

# CJCC Budget Detail Worksheet

Agency Name:	PAC
Subgrant Number:	C23-8-249
Project Name:	AUGUSTA DA VWAP
Select grant type:	VOCA

**Purpose:** This Budget Detail Worksheet is used to verify all Subgrant Expenditure Requests (SERs) and to determine whether costs are allowable, reasonable and justified. Please fill it out completely with the Subgrant Adjustment Request (SAR) #1 in your award packet and for each subsequent SAR that requires a budget change. All required information must be present in the budget narrative, regardless of format.

**NOTE** - If you need extra lines in the spreadsheet under one of the categories: 1) Highlight an entire row or block of lines within the same category 2) Keeping your mouse over the highlighted row or block, right click and select the copy option by left clicking 3) Next, right click with your mouse again on the highlighted row or block and chose the option "Insert copied cells" by left clicking. If you selected only a block and not the entire row, a new tile will open up and select the option "Shift cells down" and click OK. Use of this technique will ensure that you don't change the formulas inserted in the spreadsheet.

**A (1). Personnel--** List each position by title and name of employee, if available. In order to calculate the budget enter the annual salary and the percentage of time to be devoted to the program. Compensation of employees engaged in program activities must be consistent with that for similar work within the applicant agency.

Title	First and Last name	Salary Rate	% Time to Project	Select Pay Period Frequency	Cost	Match?
ADVOCATE	DARSHA WEST	\$48,554.00	100%	Biweekly	\$48,554.00	\$0.00
ADVOCATE	VACANT	\$34,189.26	27%	Biweekly	\$9,231.00	\$0.00
						\$0.00
						\$0.00

**A (2). Volunteers** -- If applicable, simply enter the number of hours of service volunteers will perform. Volunteers must be valued at \$15/hour unless approved by CJCC staff for a higher rate. Do not change the drop-down selection box from "In-kind" or your match will not calculate correctly.

	Hours	Rate	Total value	Match
<b>Volunteers</b>			\$ -	In-Kind
	<b>VOLUNTEERS TOTAL</b>			<b>\$0.00</b>

**A (3). Fringe--** Amounts should be based on actual costs or a formula for personnel listed above, utilizing the percentage of time devoted to the program. Fringe benefits on overtime hours are limited to FICA, Worker's Compensation and State Unemployment Compensation. Costs included within this category are: FICA (employer's portion of Social Security and Medicare taxes), employer's portion of retirement, employer's portion of insurance (health, life, dental, etc.), employer's portion of Worker's Compensation and State Unemployment Compensation

Title	First and Last name	Total annual salary or wages	Select fringe type	Enter rate of each fringe benefit as a percentage of salary or wages	% Time to Project	Cost	Match?
ADVOCATE	DARSHA WEST	\$48,554.00	FICA	7.65%	100%	\$3,714.38	
ADVOCATE	DARSHA WEST	\$48,554.00	Retirement	7.60%	100%	\$3,690.10	
ADVOCATE	DARSHA WEST	\$48,554.00	Insurance	15.00%	100%	\$7,283.10	
						\$0.00	
						\$0.00	
ADVOCATE	VACANT	\$34,189.26	FICA	7.65%	26%	\$420.00	
ADVOCATE	VACANT	\$34,189.26	Retirement	7.60%	26%	\$675.58	
ADVOCATE	VACANT	\$34,189.26	Insurance	15.00%	26%	\$1,333.38	
						\$0.00	
						<b>FRINGE TOTAL</b>	<b>\$17,116.55</b>

**B. Travel--** Funds must be budgeted in compliance with State of Georgia Statewide Travel Regulations. Itemize travel expenses of program personnel by category (e.g. mileage, meals, lodging, incidentals, and airfare) and purpose (e.g. training, field interviews, and advisory group meetings) and identify the location, if known. For training programs, list travel and meals for participants separately. Show the budget calculation (e.g. six people attending three-day training at \$X airfare, \$X lodging, \$X meals/ incidentals). **If selecting "airfare" enter 1 in the nights/days field and use the round-trip costs.** Please note that the maximum reimbursement rate is \$0.655 per mile, but if your agency's reimbursement rate is lower you must use that rate.

							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00
							\$0.00

Mileage						
Purpose of Travel	Staff member	Location or Coverage Area	Cost per mile	Miles per grant year	Total Cost	Match?
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
TRAVEL TOTAL					<b>\$0.00</b>	

**C. Equipment**-- List non-expendable items to be purchased. Applicants should analyze the benefit of purchased versus leased equipment, especially high cost and electronic or digital items. Explain how the equipment is necessary for the success of the program. Show the budget calculation. Attach a narrative describing the procurement method to be used. Please note that all items must be at least \$5,000 per unit to be considered equipment. Otherwise please list items in "Supplies."

Equipment Item	Cost per Unit	# Items	Vendor	Cost	Match?
				\$0.00	
				\$0.00	
				\$0.00	
				\$0.00	
				\$0.00	
				\$0.00	
				\$0.00	
				\$0.00	
EQUIPMENT TOTAL					<b>\$0.00</b>

**D. Supplies**-- List items by type (e.g. office supplies, postage, copier usage, training supplies, publications, audio/video (batteries, film, CD/DVD's, etc.), office furniture, computer software, educational/therapeutic supplies, uniforms, weapons (law enforcement and prosecution units only). Show budget calculation. For example, where an item is office supplies, enter \$100 for cost per unit; "month" for define unit; 12 for # units, and Office Palooza for Vendor. Leave "define unit" blank if not applicable.

Item	Cost per unit	# Units	Vendor	Cost	Match?
				\$0.00	
				\$0.00	
				\$0.00	
				\$0.00	
				\$0.00	
				\$0.00	
				\$0.00	
				\$0.00	
				\$0.00	
				\$0.00	
				\$0.00	
				\$0.00	
SUPPLY TOTAL					<b>\$0.00</b>

**E. Printing**-- List items by type (e.g. letterhead/envelopes, business cards, training materials). Show budget calculation. For example, where an item is business cards, enter \$15 for cost per unit; "box" for define unit; 2 for # units, and Print Mania for Vendor. Leave "define unit" blank if it is not applicable.

Item	Cost per unit	# Units	Vendor	Cost	Match?
				\$0.00	
				\$0.00	
				\$0.00	
				\$0.00	
				\$0.00	
				\$0.00	
				\$0.00	
PRINTING TOTAL					<b>\$0.00</b>

**F. (1) Other Costs**-- List items by type (e.g. real property lease, repairs/maintenance, utilities, copier rental/lease, postage meter, insurance & bonding, dues & subscriptions, advertising, registration fees, film processing, notary services, public relations, communication services - indicate if DOAS is provider). Show budget calculation. For example, provide the office space square footage and the lease rate or provide the monthly lease amount and the number of months leased. For unit enter time period as applicable (i.e., "month" for utility costs) or leave blank for items such as registration that require a one-time fee.

Item	Cost per unit	# of Units	% Charged to Grant	Vendor	Cost	Match?
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
F. (1) Subtotal					<b>\$0.00</b>	

**F. (2) Consultant Fee:** Enter the name, if known, and service to be provided. Show the budget calculation; for example, the hourly or daily rate (8 hours) multiplied by the

estimated number of units (eg., 1 hour of therapy).

**F. (3) Contracts:** Provide a description of the product or service to be procured by contract and a cost estimate. Applicants are strongly encouraged to use a competitive procurement process in awarding contracts. A separate justification must be provided for sole source contracts in excess of \$100,000.

Name of Consultant	Service Provided	Cost per unit	Define Unit of Service	# Units	Cost	Match?
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
					\$0.00	
<b>F. (2)Subtotal</b>					<b>\$0.00</b>	

**F. (4) Indirect Cost:** If your agency has a negotiated rate, a copy of the Indirect Cost Rate Agreement must be submitted with your contract budget. Applicants may elect to use an amount up to the ten percent (10%) de Minimis rate of their Modified Total Direct Costs (MTDC) base. MTDC includes the cost of salaries, wages and fringe benefits of personnel that work directly on the project, and other operational costs such as supplies, printing, and travel that are directly related to the project. To use the de Minimis indirect cost rate complete the MTDC Calculator in the next tab. When you have completed this calculator, the total indirect cost will transfer to the space below.

Indirect Cost \$0

**F. OTHER TOTAL**

**G. Match Waiver:** If your agency would like to request a match waiver, you should submit a letter, on your agency's letterhead, to the Georgia Criminal Justice Coordinating Council (CJCC). The letter should outline the reasons why your agency will have trouble meeting the full match requirement and should indicate the amount of match you are able to provide for the

**G. Match Waiver Amount:** 18,725.50

**Budget Summary**--When you have completed this budget worksheet, the totals for each category will transfer to the spaces below. The total costs and total project costs will be computed via Excel formula. Indicate the amount of grant funds requested and the amount of non-grant funds that will support the project.

Budget Category	Amount
A. Personnel and Fringe	\$74,902
B. Travel	\$0
C. Equipment	\$0
D. Supplies	\$0
E. Printing	\$0
F. Other	\$0
<b>TOTAL PROJECT COSTS</b>	<b>\$74,902</b>
Award	\$74,902
Match Amount	\$0
Match Breakdown	
	Cash
	In-Kind

## Budget Narrative

**Advocate Darsha (Shay) West received a raise due to being promoted to Assistant Director. She went from \$45,738.00 to \$48,554.00.**

**NOTE:** If a Non-Grant expense amount is entered, make sure those items for which they will be used must be incorporated into your overall budget. Indicate clearly throughout your budget narrative and detail worksheet for which items these funds will be used.

## De Minimis Indirect Cost Instructions

### **WARNING:**

Using the 10% de Minimus rate requires a clear understanding of how to calculate about calculating the 10% rate is included in *2 CFR 200: Uniform Administrative Principles, and Audit Requirements* (Uniform Guidance). Agencies should consult a professional who is knowledgeable about this federal requirement before deciding a budget item. Some agencies may find it easier to request a pro-rated amount of the rated amount of salaries, supplies & operating, etc.) and include this in their grant application.

As described in Section §200.403 If the Uniform Guidance, Factors affecting allowability of costs are consistent with the Uniform Guidance. Costs must be consistently charged as either indirect or direct costs, but may not be double charged both. If chosen, this methodology once elected must be used consistently for all Federal grants. The agency chooses to negotiate for a rate.

Any indirect costs charged to the grant should be included as a separate cost in the overhead category. If your agency has a negotiated rate, a copy of the Indirect Cost Rate Agreement should be included in your contract budget.

Applicants may use an amount up to the ten percent (10%) de Minimus rate of their Modified Total Direct Costs (MTDC) base. MTDC includes the cost of salaries, wages and fringe benefits of personnel that are directly related to the program and other operational costs such as supplies, printing, and travel that are directly related to the program.

The MTDC base cannot include equipment, capital expenditures, rental costs, charge backs, remission, scholarships and fellowships, participant supports, or any Subawards, costs in excess of \$25,000. **Applicants who request indirect costs using the 10% de Minimus rate must provide documentation of the costs included in the rate which will be subject to review.**

Complete the De Minimis Rate Calculation Form to show your de Minimus calculation. You **NEVER** had a negotiated federal cost rate and that you will apply the rate to all of your grants. You must provide documentation of the costs included in the rate which will be subject to review.

## **Instructions for the Direct Expenditures For Modified Total Direct Costs**

**1 Salaries and Wages:** In order for Salaries and Wages to be allowable for the calculation of Modified Total Direct Costs (MTDC), the following must be met:

- a) Must be integral to the Program.
- b) Individuals involved can be specifically identified with the project or activity.
- c) Such costs are explicitly included in the budget.
- d) The costs are not also recovered as indirect costs.
- e) The costs must not be used as match.

*Reference: 2 CFR 200.413*

**2 Fringe Benefits:** Fringe Benefits related to Salaries and Wages (above) that are reasonable and necessary.

*References: 2 CFR 200.431; DOJ 2015 Section 3.9*

**3 Travel Costs:** Travel costs are the expenses for transportation, lodging, subsistence, and related expenses.

Reference: 2 CFR 200.474

**4 Supplies:** Costs incurred for materials and supplies necessary to carry out the Federal Program.

Reference: 2 CFR 200.453

**5 Contractual (Sub-Contracts):** Use for written contracts or agreements with fiduciaries or service organizations such as affiliates, cooperating institutions or delegate agencies. Payments to individuals for stipends, allowances for trainees and consulting fees do not get recorded here. Any match portion is not to be included.

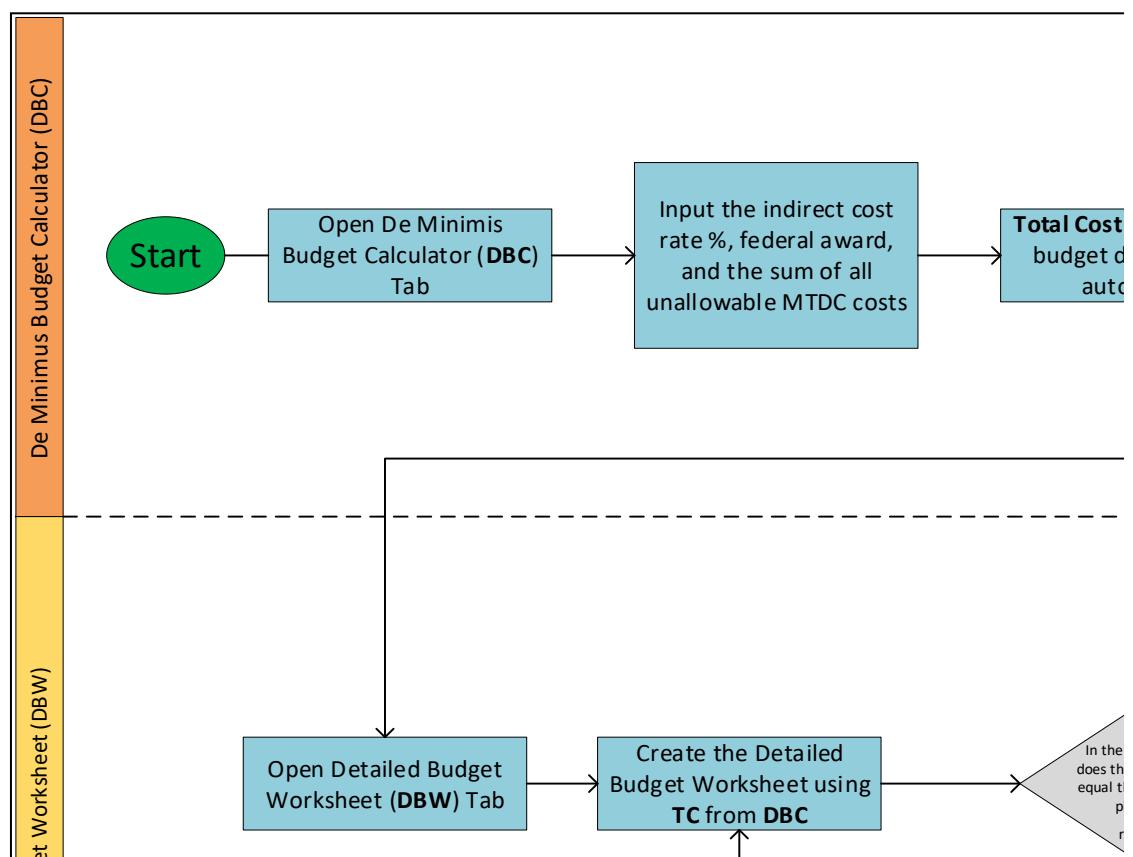
**6 Printing:** This category includes costs for training materials, brochures, business cards, and other items that are incurred for the benefit of the program. Any match portion is not to be included.

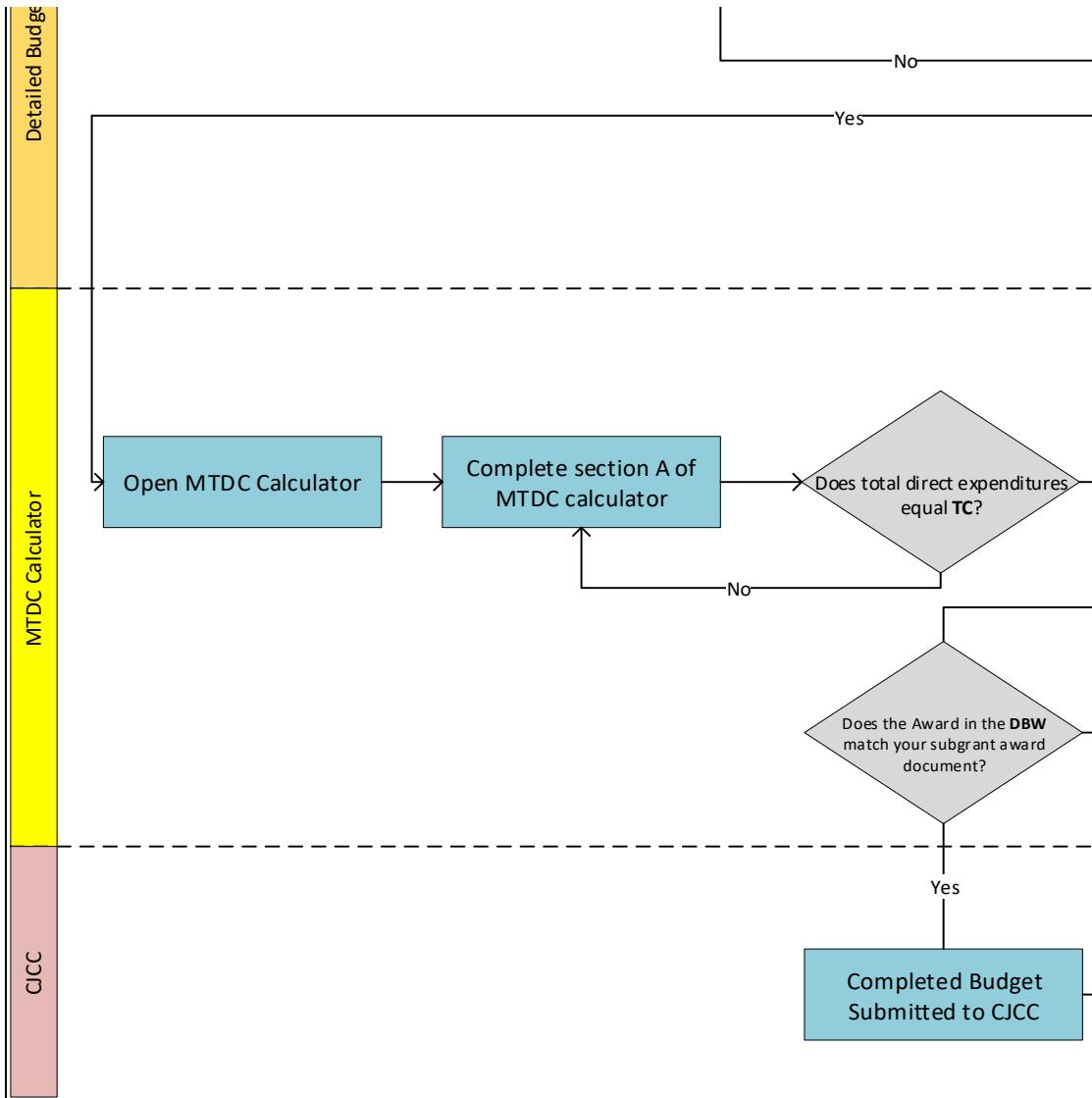
**7 Other Expenses:** This category includes other allowable costs incurred for the benefit of the program. Any match portion is not to be included.

**8 Space/Rental Costs:** Costs associated with leased space such as rent, depreciation, utilities, and other expenses.

### **BUDGET COMPUTATION PROCESS FLOW**

Please use the following diagram as a guide to include the de minimis indirect cost rate in your budget worksheet.





iate the rate. **Basic information**  
**on Requirements, Cost**  
**ider consulting a financial**  
**ding whether to request this**  
**f direct expenses (e.g. a pro-**  
**ant request.**

ility of costs, costs must be  
or inconsistently charged as  
eral awards until such time as the

operating expenses budget  
ement must be submitted with

modified Total Direct Costs (MTDC)  
at work directly on the project,  
ited to the project.

es for patient care, tuition  
tracts, or consultant beyond the  
**ate must maintain**  
**during monitoring and audits.**

and to certify that you have  
ur federal grants, not just the  
y chooses to negotiate for a rate.

### **(MTDC) Calculation:**

MTDC the following must

and required by: law, non-

lated items incurred by

ram are allowable and must

secondary recipient  
individuals such as  
portion is not to be included.

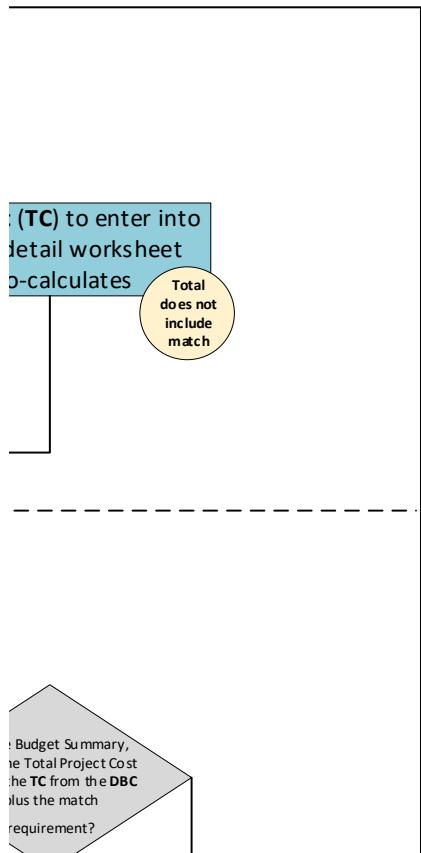
I educational materials that

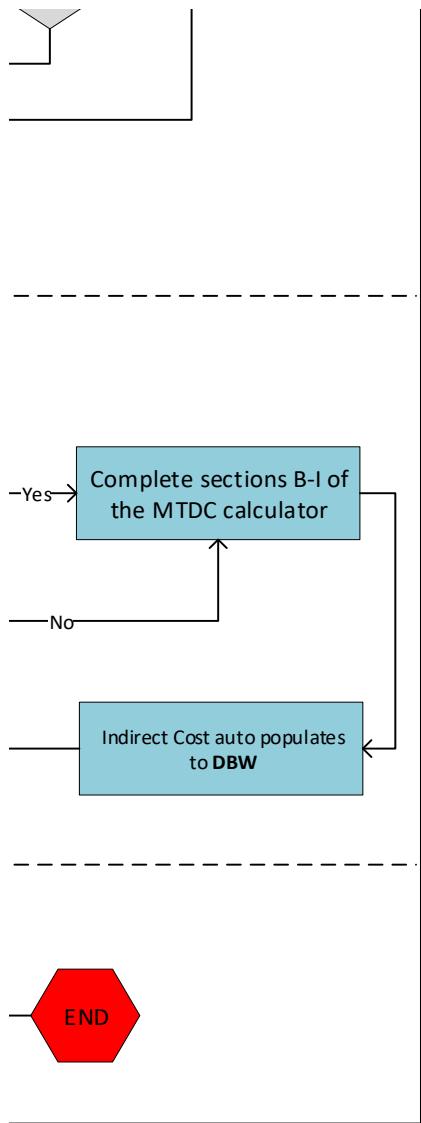
program. Any match

; and maintenance.

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## **our detailed budget**





De Minimis Budget Calculator		
De Minimis Indirect Cost Rate (Up to 10%)		10%
Federal Award ( <i>Not Including Match</i> )	\$	-
Unallowed MTDC Costs *	\$	-
MTDC	\$	-
<b>Total Cost (TC) to Enter into Budget Detail Worksheet (Not Including the Match Requirement)</b>	\$	-

\* The MTDC base cannot include equipment, capital expenditures, rental costs, charges for patient remission, scholarships and fellowships, participant support cost, or any Subawards, contracts, or the first \$25,000. **Applicants who request indirect costs using the 10% de Minimis rate must provide documentation of the costs included in the rate which will be subject to review during monitoring and audits.**

**Equipment:** any single item equal to or greater than \$5,000.

**Capital Expenditures:** means expenditures to acquire capital assets or expenditures to make a improvement, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to assets that materially increase their value or useful life.

**Rental Costs:** Costs associated with leased space such as rent, utilities and maintenance.

**Charges for Patient Care:** Both inpatient and outpatient University hospital charges but not laboratory charges assessed through Recharge or Service centers even though the laboratory results may be used. Outpatient travel and volunteer incentive payments are not patient care costs and are subject to review.

**Tuition Remission:** Tuition charges paid to the UW (including the operating fee portion of tuition for Graduate Assistants).

**Scholarships:** is generally an amount paid or allowed to a student at an educational institution for the purpose of study.

**Fellowships:** is generally an amount paid or allowed to an individual for the purpose of study or research.

**Participant Support Costs:** direct costs for stipends, subsistence allowance, travel allowances paid to or on behalf of a "Participant" in connection with sponsored-funded conferences or trainings. A "Participant" is someone whose function is to learn something.

**Subawards/Contracts (over \$25,000):** an award provided by a pass-through entity to a subrecipient.

tient care, tuition  
or consultant beyond  
**ist maintain**  
**onitoring and**

additions,  
erations to capital

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for patient care.  
F&A Costs.

on paid on behalf of

for the purpose of

research.

s, or registration fees  
ng projects. A

pient for the

## Criminal Justice Coordinating Council

Subgrantee Name:	
Subgrant Number:	
Project Name:	

#### A DIRECT EXPENDITURES FOR MODIFIED TOTAL DIRECT COSTS (MTDC) CALCULATION

## NON PERSONAL SERVICES COSTS DISALLOWED FROM 10% DE MINIMIS RATE INDIRECT BASE EXPENDITURES

## B Space/Rental Costs

C Calculation of disallowed "Contractual" cost over \$25,000 per subcontract/subaward.

### Contractual

**List Subcontracts/Subawards Agency Name and Amount:**

NAME

- 1)
- 2)
- 3)
- 4)

5)

D	Capital Expenditures
E	Charges For Patient Care
F	Tuition Remission
G	Scholarships and Fellowships
H	Participant Support

I TOTAL DISALLOWED EXPENDITURES:

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J MTDC BASE EXPENDITURES (A-I)

(Enter amount for indirect calculation on budget)

K 10% De Minimis Rate - up to 10%:

(Enter amount for indirect calculation on budget)

L INDIRECT COST: (enter amount on budget)

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\*Complete the shaded sections. The spreadsheet will calculate the Indirect Cost to be entered c

\*\*Submit the completed "Indirect Cost: De Minimis Rate Calculation" form with your contract.

\*\*\*By submission of this form the grant applicant certifies that it has never received a federally-  
and the grant applicant, if awarded, shall apply this rate to all of its federal grants, until such tim

cil  
.CULATION


BUDGETED AMOUNT

SALARIES AND WAGES	\$0
FRINGE BENEFITS	\$0
TRAVEL	\$0
EQUIPMENT	\$0
SUPPLIES	\$0
PRINTING	\$0
OTHER EXPENSES	\$0
ALL DIRECT EXPENDITURES	\$0

CALCULATED DISALLOWED  
COST FOR INDIRECT  
CALCULATION

	\$0
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	CALCULATED DISALLOWED COST FOR INDIRECT CALCULATION
TOTAL AMOUNT	
	\$0
	\$0
	\$0
	\$0

	\$0
	\$0
	\$0
	\$0
	\$0
	\$0

):	\$0
):	10%
	\$0

on the Budget in the Operating Cost Section.

negotiated, indirect cost rate for any federal awards,  
as the agency chooses to negotiate for a rate.