



**ATTACHMENT B**  
**Council on Domestic Violence and Sexual Assault**  
**BUDGET OVERVIEW/NARRATIVE GUIDELINES**  
**Enhanced Services for Victims of Crime**  
**Request for Proposals FY24 – FY26**

**I. OVERVIEW**

1. Funding for the Enhanced Services for Victims of Crime grant program is from CDVSA's Victims of Crime Act (VOCA) federal funding formula and the Office of Violent Crimes (OVC) Discretionary funds.
2. Review the Budget Overview and Narrative Guidelines as you prepare your agency's application. These Guidelines provide instruction and examples of the format to be followed for a grant project budget overview and narrative.
3. Applicants must use the **Budget and Narrative Worksheet**. A sample Budget and Narrative Worksheet is included on pages 7-10 of this document.
4. The **Budget Narrative** must accurately support the **Budget Overview** throughout the worksheet. Costs not properly supported in the narrative may be denied.
5. Review CDVSA grant regulation [13 AAC 95.140](#) and any specific cost restrictions identified in this SFY24-26 Request for Proposals to determine if the planned grant project's direct and indirect costs are allowable.
6. Council funds may not be used for the following costs under any circumstances ([13 AAC 95.140](#)):
  - i. Interest costs on loans;
  - ii. Contingencies;
  - iii. Lobbying;
  - iv. Fines, penalties, or bad debts;
  - v. Contributions or donations; or
  - vi. Entertainment, including luncheons, banquets, gratuities, or decorations.
7. Programs required to have an audit should budget for this in accordance with [2 AAC 45.010](#). Programs receiving \$750,000 or more in State funds are required to have a State single audit.

Programs receiving \$750,000 or more in federal funds (either direct or pass-through) are also required to have a federal single audit.

8. Approved applicants will be required to submit a new **Budget Overview and Narrative** form for each continuing fiscal year. Only costs approved by the Council will be reflected in the final grant award notification.

## II. BUDGET OVERVIEW

1. The budget should reflect the complete agency request and required match (if applicable). The grant project budget is the financial expenditure plan for the requested funds including sources for all matching funds.
2. The budget overview uses the following **cost** categories:
  - 100 – Personal Services
  - 200 – Travel Expenses
  - 300 – Facility Expenses
  - 400 – Supply Expenses
  - 500 – Equipment Expenses
  - 600 – Other Contractual Expenses
  - 700 – Indirect Costs

\*Note: The only categories allowable for Enhanced Services are **100 – Personal Services**, **600 – Other Contractual Costs**, and **700 – Indirect Costs**.

3. The budget overview groups project costs in columns by the following **funding** categories:
  - a. CDVSA Funding Request
  - b. Required Match – Cash (if applicable)
  - c. Required Match – In-kind (if applicable)

All project costs identified in CDVSA Funding and Required Match must be allowable under grant regulation [13 AAC 95.140](#) and any restrictions imposed by this RFP.

4. As needed, reflect project funding sources in the budget overview and narrative. All sources of funding used in meeting the required match (if applicable) must be identified.
5. The applicant must provide verification of matching funds (if applicable) equal to **25%** of the CDVSA grant award amount.

To calculate proper match (if applicable), use the following formula:

CDVSA Grant Award Requested Amount x Grant Program % (above) = Total Proposed Match

Match (when required) may be satisfied with cash and/or in-kind goods and/or services that directly relate to the project activities. Federal funds, even from other sources, may not be used to match other federal funds.

A match waiver may be requested if you're unable to meet the 25% match requirement. If you've determined that you'll be unable to meet the match requirement you may complete the Match Waiver Request Form for consideration from CDVSA.

### **III. BUDGET OVERVIEW FORMAT & ALLOWABLE COSTS**

Costs must be compliant with [13 AAC 95.140](#) and grouped in the following budget categories:

#### **PERSONAL SERVICES – 100**

##### **A. Allowable Costs for Personal Services:**

- Salaries, wages, overtime, paid to or on behalf of an employee of the grant project.
- Fringe benefits includes employer payroll taxes and any benefits paid to or on behalf of an employee of the grant project, including employee retirement plans, insurance premiums for employee health benefits, premiums for life insurance, and payments for leave taken by an employee that is in accordance with the written employee leave policy established by the grantee under [13 AAC 95.210](#).
- Workers' compensation and Unemployment Insurance is to be included as a fringe benefit.

##### **B. Budget Overview Format:**

1. Under the "Position" Column, type the position title for each position associated with the project.
2. Enter the full time equivalent (FTE) for each position paid with requested grant funds. Show the total FTE's funded by the Council in the bottom box of this column. Calculate a grant-funded position's FTE as follows:
  - a. Determine the number of work hours for a full-time position in a twelve-month period.
  - b. Determine the number of hours the position works on the project that is funded by this grant.
  - c. Divide "b" by "a" for the FTE.
3. Enter the amount of the salary/wages to be charged to the Council grant.

4. Enter the appropriate amount in either Cash or In-kind columns to indicate the amount of this position's salary to be paid from the Required Match (if applicable) funding sources. Volunteer assistance is an example of donated services and is considered an In-kind contribution.
5. The worksheet will add the 3 columns (CDVSA + Cash + In-Kind) in the Total column.
6. The worksheet will generate the Sub-Total for each column.
7. Provide fringe benefits percentage for salaried and hourly staff.

#### **C. In-Kind Match: Donated Services:**

- **Volunteers** – Unpaid services provided to your organization by an individual are valued at the pay for similar work done for your organization. i.e., a local attorney provides legal advice to your agency. The normal cost of the attorney's professional time donated to the project (based on their normal per hour) is allowable as local in-kind cost-share. However, if the same attorney was to donate their time to answering a grant funded "Hot Line," the contribution cannot exceed what you would normally pay for a person to answer the Hot Line.
- **Employees of other organizations** – When another organization provides, free of charge, the service of an employee in that employee's line of work, the services are valued at the employee's regular rate of pay.
- **Required Documentation** – All Volunteer work must be documented. The hourly pay rate must be justified in the CDVSA **Budget Narrative**. A timesheet or time and attendance roster must be kept documenting the name of the volunteer, and the hours they worked each day. The time sheet or roster must be signed by the volunteer and by a supervisor. Timesheets must be kept on file for a period of 7 years after grant closeout.

#### **TRAVEL - 200**

**Not allowable for Enhanced Services grants.**

#### **FACILITY EXPENSES – 300**

**Not allowable for Enhanced Services grants.**

#### **SUPPLIES – 400**

**Not allowable for Enhanced Services grants.**

#### **EQUIPMENT - 500**

**Not allowable for Enhanced Services grants.**

## **OTHER/CONTRACTUAL EXPENSES - 600**

### **A. Allowable Costs for Other/Contractual Expense:**

- Professional Services includes professional fees and program consultant costs when these services are provided by an outside firm; accounting and audit services; medical (including psychiatric and psychologists or any other clinical consultants); and legal fees. Include the purpose or professional's name as space allows. Include all costs associated with bringing a program consultant to your agency to provide training, workshops, lectures, etc. The applicant shall have uniform purchasing procedures for goods and services. The maximum allowable rate for a meeting facilitator/trainer is \$650 per day.

### **B. Budget Overview Format:**

1. Enter each applicable subcategory expenditure item.
2. Enter the proposed expenditures for each item by funding category.
3. The worksheet will provide the Totals.

### **C. In-Kind Match section: Other\Contractual:**

- Contracted services funded by non-federal sources
- Donated services such as pro bono legal services
- Donated time for Public Service Announcements (PSA)

## **INDIRECT COSTS - 700**

Indirect costs are those incurred by an applicant agency that administers activities under various programs and incurs costs which are either difficult or impossible to attribute to a single program activity. Indirect costs include general administrative expense as well as operation and maintenance of facilities and equipment. Applicants that charge indirect costs using an indirect cost rate must have a Federally approved indirect cost agreement. A copy of the current, signed Federally approved indirect cost rate agreement must be attached to your application. Non-federal entities, other than State and local governments, that have never received a Federally approved indirect cost rate may elect to charge a de minimis rate of 10% of modified total direct costs which may be used indefinitely. If chosen, this methodology must be used consistently for all Federal awards until a non-federal entity chooses to negotiate for a rate. If an applicant wishes to not include an indirect rate for administrative costs, those costs may be included in their direct cost budget.

### **A. Budget Overview Format:**

1. In the last section of the **Budget Overview** worksheet window titled "2024 Subgrantee Budget Categories" enter your Indirect Costs on line "700."

### III. BUDGET NARRATIVE FORMAT

1. The Budget Narrative must fully describe the specific costs outlined in the Budget Overview. See Sample Budget Overview and Budget Narrative in this document.
2. When describing a project cost, indicate the funding category from which it will be paid, i.e., the requested CDVSA Grant Award and/or Required Match. If the cost is used to meet Required Match, identify the fund source detail, i.e., Cash and/or In-kind.
3. A description of the expenditure must be provided for each cost category. Include the following information in the budget narrative:
  - a. Personal Services - 100: For each position funded with grant money and/or required match, include a brief description of duties, whether administrative or programmatic, funding sources, and total costs. (If utilizing volunteer hours as Required Match, a methodology showing the calculation of volunteer hourly rates must be included.) Include a definition of the fringe benefit package and percentage distribution of each benefit.
  - b. Travel – 200: Not allowable for Enhanced Services grant.
  - c. Facilities – 300: Not allowable for Enhanced Services grant.
  - d. Supplies – 400: Not allowable for Enhanced Services grant.
  - e. Equipment – 500: Not allowable for Enhanced Services grant.
  - f. Other/Contractual Expenses - 600: Provide the specifics of the costs for contracted direct services.
  - g. Indirect Costs – 700: Indirect costs charged to the grant must be supported with a complete, signed copy of the proposing agency's current federally approved indirect cost rate agreement.
4. All sources of funding used in meeting the required match (if applicable) must be identified and fully described as outlined in the Required Match section (1.11) in the RFP.
5. Provide a brief explanation of the individual revenue sources as shown in the Sample Budget Narrative for the Sources of Funding Detail.

## SAMPLE BUDGET OVERVIEW



Alaska's Council on  
Domestic Violence  
& Sexual Assault

### FY24 Enhanced Services to Victims of Crime RFP Budget Overview

Name of Grant Recipient:

#### Line 100 - Personnel Services:

Budget information can be entered in the fillable fields. Enter Full-Time Equivalent (FTE) as whole numbers with decimals. Enter wages or salaries as whole numbers. Fringe benefits are entered at the end as whole numbers.

Position Title	FTE	ES Grant	Cash	In-Kind	Total
Direct Services Advocate	1.00	\$45,000	\$0	\$0	\$45,000
Youth Clinician	0.50	\$30,000	\$0	\$0	\$30,000
	0.00	\$0	\$0	\$0	\$0
	0.00	\$0	\$0	\$0	\$0
	0.00	\$0	\$0	\$0	\$0
<b>Sub-total:</b>	1.50	\$75,000	\$0	\$0	\$75,000
<b>Fringe Benefits:</b>		\$30,000	\$0	\$0	\$30,000
	FTE	ES Grant	Cash	In-Kind	Total
<b>Total Personnel Expenses:</b>	1.50	\$105,000	\$0	\$0	\$105,000

#### Line 600 – Other Contractual:

Budget information can be entered in the fillable fields. Enter currency as whole numbers.

	ES Grant	Cash	In-Kind	Total
<b>Professional Services:</b>	\$50,000	\$0	\$0	\$50,000
<b>Insurance:</b>	\$0	\$0	\$0	\$0
<b>Dues and Subscriptions:</b>	\$0	\$0	\$0	\$0
<b>Training and Registration:</b>	\$0	\$0	\$0	\$0
<b>Printing and Advertising:</b>	\$0	\$0	\$0	\$0
<b>Subcontracts:</b>	\$50,000	\$0	\$0	\$50,000
<b>Total Contractual Expenses:</b>	\$100,000	\$0	\$0	\$100,000

### SAMPLE BUDGET OVERVIEW (continued)

**2024 Subgrantee Budget Categories:**  
Enter All Costs below as whole numbers.

	ES Grant	Cash	In-Kind	Total
100 – Personnel Services:	\$105,000	\$0	\$0	\$105,000
200 – Travel Expenses:	\$0	\$0	\$0	\$0
300 – Facility Expenses:	\$0	\$0	\$0	\$0
400 – Supply Expenses:	\$0	\$0	\$0	\$0
500 – Equipment Expenses:	\$0	\$0	\$0	\$0
600 – Other Contractual:	\$100,000	\$0	\$0	\$100,000
Total Direct Costs:	\$205,000	\$0	\$0	\$205,000
700 - Indirect Costs:	\$0	\$0	\$0	\$0
Total Budget Costs:	\$205,000	\$0	\$0	\$205,000

### SAMPLE BUDGET NARRATIVE

#### **Personal Services – 100:**

- A. Direct Services Advocate (1.0 FTE) - This position provides advocacy directly to minors exposed to DVSA and their families. The total cost for this position is \$45,000 of which \$45,000 plus fringe benefits is requested from CDVSA.
- B. Youth Clinician (.50 FTE) – This position provides direct mental health services for minors exposed to DVSA and their families. The total cost for this position is \$60,000, of which \$30,000 plus fringe benefits is requested from CDVSA.
- C. Fringe Benefits: 40% - These include: FICA 10.7%, Medicare 3.45%, ESC 4.6%, worker's comp. 1.6%, and health insurance 19.65%. Fringe Benefits total \$30,000 of which \$30,000 is requested from CDVSA.

#### **Other Contractual – 600:**

Professional services fund a contracted clinician to provide direct mental health services to minors exposed to DVSA and their families.

#### **Indirect Costs – 700:**

No indirect costs will be charged on this project. This organization does not have a federally negotiated indirect cost rate.

#### **Sources of Funding Detail**

State Grant: CDVSA Grant to support direct services for minors exposed to DVSA and their families.