



## Sample VOCA Budget Narrative October 1, 2023 to September 30, 2024

All costs included below must include the cost allocation methodology, and costs should clearly show how they will support/provide services to victims. The Department of Social Services will contact agencies who do not clearly state their costs and justification. This process could impact service delivery, so agencies should send complete accurate information in their budget and budget narrative.

**All costs must be necessary, reasonable, allowable, and cost allocated.** Each line item listed in the budget worksheet must have a corresponding narrative detailing how each expense was calculated. All narratives must address the following:

- Justification of the line item as to why the costs are necessary to the project and how the costs will benefit the project.
- Basis for the calculation including cost allocation.

### Program Costs

#### ❖ Personnel:

- 1. Salaries cannot exceed those normally paid for comparable positions in the community and/or the unit of government.
- 2. For each position listed, indicate the percentage of the time to be allocated/devoted to the project. VOCA funding can only support the percentage of personnel time that is allocated/devoted to the VOCA project.
- 3. Outline the job duties/responsibilities for each position and indicate their relevance to the project to include the percentage of time on that duty (or group of duties) requested for the grant.
- 4. Raises must be indicated and provide justification for the pay increases to include any agency-wide cost of living increases.

#### **PERSONNEL - \$111,706.20:**

- **Program Manager (0.33FTE)** - (12 months, 33% of time) will provide crisis intervention and support; develops client-centered goals and action plans; finds solutions to address obstacles to customer's well-being. **\$24,267.00**
- **Project Manager (1.0PTE)** - (12 months, 100% of time) will provide administrative, marketing and case management support to the Program Manager. **\$35,100.00**
- **Program Specialist (0.33FTE)** - (12 months, 33% of time) will be responsible for the management and oversight of the Pathways to Brightness program and including program content, oversight of paid and volunteer staffing, budgeting, and tracking of expenditures, reporting of program progress and success to senior management, and recommendations of new programs to the management team. **\$18,804.00**
- **Housing Coordinator (0.33FTE)** - (12 months, 33% of time) will provide housing crisis intervention and support; develop client-centered housing goals and action plans; find solutions to housing obstacles hindering the client's well-being, maintenance and oversight of measurable outcomes and success stories. **\$24,267.00**

- **Case Manager (0.08 FTE)** - (12 months, 8% of time) will provide crisis intervention and support; develops client-centered goals and action plans; finds solutions to address obstacles to customer's well-being. **\$3,038.20**
- **Case Worker (0.23PTE)** - (12 months, 23% of time) will provide administrative, marketing and case management support to the Program Manager. **\$6,230.00**



❖ **Benefits:**

- 1. All fringe benefits are to be based on the employer's share only. Fringe benefits can only be requested for the personnel positions that are also requesting funding for wages at the percentage allocated to VOCA.
- 2. Only basic fringe benefits of insurance offered by the agency (health, life, professional liability, etc.), FICA, unemployment insurance, workers compensation, costs of leave and pension/retirement can be included.

**BENEFITS: \$18,101.80:**

- **FICA:** Will be paid for all personnel at a 16.2% rate: **\$18,101.80**



❖ **Supplies & Operations:**

- Organizational expenses that are necessary and essential to providing direct services and other allowable victim services, including, but not limited to, the prorated costs of rent; utilities; and required minor building adaptations necessary to meet the Department of Justice standards implementing the Americans with Disabilities Act and/or modifications that would improve the program's ability to provide services to victims. Supplies include office supplies, forms, operating supplies, books, subscriptions, repair, or maintenance supplies, prorated share of audit costs and other items utilized.
  - Lists supply items by type (e.g., postage, office supplies, training materials), quantity, unit costs and total costs. Note that daily costs, such as office supplies, do not have to be itemized separately in the budget but must be described in the narrative to verify the reasonableness of the costs. (i.e., office supplies can be budgeted together in one category and do not need to be broken into individual budget line items such as pens, paper, folders, etc.)
  - Costs of maintenance, repair, and replacement of items that contribute to maintenance of a healthy or safe environment for crime victims.
  - Higher cost items should be listed separately and identified (e.g. items such as computers, printers, copiers, etc.) and a procurement process should be developed to justify the selection of the budget item upon purchase.
  - An agency's capitalization policy will determine whether equipment items are listed in this category or under equipment. If an agency has no written policy, then they will be required to follow the state's policy. Should an agency base a written policy on the federal or state policy then equipment in this category will have a useful life of more than one year with a fair market value of under \$5,000 per item.

**SUPPLIES & OPERATION - \$70,000.00:**

- **Operations:** Services needed to stay connected to funding sources, clients, community collaborators and staff. \$15,000.00
- **Supplies:** To provide supplies for meetings, binders, file folders, printer paper, toner, staples, etc. \$15,000.00
- **Housing Assistance:** Provide up to \$1,000.00 in housing assistance to assist up to 20 families with their current rent, mortgage payment or a down payment toward a new home purchase. \$20,000.00
- **Emergency Services:** Funds will maintain up to 40 emergency vouchers for emergency hotel stays, furnishing, pay bills, provide clothing, resources, personal hygiene needs, household supplies and other emergency services as needed. \$20,000.00



## ❖ Contractual:

- 1. For each contractual/consultant agreement the narrative for each sub-award must address:
  - Expected deliverables; the services and/or product the consultant or contractor will provide.
  - How the services, product, or positions relate and will impact the project.
  - For consultant and contracts provide a description of the selection process to verify that the procurement procedure was fair, equitable and free from conflicts of interest and/or personal gain by any entity or representative within the organization.
  - Breakdown of how the consultant fees were calculated (e.g., 500-hour x \$75 per hours = \$37,500).
  - Description of the specific duties for each position funded including primary responsibilities.
  - Narratives of sub-awards must explain costs and breakdown expenses.
- 2. Applicants are required to ensure that DOJ Consultant Rates of \$81.25/hr. or \$650/day (8-hour day) are not exceeded without prior approval. This does not mean that the above rate can or should apply to all consultants. The rate must be established based on the skills, qualifications, and similar services in the marketplace.

## CONTRACTUAL - \$37,000.00:

- **Licensed Counselor:** Will address issues of trauma, the effects of violence and to reduce the transference of cyclical and generational trauma in crime victims. **\$5,000.00**
- **Marketing Services:** Will provide adequate marketing and design services for the agency. **\$5,000.00**
- **CPA Services:** Will maintain and audit organization financial records, will also be responsible for auditing budget and financial management. **\$6,000.00**
- **Grant Writer:** Will research, draft, and submit proposals for grants to assist with securing grant funding. **\$5,000.00**
- **Compliance:** Will ensure that the agency operates according to relevant laws and all regulatory and licensing requirements in accordance with company, state, and federal regulations. **\$5,000.00**
- **Salesforce Specialist:** will provide build out designs, training, and implementation of processes; to fit 2DEF's operations needs within the program. **\$11,000.00**



## ❖ Indirect Costs:

- 1. Agencies that request indirect cost must be able to report their indirect cost rate as it applies to the agency. Indirect costs are those costs that are general or centralized expenses necessary for the overall administration of an organization. They are costs of an organization that are not readily assignable to a particular project cost but are necessary to the operation of the organization and the performance of the project. The cost of operating and maintaining facilities, depreciation, rent, supplies, telephone expenses, and administrative salaries are examples of the types of costs that are usually treated as indirect costs. Agencies must ensure that these expenses are not included elsewhere in the budget. For organizations that have an established federally or state approved indirect cost rate for Federal awards, indirect costs mean those costs that are included in the organization's established indirect cost rate. Such costs are generally identified with the organization's overall operations and are further described in the Office of Management and Budget Circulars 2 CFR 200.

For the purposes of this grant program, indirect costs rates are determined using one of the following options:

- 1) Federally Approved Indirect Cost Rates: Agencies who have an established federally approved indirect cost rate agreement in place may include the allocation for indirect costs. These agencies must provide a copy of their current federally approved indirect cost rate agreement with the budget request for funding. No modifications to the agencies established indirect cost rate will be allowed. OR;

- 2) Approved State Agency Indirect Cost Rate Agreement: Agencies who have an established approved indirect cost rate agreement in place with another State agency (and no federal agreement) may include the allocation for indirect costs. These agencies must provide a copy of their current state approved indirect cost rate agreement with the budget request for funding: OR;
- 3) De Minimis Rate: Agencies who have NEVER had a federally approved indirect cost rate agreement can elect to charge a de minimis rate of ten percent (10%) of the modified total direct costs (MTDC) which may be used indefinitely. Costs must be consistently charged as either indirect or direct (not both).
- 2. Narrative must address the following:
  - Explain how the indirect cost rate was determined (Federally or State approved or 10% “de minimis”).
  - If using a Federal approved indirect cost rate, indicate which rate is being used; provisional, fixed or final.
  - If using a de minimis rate a detailed list of the expenses that are included in the modified indirect cost rate and the amounts must be provided in addition to an assurance that these expenses are not included elsewhere in the budget.

\*The Department of Social Services has an established policy that provides uniform procedures for allowance of contractor administrative rates. Administrative costs are those associated with the management and oversight of an organization's activities and are a result of all activities of the contractor, such as utilities, rent, administrative salaries, financial staff salaries, and building maintenance, etc. Agencies with Federally Negotiated Indirect Cost Rates (FNICR) will use these rates in determining the Indirect Administrative Cost. Agencies without FNICR may use the De Minimis rate of 10% of the Modified Total Direct Administrative Cost. Modified Total Direct Cost is equal to the Total Direct Cost less equipment, rent and the amount of each subcontract over \$25,000.

**INDIRECT COST: \$26,312.00:**

- **Office Assistance/Receptionist (1.0FTE)** – (12 months, 84% of time) will manage the day-to-day operations necessary to ensure that the organization achieves its objectives, including developing or approving budgets and operations. **\$26,312.00**

**Expressly Unallowable Costs (28 CFR §94.122): Notwithstanding any other provision of this subpart, VOCA funds shall not be used to fund or support the following:**

- a. **Lobbying:** Lobbying or advocacy activities with respect to legislation or to administrative changes to regulations or administrative policy (cf. 18 U.S.C. 1913), whether conducted directly or indirectly;
- b. **Research and Studies:** Research and studies, except for project evaluation under § 94.121(j);
- c. **Active Investigation and Prosecution of Criminal Activities:** The active investigation and prosecution of criminal activity, except for the provision of victim assistance services (e.g., emotional support, advocacy, and legal services) to crime victims, under § 94.119, during such investigation and prosecution.
- d. **Fundraising:** Any activities related to fundraising, except for fee-based, or similar, program income authorized by the SAA under this subpart.
- e. **Capital Expenses:** Capital improvements; property losses and expenses; real estate purchases; mortgage payments; and construction (except as specifically allowed elsewhere in this subpart).
- f. **Compensation for Victims of Crime:** Reimbursement of crime victims for expenses incurred as a result of a crime, except as otherwise allowed by other provisions of this subpart.
- g. **Medical Care:** Medical care, except as otherwise allowed by other provisions of this subpart; and

- h. Salaries and Expenses of Management: Salaries, benefits, fees, furniture, equipment, and other expenses of executive directors, board members, and other administrators (except as specifically allowed elsewhere in this subpart).**