

DARYL FOX: Afternoon, everyone, and welcome to today's webinar, "OVC FY 2022 Pre-Application Education Webinar Series Part 2: Considerations When Building Your OVC Budget," hosted by the Office for Victims of Crime. At this time, it's my pleasure to introduce Jessica Andrew, Victim Justice Program Specialist with the Office for Victims of Crime for welcoming remarks and introductions. Jessica?

JESSICA ANDREW: Welcome, everyone. And thank you, Daryl. As Daryl mentioned, my name is Jessica Andrew and I'm a grant manager with the tribal division for the Office for Victims of Crime, also known as OVC, which is a grant-making component of the Department of Justice. Today's webinar is the second of a four-part pre-application webinar series called Planning Your OVC Application. And this series provides information about OVC funding opportunities, guidance on how to apply for funding. And each webinar will cover a unique topic to help your organization prepare for the fiscal year 2022 funding cycle.

Today's topic is going to focus on the budget. So during this 90-minute session, you are going to hear from Angela Wade, who is a financial specialist with the Office of the Chief Financial Officer. Angela will discuss the key elements of the budget. And then we have Lisa Hartman, a representative from the JustGrants team, who's going to provide a walkthrough of the web-based budget in JustGrants. And then to round out the presentation, we have members from the Tribal Financial Management Center, who will provide recommendations on what you should consider when developing your budget. And just as a note, this webinar is scheduled to end at 4:30. However, it might go over a few minutes so that we can answer any overflow questions that may come up. So if you need to hop off at 4:30, we completely understand and for those that are able to hang on a little bit longer, we hope to answer your question. So Angela, I will turn the floor over to you.

ANGELA WADE: Thank you, Jessica. Now, as Jessica mentioned, my name is Angela Wade. I am a Staff Accountant/Trainer in the Office of the Chief Financial Officer here at OJP. And I'm going to go over some of the key information that you should know as you're preparing and completing your budget.

First of all, I encourage you to read through your grant solicitation. It does contain pertinent information to complete your application and your budget, such as allowable and unallowable costs and whether or not you have match requirements associated with your award. Now, allowable costs are those costs that are considered necessary, reasonable, allocable to your particular grant program. When we say necessary, those necessary costs, usually a cost that you cannot operate your organization or business without those costs, such as paying your staff or buying equipment. Reasonable costs

are costs that an ordinary prudent person would incur. So something that's considered reasonable is, for example, when you're flying on an airplane and it's time to board, is it reasonable for you to pay extra for early boarding? You need to look at things like that. Costs that are allocable are costs that provide a specific benefit to your particular grant program. Unallowable costs are costs that basically unallowable with your particular grant program. Now, some unallowable costs are applied to maybe across the board at most Federal programs, like lobbying and entertainment and fund raising and contingency costs. Some unallowable costs may be specific to your grant program. That's why it's very important that you do read through the solicitation. The solicitation will usually identify some specific costs that you are allowed to include with your budget as well as some others that you may not be allowed to include.

In addition to unallowable and unallowable—allowable costs being listed in the solicitation, your solicitation will also indicate whether or not you have a match requirement. Match is basically funding that is provided by the grantee to support a portion of your project or program costs, those costs that aren't being funded by Federal funds. So for example, you may have a program or project that has a total cost of \$100,000, the Federal government may only be providing you \$80,000 of those total cost, so the additional \$20,000 to make up your total project cost is considered match funding and those are funds that you will be providing to support your project or program. Now, four things I want you to know when you're looking at match. Matching funds are to be used the same way you use Federal funds. Now, what do I mean when I say that? If something is unallowable with Federal funds, then it's going to be unallowable with matching funds. Matching funds are usually stated as a percentage of your total project cost. Generally, in your solicitation, you'll see a match requirement and they say 90/10, or 80/20, or 70/30, that is usually considered a percentage. As you see on the second bullet point here, I have 80/20. What that means is there's an 80/20 match requirement. That means 80 percent of your total project cost is coming from the Federal government, the other 20 percent is going to be coming from you. Match timing requirements.

Now, at OJP, we do not dictate as to when you need to meet your match requirements, we don't give you a schedule to meet that match requirement. All we ask is that you meet your match requirements by the end of your program. Now, there are exceptions to this timing. Some grant programs do state a specific timeline as to when you provide that match. But generally, for most programs, there isn't a timeline. That's another reason why you definitely should read through your grant solicitation. Additionally, and this just doesn't go for match, it goes for everything you're doing with your grant program, you should maintain plenty of records and documentation to support what you're doing. So, we're going to take a look at some of our budget categories. We have

personnel, fringe benefits, travel, equipment, supplies, construction, subawards/procurement, other, and indirect. Now, all of your estimated costs should fit into one of these budget categories. Now, you know, one of the questions that I get a lot when I'm talking to grantees is, "How can I show OJP that the costs that I'm including in my budget are reasonable costs?" That's when your budget detail and your budget narrative comes in. When you are completing your budget, you should provide a detailed computation for each budget line item where funding is being requested. There should be a complete itemization of all costs. In addition to the budget detail, you must provide a budget narrative that clearly and concisely describe each category of estimated expenses that you have listed in the budget detail. In other words, the narrative should correspond with the information and figures provided in the budget detail. So the narrative must explain how the costs were estimated, the basis for the cost, and how they are relevant to the grant program. That will show us that you have taken the time to look at your costs and calculate them out and that shows us the reasonableness that you are including with those costs.

And when we talk about how detailed your budget narrative is, I want to point out not having a detailed and clear budget narrative is one of the reasons why we might return your budget to you for additional information. We need to be able to understand what you are requesting and how you plan on spending that money. So basically, if someone outside of your organization came in and sat down and read through your budget, they should be able to tell what you're doing with that money, how much you're requesting, how you came up with that amount, and how it is going to support your grant program. The example I like to use is, when you think way back when you were in elementary school or grade school, and you had a math class, and you had to do your math homework or you had a math test, one of the things your math teacher generally told you is to show your work. You couldn't just write down the answers to the problem and say that you did it in your head. You had to show your work. That's the same thing when you need to think about as you're completing your budget. You want to show your work so we'll know exactly what you're asking for.

So the first category we're going to look at is the personnel category. So for the personnel category, you need to list out each position or title, you want to show us their salary or rate of pay, and amount of the time they're going to be working on your project or program, and a percentage of time that they will actually be working on a project or program. That is, are they working part-time or fulltime on your program? One important aspect is, if your organization is currently paying a cost of living increase, you want to make sure you include that as well. That's one of the things that we see that we will send a budget back for. If we don't see that you have included a cost of living increase or raise that most organizations do, we will send that back with the assumption that

even maybe you forgot to include it or maybe you just don't pay it at all. It's very important that you don't leave that out because you'll find down the road, when it's time to pay your staff members their cost of living increase or pay raise that you didn't budget enough money for it to take care of that.

So for an example for personnel, you don't have to know the employee or staff member's name, but you do need to know the title. So you're going to list out the title, you're going to show your calculations, which you will either be putting it in on the budget workbook or in the web-based budget, the amount of time, their rate of pay, et cetera. Also again, as I mentioned, if you're currently paying the cost of living increase, you want to show those calculations as well.

So this is what your budget may look like. It has three positions, it has their salary, their rate of pay, the time they're going to work on the program, and the percentage of time showing whether they're fulltime or part-time. And then if you look below the details, you will see the budget narrative. This is what I consider to be a clear and concise budget narrative, because it explains the activities or responsibility of each one of these positions and it also has a short sentence on how their salaries came about. So for example here, it has the annual salaries of the project director, program manager, and assistant solicitor are consistent with the same positions in the same area. So, it's very important that you're able to explain how you're coming up with this information.

The next budget category is fringe benefits. Fringe benefits are for those individuals, or personnel, or staff that you have listed in the personnel category. Fringe benefits usually include items such as FICA, unemployment insurance, life insurance, health insurance, retirement, et cetera. So, what we're looking for here is how you are paying out on fringe benefits. So for fringe benefits, you will generally be showing us your fringe benefit rate. The key thing with fringe benefits is showing us how you came up with that rate. So in this example here, we have a fringe benefit rate of 30.65 percent and if you look above that 30.65 percent, you see there's a breakdown provided of what makes up that 30.65 percent. One of the reasons why we will send your budget back for the fringe benefit category is you would just put that 30.65 percent down and you're not telling us how you got to that 30.65 percent. And then in the narrative for fringe benefits, you're going to explain again, how you're paying out fringe benefits, where the rate came from, any breakdown on your fringe benefit rate, et cetera, and any other additional information that you have in regards to your calculations and how you're paying out fringe benefits.

So this is just an example here of what the fringe benefits may look like. Again, it shows the—you will list the position, again, you don't have to have the name of the person, but

the basis for the fringe benefits rate and the actual rate for the detail and a narrative shows the breakdown of what makes up the fringe benefit rate.

Travel category, this is one of my favorite categories, because this is one category where you can easily build that flexibility for your budget. And this is very important because you're completing your budgets now for travel that may not occur until six—anywhere from six months to a year, maybe two years from now, so you need to build an asset flexibility because airfares change, gas prices change, et cetera. So, you want to make sure you cover it for those fluctuations and travel costs. So, one of the first things you need for travel category is you need to know what your organization's travel policy is. If you don't have your own travel policy in place, then you need to follow the Federal travel policy, which is located at www.gsa.gov.

So for travel, again, you want to show us the detail on your computation and you will need to itemize out each travel line item. And when I say each travel line item, I mean, airfare, and lodging costs, and your per diem rate for meals, those need to be listed out separately. One of the reasons why I might see your budget returned because of the travel categories that you didn't completely break down these line items for transportation and lodging and meals. You didn't tell us what travel policy you're following. And one thing if you had airfare included, you want to make sure that you include your baggage fees for airfare. So, if we don't see baggage fees included, we might send it back. Also, anything you're putting in the other section would be things like shuttle service or payment for tolls, you want to show us a breakdown of those costs and how they are calculated. If you are using local travel, you need to let us know the local travel policy that you are using. So again, be very clear in what you're submitting and show us a breakdown of everything that you're asking for.

One thing I want to point out also, a lot of times when you're estimating your costs for travel, you may not necessarily at that time know the destination, so it was always fine to put "TBD" as your destination. But when you're actually estimating out your costs, I always recommend picking a location that's further from where you live, like if you're on the West Coast, pick a location on the East Coast. A lot of times, we just recommend that you use Washington D.C. as your destination as you're estimating your travel cost. And generally, when we're reviewing your budget, we'll just go out to one of the travel websites such as Orbitz or Travelocity or any of the other sites that are out there and look and see what the current going rate is. And what you want to do is do something similar to that when you're estimating your airfare cost, et cetera. So you can have accurate number of what's currently out there, and then add another \$50 to \$100 on it. That's where you're building that flexibility because you don't know exactly what it's going to cost at the time you're going to travel.

So the next category is the equipment category. Equipment category is another category where you would need to know your organization's policy. So for equipment, you need to know your organization's policy for capitalizing equipment in addition to knowing what the capitalization threshold is. Now for the Federal policy for capitalizing equipment is a useful life of more than one year with a fair market value of \$5,000 or more, that is the Federal policy. So again, you should be following your organization's policy. Now, under the Federal policy for equipment, if you do have equipment under the Federal policy, and you no longer need it for criminal justice purposes, if the fair market value is less than \$5,000, then you can actually keep that equipment. However, in the same scenario, if you have equipment and you no longer need it, if the fair market value is \$5,000 or more, you can either keep the equipment or sell it. However, if you do sell that equipment, any proceeds from the sale needs to be returned back to your Federal awarding agency.

So what we're looking for in equipment, you need to list out each line item of equipment that will be purchased, a discretionary of that equipment, how much it cost, and the budget narrative. So in the budget narrative, you want to state out how the equipment is going to be used to support your grant program, you need to also include a statement saying the procurement policy you are following, are you following your own organization's procurement policy or are you following the Federal Government Procurement Policy, and you need to state the capitalization policy that you are following. So for example here, for this equipment, they're purchasing laptop computers and a copier machine, the laptop computers are \$2,500 each, the copier machine is \$2,000. Looking at that amount tells me right away, they're probably following their own policy. I don't know for sure, because I haven't read the narrative yet, so because the Federal policy is \$5,000 or more. So, for \$2,000 to \$2,500, under the Federal policy, this would not be equipment, this would be in a supply. But if you go down to the narrative, they have a statement saying the capitalization threshold for equipment is \$2,000. So, since this organization's capitalization policy is \$2,000 then these laptop computers, a copier machine do belong in the equipment category.

The next category is supplies. Now, supplies you can include any expendable items and any equipment items that fell underneath your capitalization threshold. So, you want to list out these items by type and you want to show how they're going to support the program and how you calculated out the cost. So in this example here, you have each type of supply listed out, the number of items, and the cost. The narrative explains how the supplies are going to support the grant program. One thing I want to point out with supplies the first line item says cell phones, this is the actual cell phone itself. Of course,

with cell phones, you're going to have cell phone service to go along with it. That cell phone service will be listed into the other category.

The next category is construction. Generally, construction costs are unallowable. The only place that you will see construction cost is with the CTAS solicitation process. Otherwise, you should not be budgeting any funding in this particular category. So the next category is subawards. For subawards, you want to list out each subaward line by line, you want to provide a description of the activities that the subaward or subgrants are going to be carrying out and show the actual cost. So in this example here, it has a services fee enlisted, the description or the purpose, the total cost, and then the narrative, it explains exactly what they're going to be doing to support this particular grant program.

Next is procurement/contracts. So for contracts, you want to describe the product or service to be procured by the contract and provide an estimate of the cost. If you are using a sole source over \$250,000, you will need to provide a separate sole source justification. If you do include a sole source with your budget, please make sure that you alert us that you are requesting a sole source approval with your budget and be mindful of the fact that if your budget is approved, that does not necessarily mean your sole source is also approved. Your sole source will be approved separately from your budget. For consultants, you will need to list out each consultant by name if available, the services that are being provided or performed, the estimated time that the consultant will be spending on a project and any consultant fees in excess of \$650 for an eight-hour day. So, at 650 for an eight-hour day will require additional justification and prior approval from OJP. If your consultants have expenditures associated with travel, then you want to include them in a separate travel section under the procurement/contract category.

So this just shows an example here of consultants and contracts listed, has each one of them listed out with the purpose and the cost and the narrative, it explains exactly what they're going to be doing to support your particular grant program. So the next category is the other category. In the other category, this is where you will include items such as rent, telephone service, security, janitorial services, utility. These costs need to be listed out in detail. You want to provide a quantity for each item and the basis for your calculation. Like for example, rent, the basis for rent maybe use the square footage. So for the other cost, again, you're going to list them out each item for the category out separately, the quantity and the basis. So for example—in this example here, you have rent and telephone, the rent, the quantity is 2,500, the basis is square feet. So that tells me they're utilizing a space of 2,500 square feet at a cost of \$1.76 per square foot for a period of 12 months and its total cost is calculated out. For telephone, that will be for the

telephone service, that's three at a monthly rate, that tells me three months or three people, I don't know yet because I haven't read the narrative at a cost of \$40 for 12 months. Then if you go down to the narrative, it explains how these costs were calculated out, monthly rental for rental office space at a cost of \$1.76 per square foot, et cetera, et cetera. So just be very detailed in your calculations and your explanation.

The next category, everybody's favorite category is indirect costs category. So for indirect costs, if you have an approved indirect cost rate from your Federal cognizant agency, then you want to make sure that you include a copy of your indirect cost rate agreement that shows your cognizant agency, the type of rate you have, whether it's provisional, fixed, or final, the basis of your indirect cost, and the actual indirect cost rate. If you are elected to use the De Minimis rate, you need to let us know in your application or budget that you are going to use De Minimis rate. Now, De Minimis rate, you can charge up—a percentage up to 10 percent. And the basis for the De Minimis rate is modified total direct cost. Modified total direct cost includes direct salaries and wages, applicable fringe benefits, materials, supplies, travel, and the first \$25,000 of subawards. I'm going to repeat that again. Modified total direct cost includes direct salaries and wages, applicable fringe benefits, materials, supplies, travel, and the first \$25,000 of subawards.

So in your budget for indirect costs, we're looking for a description. It will either be indirect costs or you will list say De Minimis rate, you want to list out the base and the indirect cost rate. Now, for the narrative for indirect costs, if you have—you're going to tell us the type of rate you have, fixed, final, or provisional, your actual rate percentage, the basis of your rate, the name of your cognizant Federal agency, and the effective date of your rate. Now, at the time of you submitting your budget, if your indirect cost rate has expired, you can still include the indirect cost. And what will happen is once your budget is approved, any money that you have budgeted for the indirect cost category will be put on hold until you provide a current and approved indirect cost rate agreement.

Now, some of the things, real quickly, I want you to be mindful of when you're submitting your budget, I usually recommend that you have somebody read through your budget and make sure everything is clear and concise. You want to make sure that if you're using indirect cost, you include a copy of an indirect cost agreement or let us know you're using the De Minimis rate. If you're charging—if you're putting funding in the travel and equipment category, please make sure that you know your organization's policy for travel and capitalizing equipment. For fringe benefits, please make sure that you provide a breakdown of what makes up your fringe benefit rate. And again, just please be very detailed as you're completing these budget categories. Now, along with

your budget detail and budget narrative, there's also a budget summary that will automatically be completed once you fill out the detailed narrative. The summary basically shows the total amount that you're requesting for each budget category, it has the total amount of direct cost. It has a total amount of indirect cost being charged. If you have a match requirement with your budget, it will also show a line item for match.

One other thing I want to mention when it comes to match if you include more match in your budget, then you are required to provide and that budget gets approved, then you now have a new match requirement, whatever you put in your budget and that gets approved, that is now your match requirement and it can't be audited, unless for some reason you receive—later receive a waiver for that match requirement. So just be mindful of that fact. I know I've gone on over a lot of information in a short period of time. But some of this information is also in the DJ—DOJ Grants Financial Guide if you need additional information or explanations or definitions. You will also receive a copy of this PowerPoint presentation. So it does contain all the examples for each budget category, so you can have an idea of what your budget category may look like once you have completed your budget. Here is my contact information. If you have additional questions or need additional information after this session, please feel free to email me at Angela.Wade@USDOJ.GOV. And thank you for attending today or participating. And I wish you all the luck with your budget. Thank you.

JESSICA ANDREW: Thank you so much, Angela. We're going to take a couple of questions that came in through the chat before we move forward to our next presentation.

ANGELA WADE: Okay.

JESSICA ANDREW: So one of the questions that is—that came in a couple of times is about PTO and fringe, can the percentage of staff PTO be considered part of fringe benefits?

ANGELA WADE: PTO, and I'm sure—PTO or Paid Time Off, PTO is actually considered part of fringe benefits, the one thing you want to consider is that it is part of your organization's policy to pay PTO, but PTO is considered part of your fringe.

JESSICA ANDREW: Thank you. If an agency is looking at making a significant adjustment and increase for staff salaries beyond the cost of living, would it be better to calculate this information in the initial budget or is it better to submit a grant adjustment later on?

ANGELA WADE: Great question. Generally, if you plan on paying cost of living increases, I generally recommend that you include it in your initial budget because what you'll find out later—if you wait until later that—you're going to find that you'll have to move money around from another budget category to, you know, to be able to cover those costs. So you want to be mindful of that fact because you're not going to receive any additional money to your grant program. What you receive is what you're going to have to work with, so it's always best to include that up front when you're completing your budget.

JESSICA ANDREW: I think that's great advice, Angela. We're also receiving a few questions that came in during the registration process and right now about the budget format, and what is required for the solicitation. And it's my understanding that the full—that the solicitation may require one or two budget format either a web-based budget, which is new as of last year, or the Excel budget detail worksheet that many of us have used in the past. Do you know if these formats will be disclosed in the solicitation or will it be grantee choice—applicant choice? I'm sorry.

ANGELA WADE: So my understanding is right now is applicant choice except for CTAS. So right now, you can either use the web-based or the budget detail workbook that's in the Excel format unless it's CTAS. CTAS requires you to use the budget Excel workbook.

JESSICA ANDREW: Thank you for that input. And to clarify, is it the applicant or the program office/solicitation that'll dictate which budget format will be used?

ANGELA WADE: You know what? It could possibly both—be both because I'm not—the solicitations that—the solicitations that I've read said either or, but your program manager may have something else in mind and may recommend you to use one versus the other. So definitely, if you have questions about that, you may want to talk to your program manager.

LISA HARTMAN: Angela, if I could—if I could jump in just on that particular question. The JustGrants—the JustGrants solicitation determines whether the web-based or an Excel spreadsheet will be used. So during the application process, in JustGrants, you'll be either presented with the opportunity to upload an Excel spreadsheet or the web-based budgets. But that option is determined by the program and set up in the solicitation.

ANGELA WADE: Thank you.

LISA HARTMAN: You're welcome.

JESSICA ANDREW: Thank you for that. And we will just take two more questions before moving on. Can indirect costs be used as match?

ANGELA WADE: You know what? I want to table that question because there—there's a lot going on when you talk about indirect cost and match. So I'd like to table that question for a later time.

JESSICA ANDREW: Absolutely. And the last question that we have what tech costs such as online subscriptions and accounts for Zoom, would they go under supplies, contracts, or other category?

ANGELA WADE: Generally, you know what? That's one of those line items that could possibly fit more than one category. So I'm glad you asked that question, but generally, in OCFO when we're reviewing your budget, we prefer to see that type of cost in the other category.

JESSICA ANDREW: Great. Thank you for that, Angela. So that's going to be good for our questions right now. And then we'll—towards the end of the presentation, we'll circle back with you.

ANGELA WADE: Okay. Thank you.

JESSICA ANDREW: So thank you, Angela. So now, we're going to be moving on to JustGrants portion. And our presenter today is going to be Lesley Hartman. So Lesley, feel free to take away. Or Lisa, I'm sorry, feel free to take it away. My apologies.

LISA HARTMAN: No problem. Thank you so much. So good afternoon and welcome to this session on JustGrants application building. We're going to discuss again today how to use JustGrants to enter your budget into the applications during your process.

So, before we do that, I think it's important to know who can actually—in your organization who can actually do this and how you need to set up your JustGrants account in order to be able to enter your budget. So we're going to talk about several topics related to the budget entry including a brief discussion of the JustGrants roles related to application submission in general, entering basic application data, and then we're going to look at entering the web-based budget, and then, you know, sort of submitting the application, we'll breeze through that part as well. We'd like to also talk about how to locate and submit the financial change requests, you know, if it's

requested at a later time and then we'll point you in the direction of some key JustGrants resources.

So it's important to understand the six foundational roles and assignments in JustGrants, as well as the specific ones that factor into application submission. Now, each new user can have one or more—one or more than one role assigned based on the type of work they'll need to do in JustGrants. The entity administrator role is the one that actually manages the users and keeps the entity profile information current. And then they also have read-only access to all the applications and awards in JustGrants, so they have sort of a bird's eye view of everything. If that entity administrator also needs to take some part in managing the application, then they can also be assigned additional roles that allow them to do that. The grant award administrator generally handles the programmatic requirements including in a funded award, submitting performance reports, initiating or submitting grant award modifications, and initiating the award close out at the end of the project.

We also have an alternate grant award administrator role available. However, that role is very limited right now and can only initiate but not submit a grant award modification. So the application submitter role is the only one that can enter data into an application. They'll also need to certify and submit it on behalf of the entity. The authorized representative is the only role that may be able to accept or decline an award on behalf of the entity. And this role must be assigned to someone in your organization that has the legal authority to enter into a binding agreement with the Department of Justice, and is also legally authorized by your organization to agree to the award conditions. And finally, the financial manager submits Federal Financial Reports on behalf of the organization from the funded award.

Now, specific to application submission, these three roles must be created in JustGrants in order to be able to submit your application. So, a user with that application submitter role, again, is the only person in JustGrants able to submit the application. Now, the application submitter profile is automatically created in JustGrants when the application—the preliminary application is submitted in grants.gov. So the person submitting the information in grants.gov is going to automatically be created as the user in JustGrants and assigned to that application in JustGrants. So if another person is going to enter the primary—the bulk of the application information in JustGrants, then the entity administrator is going to need to reassign that application to that next person. So the application submitter identifies the forms needed to submit an application, completes that web-based budget form or uploads the Excel attachment if that's what your solicitation requires, completes and certifies the application on behalf of your entity, and then submits that application in JustGrants. Now, if a member is assigned only the

application submitter role, they're not going to be able to see any of the funded awards in JustGrants. So it's possible to assign multiple roles if that person who's the application submitter will also be part of handling funded awards as well.

The authorized representative actually has no activity when submitting an application. However, they must be identified in the application. And again, this person has to be—has to have legal authority to enter into an agreement on behalf of your organization. So because that authorized representative is selected from a list of active users during the application process in JustGrants, that person must already be registered and on-boarded prior to submitting your application. It's the entity administrator who does all of this. They manage the users and roles in JustGrants. There could only be one entity administrator in JustGrants at a time. So it would be best to discuss either if that entity administrator goes out suddenly or goes on leave or, you know, moves on, it's a good idea to discuss who might act as backup if the primary—the entity administrator is out. And we have—you know, we have ways of, you know, reassigning that entity administrator role that—as long as you, kind of, thought ahead about who that might be.

Now, the JustGrants application includes several sections to fill out. I'm going to briefly go through some of the non-budget sections just to, sort of, orient you to how this application works. So we're going to take a look at some of the application information you're going to need to enter. Now, all of the applications begin in grants.gov. And you're only asked for a small amount of preliminary information. So in grants.gov, you'll fill out the SF-424, and the SF-LLL and then submit that. And it takes a couple of days for JustGrants to validate your information before it sends it over to JustGrants. But when it sends it over to JustGrants, you'll have the opportunity to edit that information as needed. So in the interest of making sure you have enough time to enter your information in JustGrants, it's better to submit your preliminary information in grants.gov early and then correct it in JustGrants as you—you know, as you sort out your information more clearly. So in JustGrants, the first section of the application contains standard applicant information.

Now, in this section, you can visually verify information about the funding opportunity at the top of the screen. That information comes from grants.gov. You can also verify and update the project information that came over from grants.gov. And you can edit the project title, the start and end dates, and the requested funding. So all of that information, again, if you have more information when you get to JustGrants, you can—you know, you can make these updates.

On this page, you'll see the areas affected by project. This section is required and it's intended for you to indicate the geographical area that your project will cover. You have

the opportunity to add up to 10 entries here. And those entries can be a state name, it can be a region name, it can be individual ZIP codes, it can be a county, it could be a parish. So you, you know, you can use those 10 opportunities to sort of lay out the scope of your geographical project. You must have at least one entry in that field. So a little farther down that said applicant information field, you're going to see the information about the application submitter, and notice that that's not editable. If that application submitter needs to change, the person in your organization that handles all of the user assignments is your entity administrator. And if that person needs to change, that entity administrator can reassign this application to someone else.

A little further down, you see the type of applicant. So you have sort of three options to enter information there from a dropdown list of existing entries. And a little bit below there, we have the executive order and delinquent debt information. And then at the bottom of that screen, you see SF-424 attachments that came across from grants.gov. And at the very bottom, there's a cancel button in the bottom left and that will bring you out of the application without saving any changes you may have made since you opened it—since you opened it during the session. The save button on the bottom right will allow you to save the information that you have already entered but not necessarily, you know, move out of the application. It's a good idea when using JustGrants to click that save button often, because if you enter information and then you close out without saving, you may lose some information that you have. It does not automatically save every time you move from one field to another. So just please bear that in mind kind of an old-fashioned approach to saving manual thing. Now, if you click the continue button at the bottom right, that's going to move you to the next section and it will save. The continue button both saves and takes you forward.

Now, in the next section, this is where you'll select that authorized representative. And in order to appear on this list, that authorized representative must have been invited to be a member JustGrants by your entity administrator. They must have completed the registration process as a new JustGrants user, including setting up their password and multi-factor authentication. And third and most important, they need to log in to JustGrants. So, a new user is not actually considered to be an active user in JustGrants until they've logged in one time. That activates their account. So in order to appear on this list, all of those things need to happen. This is a required field, selecting the authorized representative, so until that person is identified, it will not be possible to submit this application. However, the authorized representative really doesn't have any role in, you know, submitting the application. They have to just be designated.

Now, the legal name and address section, you have to review the information and verify the accuracy. And there's a little textbox that allows you to do that. All of this legal name

and address information comes from SAM.gov. So if a change is required, it must be made in SAM.gov, and then 24 hours later, you'll see that change in JustGrants.

The proposal abstract is typically typed directly into the text field or copied and pasted from a Word document. And note, the red asterisk indicates this is a required entry. Now, if you choose to copy and paste your entry from Microsoft Word, it's best if you can paste without formatting. Because the format and text from Word often doesn't display the same way in JustGrants as it does in Microsoft Word. But if that's the case, you can use a little formatting tool in the text field to make adjustments as needed. That's true of the proposal abstract in every other text field in JustGrants.

Now, the proposal narrative section requires a document to be uploaded. When creating the document, be sure to follow the guidelines in the solicitation to properly format the uploaded document and be sure to include all required information. Now, to enter goals and objectives, you can use this little link that says "+ New Goal." And that will open up these fields, the goal statements, the objectives, and the deliverables. At the bottom, you can—you can save and then you can click add to add additional goals and objectives. So those are all sort of preliminary to entering the budget. I thought it was just, you know, good to walk through those particular session—sections just to, you know, it can't hurt to have a reminder.

Now once all of the standard applicant information, the proposal abstract, and proposal narrative have been entered, you are able to enter the budget. If you're presented with a web-based budget entry field, then you must use the web-based budget entry field. JustGrants will not recognize an Excel spreadsheet uploaded if the—if the web-based budget fields are there. And again, the difference is the web-based budget field as opposed to the attachment, the Excel attachment is determined in the solicitation and there it must be—must be entered the way that you see it.

So, Angela did a great job of walking through all of the different categories and so I'm going to walk through them here in JustGrants to show you how the information that Angela provided is actually entered into JustGrants. And again, this is the web-based budget in JustGrants. So, if you're presented with these fields, you can click "+ Add Item" in the little plus there, and that will open up one line. And these are the fields that JustGrants is looking for when you're entering your budget information. You can copy and paste from an Excel spreadsheet if you will—if you've already, you know, included your budget in an Excel spreadsheet, you can certainly copy and paste here, that is totally acceptable. And then notice below the line items, you can see the additional narrative field. And that's where you will provide all of the narrative information that Angela was talking about.

So again, you can copy and paste into that field and adjust the formatting as needed. And you can add line item after line item. So each line item on the end of each line, you're going to see the total cost of each line. And then as you add additional line items, you're going to see the personnel total cost below, just above the additional narrative, that will be a total of all completed line items. Now if you are—if you are using a solicitation that allows you to enter budget figures year by year, and not all of them do, many of them don't, but you can click the "Add Year" button at the top of the page, and you can—when you add a year, you can copy the previous year and then make adjustments within that second year if needed. If you want to go back and start again, you can delete a year, all of that.

So right below the "Add Year", you see year one and as you add years, you'll see year two, year three, and you'll just use those tabs to navigate between one year budget and the next. Now most budget categories are entered in a similar way. So, in this case, we're looking at the subawards, subgrants) section. Again, you can add or delete line items if necessary and type or paste additional narrative if needed. And again, if you do see the option to add a year at the top of the section, then you can budget each year separately. If you don't see that "Add Year" at the top of the page, don't worry, it just means that your budget is not—does not—is not set up to separate out the information by year. Now, here is our indirect cost by line item section. Again, it's pretty similar in setup to all of our other sections, you can again add and delete line items, you will put in the base and the indirect cost rate which will give you then calculate automatically the total cost. And again, the narrative at the bottom is where you will provide additional explanation.

Now, in this section, what I'm displaying, this is the indirect cost rate agreement. And if you can look in the grayish area behind this file upload, you can see that we've got sort of an accordion file where there are three different sections, and each section requires—well, each section allows for files to be uploaded. Now when you upload a file in JustGrants, this is one of the biggest sources of confusion for applicants. And that is you upload a file and then you can no longer find it after it's been uploaded. So the important takeaway for uploading files is when you upload it, you will—you're able to adjust the name of the file if you choose to, but this file attachment category is critical. The file attachment category determines where in the application this attachment will be housed. So if you want the indirect cost rate agreement to be housed in the indirect cost rate agreement section where you can find it easily, then you're going to need to use the budget indirect cost rate agreement file category.

And that's how the JustGrants knows where to place this document. So if you look at there about halfway down that list, you see the budget indirect cost rate agreement, that would be your selection for this particular section. So you want to really be sure that when you're uploading budget documentation, that you select that correct file attachment category. Now we—so here is a better look at the budget and financial attachments section. And again, you can use that upload button. And if you've selected the correct category, which is the second line to the left there, you see a link to the indirect cost rate agreement that you've uploaded.

You see the category there and that's how we know that it's housed correctly because it appears in this section. You can see who uploaded it, the application number, the date added. And then those of you who have good eyes, better eyes than me, there's a little trashcan icon at the very end, very faint blue, and that's how you would delete this if you've uploaded the wrong document by mistake. You can delete that, it will be deleted out of JustGrants and then you'll be able to upload the indirect cost rate agreement again. Now one thing about JustGrants is that it will not allow you to upload a file with the same name twice. So if you've uploaded the indirect cost rate agreement, and you can delete it and upload it again, or if you need to have a second copy of it for some reason, you would have to rename the second copy indirect cost rate agreement to something like that. But it will not allow you to upload two documents with the same name.

Now once you've entered all of your budget figures, then you can see here at the end that we have a consolidated category summary. And this will display in read-only—in a read-only fashion, each of the budget categories that is associated with your application. And if you've broken it out by year, if you've been able to do that, you'll see all the different years there, and then you'll see the total. So you can use this to match to your Excel spreadsheet. And if you see discrepancies, then you'll need to go back into that category here in JustGrants to, you know, to locate and update those discrepancies. On the right side of the page, just outside the red box that you see, you see all of the different budget categories. And you can navigate there by just clicking any of those categories to reopen it and, you know, make edits. You can do that until you submit the application.

At the bottom of the consolidated budget summary page, you're going to find the budget detail summary view. Now here you can open a read-only view of each of the individual line items within a budget category. So again, if you're comparing your totals in JustGrants to your totals in the spreadsheet, you know, this is the way that you'd go and look at that specific detail. If you find a discrepancy, however, you will have to use that

menu option to go back to this section of the budget to update your entry. But this just gives you sort of the read-only view of everything on one page.

So now once the budget's been entered, there are additional sections of the application to review and certify. And I'm going to kind of go through this fairly quickly because this isn't really related so much to the budget. But you will want to be able to upload your memorandum of understanding and other supportive documents and again, really want to focus on the importance of that attachment category and being able to find all of your uploaded attachments. As long as you—again, the attachment category is selected, you'll find your uploaded file where you expect to see it. The additional of application components section presents another accordion file with various sections where you can upload additional documents and there are associated file attachment categories for each of these as well. Now the disclosure of lobbying activity section contains the SF-LLL that you entered in grants.gov. That form automatically flows in the JustGrants as a PDF file so you don't need to do anything further with it.

There are a number of other disclosures and assurances. There's one for disclosure of duplication in cost item, all of these have to be reviewed and addressed. This one is the DOJ certified standard assurances, and you'll have to read through it and agree to it. So when you read through this and come to the bottom, there is a checkbox that indicates that you acknowledge and agree with the information here. And once you check that box, your name and the date and time will be imprinted in here as the timestamp for that certification for that particular assurance.

Again, here are the certifications regarding lobbying. And then we have additional, you know, certifications and the like. Now this other section, I know that this other section kind of—there's nothing really sort of surrounding it that provides context for what goes here, but essentially what goes in the other section is any application documentation that doesn't, you know, that doesn't apply to any other section. And you can upload documents here. Now, a lot of times, if you cannot find a document that you've uploaded, check the other section, because other is often the default for file attachment categories. So they would probably wind up here. And then finally at the end, you have the opportunity to certify and submit. You have this opportunity to take a look at all of the sections of the—of the application in read-only fashion. And again, just review it fully before you certify and submit. And at the bottom of that section, you find this checkbox for final review and certification. And once that's checked, you can click the check submit. If there are any errors whatsoever in your application, then you'll see this banner here, and it will tell you what you need to do. So for instance, the first one says the total federal cost is zero, please return to the budget associated documentation and complete the web-based forms. So it really kind of tells you what you need to do in

order to resolve the errors. And once those errors are gone, then you'll be able to submit.

Now if you have a financial change request requested, if the financial staff at DOJ sends you a, you know, a financial change request, you will find that in your work list. The grant award administrators should find that. And that looks like the image on the upper left here, you'll find the grant award modification there and you'll see the case status as pending change request.

Now, in the interest of time, I'm not going to go through the process of this because we do have a document on our website that will walk you through all of that. So we also have a number of resources that you can use as you're building your application, and hopefully in future working with your funded award. But our Justice Grants website is where you'll find all of that and you'll find information on, you know, entity management, application submissions, you'll find the JustGrants user role guide, and then the financial change requests grant award modification information. And that website is at justicegrants.usdoj.gov, and there you'll find job aid reference guides, microlearning videos, recordings of training sessions and frequently asked questions. We also have on that guide some additional application submission resources such as our DOJ application submission checklist, which is currently being updated. There are a number of changes that should be available at this link a week from today. We also have links to SAM.gov and Grants.gov resources. And for those of you who are interested in taking sort of more general classes, we offer JustGrants training four days a week, every week. On Mondays, we offer classes and post award management, which covers Federal Financial Reports, performance reporting, grant award modifications and close out. On Tuesdays, for entity managers, we offer a one hour session showing how to manage users. On Wednesdays, we have a one and a half hour application mechanics session where we dive into just the mechanics of JustGrants applications. And this is open to everyone, so we don't do program specific information, but we do talk to sort of everybody there. And then on Thursdays, if you have received funding, we have an award acceptance class on Thursdays.

So thank you for listening to the JustGrants portion. I guess we'll look at some questions either depending on how we're doing either now or at the end of the webinar. So thank you very much.

JESSICA ANDREW: We do have time for Q&A right now. Bridget, are you seeing anything in the chat that is related to the JustGrants that you all would like to address now?

BRIDGET MEALIA: Yes, I have—we have one. I found in the past that the BDW spreadsheet in Excel is set up to round up each line up, whereas the JustGrants budget doesn't round up until the end. This makes it hard to make the match. Is there any way that these two budget tools to have the same rules around rounding budget line items?

LISA HARTMAN: You know, that is a really terrific question. So I know that they have worked in JustGrants to work with the rounding, and whether that is to bring it in alignment with the budget detail worksheet from last year, I am not sure. But I can take that question back to our development team and see if they have or will be addressing that issue in the future, because I can definitely see how that would be difficult. So let me take that question away or maybe we can capture that and I can—I can address it with development the soonest.

BRIDGET MEALIA: Great. I just have another one for you. Is there a word or character count in the budget narrative field?

LISA HARTMAN: So I think the character counts are determined within the solicitation. And so I think, typically, they are outlined in the solicitation. I don't know of a sort of a standard word or character count but typically, that sort of thing might change from one solicitation to the next.

BRIDGET MEALIA: Okay. And so the grant package will be in JustGrants, correct?

LISA HARTMAN: The grant package? Yes. If you—if you have received funding, yes, the grant package will be in JustGrants, and the first person that will be able to access that will be your entity administrator.

BRIDGET MEALIA: All right. And last one, I received an email today saying that the sign in credentials for grants.gov process is being changed. Can you explain what needs to be done by February 21st in order to log into grants.gov?

LISA HARTMAN: Well, to a certain extent, so grants.gov is actually not a DOJ system. Grants.gov, actually, I believe is managed by Health and Human Services. But they have recently made changes to their login, so by the 21st, you can—again to grants.gov and use the login—USA login I believe option to register your username. It doesn't take very long. I have one and it did not take me very long to make that change, but I can't remember I had the exact steps that I took. But it does when you login, if—when you go to grants.gov to login, it does sort of guide you pretty easily towards updating your login information.

BRIDGET MEALIA: And I apologize. I do have one more. Can you provide an example of what match should look like in the web-based form on JustGrants?

LISA HARTMAN: So I think—I think there was—let me go back here, because I believe there was a—I believe the match is on the last page here. Let me see. My—I don't know that I'm still sharing. I'm not sure that I'm still sharing. So...

BRIDGET MEALIA: Oh, no, Lisa, you're not.

LISA HARTMAN: Yeah. I didn't think so. So on the consolidated budget summary section, if you have a match amount, yeah, that's exactly it. So that's where you put your yearly match amount. And again, if your match amount is separated out by year, then you would—you would see the difference, you know, you would have a total for each different year. In this case, there is only one year displayed. So anyway, that's where you would find it is on the Consolidated Budget Summary page, and that's where you make your entry.

JESSICA ANDREW: Awesome. Thank you so very much Lisa and Bridget for that information and those resources. To round out our presentation for today, we have Lanisha Bell and Kristene Moore from the Tribal Financial Management Center to provide us recommendations. And just as a reminder, we may go over time a little bit, so we're supposed to end at 4:30 but we're probably going to go over about 10 minutes so that we can answer as many questions that we can for you all. So, if you're able to hang on, great, but if you have to leave, remember a recording of this presentation will be put on the OVC website within 10 to 15 business days. So, TFMC, I pass it over to you.

LANISHA BELL: Okay. Thank you, Jessica. We just want to thank you for joining the webinar. And TFMC is happy to provide some recommendations to help you successfully build your budget. So quickly to introduce, my name Lanisha Bell and I am the TFMC project director. I'm joining you here from Philadelphia, Mississippi. Prior to joining TFMC, I served as the tribal grant's management and compliance officer, and so I was responsible for the financial and regulatory administration of all state federal and private financial contracts for my tribe. So, and then I also served as the BIA Victim Assistance National Coordinator, it was a joint partnership with the Office for Victims of Crime. So I'm going to turn it over to my colleague Kristene for her introduce herself.

KRISTENE MOORE: Thanks, Lanisha. And thank you all for participating today. My name is Kristene Moore, I'm joining you from Long Island, New York. And I'm a financial specialist with Tribal Financial Management Center or you'll hear us refer to ourselves

as TFMC pretty frequently. I have years of experience in managing the financial aspects of federal, state, local government, and private sponsored awards. Specifically, I do have experience from the grantee side navigating the financial requirements of DOJ, OJP Grants. And with that, I'm going to pass it back to Lanisha just to give a little bit of background on TFMC.

LANISHA BELL: The Tribal Financial Management Center or TFMC launched in the fall of 2018. TFMC serves approximately 300 tribal entities with more than 800 OJP awards. We work closely with OVC grant managers and program TA providers to provide training and technical assistance as well as other resources to support American, Indian and Alaska Native grantees and grant applicants. Our team is composed of a skilled team of financial training and technical assistance and evaluation specialist, uniquely qualified to serve grantees with a range of expertise, including working in victim services, vast financial management subject matter expertise, and familiarity with trauma informed and culturally humble TA approaches. TFMC support helps build a strong financial management foundation for each community's victim service programs.

So TFMC supports OVC by providing intensive individualized financial management, TTA to grantees in coordination with their OVC grant managers, OCFO, and OJP TTA providers. We do this by supporting new solicitations and the submission process and providing risk mitigation through individualized TA to address grantee award conditions. And a few of the ways that we do this is by we work with grantees to enhance and strengthen their existing financial policies and procedures. We support the development of budget modifications and the accompanying grant award modifications. We address audit findings and corrective action plans along with working side by side with the grant managers. We conduct trainings and webinars on relevant grant financial management topics and develop easy to use resources accessible to all grantees. I'm going to go ahead and pass it back to Kristene to address today's topic.

KRISTENE MOORE: Thanks, Lanisha. So today we're going to talk about four key focus areas for your budget development. We'll touch on our recommendations, our helpful tips and tricks to consider when putting together your program or project budget. We'll talk about some information that will help you create the budget. We'll review different tasks that'll help guide you in putting together the budget. And finally, we'll talk about how to use the OJP budget detail worksheet or BTW as a resource through this process.

So let's jump into obviously why the budget is important. It's why we're all here. So the grant budget shows OVC or the sponsor what the grant funds will pay for and details

how the funds will be used to support the proposed grant activities. A very strong detailed budget will increase the chances that the application is approved. It also serves as the foundation for how the project will operate. And we'll help you monitor throughout—your spending throughout the grant period. Additionally, the budget will also help when it comes to grant reporting once the—once you receive the grant funds.

So now that we've touched on why the budget is important, we'll actually go into the budget development process. And TFMC assists our tribal grantees through this process using a framework that we'll go through briefly on the next couple of slides.

So this slide shows you an overview of the four-step process. We'll touch very briefly on the first and the fourth steps. But the main focus here are steps two and three. So step one is writing the project narrative, it spells out the plan, project activities and the resources needed to complete those activities. This step is very important to start with because those resources that you identify is what's going to be included in your budget. For both steps two and three, we strongly recommend using that budget detail worksheet, whether it's required or not, we can provide a link to it at the end of the presentation. So this spreadsheet has the same fields very similar to what is included in the JustGrants web-based budget form. So when you populate them on the Excel spreadsheet, when you get to step four that's shown on the screen, it'll line-align and make the process just a little bit easier.

Step two starts with estimating the cost associated with the resources identified in your project narrative. You'll break out these estimated expenses into the specific line items on your budget. And if you do have a multiyear award, you want to make sure the expenses are listed in the appropriate budget year. When using the BTW, there will be a separate tab for each year. And again, that'll help align your budget when you get to the JustGrants web-based form if it's required.

Step three is writing the narrative for each budget category. And as the prior presenters have mentioned, it's just a very, very important category to have the detail in. It should provide a very clear picture of why the costs are necessary for the project and how those costs were estimated. And again, once you have steps two and three completed, you're ready to go into step four, which is the actual submission.

So just a couple of tasks that we recommend, so you definitely want to give yourself enough time to gather all the necessary information and data to think through and discuss the various elements of the budget. You want to make sure you don't rush through this process. As we said before, a very strong budget detail and budget narrative just increases the chance of the application being approved. So, one thing that

we often suggest that you may find helpful is making a task list for completing your budget and the narrative. The first task would be to outline your project activities. Are you implementing new victim services programs in your—in your community? Are you expanding or enhancing already existing victim services programs?

Next, you'll want to break those activities into the specific costs. So as an example, if those—one of those activities is to provide a cultural healing service to the victims, you'll want to make sure you have supply cost associated for the activity included in your budget. Now once you've identified those costs, you'll want to assign them to the appropriate budget category, whether it's in the BTW or the JustGrants web-based form. And again, the categories in the BTW directly align with the web-based form, which is why we strongly recommend using that to start the process.

So after the costs are assigned the next task will be to create that strong budget narrative that explains and justifies each cost. As Angela had said earlier, it's really important to include the basis of computation or how you determine those estimated costs in the narrative. And that just helps to justify the expense a little bit further.

And then lastly, you'll want to ensure that all costs meet the requirements in the solicitation by reviewing the solicitation very, very carefully. So we list this at the end, but it's something that should be considered throughout the entire budget development process.

So now we're just going to take a really quick look at that budget detail worksheet that we've been referencing. I know Angela kind of went through some of this. The—as we've said multiple times, the BTW or budget detail worksheet can help guide you in gathering the budget information so that when you enter your budget into JustGrants, you end up with very accurate and complete—an accurate and complete budget for that application. It can help you look closely to see that each of your budget items in detail is tied to your product design by making the statements you make in the narrative. The format helps you double check that the budget information is clear. And this will make sure that the reviewer understands your request for the funding. It also serves as a working document and a shareable format. So if you're required to enter it into the JustGrants web-based form, that's not something that can necessarily be shared amongst the different parties in your organization. If you have a separate file, you'll be able to share it and you have it as backup in case of any tech issues.

So this slide provides an example again of what the budget detail worksheet looks like for a specific category. This one is the personnel section, and you'll see the level of detail that's required. And the corresponding narrative, you can see how using this

format provides a space to collect all the necessary information. The narrative is right next to the detail to help you explain the items. And a nice perk is that the workbook will actually do some of the calculations for you. So for example, when you enter, in this case, John Smith's salary, the time worked, the percentage of time, the worksheet will automatically calculate the total cost. So again, it's just a very great resource, whether it's required or not to use that spreadsheet.

So this is just—this is just a screenshot of where you can actually find that file. And we're going to provide a link for it in the chat. It's a very user-friendly, fillable form. But if you actually don't have access to Excel, there is a PDF version available as well.

So now we're going to jump into some of the budget development challenges. So probably the most popular challenge with building a budget is the confusion about the cost categories. As we've seen, we've had some questions specifically already today of what type of cost should go in which area. So this is probably a result of every grantee organization having its own way of categorizing the costs according to its own internal financial policies and procedures.

For example, some entities have definitions of equipment or supplies that differs from what OJP or OVC categories. So if you're still confused about which category to use after carefully reviewing the explanations for each, and reviewing the solicitation, you'll want to reach out to your program manager or grant manager. And for tribal grantees, you can also reach out to us specifically and we can help guide you on that as well.

Okay. So here are some of the challenges that TFMC has seen, that we help some of our grantees work through. And again, this is a question that's already been asked and answered, but the formulas in the BTW do round differently than what's in the web-based form. So that's something that you want to keep an eye out for. And you might have to make a minor tweak here or there when you're actually populating it in the web-based form. Another challenge when developing a budget is preparing a budget that is very mathematically sound. And that corresponds with the information described in the project narrative. You want to make sure it aligns with the project design. Another one is properly linking all costs outlined in that budget detail worksheet to the project narrative. And finally ensuring that the requested funding is consistent with the allowable activities under the solicitation and the DOJ grants financial guide.

And this one is the last one, is correctly identifying a subaward versus a procurement relationship. So we just wanted to highlight some of the top challenges that we see because if you're aware that these are some of the challenges that other grantees are facing, you can kind of be proactive and keep them in mind during your budget

development process to help avoid any potential issues that might come across later. Just makes for a stronger budget to help try and avoid these now.

And here are our top tips to successfully building your budget. So you definitely want to read the solution—solicitation very, very carefully. There are general requirements for OVC or OJP budgets but the solicitation is also going to have specific things to that—to that funding. So the solicitation is going to be your friend throughout that whole process. You want to create what we call a smart budget, it should be specific, measurable, attainable, relevant to your project goals and objectives, and time-bound to align with your project period.

When developing your budget, you definitely want to make sure you involve all project staff and other appropriate project partners in the budgeting process. You want to try and determine actual costs and kind of big ticket items like equipment and whatnot. And remember to factor in shipping and delivery fees. So sometimes there's incidental costs associated with purchases. Make sure you document everything throughout the whole process. It's very important in managing the budget throughout the year. And at the end of the day, realize that you'll probably have to customize your budget building process so it fits your organization. We know that everybody's process is unique.

So these next few slides are just some of the resources that we at TFMC have created for our tribal grantees, but they're available to everybody. So we have over 40 different guide sheets published on ojp.gov/tfmc with additional topic areas, we have job aids, microlearnings, recorded webinars, all great resources, some that relate to the budgets, others that don't. But, again, they're available to everybody. We have a virtual support center for our tribal grantees. So they can reach us almost any time via email or phone.

And then this last slide is just some of the general resources that we think are great to have when you're going through your budget development process. So with that, I don't know if there—Jessica, if there are any specific questions for us or if we want to loop back around and address some of the other questions.

JESSICA ANDREW: I believe Tara is also managing the chat. Tara, do you see anything that's specific for TFMC?

TARA BALLASTEROS: I don't see anything that's specific. There was just a question about saving the chat from the meeting so that participants can capture the info and the links shared. And I just—I just responded, letting everyone know that the presentations given today will be posted after the event. So you'll have access to all of this information.

JESSICA ANDREW: Okay. Thank you, Tara. Okay, so I think that leads us into some general questions that have come through that we have yet to address. I know some of the questions have been answered verbally. So we've been marking those off as we are going through, but there are a couple of outstanding ones, mostly towards the OCFO side, financial side. So Angela, one of the questions that is coming through at the chat is if you have an expired negotiated rate, can an agency opt to use the De Minimis rate?

ANGELA WADE: That is a great question. And that is something that has been recently updated in a uniform guidance. So previously, if you had a negotiated indirect cost rate agreement from your Federal cognizant agency, you could not use the De Minimis rate. The De Minimis rate was only for those organizations that never had a negotiated indirect cost rate agreement from a Federal agency. Now, it's updated that if you do—if you've had a indirect cost rate agreement in the past and it has expired, and you do not plan on renegotiating for a new rate, you may elect to use the De Minimis rate now.

JESSICA ANDREW: Thank you for that. Can COLA, cost of living adjustment, be used for our office lease?

ANGELA WADE: I'm not sure how that applies because COLA is applied to personnel cost, not to buildings or leases. COLA is basically your—when you get a raise in your salary.

JESSICA ANDREW: Great. And if the person who entered that question if they like to clarify their question, feel free to put that into the chat. This question is going to go to Lisa and it's more so just for clarification. Lisa, can you remind us how applicants will know if they should be using the Excel documents or the web-based budget detail worksheet, can you go over that one more time?

LISA HARTMAN: Sure. I think the best way to tell would be when you open the application, if you navigate to the budget section, and you see forms in JustGrants that you need to enter, that's the web-based budget. If you navigate to the budget—to the budget and you see a button that says upload, then that's the—that's the attachment option.

JESSICA ANDREW: Great. And another tip is to also check the solicitation, the solicitation will let you know and identify what you should be using.

LISA HARTMAN: That's exactly right.

JESSICA ANDREW: And one other question that has come through, and this was mostly during the registration is for Angela, in regards to what is the most frequent mistake that you've seen with budgets? And what advice do you have for new applicants?

ANGELA WADE: That's a great question. So one of our top 10 findings that we found as far as budget reviews are that you're not providing enough detail or explanation or justification in your budget narrative. So it's very important that you do provide enough information, and Kristene and Lanisha kind of went through that making sure that you're very detailed in backing up what you have in your calculations with your summary, your narrative, and your explanation. And for someone that's new to this process, and I think I've mentioned this during my presentation, you may want to keep a checklist to make sure you're not forgetting anything as you're completing your budget. And I always recommend that you get a second pair of eyes to kind of look over it to make sure that it makes sense to someone that's not familiar to what's going on

JESSICA ANDREW: That's great advice. Angela, another question that has come in and this will start to round out some of our questions, but it is regarding match. So in the online form, there isn't a separate column for the Federal and non-Federal costs. So how would you recommend that applicants differentiate the difference in the budget detail for the Federal and the match? In the budget narrative, how can they best showcase it?

ANGELA WADE: Okay. So for those—for those who are not sure what they're asking for the budget detail workbook, that is the Excel workbook, for each budget category, you can show a breakdown of how much match you're providing for each budget category. However, for the web-based budget, it doesn't allow you to show that breakdown, you have to put the total amount of match at the bottom. So if you're using a web-based budget, you still want to be able to provide that breakdown. I recommend attaching a separate sheet, showing your calculations and how you're allocating out that match for the budget category. And I have seen some of those come in and a few of the budgets that I have reviewed. So it's perfectly fine if you add an additional attachment when you're submitting your budget.

JESSICA ANDREW: That's also a really great recommendation. And I think that is mostly it coming from the Q&A. Again, I know we are over time, so we appreciate everybody who is sticking with us right now. If there is nothing else that I see, I will end today's presentation. So thank you all for the presenters for sharing your time with us and your knowledge. And thank you all for our attendees for joining us today and staying for extra time. We hope that you guys join us again for the future webinars that

are part of this series. And we hope you all have a wonderful day. So thanks again for joining.