

Instructions for Completing OCJP Budget

Quick Tips for Completing Project Budget (See below for expanded line-item explanations).

- Link to the OCJP Grants Manual: <https://tn.gov/ocjp>
- The Solicitation Number at the top of the budget summary page must match the Solicitation Number listed in the title page of the Grant Solicitation.
- Only whole numbers can be used on the budget sheets, no cents
- All budgeted line items must be reasonable, necessary, and allocable directly to the project
- Identify the source and amount of the required cash and/or in-kind match in the Detail page if applicable
- Cash match should be reflected in the Total Project amount in the Summary and Detail pages when applicable
- Check that totals in the Grant Contract, Grantee Match and Total Project columns match the narrative in the budget detail sheet
- Check the fund source restrictions on line items (See solicitation, OCJP Grants Manual and Federal Fund Source Guidance as referenced in the OCJP Grants Manual)
- Compare the budget with the unallowable costs for your specific grant in the OCJP Grants Manual and appropriate Federal Guidance as referenced in the OCJP Grants Manual.
- Each fiscal year project budget consists of two components: the Summary Budget Amounts for the Federal, Match (if required), and Line Item total for each line item, and the Budget Narrative for each line item where narrative detail is required.
- Ensure all shared costs are appropriately prorated across all fund sources. Cost Allocation Plans must be submitted reflecting how costs are pro-rated.
- Review application for additional instructions about completing the budget

GRANT BUDGET LINE-ITEM DETAIL INSTRUCTIONS:

SALARIES, BENEFITS & TAXES	AMOUNT
<p><i>Lines 1, 2 detail should include a summary of individual positions that will support project activities. List each position by title. Provide an estimated percentage of time to be devoted to the funded project. Indicate if any time devoted to the project will be designated as match. Indicate if any time devoted to the project will be designated as administrative activities. The sum of all positions funded to support the project will be reflected as one total for the Salary/Benefits line.</i></p> <p><i>Additional information: Compensation paid for implementing agency employees engaged in grant activities must be consistent with that paid for similar work within the agency. Overtime pay request require preapproval and will be reviewed on a case by case basis by OCJP. The total of all fringe benefits for all implementing agency personnel listed will be included in the total. Benefits must be calculated at the same or lesser percentage as the salary percentage of time devoted to the project for each position. Fringe Benefits are: (a) the organization's contributions to pension plans and to employee benefit programs such as health, life, and disability insurance; and (b) the organization's portion of payroll taxes such as social security and Medicare taxes and unemployment and workers' compensation insurance.</i></p>	
EXAMPLES:	
Position #1: Court Advocate, Salary and/or Benefits estimated at \$40,000 , (Est.100% of time on project)	\$40,000.00
Position #2: Advocate Supervisor, Salary and/or Benefits estimated at \$18,000 , (Est.20% of time on project)	\$18,000.00
Position #3: Fiscal Director, Salary and/or Benefits estimated at \$4,000 , (Estimated 5% of time on project),	\$4,000.00
Position #4: Executive Director, Salary and/or Benefits estimated at \$6,000 , (Est.5% of time on project)	\$6,000.00
TOTAL	\$68,000.00

PROFESSIONAL FEE, GRANT & AWARD	AMOUNT
<p><i>Lines 4, 15 should include Specific, Descriptive, Detail for any outside professionals, consultants, subcontractors, or subcontracting agencies (Including but not limited to: pro-rated costs of background checks for staff and volunteers, independent fiscal and audit fees, interpretation and translation services, subcontract staff (i.e. therapist).)</i></p> <p><i>Review the OCJP Grants Manual for the Subcontracting policy including maximum hourly and daily amounts. It is understood that some contracts may not be based on an hourly rate but on a product produced.</i></p> <p><i>NOTE: Speaker fees for Conferences MUST be entered under Line Item 11, 12; Travel, Conferences & Meetings.</i></p>	
EXAMPLES:	
Licensed Therapist \$50 per hour for group sessions and \$40 per hour for individual sessions. Estimated maximum amount of \$8,000	
Database Design estimated at \$1,000 based on modules created.	\$9,000.00
TOTAL	\$9,000.00

SUPPLIES (includes "Sensitive Minor Equipment"), TELEPHONE, POSTAGE & SHIPPING, OCCUPANCY, EQUIPMENT RENTAL & MAINTENANCE, PRINTING & PUBLICATION	AMOUNT
<p>Lines 5-10 should include a Summary of the total individual line items to be expended or consumed during the course of this project period. The total amount for supplies, telephone, postage & shipping, occupancy, equipment rental & maintenance, printing & publications should be reflected here.</p> <p>Items should be detailed by the following groupings:</p> <ul style="list-style-type: none"> ● Occupancy (percentage of rent and utilities attributed to the grant should be noted; a current lease agreement must be in place for rent to be allowable) ● Supplies (should be noted as furniture, office supplies or miscellaneous supplies and whether or not they are prorated or 100%) ● Sensitive Minor Equipment (moveable, high-risk, sensitive property items purchased with a cost between \$500.00 and \$5,000.00, such as computers; i.e., laptops, tablets, weapons, TVs, and cameras acquired, used and managed for criminal justice and victim services grant purposes) ● All Other Items (including telephone, postage, printing, equipment rental, etc.) <p>NOTE: FVPSA, SASP, STOP and VOCA projects may purchase groceries for victims in emergency shelters and/or victims who need emergency provisions.</p> <p>NOTE: Coverdell, NCHIP, RSAT and JAG projects may not purchase food and beverages as Supplies.</p> <p>NOTE: If shared costs are prorated, a cost allocation plan must be submitted to OCJP that shows how the percentage to be charged to our funding was arrived at.</p>	
EXAMPLES:	
Occupancy: Rent, maintenance and utilities @ \$450 per month or \$5,400 total (prorated)	\$5,400.00
Supplies: Misc. general office supplies, program-specific supplies, and shelter groceries @ \$7,000 (prorated and direct)	\$7,000.00
Sensitive Minor Equipment: Laptop and projector @ \$3,000 (not prorated)	\$3,000.00
All Other Items: Telephone postage and equipment rental at estimated \$4,600 (prorated)	\$4,600.00
TOTAL	\$5,400.00

TRAVEL, CONFERENCES & MEETINGS	AMOUNT
<p>Lines 11, 12 should include a Summary of travel, conferences and meetings to be expended during the course of this project period. For agencies that already have written travel policies, procedures, and rates, personnel should follow those rates or the Comprehensive Tennessee Travel Regulations Reimbursement Rate Schedule located at http://www.tn.gov/assets/entities/finance/attachments/policy8.pdf; <u>whichever is lower</u>. Separate summaries should be provided for local travel, conferences and training attended by staff and training put on by the agency (including applicable speaker fees and travel).</p> <p>Items should be detailed by the following groupings:</p> <ul style="list-style-type: none"> ● Local travel should include the implementing agency's expenses such as mileage reimbursement for regular business of a staff person or persons as part of this grant. Local travel may also include gas and oil, repairs, licenses and permits, and leasing costs for company vehicles. Include vehicle insurance here or on line 14. All amounts are subject to the State of Tennessee Travel Regulations - https://www.tn.gov/content/dam/tn/finance/ocjp/policy8.pdf NOTE: Reimbursement for all travel will be at the rate in effect at the time travel occurs. ● Training and Conferences attended by staff should describe costs to the approximate number of trainings to be attended, the approximate number of total attendees incurring expenses, and provide lump sum estimates of attendees expenses for transportation, meals and lodging and per diem payments: <ul style="list-style-type: none"> • For In State Training/Conferences use State of TN travel rates located at: https://www.tn.gov/content/dam/tn/finance/ocjp/policy8.pdf ; to reiterate, if the agency has a written travel policy with rates lower than the State of TN travel rates, you must use the lower rate. • For All Travel Outside of TN use CONUS rates located at: https://www.gsa.gov/travel/plan-book/per-diem-rates ● Conferences and training put on by subrecipient should be detailed here by entering the items to be paid such as speakers fees and travel, meeting room rental, AV and total cost. 	
EXAMPLES:	
Local Travel: Travel includes mileage for two in-home therapists to meet clients. Rate will be the prevailing state rate .47/mile or local rate, whichever is less. Estimated total cost is \$5,000 .	\$5,000.00
Training and Conferences Attended by Agency Staff: It is estimated that approximately four agency staff assigned to this grant will each go to one State and one National conference per year at a total estimated cost of \$8,000 . Applicable Conus rates will be used for travel.	\$8,000.00
Training and Conferences Implemented by Agency: Speaker fees for thee trainings of 3 days each @ \$2,200 per training. This includes the speaker fees within the maximum allowed amount, speaker travel, training room rental and miscellaneous supplies. Total cost of (3) agency trainings is estimated at \$6,600 .	\$6,600.00
TOTAL	\$19,600.00

INSURANCE	AMOUNT
<p>Line 14 requires prior approval by OCJP before budgeting. If approved, this line would include Summary of pro-rated insurance costs to be expended during the course of this project period. Insurance costs may include implementing agency's expenses for certain liability insurance, property, fidelity bonds, and other insurance. Do not include employee-related insurance reportable on line 2. Do not include property and vehicle insurance if reported on lines 5-10, or 11, 12. Some insurance costs may be unallowable; therefore, Prior approval required by OCJP before budgeting in this line category.</p>	
EXAMPLE:	
Total cost of insurance (building, vehicle and liability) is \$10,000. Prorated amount for this grant is \$2,500 .	\$2,500.00
TOTAL	\$2,500.00

SPECIFIC ASSISTANCE TO INDIVIDUALS	AMOUNT
<p>Line 16 should include Specific, Descriptive, Detail for any specific assistance to individuals.</p> <p>Gift cards to clients are not allowable. SASP / STOP / FVPSA / VOCA may allow staff to use gift cards for the purchase of emergency food for clients or gas for victims to attend court, appointments etc. related to the victimization. Agencies must acquire a receipt which documents only allowable items (food or gas-in the example) were purchased. Without copies of these receipts, these costs will be deemed unallowable by OCJP and repayment of these funds will be required.</p> <p>FVPSA may provide specific assistance to individuals for making payments on behalf of shelter residents for needed emergency items while they are in shelter and may also include the payment of rent, utilities or other expenses on behalf of shelter residents who are in process of moving out of the shelter facility.</p> <p>NOTE: No direct monetary funds will be given to the client as a result of this funding. NOTE: Unallowable for COVERDELL, JAG, NCHIP or RSAT.</p>	
EXAMPLE:	
<p>Purchase of emergency food for clients or gas for victims to attend court, appointments etc. Estimated at \$3,000 (SASP / STOP / FVPSA / VOCA)</p> <p>Payment of rent, utilities or other expenses for shelter residents who are in process of moving out of the shelter facility. Estimated at \$3,000 (FVPSA only)</p>	<p>\$6,000.00</p>
TOTAL	\$6,000.00

DEPRECIATION	AMOUNT
<p>MUST submit a depreciation schedule and requires prior approval.</p>	
TOTAL	\$0.00

OTHER NON-PERSONNEL	AMOUNT
<p>Line 18 requires prior approval by OCJP before budgeting. Specific, Descriptive, Detail is required if approved. Check with the OCJP program manager before budgeting funds in this category.</p>	<p>\$0.00</p>
TOTAL	\$0.00

CAPITAL PURCHASE (Equipment)	AMOUNT
<p>Line 19 requires Specific, Descriptive, Detail of non-expendable equipment costing over \$5,000. List non-expendable items to be purchased. Non-expendable equipment is tangible property having a useful life of more than one year and a cost of more than \$5,000. Applicants should analyze the cost benefits of purchasing versus leasing equipment, especially high cost items and those subject to rapid technical advances.</p>	<p>\$0.00</p>
TOTAL	\$0.00

INDIRECT COST	AMOUNT
<p>Line 22 should provide Specific, Descriptive, Detail of amount estimated for Indirect Costs. Enter the project's indirect costs applicable to the project. The distribution will be made in accordance with an allocation plan approved by your cognizant state agency. Consult the OCJP Grants Manual and the Federal Guidance to determine whether indirect costs are allowable. All unallowable costs must be deducted from the cost pool for indirect costs charged to grants. Indirect costs cannot be used as match.</p> <p>Detailed summary of how the indirect costs related to this project fit into the agency approved cost allocation plan. A copy of the approved indirect cost rate must be submitted with the application for funding - include the approval letter. Non federal agencies who have never had a negotiated indirect cost rate can select to use the 10% de minimis rate.</p> <p>NOTE: It is not allowable for RSAT, COVERDELL, or NCHIP.</p>	
EXAMPLE #1:	
<p>The approved indirect cost rate reflects a 12% indirect cost rate. The items charged to indirect cost are: Admin staff and their related salaries, supplies, occupancy, and travel. Total indirect cost est. @ \$100,000 X 12% = \$12,000 (charged to the grant).</p>	\$12,000.00
TOTAL	\$12,000.00

IN-KIND EXPENSE	AMOUNT
<p>Line 24 should provide Specific, Descriptive, Detail of all "NON CASH" contributions to the project to be applied as project in-kind match. Report the value of "NON CASH" contributed resources to be applied to the program. Itemize the source(s) and provide detailed computations for each type of in-kind expense. Refer to the Match Guidelines included with the application.</p> <p>NOTE: Not Allowable for COVERDELL, JAG, RSAT or NCHIP.</p> <p><u>Items should be detailed by the following groupings:</u></p> <ul style="list-style-type: none"> ● Volunteer Time ● Donated Space- Agencies seeking to claim 100% donated space must obtain at least 3 comps from Realtors who do not have a vested interest in the agency and then use the average for the value of donated space. If the donated space is a rent reduction, the reduction must be documented in the signed lease agreement. ● Donated Goods- The in-kind donation cannot be recognized as match (in-kind expense) until it is <u>used</u> in the project. Must have itemized documentation of value. 	
EXAMPLES:	
<p>Volunteer Time: Volunteer helpline workers@ \$7.50 per hour X 800 hours = \$6,000 (estimate)</p>	\$6,000.00
<p>Donated Space: Donated space at fair market rate is \$15 per sq. ft. X 2280 sq ft = 34,200 per yr (must be documented by at least 3 comps then take the average)</p>	\$34,200.00
<p>Donated Goods: Estimated value of donated items used or distributed such as supplies, food, clothing, etc. is approximately \$10,000. (Proper documentation of item values will be maintained in accordance with the OCJP Grants Manual.) Cannot use value of items that have only been received.</p>	\$10,000.00
TOTAL	\$52,200.00