipment						
Item		Computation				
<i>List and describe each item of equipment that will be purchased</i>		<i>Compute the cost (e.g., the number of each item to be purchased X the cost per item)</i>				
<input type="button" value="Add Equipment"/>	<input type="button" value="Delete Selected"/>	# of Items	Unit Cost	Total Cost	Non-Federal Contribution	Federal Request
Case Management Software		1	\$9,000.00	\$9,000		\$9,000
4x4 Ford Econoline Vans		2	\$33,500.00	\$67,000		\$67,000
<i>total(s)</i>				\$76,000	\$0	\$76,000
Narrative		<input type="text" value="Add Additional Narrative Text"/>				



Supplies Category

Office supplies

- ◆ Postage
- ◆ Training materials
- ◆ Copy paper
- ◆ Pens, pencils, markers
- ◆ Easel pads
- ◆ Folders
- ◆ Tablets
- ◆ Cameras
- ◆ Office equipment





Example of Budget with Narrative Year One, Supplies

Supply Items		Computation				
<i>Provide a list of the types of items to be purchased with grant funds.</i>		<i>Describe the item and the compute the costs. Computation: The number of each item to be purchased X the cost per item.</i>				
<input type="button" value="Add Supply Item"/>	<input type="button" value="Delete Selected"/>	# of Items	Unit Cost	Total Cost	Non-Federal Contribution	Federal Request
Furniture for Office Space		1	\$2,050.00	\$2,050		\$2,050
Furniture for Waiting Area		1	\$2,800.00	\$2,800		\$2,800
Laptop and Peripherals		2	\$1,750.00	\$3,500		\$3,500
Office Supplies		12	\$150.00	\$1,800		\$1,800
Cultural Supplies		12	\$200.00	\$2,400		\$2,400
Total(s)				\$12,550	\$0	\$12,550

Narrative	<input type="button" value="Add Additional Narrative Text"/>
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Furniture for the new office space will consist of two desks (2 x \$500), two office chairs (2 x \$350), and two shelving units (2 x \$150) for a total of \$2,050. Furniture for the waiting area will include a sofa and loveseat at \$1500, a coffeetable and end table set at \$500, a tv stand at \$300, a TV at \$300, and two lamps at \$200 for a total of \$2800. We are requesting two laptops and peripherals to include a second monitor, laptop case, and wireless mouse for the Project Director and Victim Advocate. Office supplies include paper, pens, staples, ink cartridges, etc and are estimated at an average monthly cost of \$150. (\$150 x 12 = \$1800). Cultural supplies include supplies like sage, beads, fabric, and other items to be used with clients to promote wellness and traditional healing practices at an average monthly cost of \$200. (\$200 x 12 = \$2400).



Subawards (Subgrants) Category

To be considered a subaward, the subrecipient:

- ◆ Determines who is eligible to receive grant-funded services
- ◆ Reports data on its activities carried out with grant funds to the grantee for inclusion in required program performance measurements
- ◆ Bears responsibility for:
 - ◆ Making decisions about programmatic activities
 - ◆ Adhering to federal program requirements
 - ◆ Providing **services to members of the public, as opposed to providing goods or services** for the benefit of the grantee



Example of Budget with Narrative Year One, Subaward (Subgrant)

G. Subawards (Subgrants)					
Description	Purpose	Consultant?			
<i>Provide a description of the activities to be carried out by subrecipients.</i>	<i>Describe the purpose of the subaward (subgrant)</i>	<i>Is the subaward for a consultant? If yes, use the section below to explain associated travel expenses included in the cost.</i>			
<input type="button" value="Add Item"/> <input type="button" value="Delete Selected"/>			Total Cost	Non-Federal Contribution	Federal Request
Anytown USA Behavioral Health	Provide counseling services to victims of crime		\$36,000		\$36,000
			Total(s)	\$36,000	\$0
				\$0	\$36,000

Narrative

Anytown USA Behavioral Health will provide assessments and counseling services to victims of crime. They will determine eligibility for services, develop treatment plans for clients, and maintain client confidentiality. Costs are estimated at approximately \$3000/month and include a Licensed Clinical Social Worker's salary at 25% (time devoted solely to our clients) and administrative costs related to reporting, case management, and therapeutic supplies.



Poll Question (raise your hand)

Do you plan to have a subaward in FY 23?





Procurements Contracts Category



- ◆ Procurement contracts defined at 2 CFR 200.22
- ◆ Promote free and open competition in the awarding process
- ◆ Use separate justification for sole source procurements in excess of the Simplified Acquisition Threshold
- ◆ Consultant rates applies to individuals



Example of Budget with Narratives Year One, Procurement Contracts

H. Procurement Contracts					
Description	Purpose	Consultant?			
<i>Provide a description of the products or services to be procured by contract and an estimate of the costs. Applicants are encouraged to promote free and open competition in awarding contracts. A separate justification must be provided for sole source procurements in excess of the Simplified Acquisition Threshold (currently \$150,000).</i>	<i>Describe the purpose of the contract</i>	<i>Is the subaward for a consultant? If yes, use the section below to explain associated travel expenses included in the cost.</i>			
<input type="button" value="Add Item"/> <input type="button" value="Delete Selected"/>			Total Cost	Non-Federal Contribution	Federal Request
Labor for installing modular home kit	To provide a foreman and labor crew to put together the modular home kit	No	\$20,000		\$20,000
			Total(s)	\$20,000	\$0

Narrative

Labor to install the modular home kit is estimated at \$20,000.



Construction Category



- ◆ Modular and other prefabricated buildings (e.g., mobile homes, trailer homes, etc.)
- ◆ Setup and installation costs of these buildings
- ◆ Renovations to existing buildings
- ◆ “Stick build” or “ground up” buildings are **generally NOT allowed** unless the applicant can show that it is more cost effective than modular or other prefabricated buildings



Construction Category

Application Reminders

- ◆ If you are proposing funds for construction or major renovation, you are strongly encouraged to choose a project period of at least **36 months**
- ◆ The *TVSSA Construction-Renovation Questionnaire* in addition to the written proposal narrative or checklist must be completed and uploaded with your application.
- ◆ Join us **May 12 for at 2 p.m. eastern** for the *Considerations for a Construction Project* webinar
→ Review the *FY 23 TVSSA Examples of Allowable and Unallowable Cost Chart* for additional information





Other Costs Category

Costs that do not fit into other budget categories, such as:

- ◆ Printing/copying
- ◆ Utilities
- ◆ Registration fees
- ◆ Internet/phone services
- ◆ Emergency victim services expenses
- ◆ MMIP Awareness





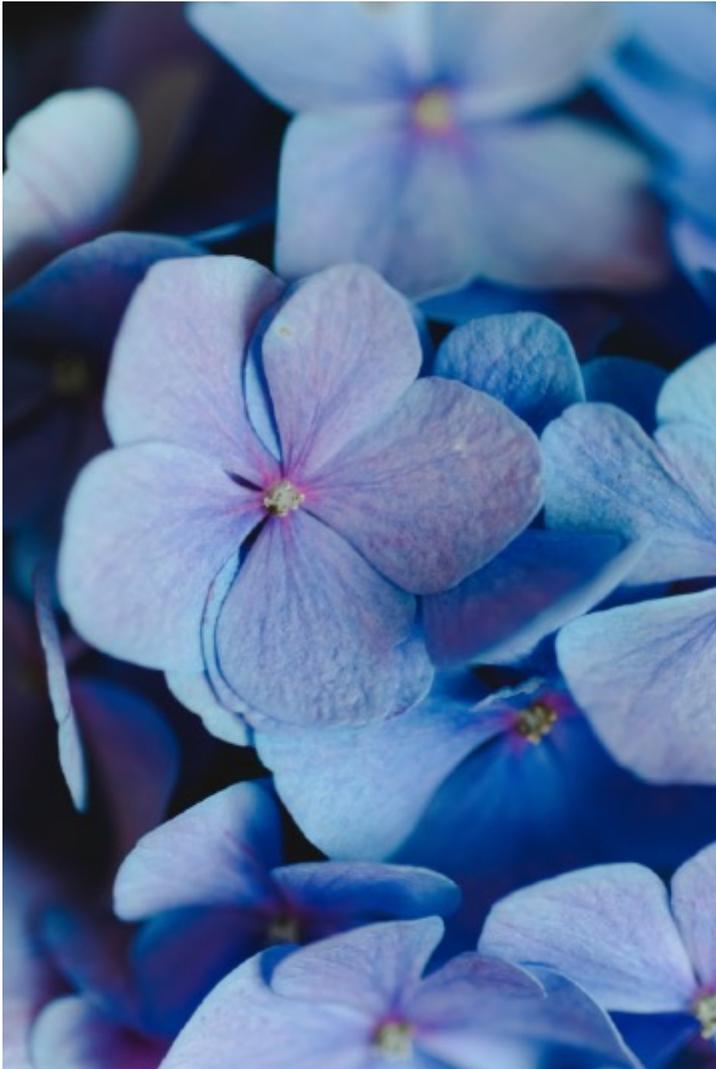
Example of Budget with Narratives Year One, Other

I. Other Costs								
Description <i>List and describe items that will be paid with grants funds (e.g. rent, reproduction, telephone, janitorial, or security services, and investigative or confidential funds).</i>		Computation <i>Show the basis for computation</i>						
<input type="button" value="Add Item"/> <input type="button" value="Delete Selected"/>		Quantity	Basis	Cost	Length of Time	Total Cost	Non-Federal Contribution	Federal Request
Utilities		12	Monthly	\$300.00	1	\$3,600		\$3,600
Cell Phone		12	Monthly	\$100.00	1	\$1,200		\$1,200
Registration Fees		2	Per staff	\$250.00	1	\$500		\$500
Postage		12	Monthly	\$10.00	1	\$120		\$120
Emergency Housing Assistance		12	Monthly	\$1,000.00	1	\$12,000		\$12,000
Emergency Victim Supplies		12	Monthly	\$1,000.00	1	\$12,000		\$12,000
Total(s)						\$29,420	\$0	\$29,420



Example of Budget with Narratives Year One, Other (continued)

<i>Narrative</i>		Add Additional Narrative
	<p>Average monthly utilities (water, gas, electric, internet) for the modular home kit are estimated at \$300 a month. ($\\$300 \times 12 = \\$3600$). The Project Director and Victim Advocate will take turns covering a 24 hour on-call cell phone estimated to cost approximately \$100/month. ($\\$100 \times 12 = \\$1200$). We have estimated DOJ-Sponsored Training registration fees at \$250 per person. ($\\$250 \times 2 = \\$500$). We are also including a monthly postage cost at \$10 a month. ($\\$10 \times 12 = \\$120$). Our program will provide Emergency Housing Assistance to victims. This assistance will be a combination of hotel stays or rental assistance depending on the need of the client. In any event, we will cap assistance at 7 days of hotel lodging or one month's rent. Hotel stays will not exceed the established GSA rate for the location of the hotel. We anticipate an average monthly cost of \$1000. ($\\$1000 \times 12 = \\$12,000$). We are also requesting funds for Emergency Victim Supplies which will include emergency gas vouchers, food vouchers, clothing, hygiene products, etc. All assistance will be via voucher or gift card with restrictions in place that will prevent purchase of alcohol or other unallowable items and will follow our internal gift card/voucher policy. We are estimating an average monthly cost of \$1000. ($\\$1000 \times 12 = \\$12,000$).</p>	



Indirect Costs Category

- ◆ 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 the Part 200 Uniform Requirements



Example of Budget with Narratives

Year One, Indirect Cost Rate

J. Indirect Costs						
Description <i>Describe what the approved rate is and how it is applied.</i>		Computation <i>Compute the indirect costs for those portions of the program which allow such costs.</i>				
<input type="button" value="Add Indirect Cost"/>	<input type="button" value="Delete Selected"/>	<i>Base</i>	<i>Indirect Cost Rate</i>	<i>Total Cost</i>	<i>Non-Federal Contribution</i>	<i>Federal Request</i>
Indirect Cost FY22		\$115,973.00	0.2356	\$27,324		\$27,324
Total(s)				\$27,324	\$0	\$27,324
Narrative				<input type="button" value="Add Additional Narrative Text"/>		

Our negotiated rate for FY22 (Oct '21 to Sept '22) is 23.56%. Our base includes all Direct Costs minus capital expenditures and passthrough funds. Our tribes consider Procurement Contracts for labor to be passthrough funds so these are excluded from our direct costs pool. We will submit our FY23 (Oct '22 to Sept '23) rate when received and complete a budget modification at that time.



Budget Summary

Budget Categories	Amount
Personnel	\$53,144
Fringe Benefits	\$15,121
Travel	\$5,738
Equipment	\$76,000
Supplies	\$12,550
Construction	\$0
Subawards (Subgrants)	\$36,000
Procurement Contracts	\$20,000
Other Costs	<u>\$29,420</u>
Total Direct Costs	\$247,973
Indirect Costs	<u>\$27,324</u>
Total Project Costs	\$275,297



Budget Building Challenges and Success Strategies



Poll Question (select all that apply)

What part of budgeting is most challenging for you?

- Allowable vs unallowable costs
- Indirect vs direct
- Personnel
- Fringe benefits
- Travel costs
- Construction
- Subaward vs. procurement
- Equipment vs. supplies
- Other costs





Most Popular: Cost Categories

- ◆ Every entity has a different way of categorizing costs according to their internal financial policies and procedures.
- ◆ **Use the solicitation as a resource!** It provides an explanation for what belongs in each cost category.
 - ◆ <https://ovc.ojp.gov/funding/o-ovc-2023-171687.pdf>
- ◆ Carefully read the explanation at the beginning of each cost category in your grant solicitation.
- ◆ When in doubt, reach out!





Top Budget Development Challenges

1. The budget needs to be mathematically sound, correspond with information described in the Project Narrative and aligned with the project design.
2. Properly link all costs outlined in the budget to the project narrative.
3. Be sure that funding requested is consistent with the allowable activities under the solicitation and DOJ Grants Financial Guide.
4. Correctly identify subaward vs. procurement relationships.



Keys to a Successful Budgeting Process

1. Read the solicitation carefully.
2. Create a S.M.A.R.T. budget.
3. Involve project staff and other collaborators in the budgeting process.
4. Try to determine actual costs on big ticket items and remember to factor in shipping and/or delivery fees.
5. Document everything. This will be very important in managing the budget throughout the year.
6. Customize your process. The steps each entity takes will be somewhat different.

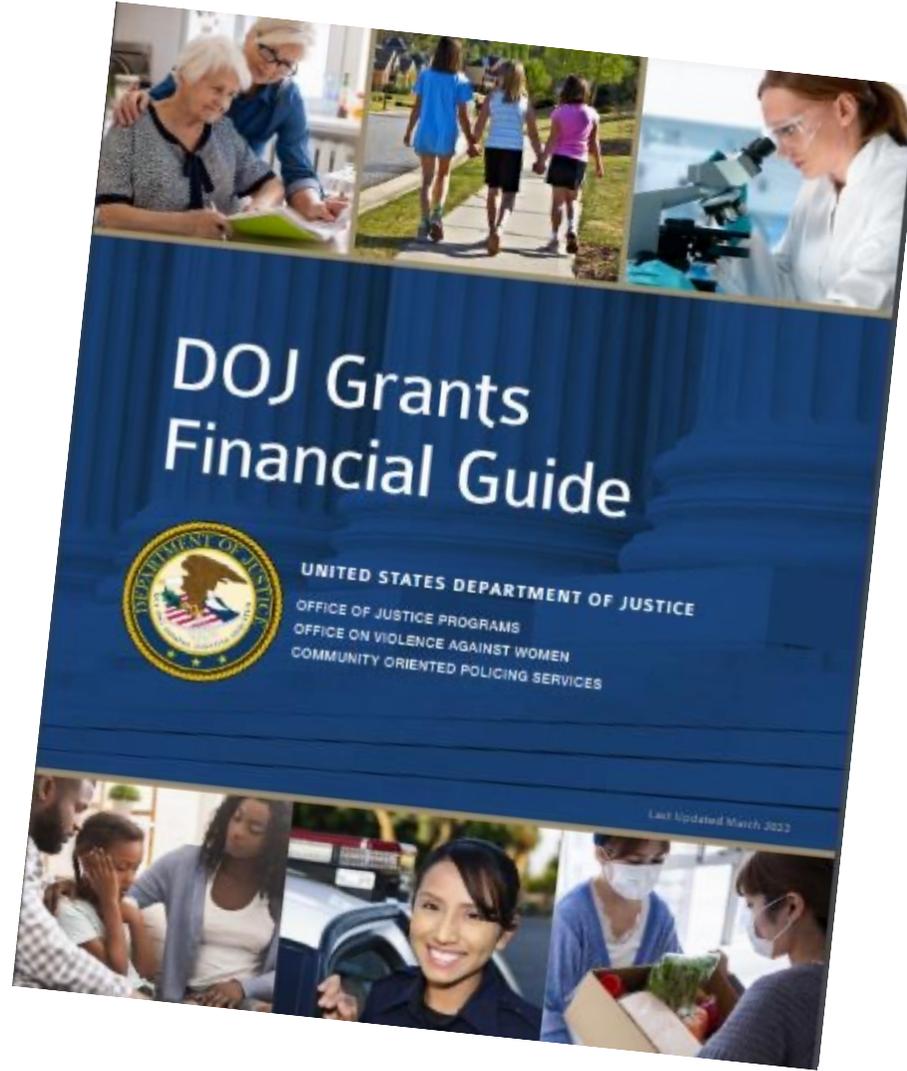


FY 23 TVSSA Application Deadlines

- ◆ Grants.gov Deadline: **June 1, 2023**
- ◆ JustGrants Deadline: **June 14, 2023**
- ◆ DOJ expects to award grants no later than **September 30, 2023**
- ◆ Project **START** dates should be **January 1, 2024***



DOJ Grants Financial Guide



- ◆ The “Guide” is the starting point for all recipients and subrecipients of DOJ grants ensuring the effective day-to-day management of awards.

<https://www.ojp.gov/funding/financialguidedoj/overview>





OJP Grant Application Resource Guide



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OJP Grant Application Resource Guide

SAM.gov Entity Registration and Renewal Reminder

All entities seeking Department of Justice (DOJ) grant funding must have an active registration in [SAM.gov](#). Once registered, entities must complete annual renewals to maintain an active status.

It is recommended that you begin the SAM.gov registration or renewal process 30 days prior to any deadlines to allow for

- ◆ Section dedicated to Budget Preparation and Submission

<https://www.ojp.gov/funding/apply/ojp-grant-application-resource-guide>





Questions?

Submit your questions via the Q&A pod on the screen.



TFMC Virtual Support Center (VSC)

- ◆ Provides OVC tribal grantees with financial grant management support and information
- ◆ OVC tribal grantees may submit questions and/or requests for technical assistance



Contact Us

Email: TFMC@OVCTFMC.org

Phone: 703.462.6900

Website: OJP.gov/TFMC



Thank you!

Please reach out. We look forward to working with you.

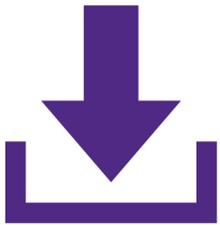
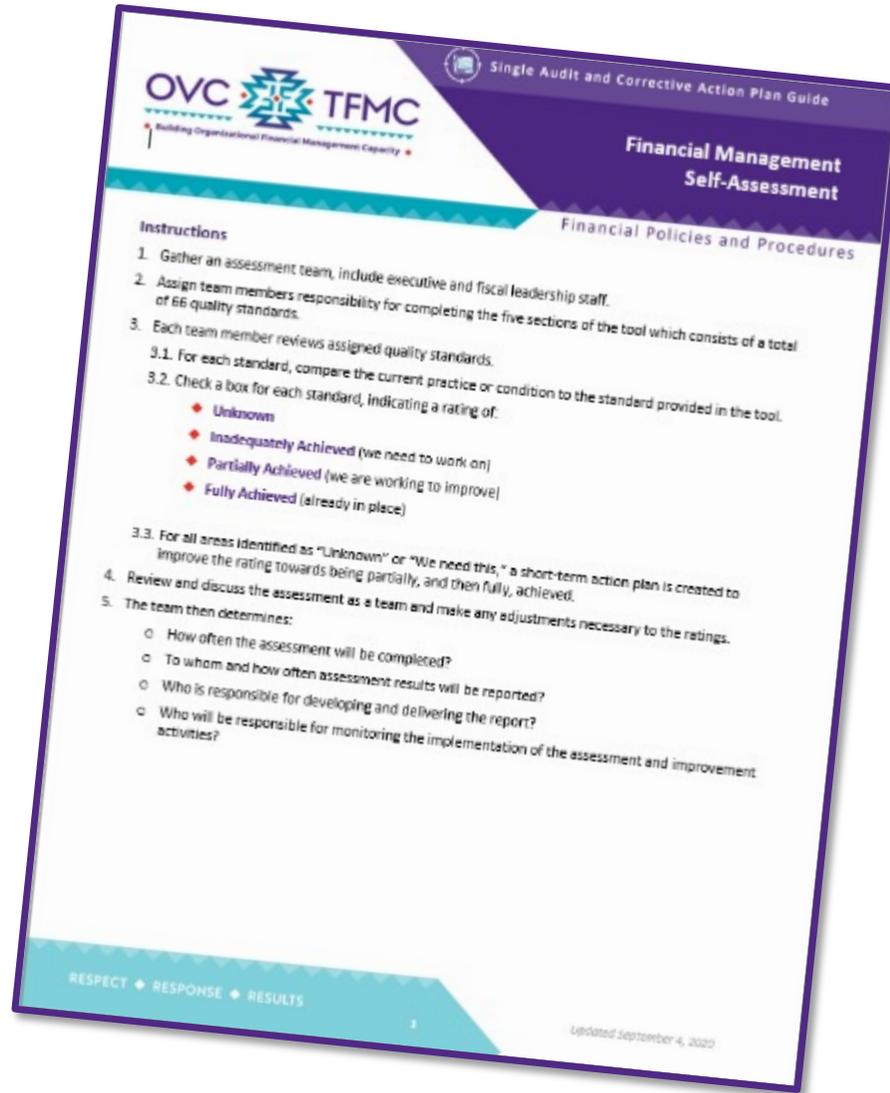
Email TFMC@OVCTFMC.org | Call 703.462.6900 | Visit OJP.gov/TFMC



Plain Language Resources

TFMC offers plain language tools (downloads) for developing and/or enhancing financial policies and procedures

- ◆ **Over 50** Guide Sheets published on [OJP.gov/TFMC](https://www.ojp.gov/TFMC) with additional topic areas in development
- ◆ Job aids, microlearnings, and recorded webinars are also easily accessible for all grantees





Lease Versus Purchase

What is a lease?

A lease is one type of procurement action allowable with federal grant funds. While leases are a less used method, they can be a more economical way of obtaining items necessary for your work on federal grants. This is especially so if the item is not needed after the grant period is over. There are many types of leases an organization may need to secure including:

- ◆ Equipment
- ◆ Machinery
- ◆ Real property (buildings and land)
- ◆ Sub-leases
- ◆ Vehicles

Can you purchase property or construct a new building with Department of Justice (DOJ) grant funds?

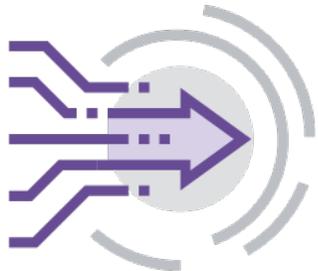
In general, the purchase of property or construction of a new structure is **not allowable** with DOJ funds. If you have a need to purchase property or construct a new structure, it is recommended you send a request, including a justification of need, to your OVC Grant Manager for review and approval prior to taking any action.

What are included in lease agreements?

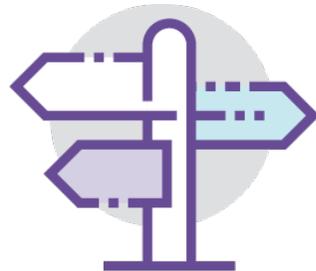
- ◆ All parties included in the transaction are identified
- ◆ Item being leased and a description of the item



TFMC supports OVC by providing **intensive, individualized financial management TTA including customized plans** to tribal awardees ***in coordination with Grant Managers, OCFO, and OJP TTA providers*** by:



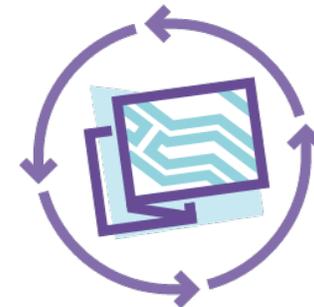
**Supporting New Solicitations/
Submission Process**



Providing Risk Mitigation



Enhancing and Strengthening Policies and Procedures



Walking through Grant Award Modifications (GAMs)



Addressing Audit Findings



References

- ◆ **DOJ Grants Financial Guide**
<https://www.ojp.gov/doj-financial-guide-2022>
- ◆ **Electronic Code of Federal Regulations (e-CFR) – 2 CFR 200**
https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl
- ◆ **OVC FY 23 Invited to Apply TVSSA Formula Solicitation**
<https://ovc.ojp.gov/funding/o-ovc-2023-171687.pdf>
- ◆ **OJP Budget Detail Worksheet**
<https://www.ojp.gov/funding/apply/forms/ojp-budget-detail-worksheet>
- ◆ **OJP Grant Application Resource Guide**
<https://www.ojp.gov/funding/apply/ojp-grant-application-resource-guide>
- ◆ **TFMC Webinar Braving the Budget**
<https://www.ojp.gov/media/video/220736>