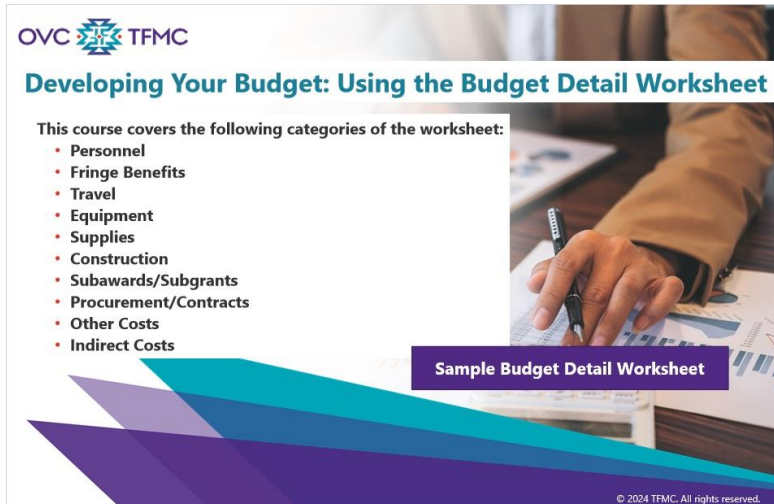


Budget Detail Worksheet

2. Overview

2.1 Welcome

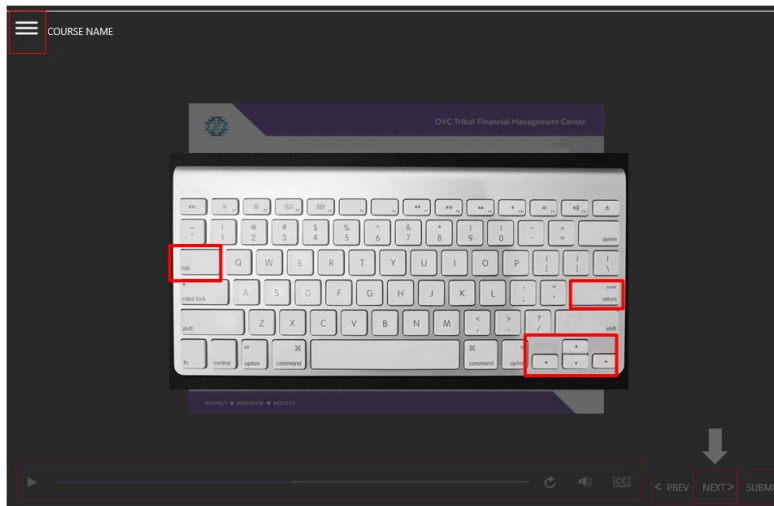


The screenshot shows a course interface with the OVC and TFMC logos at the top left. The title is "Developing Your Budget: Using the Budget Detail Worksheet". Below the title, it states "This course covers the following categories of the worksheet:" followed by a bulleted list of categories: Personnel, Fringe Benefits, Travel, Equipment, Supplies, Construction, Subawards/Subgrants, Procurement/Contracts, Other Costs, and Indirect Costs. On the right side, there is a video thumbnail showing a person's hands writing on a document, with a purple button labeled "Sample Budget Detail Worksheet" overlaid on it. At the bottom right, there is a small copyright notice: "© 2024 TFMC. All rights reserved."

Notes:

Welcome to the Tribal Financial Management Center's course Developing Your Budget: Using the Detail Worksheet (BDW). This course will cover the topics listed onscreen. Feel free to complete this training in any order you wish, whether it be in one sitting or many. You may also choose to only complete specific categories for further information. You can do this by navigating to the part of the training you wish to complete using the menu on the left side of your screen. Select the sample Budget Detail Worksheet button to download a completed example. You may want to refer to this as you work through this course. Select the next button to continue.

2.2 Navigation Directions



Notes:

To navigate this module, select each element with the mouse or use the Tab and Enter keys to navigate and select each interactive element. If you are using a screen reader, use the up and down arrow keys on your keyboard to highlight the text for the screen reader to read. By selecting the Menu link or hamburger menu at the top left, you will be able to display or collapse the table of contents. The table of contents (also known as the Menu) can be navigated with the arrow keys. The Notes link will display the audio transcript. The Resources link will show a list of resources that when selected, will open in a new window. The volume control, play and pause control, and closed captioning are available at the bottom of the window.

The Previous and Next buttons will appear in the lower right corner of the screen.

For knowledge check questions, select Submit after selecting an answer, this button also appears in the lower right corner of the screen.

Some slides may direct you to review more information by selecting buttons, when you select a button, more information will appear.

All links in this course open in a new window.

Select the Next button in the lower right-hand corner to begin this course.

2.3 Introduction

The screenshot shows the OJP Budget Detail Worksheet webpage. At the top, there is a header with the text "Introduction" on the left and the OVC TFMC logo on the right. Below the header, a text box contains the instruction: "See resources above for a link to the Office of Justice Programs Budget Detail Worksheet webpage." The main content area features a navigation menu with links for "Home", "Grants/Funding", "Assessment Resources", and "Standard Forms & Instructions". The main heading is "OJP Budget Detail Worksheet". The text below explains that the Budget Detail Worksheet and the Budget Narrative are combined in a single document. It also provides a list of resources: "Applicant Resources", "Opportunities & Awards", and "Recipient Resources". A note mentions that if an applicant does not have access to Microsoft Excel or experiences technical difficulties, a PDF version is available. The PDF version is listed as "Budget Detail Worksheet (PDF) - 3.68 MB".

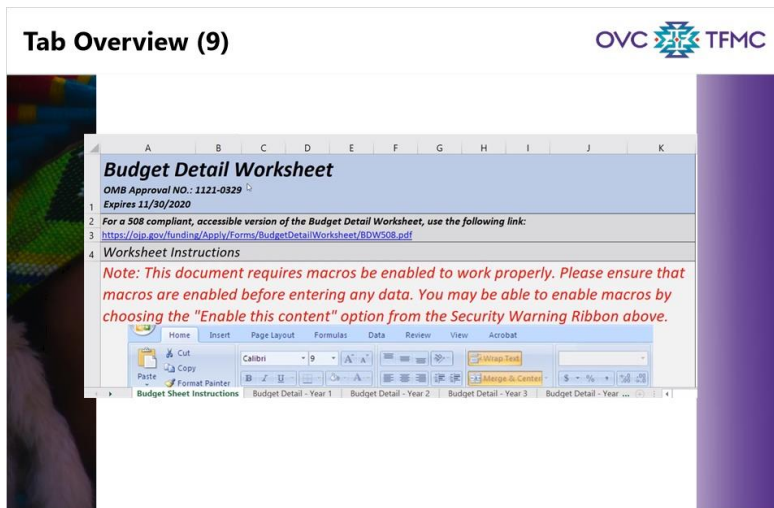
Notes:

As you may already know, the Office of Justice Programs provides the Budget Detail Worksheet. The Budget Detail Worksheet combines the budget detail with the budget narrative in one document.

The Budget Detail Worksheet is a user-friendly, fillable, Microsoft Excel-based document designed to calculate totals. If an applicant does not have access to Microsoft Excel or experiences technical difficulties, an Adobe Portable Document, PDF version of the Budget Detail Worksheet is available.

Let's take a look at the BDW worksheet now. Select the arrow to continue.


2.4 Tab Overview



Notes:

This is the Budget Detail Worksheet, it has nine tabs at the bottom. We are on the first tab, the Budget sheet instructions. Make sure to scroll down to see all the detail within the tab. The next few tabs are for budget details years, one, two, three, four and five. We will take a look at one of these tabs later. The next tab is the Budget summary which encompasses all five years detail. The next tab is an example of a Budget Detail Worksheet that is completed for you. And the last tab is a list of definitions. Again, make sure to scroll to see all the detail. Let's take a look at the Budget Detail sheet for year one.

2.5 Category Overview

Category Overview (10) OVC  TFMC

Budget Detail - Year 1

1
2 Does this budget contain conference costs which is defined broadly to include meetings, retreats, seminars, symposia, and training activities? - Y/N
3 (OCU Financial Guide, Section 3.10)
4 **A. Personnel**

Name		Position		Computation				Non-Federal Contribution	Federal Request
<small>List each name, if known.</small>		<small>List each position, if known.</small>		<small>Show annual salary rate & amount of time devoted to the project for each name/position.</small>					
<input type="button" value="Add Personnel"/>	<input type="button" value="Delete Selected"/>	Salary	Rate	Time Worked <small>(# of hours, days, months, years)</small>	Percentage of Time	Total Cost			
						\$0	\$0	\$0	
						Total(j)	\$0	\$0	

13 **Narrative**

Navigation: Budget Sheet Instructions | **Budget Detail - Year 1** | Budget Detail - Year 2 | Budget Detail - Year 3 | Budget Detail - Year ...

Notes:

We are now on the Budget Detail tab for year one. Within this worksheet and all worksheets for years 1-5, there are 10 categories. a) personnel, b) fringe benefits, c) travel, d) equipment, e) supplies, f) construction, g) subawards/ subgrants, h) procurement contracts, i) other costs, and j) Indirect costs. Select the arrow button now to look at each category in detail.

1. Construction

1.1 Welcome





Notes:

Welcome to the Construction category. This part of the course will take approximately 5 minutes to complete. Select the Next button on the bottom right to begin.

1.2 Construction Category

Construction Category



- ◆ Modular and other prefabricated buildings (e.g., mobile homes, trailer homes, etc.)
- ◆ Setup and installation costs of these buildings
- ◆ Major renovations to existing buildings
- ◆ “Stick build” or “ground up” buildings **only** allowed when the grantee can show that it is more cost effective than modular or other prefabricated building

Notes:

So what do we mean by construction? Generally, when we say construction, we mean purchase, setup, and installation costs associated with modular and other prefabricated buildings as well as major renovations to existing buildings.


When I say setup and installation costs, this can include the costs to clear land, move earth, pour foundations, hookup utilities, and attach these buildings to the ground.


Major renovations are things like expanding the size of an existing structure and renovations that require additional utility systems to be installed, etc.

We also fund minor renovations or remodeling, which include things like repairs or updates from normal use, repairing existing interior walls, replacing flooring inside a building, etc. However, we’ve historically not considered this to be construction for the purpose of our NEPA review and compliance. This is important to remember as I get into the historical context of what we’ve allowed grant funding to be used for in the past.

We don’t currently fund “stick build” or “ground up” construction. The FY 2023 solicitation will permit this type of new construction, but only if a grantee can show that it is more cost effective than a modular or other prefabricated building. The only place I anticipate stick build construction potentially being more cost effective would be in Alaska, because of the costs associated with shipping things there.

1.3 Completing the Construction Category

Completing the Construction Category 



F. Construction		Computation			Total Cost	Non-Federal Contribution	Federal Request
Purpose	Description of Work	# of Items	Cost	Total Cost	Non-Federal Contribution	Federal Request	
Purpose	Description			\$0		\$0	
				Total(s)	\$0	\$0	
Narrative		Add Additional Narrative Text					
Narrative							

Notes:

Select each **button** to learn more about that section of the construction category in the Budget Detail Worksheet.

Purpose Layer: In the first cell, enter the “Purpose”. Describe the purpose for the construction. For example, enter “The new construction is to provide 4 extra family sleeping areas for our shelter.”

Description Layer: In the second cell, enter the “Description”. Describe the construction project(s). For example, enter “There will be one 25 x 30 ft modular home at 900 sq ft.”

Computation Layer: In the third cell, enter the “Number of Items” in the construction category. In the fourth cell, enter the “Cost” of each item. The Total Cost and Federal Request will total automatically.

Narrative Layer: Lastly, enter the “Narrative.” Describe in additional detail the information and numbers that were entered in the worksheet. For example, the narrative could read “The new construction is to provide 4 extra family sleeping areas for our shelter. There will be one 25 x 30 ft modular home at 900 sq ft. The building will cost \$18,000 total.”

Purpose (Slide Layer)



F. Construction		Computation			
Purpose	Description of Work	# of Items	Cost	Total Cost	Federal Request
<small>Provide the purpose of the construction</small>	<small>Describe the construction project(s)</small>			\$0	\$0
<small>Add Construction Item</small>	<small>Delete Selected</small>			\$0	\$0
				Total(s)	\$0

Narrative Add Additional Narrative Text

In the first cell, enter the **"Purpose"**. Describe the purpose for the construction.
EXAMPLE: "The new construction is to provide 4 extra family sleeping areas for our shelter."

Continue

Description (Slide Layer)



F. Construction		Computation			
Purpose	Description of Work	# of Items	Cost	Total Cost	Federal Request
<small>Provide the purpose of the construction</small>	<small>Describe the construction project(s)</small>			\$0	\$0
<small>Add Construction Item</small>	<small>Delete Selected</small>			\$0	\$0
				Total(s)	\$0

Narrative Add Additional Narrative Text

In the second cell, enter the **"Description"**. Describe the construction project(s).
Example: "There will be one 25 x 30 ft modular home at 900 sq ft."

Continue

Narrative (Slide Layer)



Purpose		Description of Work		Computation		
<small>Provide the purpose of the construction</small>		<small>Describe the construction project(s)</small>		<small>Compute the costs (e.g., the number of each item to be purchased x the cost per item)</small>		
<input type="button" value="Add Construction Item"/>	<input type="button" value="Delete Selected"/>	# of Items	Cost	Total Cost	Non-Federal Contribution	Federal Request
				\$0	\$0	\$0
Total(s)				\$0	\$0	\$0

Narrative


↑
Lastly, enter the **"Narrative."** Describe in detail the information and numbers that were entered in the worksheet.

Example: "The new construction is to provide 4 extra family sleeping areas for our shelter. There will be one 25 x 30 ft modular home at 900 sq ft. The building will cost \$18,000 total."

[Continue](#)

1.4 Knowledge Check 1

(Multiple Choice, 0 points, unlimited attempts permitted)

Knowledge Check OVC  TFCM

A victim advocate group is going to renovate their bathrooms to include handicap stalls. Which of the following is the best choice to use for the **purpose** section? Select the best option and select the submit button.

- Renovation costs
- Renovating the bathroom
- Renovation costs to provide handicap accessible restrooms to staff and guests
- Two handicap stalls



Correct	Choice
	Renovation costs
	Renovating the bathroom
X	Renovation costs to provide handicap accessible restrooms to staff and guests
	Two handicap stalls


Feedback when correct:

That's right! This option has the full purpose for the renovation.

Notes:

Now it is time to practice what we have learned. Complete the knowledge check questions by choosing the best answer.

Correct (Slide Layer)

Knowledge Check OVC  TFMC

A victim advocate group is going to renovate their bathrooms to include handicap stalls. Which of the following is the best option and select the best response.


- Renovation
- Renovating
- Renovation
- Two handicap

Correct

That's right! This option has the full purpose for the renovation.

[Continue](#)

Try Again (Slide Layer)

Knowledge Check OVC  TFMC

A victim advocate group is going to renovate their bathrooms to include handicap stalls. Which of the following is the best option and select the best response.

- Renovation
- Renovating
- Renovation
- Two handicap


Incorrect

Not quite the best response. Please try again.

[Try Again](#)

1.5 Knowledge Check 2

(Multiple Choice, 0 points, unlimited attempts permitted)

Knowledge Check OVC  TFMC

A victim advocate program is installing a modular home to serve as classrooms. Which of the following is the best option for the **narrative** section?


- New modular building in the back of the property.
- \$18,000 cost for the modular building.
- The new modular building will serve as classroom space for students.
- The new modular building will serve as classroom space for students. It is 2900 sq ft. The total cost is \$18,000.

Correct	Choice
	New modular building in the back of the property.
	\$18,000 cost for the modular building.
	The new modular building will serve as classroom space for students.
X	The new modular building will serve as classroom space for students. It is 2900 sq ft. The total cost is \$18,000.

Feedback when correct:

That's right! This is the best option for the narrative because it has the most detail.


Correct (Slide Layer)

Knowledge Check OVC  TFMC

A victim advocate program is installing a modular home to serve as classrooms. Which of the following

- New modular classrooms
- \$18,000 cost
- The new modular classrooms
- The new modular classrooms total cost

sq ft. The




Correct

That's right! This is the best option for the narrative because it has the most detail.

Continue


Try Again (Slide Layer)

Knowledge Check OVC  TFMC

A victim advocate program is installing a modular home to serve as classrooms. Which of the following

- New modular classrooms
- \$18,000 cost
- The new modular classrooms
- The new modular classrooms total cost

sq ft. The



Incorrect

Not quite the best response. Please try again.

Try Again

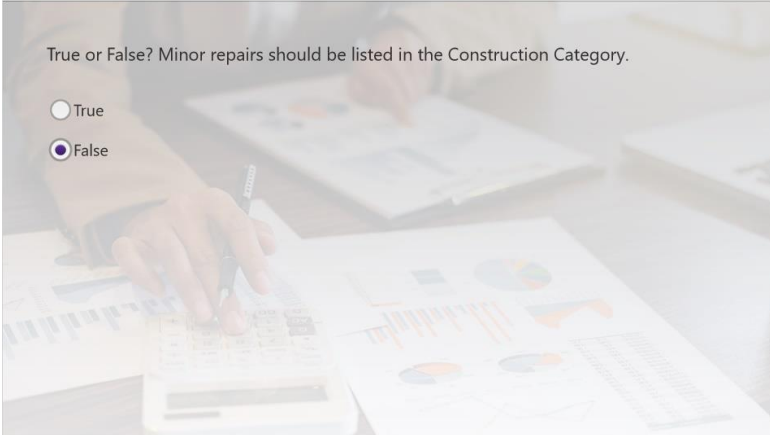
1.6 Knowledge Check 3

(True/False, 0 points, unlimited attempts permitted)

Knowledge Check OVC  TFCM

True or False? Minor repairs should be listed in the Construction Category.

True
 False




Correct	Choice
	True
X	False

Feedback when correct:


That's right! The answer is False. Minor repairs should be listed in the Contracts/Other category.

Correct (Slide Layer)

Knowledge Check OVC  TFMC


True or False? Minor repairs should be listed in the Construction Category.

True
 False


Correct


That's right! The answer is False. Minor repairs should be listed in the Contracts/Other category.

Try Again (Slide Layer)

Knowledge Check OVC  TFMC

True or False? Minor repairs should be listed in the Construction Category.

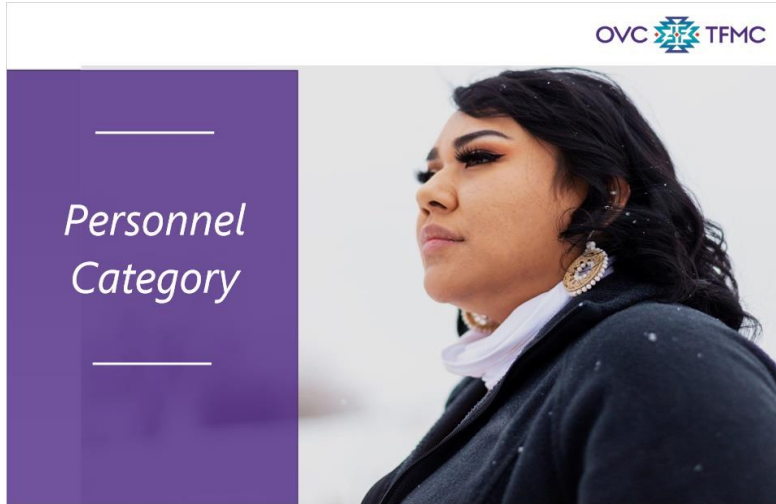
True
 False


Incorrect

Not quite. Please try again.

3. Personnel

3.1 Welcome




Notes:


Welcome to the Personnel category. This part of the course will take approximately 5 minutes to complete. Select the Next button on the bottom right to begin.

3.2 Personnel Category

Personnel Category




- ◆ Salary for full- and part-time employees
- ◆ Name, title, and annual/hourly salary rate
- ◆ Percentage of time devoted to the project
- ◆ Description of responsibilities and duties in relationship to fulfilling the project goals and objectives




Notes:

Award funds may be used to pay the salary for full and part-time employees who will spend their time and effort providing services to victims of crime. Applicants must follow provisions included in the DOJ Grants Financial Guide and follow the Uniform Guidance for Federal Awards in 2 CFR 200. List each position by title and name of employee, if available. Show the annual or hourly salary rate and the percentage of time to be devoted to the project. Compensation paid for employees engaged in grant activities must be consistent for other work paid by the grantee. In the budget narrative, include a description of the responsibilities and duties of each position in relationship to fulfilling the project goals and objectives. All requested information must be included in the Budget Detail Worksheet and budget narrative. Select the Next button to proceed.

3.3 Completing the Personnel Category

Completing the Personnel CategoryOVC  TFMC



A. Personnel		Computation						
Name	Position	Computation						
<small>List each name, if known.</small>	<small>List each position, if known.</small>	<small>Show annual salary rate & amount of time devoted to the project for each name/position.</small>						
<input type="button" value="Add Personnel"/>	<input type="button" value="Delete Selected"/>	Salary	Rate	Time Worked <small>(# of hours, days, months, years)</small>	Percentage of Time	Total Cost	Non-Federal Contribution	Federal Request
Name and Position						\$0		\$0
Computation						\$0		\$0
						Total(s)	\$0	\$0

Narrative	Add Additional Narrative Text Area
Narrative	

Notes:

Select each button to learn more about that section of the Personnel category of the Budget Detail Worksheet.

Name and Position Layer: In these cells, enter the “Name and Position” of the Personnel.

For example, enter the name “John Smith” and position “Victim Advocate”.

Computation Layer: In these cells enter the “Salary” and “Rate”. For example, enter “\$40,000” for the salary and “Yearly” for the rate. In the next cells enter the “Time Worked”, number of hours, days, months, or years, and the “Percentage of Time” devoted to the project. The Total Cost and Federal Request will total for you automatically.

Narrative Layer: Lastly, enter the “Narrative.” Describe in additional detail the information and numbers that were entered in the worksheet. For example, the narrative could read “The Victim Advocate will provide advocacy services to victims of crime and oversees the outreach and education component of the tribe's victim service program. This position is paid at a rate of \$19.23 an hour and will devote 100% of their time to this award.”

Name and Position (Slide Layer)



A. Personnel		Computation							
Name	Position	Show annual salary rate & amount of time devoted to the project for each name/position.							
<small>List each name, if known.</small>	<small>List each position, if known.</small>								
<input type="button" value="Add Personnel"/>	<input type="button" value="Delete Selected"/>	Salary	Rate	Time Worked <small>(# of hours, days, months, years)</small>	Percentage of Time	Total Cost	Non-Federal Contribution	Federal Request	
						\$0		\$0	
						\$0		\$0	
						\$0		\$0	
						Total(s)	\$0	\$0	\$0
Narrative		Add Additional Narrative Text Area							

In these cells, enter the **"Name and Position"** of the Personnel.
EXAMPLE: "John Smith" and "Victim Advocate"

Continue

Computation (Slide Layer)



A. Personnel		Computation							
Name	Position	Show annual salary rate & amount of time devoted to the project for each name/position.							
<small>List each name, if known.</small>	<small>List each position, if known.</small>								
<input type="button" value="Add Personnel"/>	<input type="button" value="Delete Selected"/>	Salary	Rate	Time Worked <small>(# of hours, days, months, years)</small>	Percentage of Time	Total Cost	Non-Federal Contribution	Federal Request	
						\$0		\$0	
						\$0		\$0	
						\$0		\$0	
						Total(s)	\$0	\$0	\$0
Narrative		Add Additional Narrative Text Area							

In these cells enter the **"Salary"** and **"Rate"**.
EXAMPLE: "\$40,000" for the salary and "Yearly" for the rate.

In these cells enter the **"Time Worked"** (# of hours, days, months, years) and the **"Percentage of Time"** devoted to the project.

The **Total Cost** and **Federal Request** will total for you automatically.

Continue

Narrative (Slide Layer)



A. Personnel		Computation						
Name	Position	Show annual salary rate & amount of time devoted to the project for each name/position.						
<small>List each name, if known.</small>		<small>List each position, if known.</small>						
<input type="button" value="Add Personnel"/>	<input type="button" value="Delete Selected"/>	Salary	Rate	Time Worked (# of hours, days, months, years)	Percentage of Time	Total Cost	Non-Federal Contribution	Federal Request
						\$0		\$0
						\$0		\$0
						\$0		\$0
Total(s)						\$0	\$0	\$0

Narrative




Lastly, enter the **"Narrative."** Describe in detail the information and numbers that were entered in the worksheet.

Example: "The Victim Advocate will provide advocacy services to victims of crime and oversees the outreach and education component of the tribe's victim service program. This position is paid at a rate of \$19.23 an hour and will devote 100% of their time to this award."

Continue

3.4 Knowledge Check 1

(Multiple Choice, 0 points, unlimited attempts permitted)

Knowledge Check OVC  TFMC

Which of the following should **NOT** be listed in the Personnel Category?

- Part-time employees' position and rate of pay
- A description of the information listed in the narrative section
- The amount of office supplies each employee requires
- The percentage of the employees' time devoted to the project

Correct	Choice
	Part-time employees' position and rate of pay
	A description of the information listed in the narrative section
X	The amount of office supplies each employee requires
	The percentage of the employees' time devoted to the project


Feedback when correct:

That's right! This is the best option.

Notes:


Now it is time to practice what we have learned. Complete the knowledge check questions by choosing the best answer.

Correct (Slide Layer)

Knowledge Check OVC  TFMC

Which of the following should **NOT** be listed in the Personnel Category?


- Part-time
- A description
- The amount
- The percentage



Correct


That's right! This is the best option.

Try Again (Slide Layer)

Knowledge Check OVC  TFMC

Which of the following should **NOT** be listed in the Personnel Category?

- Part-time
- A description
- The amount
- The percentage




Incorrect

Not quite the best response. Please try again.

3.5 Knowledge Check 2

(Multiple Choice, 0 points, unlimited attempts permitted)

Knowledge Check OVC  TFMC

Which of the following is the best option for the **narrative** section?


- The Project Director is paid at a rate of \$50,000 annually and will devote 15% of her time to overseeing implementation of the Tribal Victim Services Set-Aside (TVSSA) grant program, including supervising the Victim Advocate.
- The Victim Advocate is paid at a rate of \$19.23 an hour and will work directly with the families of victims.
- The Project Director will devote 15% of her time to overseeing implementation of the Tribal Victim Services Set-Aside (TVSSA) grant program.

Correct	Choice
X	The Project Director is paid at a rate of \$50,000 annually and will devote 15% of her time to overseeing implementation of the Tribal Victim Services Set-Aside (TVSSA) grant program, including supervising the Victim Advocate.
	The Victim Advocate is paid at a rate of \$19.23 an hour and will work directly with the families of victims.
	The Project Director will devote 15% of her time to overseeing implementation of the Tribal Victim Services Set-Aside (TVSSA) grant program.

Feedback when correct:

That's right! This is the best option for the narrative because it has the most detail.


Correct (Slide Layer)

Knowledge Check OVC  TFMC


Which of the following is the best option for the **narrative** section?

- The Project to oversee program, in
- The Victim families of
- The Project Tribal Victin

her time ant
th the
of the


Correct
That's right! This is the best option for the narrative because it has the most detail.


Try Again (Slide Layer)

Knowledge Check OVC  TFMC

Which of the following is the best option for the **narrative** section?

- The Project to oversee program, in
- The Victim families of
- The Project Tribal Victin

her time ant
th the
of the


Incorrect
Not quite the best response. Please try again.

4. Fringe Benefits

4.1 Welcome



Notes:

Welcome to the Fringe Benefits category. This part of the course will take approximately 5 minutes to complete. Select the Next button on the bottom right to begin.

4.2 Fringe Benefits Category

Fringe Benefits Category





- ◆ Fringe benefits are based on actual known costs or an approved negotiated rate by a federal agency
- ◆ Fringe benefits may include: FICA, social security, Medicare, workers' comp, payroll taxes, health and life insurance, PTO, state unemployment taxes, and retirement benefits

Notes:

Fringe benefits should be based on actual known costs or an approved negotiated rate by a federal agency. Fringe benefits may include FICA, social security, Medicare, workman's comp, payroll taxes, health and life insurance, PTO, state unemployment taxes, and retirement benefits. List the composition of the fringe benefit package. Fringe benefits are for the personnel listed in the budget category (A) and only for the percentage of time devoted to the project. All requested information must be included in the Budget Detail Worksheet and budget narrative. Applicants must follow provisions included in the DOJ Grants Financial Guide and follow the Uniform Guidance for Federal Awards in 2 CFR 200. Select the Next button to proceed.

4.3 Completing the Fringe Benefits Category

Completing the Fringe Benefits Category 



B. Fringe Benefits						
Name		Computation				
<small>List each grant-supported position receiving fringe benefits.</small>		<small>Show the basis for computation.</small>				
<input type="button" value="Add Benefit"/>	<input type="button" value="Delete Selected"/>	Base	Rate	Total Cost	Non-Federal Contribution	Federal Request
Name		Computation				
					\$0	\$0
Narrative		Add Additional Narrative Text				
Narrative						

Notes:

Select each **button** to learn more about that section of the Fringe Benefits category in the Budget Detail Worksheet.

Name Layer: In the first cell, enter the “Name”. List each grant-approved position receiving fringe benefits. For example, enter “Victim Advocate Fringe” for the name.

Computation Layer: In the second cell, enter the “Base”. For example, enter \$41,000. In the next cell, enter the “Rate” of the fringe benefits. The Total Cost and Federal Request will total automatically.

Narrative Layer: Lastly, enter the “Narrative.” Describe in additional detail the information and numbers that were entered in the worksheet. For example, the narrative could read “Victim Advocate fringe benefits are broken down as follows: FICA 6.20%, Medicare 1.51%, Worker's Comp 0.39%, Retirement 5.00%, Life Insurance 0.35%, Health Insurance 15% for a total of 28.45%.”

Name (Slide Layer)



8. Fringe Benefits					
Name	Computation				
<small>List each grant-supported position receiving fringe benefits.</small>	<small>Show the basis for computation.</small>				
<input type="button" value="Add Benefit"/> <input type="button" value="Delete Selected"/>					
Base	Rate	Total Cost	Non-Federal Contribution	Federal Request	
		\$0		\$0	
		Total(s)	\$0	\$0	\$0

Narrative

In the first cell, enter the "Name". List each grant-approved position receiving fringe benefits.
EXAMPLE: "Victim Advocate Fringe"

Computation (Slide Layer)



8. Fringe Benefits					
Name	Computation				
<small>List each grant-supported position receiving fringe benefits.</small>	<small>Show the basis for computation.</small>				
<input type="button" value="Add Benefit"/> <input type="button" value="Delete Selected"/>					
Base	Rate	Total Cost	Non-Federal Contribution	Federal Request	
		\$0		\$0	
		Total(s)	\$0	\$0	\$0

Narrative

In the second cell, enter the "Base".
Example: \$41,000

In the next cell, enter the "Rate" of the fringe benefits.

The Total Cost and Federal Request will total automatically.

Narrative (Slide Layer)



B. Fringe Benefits		Computation				
Name <small>List each grant-supported position receiving fringe benefits.</small>		Show the basis for computation.				
Add Benefit Delete Selected		Base	Rate	Total Cost	Non-Federal Contribution	Federal Request
				\$0		\$0
				Total(s)	\$0	\$0

Narrative Add Additional Narrative Text




Lastly, enter the "Narrative." Describe in detail the information and numbers that were entered in the worksheet.

Example: "Victim Advocate fringe benefits are broken down as follows: FICA 6.20%, Medicare 1.51%, Worker's Comp 0.39%, Retirement 5.00%, Life Insurance 0.35%, Health Insurance 15% for a total of 28.45%."

Continue


4.4 Knowledge Check 1

(Multiple Choice, 0 points, unlimited attempts permitted)

Knowledge Check OVC  TFMC

True or False: Life insurance is included in the Fringe Benefits category.

True
 False



Correct	Choice
X	True
	False


Feedback when correct:

That's right! This is True.

Notes:


Now it is time to practice what we have learned. Complete the knowledge check questions by choosing the best answer.

Correct (Slide Layer)

Knowledge Check OVC  TFMC

True or False: Life insurance is included in the Fringe Benefits category.

True
 False




Correct

That's right! This is True.


[Continue](#)

Try Again (Slide Layer)

Knowledge Check OVC  TFMC

True or False: Life insurance is included in the Fringe Benefits category.

True
 False




Incorrect

Not quite the best response. Please try again.

[Try Again](#)

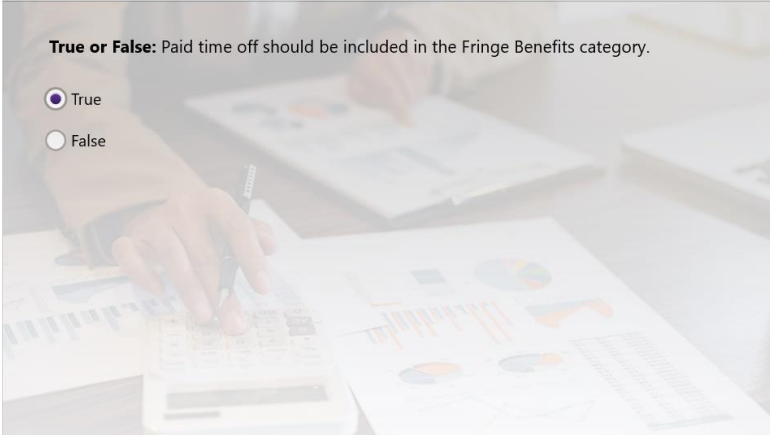
4.5 Knowledge Check 2

(Multiple Choice, 0 points, unlimited attempts permitted)

Knowledge Check OVC  TFMC

True or False: Paid time off should be included in the Fringe Benefits category.

True
 False




Correct	Choice
X	True
	False

Feedback when correct:


That's right! This is True.

Correct (Slide Layer)

Knowledge Check OVC  TFMC

True or False: Paid time off should be included in the Fringe Benefits category.

True
 False




Correct

That's right! This is True.


[Continue](#)

Try Again (Slide Layer)

Knowledge Check OVC  TFMC

True or False: Paid time off should be included in the Fringe Benefits category.

True
 False



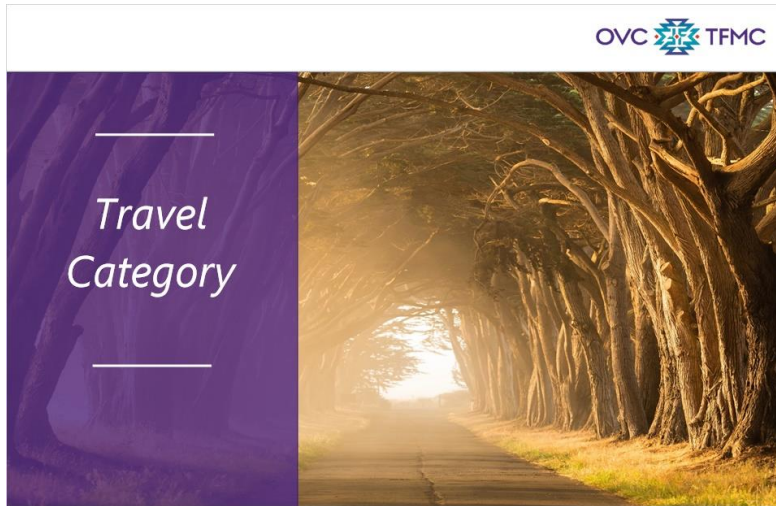
Incorrect

Not quite the best response. Please try again.

[Try Again](#)

5. Travel

5.1 Welcome





Notes:

Welcome to the Travel category. This part of the course will take approximately 5 minutes to complete. Select the Next button on the bottom right to begin.

5.2 Travel Category

Travel Category



- ◆ Itemize personnel travel expenses and describe the purpose of each travel expenditure in reference to the project objectives.
- ◆ Show the basis for the computations, such as six people to a 3-day training with costs for airfare, lodging, and per diem. Always indicate the specific location if it's known, otherwise indicate "location to be determined".
- ◆ Rates not to exceed [federal per diems](#).

Notes:


Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the non-federal entity.


Grantees must reimburse travel expenses based on their agency travel policy, but at rates that do not exceed the federal per diem rates must follow provisions included in the DOJ Grants Financial Guide.

All requested information must be included in the Budget Detail Worksheet and budget narrative. In the narrative, be sure to state whether the budget numbers are based on the tribal entity's travel policies or if the Federal Travel Regulations are followed.

(NOTE: travel expenses for consultants are listed under the "consultant travel" data fields in the Subawards/Subgrants-Procurement Contracts budget category). Select the Next button now.

5.3 Completing the Travel Category

Completing the Travel Category




C. Travel										
Purpose of Travel	Location	Type of Expense	Basis	Computation						
Indicate the purpose of each trip or type of trip (training, advisory group meeting)	Indicate the travel destination.	Lodging, Meals, Etc.	per day, mile, trip, etc.	Compute the cost of each type of expense X the number of people traveling.						
Add Travel Expense	Delete Selected			Cost	Quantity	# of Staff	# of Trips	Total Cost	Non-Federal Contribution	Federal Request
Purpose	Location, Type of Expense, Basis			Computation					\$0	
				Total(s)	\$0	\$0	\$0	\$0	\$0	
Narrative		Narrative			Add Additional Narrative Text					

Notes:

Select each **button** to learn more about that section of the Travel category of the Budget Detail Worksheet.

Purpose Layer: In the first cell, enter the “Purpose”. Indicate the purpose of each trip or type of trip. For example, enter “Victim “Advocacy Skill Based Training”, “Advisory”, or “Group Meeting” for the purpose.

Location, Type, Basis Layer: In the these cells, enter the “Location”, “Type”, and “Basis”. Indicate the travel destination type of expense and the basis of the expense when applicable, per night or per mile, etc. For example, enter “Reno, NV” for location and “Transportation” for type, and “Round Trip” for basis.

Computation Layer: In these cells enter the “Cost”, “Quantity”, “Number of Staff”, and “Number of Trips”. For example, enter “0.51” per mile for cost, “250” miles for quantity, and “1” for number of staff, and “1” for number of trips. Only enter numerical data in the cells because the Total cost and Federal request will total automatically for you.

Narrative Layer: Lastly, enter the “Narrative.” Describe in additional detail the information and numbers that were entered in the worksheet. “The project manager will attend Victim Advocacy Skill Based Training in Reno, NV and will use her own vehicle for a round trip at the rate of .51 per mile for 250 miles total.”

Purpose (Slide Layer)



C. Travel										
Purpose of Travel	Location	Type of Expense	Basis	Computation						
<small>Indicate the purpose of each trip or type of trip (training, advisory group meeting)</small>	<small>Indicate the travel destination.</small>	<small>Lodging, Meals, Etc.</small>	<small>per day, mile, trip, etc.</small>	<small>Compute the cost of each type of expense X the number of people traveling.</small>						
<input type="button" value="Add Travel Expense"/>	<input type="button" value="Delete Selected"/>			Cost	Quantity	# of Staff	# of Trips	Total Cost	Non-Federal Contribution	Federal Request
			N/A					\$0		\$0
Total(s)								\$0	\$0	\$0
Narrative <input type="text" value="Add Additional Narrative Text"/>										

In the first cell, enter the **"Purpose"**. Indicate the purpose of each trip or type of trip.
EXAMPLE: "Victim Advocacy Skill Based Training", "Advisory", "Group Meeting"

Continue

Location, Type (Slide Layer)



C. Travel										
Purpose of Travel	Location	Type of Expense	Basis	Computation						
<small>Indicate the purpose of each trip or type of trip (training, advisory group meeting)</small>	<small>Indicate the travel destination.</small>	<small>Lodging, Meals, Etc.</small>	<small>per day, mile, trip, etc.</small>	<small>Compute the cost of each type of expense X the number of people traveling.</small>						
<input type="button" value="Add Travel Expense"/>	<input type="button" value="Delete Selected"/>			Cost	Quantity	# of Staff	# of Trips	Total Cost	Non-Federal Contribution	Federal Request
			N/A					\$0		\$0
Total(s)								\$0	\$0	\$0
Narrative <input type="text" value="Add Additional Narrative Text"/>										

In the these cells, enter the **"Location"**, **"Type"**, and **"Basis"**. Indicate the travel destination type of expense and the basis of the expense when applicable (per night, per mile, etc.).
EXAMPLE: "Reno, NV", "Transportation", and "Round Trip"

Continue

Computation (Slide Layer)



C. Travel				Computation						
Purpose of Travel	Location	Type of Expense	Basis	Compute the cost of each type of expense X the number of people traveling.						
<small>Indicate the purpose of each trip or type of trip (training, advisory group meeting)</small>	<small>Indicate the travel destination.</small>	<small>Lodging, Meals, Etc.</small>	<small>per day, mile, trip, etc.</small>							
<input type="button" value="Add Travel Expense"/> <input type="button" value="Delete Selected"/>				Cost	Quantity	# of Staff	# of Trips	Total Cost	Non-Federal Contribution	Federal Request
			N/A					\$0		\$0
								\$0		\$0
Narrative				Add Additional Narrative Text						

In these cells enter the **"Cost", "Quantity", "# of Staff", and "# of Trips"**.

EXAMPLE: ".51" per mile, "250" miles, "1" staff member, and "1" trips.

*only enter numerical data

The Total Cost and Federal Request will total automatically.

Narrative (Slide Layer)




C. Travel				Computation						
Purpose of Travel	Location	Type of Expense	Basis	Compute the cost of each type of expense X the number of people traveling.						
<small>Indicate the purpose of each trip or type of trip (training, advisory group meeting)</small>	<small>Indicate the travel destination.</small>	<small>Lodging, Meals, Etc.</small>	<small>per day, mile, trip, etc.</small>							
<input type="button" value="Add Travel Expense"/> <input type="button" value="Delete Selected"/>				Cost	Quantity	# of Staff	# of Trips	Total Cost	Non-Federal Contribution	Federal Request
			N/A					\$0		\$0
								\$0		\$0
Narrative				Add Additional Narrative Text						

Lastly, enter the **"Narrative."** Describe in detail the information and numbers that were entered in the worksheet.

Example: "The project manager will attend Victim Advocacy Skill Based Training in Reno, NV and will use her own vehicle for a round trip at the rate of .51 per mile for 250 miles total."

5.4 Knowledge Check 1


(Multiple Choice, 0 points, unlimited attempts permitted)

Knowledge Check OVC  TFMC

True or False: Per diem costs should not be included in the Travel Category.

True

False



Correct	Choice
	True
X	False


Feedback when correct:

That's right! This is False. Per diem costs should be included in the Travel Category.

Notes:


Now it is time to practice what we have learned. Complete the knowledge check questions by choosing the best answer.

Correct (Slide Layer)

Knowledge Check OVC  TFMC


True or False: Per diem costs should not be included in the Travel Category.

True
 False


Correct


That's right! This is False. Per diem costs should be included in the Travel Category.

Try Again (Slide Layer)

Knowledge Check OVC  TFMC

True or False: Per diem costs should not be included in the Travel Category.


True
 False


Incorrect

Not quite the best response. Please try again.

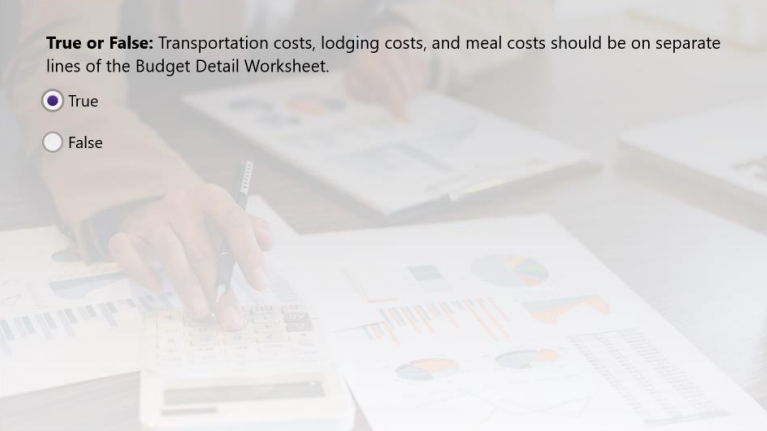
5.5 Knowledge Check 2

(Multiple Choice, 0 points, unlimited attempts permitted)

Knowledge Check OVC  TFMC

True or False: Transportation costs, lodging costs, and meal costs should be on separate lines of the Budget Detail Worksheet.

True
 False




Correct	Choice
X	True
	False

Feedback when correct:


That's right! This is True. Each type of cost should be separated out.

Correct (Slide Layer)


Knowledge Check OVC  TFMC

True or False: Transportation costs, lodging costs, and meal costs should be on separate lines of the B

True
 False



Correct
That's right! This is True. Each type of cost should be separated out.

Try Again (Slide Layer)

Knowledge Check OVC  TFMC

True or False: Transportation costs, lodging costs, and meal costs should be on separate lines of the B

True
 False


Incorrect
Not quite the best response. Please try again.

6. Equipment

6.1 Welcome




Notes:

Welcome to the Equipment category. This part of the course will take approximately 5 minutes to complete. Select the Next button on the bottom right to begin.

6.2 Equipment Category

Equipment Category



Equipment is tangible personal property (including information technology systems) having a:

- ◆ Useful life of more than one year and
- ◆ Per-unit acquisition cost of \$5,000 or greater (or the entity's capitalization threshold, if it is less than \$5,000)

How to categorize:

- ◆ List non-expendable items to be purchased
- ◆ Use the tribal entity's own capitalization policy
- ◆ Include expendable items in the "Supplies" category
- ◆ Analyze the cost benefits of purchasing versus leasing equipment, especially high cost
- ◆ Rented or leased equipment costs are listed in "Contracts" data fields under the "Subawards (Subgrants)/Procurement Contracts" category

Equipment Tagging

Notes:

The DOJ Grants Financial Guide defines Equipment as tangible personal property (including information technology systems) having 1) a useful life of more than one year and 2) a per-unit acquisition cost of \$5,000 or greater (or the organization's capitalization threshold, if it is less than \$5,000). If the item does not meet those thresholds, categorize it under the Supplies category. In the budget narrative, explain how the equipment is necessary for the success of the project, and describe the procurement methods to be used.

Award funds can be used to obtain equipment for program staff to use to carry out project activities. All equipment obtained with grant funds must be reasonable and necessary for project purposes.

Here are some things to keep in mind. After reading them,

Select the Next button.

Equipment Tagging (Slide Layer)

If a site visit happens and equipment is being verified, it should be tagged with certain data elements: Asset tag number (identifying number assigned to the asset);

- a. Description of equipment;
- b. Manufacturer's serial number, model number, Federal stock number, national stock number or other identification number;
- c. Source of equipment, including award/contract number;
- d. Acquisition date (or date received, if the equipment was furnished by the Federal Government) and cost;
- e. Information noting the equipment was acquired using Federal funding;
- f. Location (building and room location of asset) and condition of the equipment and the date the information was reported;
- g. Unit acquisition cost;
- h. Final disposition record, including the date of disposal and sales price or the method used to determine current fair market value where a recipient compensates the Federal awarding agency for its share.

[Back](#)

6.3 Completing the Equipment Category

Completing the Equipment Category




D. Equipment						
Item	Computation					
List and describe each item of equipment that will be purchased	Compute the cost (e.g., the number of each item to be purchased X the cost per item)					
<input type="button" value="Add Equipment"/> <input type="button" value="Delete Selected"/>	# of Items	Unit Cost	Total Cost	Non-Federal Contribution	Federal Request	
Item		Computation			\$0	
			Total(s)	\$0	\$0	
Narrative		Add Additional Narrative Text				
Narrative						

Notes:

Select each **button** to learn more about that section of the Equipment category of the Budget Detail Worksheet.

Item Layer: In the first cell, enter the “Item”. List and describe each item of equipment that will be purchased. For example, enter “IT Network Hardware System” for the item.

Computation Layer: In these cells enter the “# of Items” and the “Unit Cost”. For example, enter “1” for the number of items and “\$9,500” for unit cost. Only enter numerical data in the cells because the Total Cost and Federal Request will total automatically for you.

Narrative Layer: Lastly, enter the “Narrative.” Describe in additional detail the information and numbers that were entered in the worksheet. For example, the narrative could read “The team of victim advocates will need one IT Network Hardware System to access the intranet/internet and it will cost \$9,500. We are following our agency’s capitalization policy.”

Item (Slide Layer)



D. Equipment		Computation				
Item <small>List and describe each item of equipment that will be purchased</small>		Computation <small>Compute the cost (e.g., the number of each item to be purchased X the cost per item)</small>				
<input type="button" value="Add Equipment"/>	<input type="button" value="Delete Selected"/>	# of Items	Unit Cost	Total Cost	Non-Federal Contribution	Federal Request
				\$0		\$0
				Total(s)	\$0	\$0
Narrative		Add Additional Narrative Text				

In the first cell, enter the "Item". List and describe each item of equipment that will be purchased.
EXAMPLE: "IT Network Hardware System"

Next

Computation (Slide Layer)



D. Equipment		Computation				
Item <small>List and describe each item of equipment that will be purchased</small>		Computation <small>Compute the cost (e.g., the number of each item to be purchased X the cost per item)</small>				
<input type="button" value="Add Equipment"/>	<input type="button" value="Delete Selected"/>	# of Items	Unit Cost	Total Cost	Non-Federal Contribution	Federal Request
				\$0		\$0
				Total(s)	\$0	\$0
Narrative		Add Additional Narrative Text				

In these cells enter the "# of Items" and the "Unit Cost".
EXAMPLE: "1" IT Network Hardware System and "\$9,500" unit cost.
***only enter numerical data**

The Total Cost and Federal Request will total automatically.

Next

Narrative (Slide Layer)



D. Equipment					
Item	Computation				
<small>Let and describe each item of equipment that will be purchased</small>	<small>Compute the cost (e.g., the number of each item to be purchased X the cost per item)</small>				
<input type="button" value="Add Equipment"/> <input type="button" value="Delete Selected"/>					
# of Items	Unit Cost	Total Cost	Non-Federal Contribution	Federal Request	
		\$0		\$0	
		Total(s)	\$0	\$0	\$0

Narrative




Lastly, enter the **"Narrative."** Describe in additional detail the information and numbers that were entered in the worksheet.

Example: "The team of victim advocates will need one IT Network Hardware System to access the intranet/internet and it will cost \$9,500. We are following our agency's capitalization policy."

Next

6.4 Knowledge Check 1

(Multiple Choice, 0 points, unlimited attempts permitted)

Knowledge Check OVC  TFMC

Which of the following is **NOT** true about the Equipment Category?

- Equipment should have a useful life of one year or longer
- Equipment should have a per-unit acquisition cost of \$5,000 or greater (or the entity's capitalization threshold, if it is less than \$5,000)
- Expendable items like general office supplies should be included in the Equipment Category.

Correct	Choice
	Equipment should have a useful life of one year or longer
	Equipment should have a per-unit acquisition cost of \$5,000 or greater (or the entity's capitalization threshold, if it is less than \$5,000)
X	Expendable items like general office supplies should be included in the Equipment Category.


Feedback when correct:

That's right! Expendable items like general office supplies belong in the Supplies category.

Notes:


Now it is time to practice what we have learned. Complete the knowledge check questions by choosing the best answer.

Correct (Slide Layer)

Knowledge Check OVC  TFMC


Which of the following is **NOT** true about the Equipment Category?

- Equipment
- Equipment capitalization
- Expendable Category.


Correct


That's right! Expendable items like general office supplies belong in the Supplies category.

Try Again (Slide Layer)

Knowledge Check OVC  TFMC

Which of the following is **NOT** true about the Equipment Category?


- Equipment
- Equipment capitalization
- Expendable Category.


Incorrect

Not quite the best response. Please try again.


6.5 Knowledge Check 2

(Multiple Choice, 0 points, unlimited attempts permitted)

Knowledge Check OVC  TFCM

TRUE or FALSE: Rented or leased equipment costs are listed in "Contracts" data fields under the "Subawards (Subgrants)/Procurement Contracts" category.

True
 False




Correct	Choice
X	True
	False

Feedback when correct:


That's right! Rented equipment is not included in the Equipment category.

Correct (Slide Layer)

Knowledge Check OVC  TFMC


TRUE or FALSE: Rented or leased equipment costs are listed in "Contracts" data fields under the "Su

True
 False


Correct


That's right! Rented equipment is not included in the Equipment category.

Try Again (Slide Layer)

Knowledge Check OVC  TFMC

TRUE or FALSE: Rented or leased equipment costs are listed in "Contracts" data fields under the "Su

True
 False


Incorrect

Not quite the best response. Please try again.

7. Supplies

7.1 Welcome





Notes:

Welcome to the Supplies category. This part of the course will take approximately 5 minutes to complete. Select the Next button on the bottom right to begin.

7.2 Supplies Category

Supplies Category




- ◆ Postage
- ◆ Training materials
- ◆ Copy paper
- ◆ Pens, pencils, markers
- ◆ Easel pads
- ◆ Folders
- ◆ iPads
- ◆ Cameras
- ◆ Office equipment (e.g., computers, laptops, printers, fax machines (if applicable), desk, filing cabinets)
- ◆ Items consumed during the course of the project (expendable) equipment items costing less than \$5,000

Notes:

Award funds can be used to purchase supplies necessary to carry out project activities. Supplies are all other items of tangible personal property that are not equipment. This includes computing devices that cost less than \$5,000 per unit (or the entity's capitalization threshold, if that is less than \$5,000). Grantee must follow provisions included in the DOJ Grants Financial Guide and Part 200 Uniform Requirements for federal awards. All requested information must be included in the Budget Detail Worksheet and budget narrative.

7.3 Completing the Supplies Category

Completing the Supplies Category





Supply Items		Computation				
Provide a list of the types of items to be purchased with grant funds.		Describe the item and compute the costs. Computation: The number of each item to be purchased X the cost per item.				
Add Supply Item	Delete Selected	# of Items	Unit Cost	Total Cost	Non-Federal Contribution	Federal Request
Supply Items		Computation				\$0
						\$0
				Total(s)	\$0	\$0
Narrative		Add Additional Narrative Text				
Narrative						

Notes:

Select each **button** to learn more about that section of the Supplies category of the Budget Detail Worksheet.

Supply Items Layer: In the first cell, enter the “Supply Items”. Provide a list of the types of items to be purchased with grant funds. For example, enter “Locking Filing Cabinet” for the supply item.

Computation Layer: In these cells enter the “# of Items” and the “Unit Cost”. For example, enter “2” for the number of items and “\$900” for unit cost. Only enter numerical data because the Total Cost and Federal Request will total automatically for you.

Narrative Layer: Lastly, enter the “Narrative.” Describe in additional detail the information and numbers that were entered in the worksheet. For example, the narrative could read “The project manager will need two locking filing cabinets to keep client information secure at the cost of \$900 each.”

Supply Items (Slide Layer)



Supply Items		Computation				
<i>Provide a list of the types of items to be purchased with grant funds.</i>		<i>Describe the item and compute the costs. Computation: The number of each item to be purchased X the cost per item.</i>				
<input type="button" value="Add Supply Item"/>	<input type="button" value="Delete Selected"/>	# of Items	Unit Cost	Total Cost	Non-Federal Contribution	Federal Request
				\$0		\$0
				\$0		\$0
				Total(s)	\$0	\$0
Narrative		Add Additional Narrative Text				

In the first cell, enter the **"Supply Items"**. Provide a list of the types of items to be purchased with grant funds.
EXAMPLE: "Locking Filing Cabinet"

Continue

Computation (Slide Layer)



Supply Items		Computation				
<i>Provide a list of the types of items to be purchased with grant funds.</i>		<i>Describe the item and compute the costs. Computation: The number of each item to be purchased X the cost per item.</i>				
<input type="button" value="Add Supply Item"/>	<input type="button" value="Delete Selected"/>	# of Items	Unit Cost	Total Cost	Non-Federal Contribution	Federal Request
				\$0		\$0
				\$0		\$0
				Total(s)	\$0	\$0
Narrative		Add Additional Narrative Text				

In these cells enter the **"# of Items"** and the **"Unit Cost"**.
EXAMPLE: "2" Locking Filing Cabinets and "\$900" unit cost.
 *only enter numerical data

The Total Cost and Federal Request will total automatically.

Continue

Narrative (Slide Layer)



D. Equipment				
Item	Computation			
<small>List and describe each item of equipment that will be purchased</small>	<small>Compute the cost (e.g., the number of each item to be purchased X the cost per item)</small>			
<input type="button" value="Add Equipment"/> <input type="button" value="Delete Selected"/>				
# of Items	Unit Cost	Total Cost	Non-Federal Contribution	Federal Request
		\$0		\$0
		Total(s)	\$0	\$0

Narrative




Lastly, enter the **"Narrative."** Describe in detail the information and numbers that were entered in the worksheet.
Example: "The project manager will need two locking filing cabinets to keep client information secure at the cost of \$900 each."

Continue

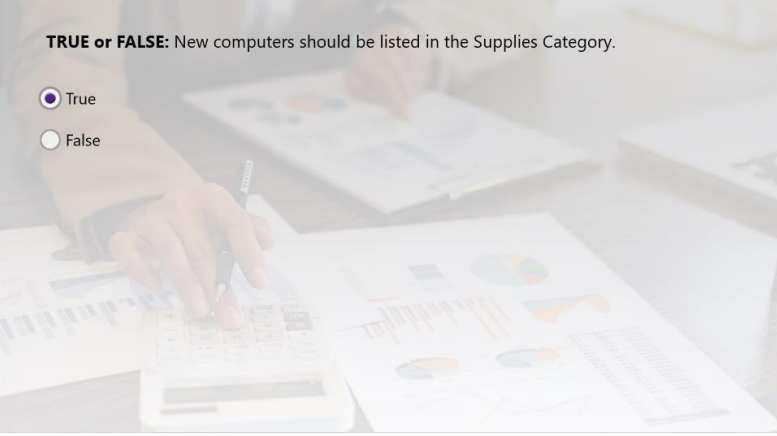
7.4 Knowledge Check 1

(Multiple Choice, 0 points, unlimited attempts permitted)

Knowledge Check OVC  TFMC

TRUE or FALSE: New computers should be listed in the Supplies Category.

True
 False



Correct	Choice
X	True
	False


Feedback when correct:

That's right! This is True.

Notes:


Now it is time to practice what we have learned. Complete the knowledge check questions by choosing the best answer.

Correct (Slide Layer)


Knowledge Check OVC  TFMC

TRUE or FALSE: New computers should be listed in the Supplies Category.

True
 False



Correct
That's right! This is True.

Try Again (Slide Layer)

Knowledge Check OVC  TFMC


TRUE or FALSE: New computers should be listed in the Supplies Category.

True
 False


Incorrect
Not quite the best response. Please try again.

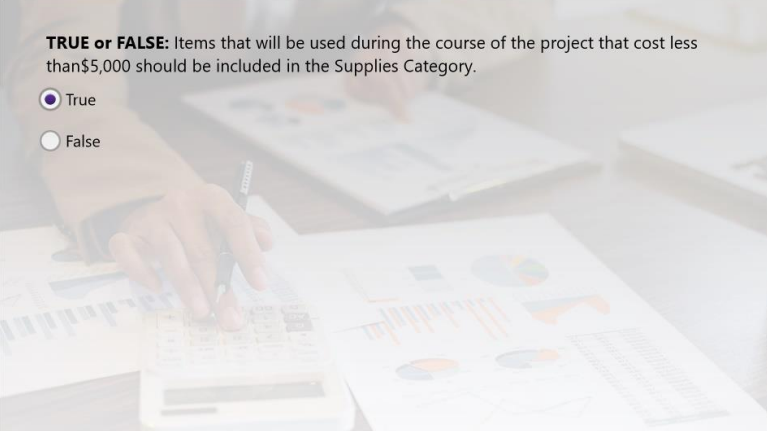
7.5 Knowledge Check 2

(Multiple Choice, 0 points, unlimited attempts permitted)

Knowledge Check OVC  TFMC

TRUE or FALSE: Items that will be used during the course of the project that cost less than \$5,000 should be included in the Supplies Category.

True
 False




Correct	Choice
X	True
	False

Feedback when correct:


That's right! This is True.

Correct (Slide Layer)


Knowledge Check OVC  TFMC

TRUE or FALSE: Items that will be used during the course of the project that cost less than \$5,000

True
 False



Correct
That's right! This is True.

Try Again (Slide Layer)

Knowledge Check OVC  TFMC

TRUE or FALSE: Items that will be used during the course of the project that cost less than \$5,000

True
 False


Incorrect
Not quite the best response. Please try again.

8. Subawards

8.1 Welcome




Notes:

Welcome to the Subawards Subgrants category. This part of the course will take approximately 5 minutes to complete. Select the Next button on the bottom right to begin.


8.2 Subawards/Subgrants Category

Subawards/Subgrants Category



A Subawardee/Subrecipient:

- ◆ Determines who is eligible to receive grant-funded services
- ◆ Reports data on its activities carried out with grant funds to the grantee for inclusion in required program performance measurements
- ◆ Bears responsibility for:
 - ◆ Making decisions about programmatic activities
 - ◆ Adhering to Federal program requirements
 - ◆ Providing services to members of the public, as opposed to providing goods or services for the benefit of the grantee




Notes:

This section should be used to describe subawards, also called subgrants, which the lead grantee makes to its subrecipients to carry out part of the required activities under the grant award.

An agreement that meets these criteria should be categorized as a subaward, not a procurement contract, even if your entity refers to the subaward agreement as a type of contract. Do not include procurement contracts in this section). Grantees must follow provisions included in the DOJ Grants Financial Guide and the Part 200 Uniform Requirements.

All requested information must be included in the Budget Detail Worksheet and budget narrative.

8.3 Completing the Subawards/Subgrants Category

Completing the Subawards/Subgrants Category				OVC  TFMC		
G. Subawards (Subgrants)						
Description <small>Provide a description of the activities to be carried out by subrecipients.</small>		Purpose <small>Describe the purpose of the subaward (subgrant).</small>		Consultant? <small>Is the subaward for a consultant? If yes, use the section below to explain associated travel expenses included in the cost.</small>		
Add Item		Delete Selected		Total Cost	Non-Federal Contribution	Federal Request
Description		Purpose		Consultant/Cost		
				\$0		\$0
Consultant Travel (if necessary)						
Purpose of Travel <small>Indicate the purpose of each trip or type of trip (training, advisory group meeting).</small>		Location <small>Indicate the travel destination.</small>	Type of Expense <small>Hotel, airfare, per diem</small>	Computation <small>Compute the cost of each type of expense X the number of people traveling.</small>		
Add Travel Expense		Delete		Consultant Travel	Cost	Duration or Distance
					# of Staff	Total Cost
						Non-Federal Contribution
						Federal Request
						\$0
						\$0
Narrative						
Select each button to learn more about that section of the Subawards/Subgrants category in the Budget Detail Worksheet.						

Notes:

Select each **button** to learn more about that section of the subawards subgrants category in the Budget Detail Worksheet.

Description Layer: In the first cell, enter the “Description”. Provide a description of the activities to be carried out by subrecipients. For example, enter “Provide services and conduct field work in a remote area included in the project.” for the description.

Purpose Layer: In the second cell, enter the “Purpose”. Describe the purpose of the subaward (subgrant). For example, enter “Expand the service area for victims.” for the purpose.

Consultant/Cost Layer: A consultant Provides goods and services within normal business operations, provides goods and services which are not subject to compliance requirements of the Federal Program, and operates in a competitive environment. Examples include accounting firms, IT services, and Legal services. In this cell indicate if the subaward is for a consultant or not. If so, complete the Consultant Travel section and indicate the total cost in the next cell.

Narrative Layer: Lastly, enter the “Narrative.” Describe in additional detail the information and numbers that were entered in the worksheet. For example, the narrative could read “The agency will make a subaward to provide services and conduct field work in a remote area. The \$25,000 cost was calculated based upon a similar size project completed in the same area.”

Consultant Travel Layer: If a consultant was used, use this area to indicate the “Consultant Travel”. This is completed the same way as the Travel Category. Please see that portion of this course to revisit this process.

Description (Slide Layer)



6. Subawards (Subgrants)						
Description	Purpose	Consultant?	Total Cost	Non-Federal Contribution	Federal Request	
<i>Provide a description of the activities to be carried out by subrecipients.</i>	<i>Describe the purpose of the subaward (subgrant)</i>	<i>Is the subaward for a consultant? If yes, use the section below to explain associated travel expenses included in the cost.</i>				
<input type="button" value="Add Item"/> <input type="button" value="Delete Selected"/>						
			<i>Total(s)</i>	\$0	\$0	\$0
Consultant Travel (if necessary) Purpose of Travel <i>Indicate the purpose of each trip or type of trip (training, advisory group meeting).</i>						
<input type="button" value="Add Travel Expense"/>						
				\$0	\$0	\$0

In the first cell, enter the **"Description"**. Provide a description of the activities to be carried out by subrecipients.
EXAMPLE: "Provide services and conduct field work in a remote area included in the project."

Continue

Purpose (Slide Layer)



6. Subawards (Subgrants)						
Description	Purpose	Consultant?	Total Cost	Non-Federal Contribution	Federal Request	
<i>Provide a description of the activities to be carried out by subrecipients.</i>	<i>Describe the purpose of the subaward (subgrant)</i>	<i>Is the subaward for a consultant? If yes, use the section below to explain associated travel expenses included in the cost.</i>				
<input type="button" value="Add Item"/> <input type="button" value="Delete Selected"/>						
			<i>Total(s)</i>	\$0	\$0	\$0
Consultant Travel (if necessary) Purpose of Travel <i>Indicate the purpose of each trip or type of trip (training, advisory group meeting).</i>						
	Location	Type of Expense	Computation			Number of people traveling.
<input type="button" value="Add Travel Expense"/>						

In the second cell, enter the **"Purpose"**. Describe the purpose of the subaward (subgrant).
Example: "Expand the service area for victims."

Continue

Consultant/Cost (Slide Layer)



6. Subawards (Subgrants)					
Description	Purpose	Consultant?	Total Cost	Non-Federal Contribution	Federal Request
<small>Provide a description of the activities to be carried out by subrecipients.</small>	<small>Describe the purpose of the subaward (subgrant).</small>	<small>Is the subaward for a consultant? If yes, use the section below to explain associated travel expenses included in the cost.</small>			\$0
<input type="button" value="Add Item"/> <input type="button" value="Delete Selected"/>					\$0
			Total Cost	Non-Federal Contribution	Federal Request
			\$0	\$0	\$0
Consultant Travel (if necessary)					
Purpose of Travel	Location	Type of Expense	Computations		
<small>Indicate the purpose of each trip or type of trip (training, advisory group meeting).</small>	<small>Indicate the travel destination.</small>	<small>Hotel, airfare, per diem, etc.</small>	<small>Number of expenses or the number of expeditions/traveling.</small>		
<input type="button" value="Add Travel Expense"/> <input type="button" value="Delete Selected"/>			Total		
			\$0		

In this cell indicate if the subaward is for a consultant or not. If so, complete the Consultant Travel section.

Indicate the "Total Cost" in this cell.

Narrative (Slide Layer)



6. Subawards (Subgrants)					
Description	Purpose	Consultant?	Total Cost	Non-Federal Contribution	Federal Request
<small>Provide a description of the activities to be carried out by subrecipients.</small>	<small>Describe the purpose of the subaward (subgrant).</small>	<small>Is the subaward for a consultant? If yes, use the section below to explain associated travel expenses included in the cost.</small>			\$0
<input type="button" value="Add Item"/> <input type="button" value="Delete Selected"/>					\$0
			Total Cost	Non-Federal Contribution	Federal Request
			\$0	\$0	\$0
Consultant Travel (if necessary)					
Purpose of Travel	Location	Type of Expense	Computations		
<small>Indicate the purpose of each trip or type of trip (training, advisory group meeting).</small>	<small>Indicate the travel destination.</small>	<small>Hotel, airfare, per diem, etc.</small>	<small>Number of expenses or the number of expeditions/traveling.</small>		
<input type="button" value="Add Travel Expense"/> <input type="button" value="Delete Selected"/>			Total		
			\$0		

Lastly, enter the "Narrative." Describe in detail the information and numbers that were entered in the worksheet.
Example: "The agency will make a subaward to provide services and conduct field work in a remote area. The \$25,000 cost was calculated based upon a similar size project completed in the same area."

Consultant Travel (Slide Layer)




G. Subawards (Subgrants)						
Description	Purpose	Consultant?				
<small>Provide a description of the subaward.</small>		<small>Is the subaward for a consultant? If yes, use</small>				
<div style="border: 2px solid purple; padding: 5px;"> <p>If a consultant was used, use this area to indicate the "Consultant Travel". This is completed the same way as the Travel Category. Please see that portion of this course to revisit this process.</p> </div>			<small>Federal Portion</small>	<small>Federal Request</small>		
			\$0	\$0		
			Total(s)	\$0	\$0	\$0
Consultant Travel (if necessary)						
Purpose of Travel	Location	Type of Expense	Computation			
<small>Indicate the purpose of each trip or type of trip (training, advisory group meeting).</small>	<small>Indicate the travel destination.</small>	<small>Hotel, airfare, per diem</small>	<small>Compute the cost of each type of expense X the number of people traveling.</small>			
<input type="button" value="Add Travel Expense"/>	<input type="button" value="Delete Selected"/>		<small>Cost</small>	<small>Duration or Distance</small>	<small># of Staff</small>	<small>Total Cost</small>
						<small>Non-Federal Contribution</small>
						<small>Federal Request</small>
					\$0	\$0

Continue

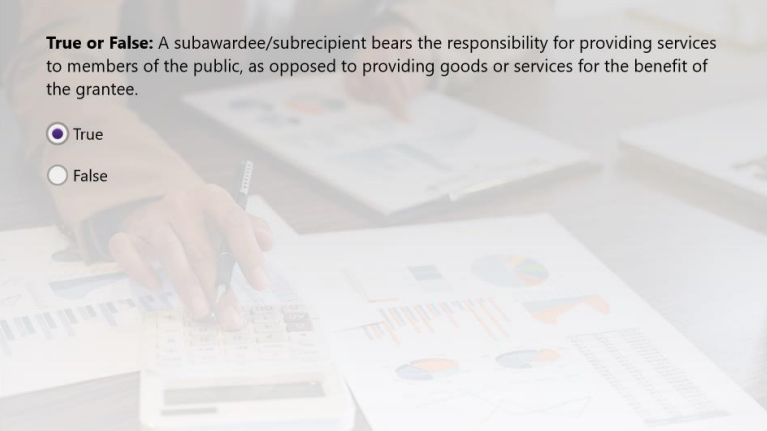
8.4 Knowledge Check 1

(Multiple Choice, 0 points, unlimited attempts permitted)

Knowledge Check OVC  TFMC

True or False: A subawardee/subrecipient bears the responsibility for providing services to members of the public, as opposed to providing goods or services for the benefit of the grantee.

True
 False



Correct	Choice
X	True
	False


Feedback when correct:

That's right! This is true.

Notes:


Now it is time to practice what we have learned. Complete the knowledge check questions by choosing the best answer.

Correct (Slide Layer)


Knowledge Check OVC  TFMC

True or False: A subawardee/subrecipient bears the responsibility for providing services to members of the grantee. benefit of the grantee.

True
 False



Correct
That's right! This is true.

Try Again (Slide Layer)

Knowledge Check OVC  TFMC

True or False: A subawardee/subrecipient bears the responsibility for providing services to members of the grantee. benefit of the grantee.

True
 False


Incorrect
Not quite the best response. Please try again.

9. Other Costs

9.1 Welcome




Notes:

Welcome to the Other Costs category. This part of the course will take approximately 5 minutes to complete. Select the Next button on the bottom right to begin.


9.2 Other Costs Category

Other Costs Category



Costs that do not fit into other budg categories, such as:


- ◆ Printing/copying
- ◆ Telephone
- ◆ Security services
- ◆ Internet services
- ◆ Rent




Notes:

Costs that do not fit into the other budget categories, but that are necessary for the victim services proposed in the project are set out in this category. Computations for other costs include line items for rent, telephone, reproduction (copies), and postage. Specific details about the quantity, per unit costs, and period of time needed are used to calculate the total costs. The narrative provides additional brief details for each line item cost. Grantee must follow provisions included in the DOJ Grants Financial Guide and Part 200 Uniform Requirements for federal awards. All requested information must be included in the Budget Detail Worksheet and budget narrative. Select the Next button to proceed.

9.3 Completing the Other Costs Category

Completing the Other Costs Category




I. Other Costs								
Description	Computation							
List and describe items that will be paid with grants funds (e.g., rent, reproduction, telephone, postage, or security services, and investigative or confidential funds).	Show the basis for computation							
<input type="button" value="Add Item"/> <input type="button" value="Delete Selected"/>	Quantity	Basis	Cost	Length of Time	Total Cost	Non-Federal Contribution	Federal Request	
Description	Computation							
					Total(s)	\$0	\$0	
Narrative		<input type="button" value="Add Additional Narrative"/>						
Narrative								

Notes:

Select each button to learn more about that section of the other costs category of the Budget Detail Worksheet.

Description Layer: In the first three cells, enter the “Description”. List and describe items that will be paid with grants funds. For example, enter “Rent”, “Telephone”, or “Postage” on separate lines for the description.

Computation Layer: In these cells enter the “Quantity”, “Basis”, and “Cost”. For example, enter “500” for rent, “sq feet” for basis, and “\$2.51” for cost. Or for a telephone example, enter “1” for quantity, “monthly rate” for basis, and “\$50” for cost. In the next cell, enter the “Length of Time” which is how many bills per year. For example, enter “12” for monthly or “4” for quarterly. The Total Cost and Federal Request will total for you automatically.

Narrative Layer: Lastly, enter the “Narrative.” Describe in additional detail the information and numbers that were entered in the worksheet. For example, the narrative could read “Rent is charged at \$2.51 per square foot per month. Telephone is charged \$50 per month for 12 months.”

Description (Slide Layer)



I. Other Costs		Computation						
Description		Show the basis for computation						
<small>List and describe items that will be paid with grants funds (e.g., rent, reproduction, telephone, janitorial, or security services, and investigative or confidential funds).</small>		Quantity	Basis	Cost	Length of Time	Total Cost	Non-Federal Contribution	Federal Request
<input type="button" value="Add Item"/>	<input type="button" value="Delete Selected"/>					\$0		\$0
						Total(s)	\$0	\$0
Narrative		<input type="button" value="Add Additional Narrative"/>						

In the first three cells, enter the **"Description"**. List and describe items that will be paid with grants funds.

EXAMPLE: "Rent", "Telephone", or "Postage" on separate lines.

Continue

Computation (Slide Layer)



I. Other Costs		Computation						
Description		Show the basis for computation						
<small>List and describe items that will be paid with grants funds (e.g., rent, reproduction, telephone, janitorial, or security services, and investigative or confidential funds).</small>		Quantity	Basis	Cost	Length of Time	Total Cost	Non-Federal Contribution	Federal Request
<input type="button" value="Add Item"/>	<input type="button" value="Delete Selected"/>					\$0		\$0
						Total(s)	\$0	\$0
Narrative		<input type="button" value="Add Additional Narrative"/>						

In these cells enter the **"Quantity"**, **"Basis"**, and **"Cost"**.

Example: For rent "500", "sq feet", and "\$2.51" or for telephone "1", "monthly rate", and "\$50".

In this cell, enter the **"Length of Time"** which is how many bills per year.

Example: "12" for monthly or "4" for quarterly.

The **Total Cost** and **Federal Request** will total for you automatically.

Continue

Narrative (Slide Layer)



I. Other Costs		Computation						
Description <small>List and describe items that will be paid with grants funds (e.g., rent, reproduction, telephone, janitorial, or security services, and investigative or confidential funds).</small>		Show the basis for computation						
Add Item Delete Selected		Quantity	Basis	Cost	Length of Time	Total Cost	Non-Federal Contribution	Federal Request
						\$0		\$0
Total(s)						\$0	\$0	\$0

Narrative Add Additional Narrative




Lastly, enter the **"Narrative."** Describe in detail the information and numbers that were entered in the worksheet.
Example: "Rent is charged at \$2.51 per square foot per month. Telephone is charged \$50 per month for 12 months."

Continue

9.4 Knowledge Check 1

(Multiple Choice, 0 points, unlimited attempts permitted)

Knowledge Check OVC  TFMC

Which of the following should be included in the Other Costs category? (Meaning they do NOT fit in any of the prior budget categories)

- Cost of renovating a kitchen area
- Accountant consultant's travel costs
- Cost for internet
- Costs for the staff to attend a convention out of state

Correct	Choice
	Cost of renovating a kitchen area
	Accountant consultant's travel costs
X	Cost for internet
	Costs for the staff to attend a convention out of state


Feedback when correct:

That's right! The cost for internet does not fit in any other category and should be included in Other Costs.

Notes:

Now it is time to practice what we have learned. Complete the knowledge check questions by choosing the best answer.

Correct (Slide Layer)

Knowledge Check OVC  TFMC


Which of the following do NOT fit in the category of Other Costs? (Select all that apply.)

- Cost of rent
- Accounting fees
- Cost for internet
- Costs for telephone

That's right! The cost for internet does not fit in any other category and should be included in Other Costs.

Continue

Try Again (Slide Layer)

Knowledge Check OVC  TFMC

Which of the following do NOT fit in the category of Other Costs? (Select all that apply.)

- Cost of rent
- Accounting fees
- Cost for internet
- Costs for telephone


Incorrect

Not quite the best response. Please try again.

Try Again

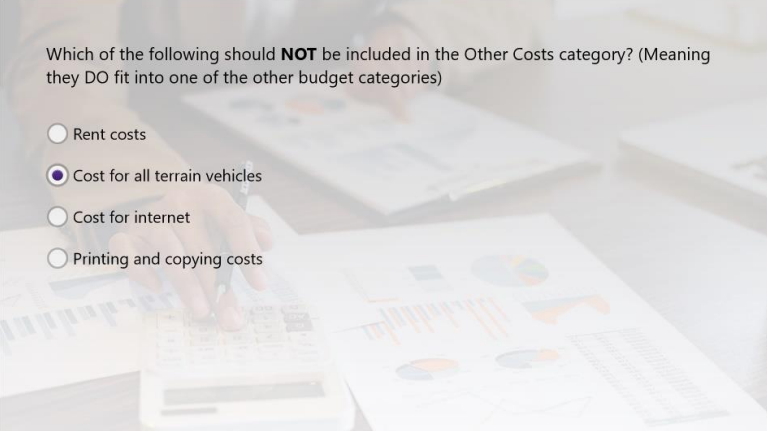
9.5 Knowledge Check 2

(Multiple Choice, 0 points, unlimited attempts permitted)

Knowledge Check OVC  TFMC

Which of the following should **NOT** be included in the Other Costs category? (Meaning they DO fit into one of the other budget categories)

- Rent costs
- Cost for all terrain vehicles
- Cost for internet
- Printing and copying costs




Correct	Choice
	Rent costs
X	Cost for all terrain vehicles
	Cost for internet
	Printing and copying costs

Feedback when correct:

That's right! The cost for vehicles should be listed in the Equipment category.

Correct (Slide Layer)

Knowledge Check OVC  TFMC

Which of the following categories do these items belong to? (Meaning they DO fit in)


- Rent costs
- Cost for all
- Cost for in
- Printing ar

Correct

That's right! The cost for vehicles should be listed in the Equipment category.

Continue

Try Again (Slide Layer)

Knowledge Check OVC  TFMC

Which of the following categories do these items belong to? (Meaning they DO fit in)

- Rent costs
- Cost for all
- Cost for in
- Printing ar

Incorrect

Not quite the best response. Please try again.

Try Again

10. Indirect Costs

10.1 Welcome



Notes:

Welcome to the Indirect Costs category. This part of the course will take approximately 5 minutes to complete. Select the Next button on the bottom right to begin.

10.2 Indirect Costs Category

Indirect Costs Category



- ◆ Recipient has a current (unexpired), federally approved indirect cost rate


or


- ◆ Recipient is eligible to use, and elects to use, the “*de minimis*” indirect cost rate described in the Part 200 Uniform Requirements

Notes:

Indirect costs may be charged to an award only if: a) The recipient has a current (unexpired), federally approved indirect cost rate; or b) the recipient is eligible to use, and elects to use, the “*de minimis*” indirect cost rate described in the Part 200 Uniform Requirements and the DOJ Grants Financial Guide. In the budget narrative, explain how the Indirect Costs numbers were generated, as well as any explanation of the proposed indirect costs for this project. Select the Next button to proceed.

10.3 Completing the Indirect Costs Category

Completing the Indirect Costs Category




J. Indirect Costs						
Description	Computation					
Describe what the approved rate is and how it is applied.	Compute the indirect costs for those portions of the program which allow such costs.					
<input type="button" value="Add Indirect Cost"/> <input type="button" value="Delete Selected"/>	Base	Indirect Cost Rate	Total Cost	Non-Federal Contribution	Federal Request	
Description, Base, and Indirect Cost Rate			\$0		\$0	
			Total(s) \$0	\$0	\$0	
Narrative	Add Additional Narrative Text					
Narrative						

Notes:

Select each button to learn more about that section of the indirect costs category of the Budget Detail Worksheet.

Description Layer: In these cells, enter the “Description”, “Base”, and “Indirect Cost Rate”. Describe what the approved rate is and how it is applied. For example, enter “Indirect Costs” for the description, “\$121,725” for the base, and “12.54%” for the indirect cost rate.

Narrative Layer: Lastly, enter the “Narrative.” Describe in additional detail the information and numbers that were entered in the worksheet. For example, the narrative could read “Indirect costs are based on Federally approved rate of 12.54% on total direct labor (Personnel + Fringe) \$121,725.”

Description (Slide Layer)



I. Indirect Costs		Computation				
Description <small>Describe what the approved rate is and how it is applied.</small>		Compute the indirect costs for those portions of the program which allow such costs.				
Add Indirect Cost	Delete Selected	Base	Indirect Cost Rate	Total Cost	Non-Federal Contribution	Federal Request
				\$0		\$0
				Total(s)	\$0	\$0
Narrative		Add Additional Narrative Text				

In these cells, enter the **"Description"**, **"Base"**, and **"Indirect Cost Rate"**. Describe what the approved rate is and how it is applied.

EXAMPLE: "Indirect Costs", "\$121,725", and "12.54%".

Continue

Narrative (Slide Layer)



J. Indirect Costs		Computation				
Description <small>Describe what the approved rate is and how it is applied.</small>		Compute the indirect costs for those portions of the program which allow such costs.				
Add Indirect Cost	Delete Selected	Base	Indirect Cost Rate	Total Cost	Non-Federal Contribution	Federal Request
				\$0		\$0
				Total(s)	\$0	\$0
Narrative		Add Additional Narrative Text				


Lastly, enter the **"Narrative."** Describe in detail the information and numbers that were entered in the worksheet.

Example: "Indirect costs are based on Federally approved rate of 12.54% on total direct labor (Personnel + Fringe) \$121,725."

Continue

10.4 Knowledge Check 1

(Multiple Choice, 0 points, unlimited attempts permitted)

Knowledge Check 

Which of the following is **FALSE**?

- Indirect costs are allowed only if the applicant has a current, federally approved indirect cost rate.
- Indirect costs are allowed only if the applicant elects the de minimis method, costs must be consistently charged as either indirect or direct costs, but may not be double charged or inconsistently charged as both.
- An applicant with a current, federally approved indirect cost rate is not required to attach a copy of the rate approval, a fully-executed, negotiated agreement.
- In order to use the "de minimis" indirect rate an applicant would need to attach written documentation to the application that advises DOJ of both the applicant's eligibility (to use the "de minimis" rate) and its election. In order to use the "de minimis" indirect rate an applicant would need to attach written documentation to the application that advises DOJ of both the applicant's eligibility (to use the "de minimis" rate) and its election.

Correct	Choice
	Indirect costs are allowed only if the applicant has a current, federally approved indirect cost rate.
	Indirect costs are allowed only if the applicant elects the de minimis method, costs must be consistently charged as either indirect or direct costs, but may not be double charged or inconsistently charged as both.
X	An applicant with a current, federally approved indirect cost rate is not required to attach a copy of the rate approval, a fully-executed, negotiated agreement.
	In order to use the "de minimis" indirect rate an applicant would need to attach written documentation to the application that advises DOJ of both the applicant's eligibility (to use the "de minimis" rate) and its election. In order to use the "de minimis" indirect rate an applicant would need to attach written documentation to the application that advises DOJ of both the applicant's eligibility (to use the "de minimis" rate) and its election.

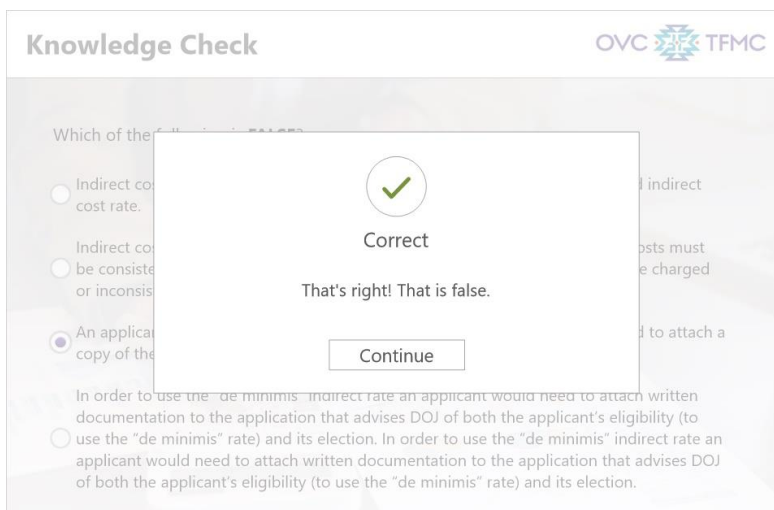
Feedback when correct:

That's right! That is false.

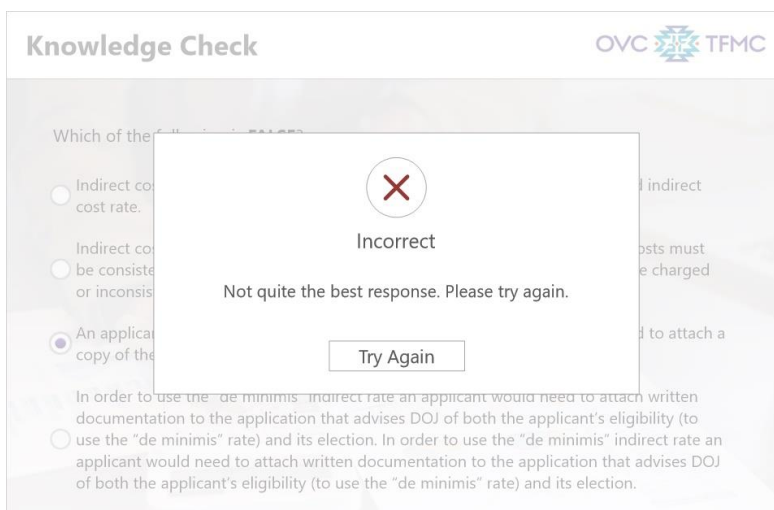
Notes:

Now it is time to practice what we have learned. Complete the knowledge check questions by choosing the best answer.

Correct (Slide Layer)



Try Again (Slide Layer)



12. Procurement Contracts

12.1 Welcome



Notes:

Welcome to the Procurement Contracts category. This part of the course will take approximately 5 minutes to complete. Select the Next button on the bottom right to begin.

12.2 Procurement Contracts Category

Procurement Contracts Category 



Procurement contracts defined in 2 CFR 200.22

- ◆ Promote free and open competition in the awarding process
- ◆ Use separate justification for sole source procurements in excess of the Simplified Acquisition Threshold
- ◆ Award funds can be used to procure goods or services for the benefit of the grantee
- ◆ Sole source procurement contracts in excess of \$150,000 must receive the prior approval of OJP

Notes:

Award funds can be used to procure goods or services for the benefit of the grantee. Procurement transactions must be conducted using an entities process. Sole source procurement contracts in excess of \$150,000 must receive the prior approval of OJP. Grantees must follow provisions included in the DOJ Grants Financial Guide and the Uniform Guidance for federal awards in 2CFR 200, which details requirements and restrictions imposed on recipients and subawardees/subrecipients that use Federal assistance funds to procure property or services needed to carry out the grant-funded project. All requested information must be included in the Budget Detail Worksheet and budget narrative. Select the Next button to proceed.

12.3 Completing the Procurement Contracts Category

Description		Purpose	Consultant?			
<small>Provide a description of the products or services to be procured by contract and an estimate of the costs. Applicants are encouraged to promote free and open competition in awarding contracts. A separate justification must be provided for sole source procurements in excess of the Simplified Acquisition Threshold (currently \$150,000).</small>		<small>Describe the purpose of the contract</small>	<small>is the subaward for a consultant? If yes, use the section below to explain associated travel expenses included in the cost.</small>			
<input type="button" value="Add Item"/> <input type="button" value="Delete Selected"/>				Total Cost	Non-Federal Contribution	Federal Request
Description, Purpose, Consultant, and Cost						\$0
				Total(s)	\$0	\$0
Consultant Travel (if necessary)						
Purpose of Travel	Location	Type of Expense	Computation			
<small>Indicate the purpose of each trip or type of trip (training, advisory group meeting)</small>	<small>Indicate the travel destination.</small>	<small>Hotel, airfare, per diem</small>	<small>Compute the cost of each type of expense X the number of people traveling</small>			
<input type="button" value="Add Travel Expense"/>	<input type="text" value="D"/>	Consultant Travel	Cost	Duration or Distance	# of Staff	Total Cost
						\$0
Narrative						

Notes:

Select each **button** to learn more about that section of the Procurement Contracts category in the Budget Detail Worksheet.

Description Layer: In this cell enter the “Description”, “Purpose”, “Consultant” and “Cost”. Provide a description of the products or services to be procured by contract and an estimate of the costs. Applicants are encouraged to promote free and open competition in awarding contracts. A separate justification must be provided for sole source procurement in excess of the Simplified Acquisition Threshold (currently \$150,000). For example, enter “William Penn” for description, “Accounting Assistance” for purpose, “Yes” for consultant used, and “\$9,400” for cost.

Consultant Travel Layer: In this section, enter the “Consultant Travel” if applicable. This area is completed in the same way as the Travel Category. Please revisit that part of the training for further information.

Narrative Layer: Lastly, enter the “Narrative.” Describe in additional detail the information and numbers that were entered in the worksheet. For example, the narrative could read “William Penn will assist in completing financial reports as well as tracking award expenditures. Mr. Penn’s rate is \$47 per hour and we estimate he will provide 200 hours of services.”

Description (Slide Layer)



H. Procurement Contracts						
Description	Purpose	Consultant?	Total Cost	Non-Federal Contribution	Federal Request	
<small>Provide a description of the products or services to be procured by contract and an estimate of the costs. Applicants are encouraged to promote free and open competition in awarding contracts. A separate justification must be provided for sole source procurements in excess of the Simplified Acquisition Threshold (currently \$150,000).</small>	<small>Describe the purpose of the contract</small>	<small>Is the subaward for a consultant? If yes, use the section below to explain associated travel expenses included in the cost.</small>				\$0
<input type="button" value="Add Item"/> <input type="button" value="Delete Selected"/>						\$0

In this cell enter the **"Description"**, **"Purpose"**, **"Consultant"** and **"Cost"**. Provide a description of the products or services to be procured by contract and an estimate of the costs. Applicants are encouraged to promote free and open competition in awarding contracts. A separate justification must be provided for sole source procurement in excess of the Simplified Acquisition Threshold (currently \$150,000).

Example: "William Penn", "Accounting Assistance", "Yes" consultant used, and "\$9,400" cost.

Continue

Consultant Travel (Slide Layer)



H. Procurement Contracts						
Description	Purpose	Consultant?	Total Cost	Non-Federal Contribution	Federal Request	
<small>Provide a description of the products or services to be procured by contract and an estimate of the costs. Applicants are encouraged to promote free and open competition in awarding contracts. A separate justification must be provided for sole source procurements in excess of the Simplified Acquisition Threshold (currently \$150,000).</small>	<small>Describe the purpose of the contract</small>	<small>Is the subaward for a consultant? If yes, use the section below to explain associated travel expenses included in the cost.</small>				\$0
<input type="button" value="Add Item"/> <input type="button" value="Delete Selected"/>						\$0

In this section, enter the **"Consultant Travel"** if applicable. This area is completed in the same way as the Travel Category. Please revisit that part of the training for further information.

Consultant Travel (if necessary)								
Purpose of Travel	Location	Type of Expense	Computation					
<small>Indicate the purpose of each trip or type of trip (training, advisory group meeting)</small>	<small>Indicate the travel destination.</small>	<small>Hotel, airfare, per diem</small>	<small>Compute the cost of each type of expense X the number of people traveling</small>					
<input type="button" value="Add Travel Expense"/>	<input type="button" value="Delete Selected"/>		Cost	Duration or Distance	# of Staff	Total Cost	Non-Federal Contribution	Federal Request
						\$0		\$0

Continue

Narrative (Slide Layer)



H. Procurement Contracts									
Description		Purpose		Consultant?					
<small>Provide a description of the products or services to be procured by contract and an estimate of the costs. Applicants are encouraged to promote free and open competition in awarding contracts. A separate justification must be provided for sole source procurements in excess of the Simplified Acquisition Threshold (currently \$150,000).</small>		<small>Describe the purpose of the contract</small>		<small>Is the subaward for a consultant? If yes, use the section below to explain associated travel expenses included in the cost.</small>					
Add Item		Delete Selected				Total Cost	Non-Federal Contribution	Federal Request	
								\$0	
								\$0	
								ing	
								Federal Request	
								\$0	

Lastly, enter the **"Narrative."** Describe in detail the information and numbers that were entered in the worksheet.

Example: "William Penn will assist in completing financial reports as well as tracking award expenditures. Mr. Penn's rate is \$47 per hour and we estimate he will provide 200 hours of services."

Continue


12.4 Knowledge Check 1

(Multiple Choice, 0 points, unlimited attempts permitted)

Knowledge Check OVC  TFMC

Sole source procurement contracts must receive prior approval by OJP when they exceed what amount?

- \$1 million
- \$150,000
- \$100,000
- \$15,000



Correct	Choice
	\$1 million
X	\$150,000
	\$100,000
	\$15,000


Feedback when correct:

That's right! In excess of \$150,000 must receive prior approval by OJP.

Notes:

Now it is time to practice what we have learned. Complete the knowledge check questions by choosing the best answer.

Correct (Slide Layer)

Knowledge Check OVC  TFMC

Sole source p
what amount


\$1 million

\$150,000

\$100,000

\$15,000


they exceed



Correct

That's right! In excess of \$150,000 must receive prior approval by OJP.

Try Again (Slide Layer)

Knowledge Check OVC  TFMC

Sole source p
what amount


\$1 million

\$150,000

\$100,000

\$15,000

they exceed




Incorrect

Not quite the best response. Please try again.

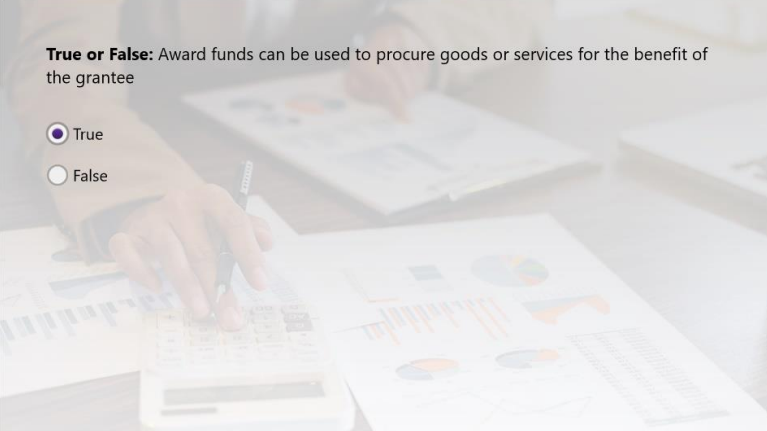
12.5 Knowledge Check 2

(Multiple Choice, 0 points, unlimited attempts permitted)

Knowledge Check OVC  TFMC

True or False: Award funds can be used to procure goods or services for the benefit of the grantee

True
 False




Correct	Choice
X	True
	False

Feedback when correct:


That's right! Award funds should be used to benefit the grantee.

Correct (Slide Layer)


Knowledge Check OVC  TFMC

True or False
the grantee benefit of

True
 False



Correct
That's right! Award funds should be used to benefit the grantee.
Continue

Try Again (Slide Layer)

Knowledge Check OVC  TFMC

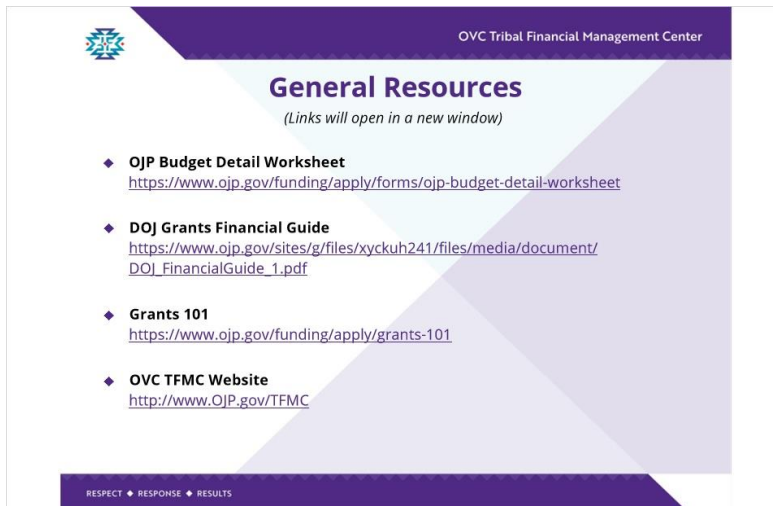
True or False
the grantee benefit of

True
 False


Incorrect
Not quite the best response. Please try again.
Try Again

11. Resources

11.1 General Resources

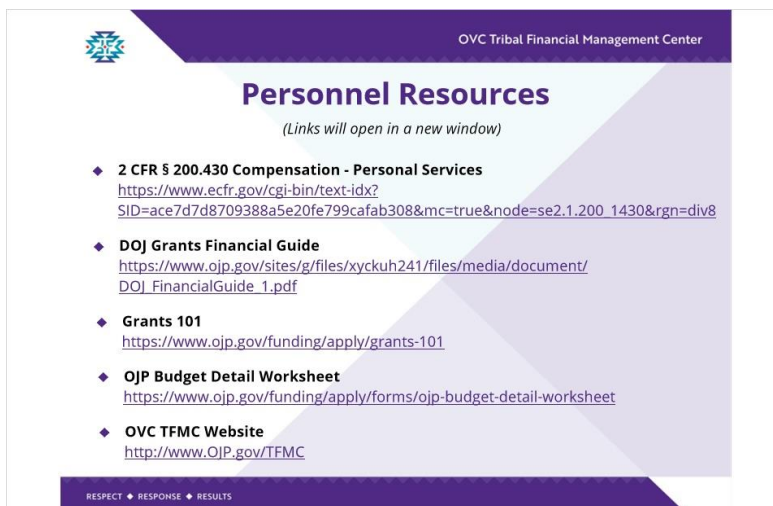


The screenshot shows a webpage titled "General Resources" from the OVC Tribal Financial Management Center. The page features a purple header with the center's name and a logo. Below the header, the title "General Resources" is displayed in a large, bold font, followed by the text "(Links will open in a new window)". A list of four resources is provided, each with a diamond icon and a link:

- ◆ **OJP Budget Detail Worksheet**
<https://www.ojp.gov/funding/apply/forms/ojp-budget-detail-worksheet>
- ◆ **DOJ Grants Financial Guide**
https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/DOJ_FinancialGuide_1.pdf
- ◆ **Grants 101**
<https://www.ojp.gov/funding/apply/grants-101>
- ◆ **OVC TFMC Website**
<http://www.OJP.gov/TFMC>

At the bottom of the page, there is a purple footer with the text "RESPECT ◆ RESPONSE ◆ RESULTS".

11.2 Personnel Resources

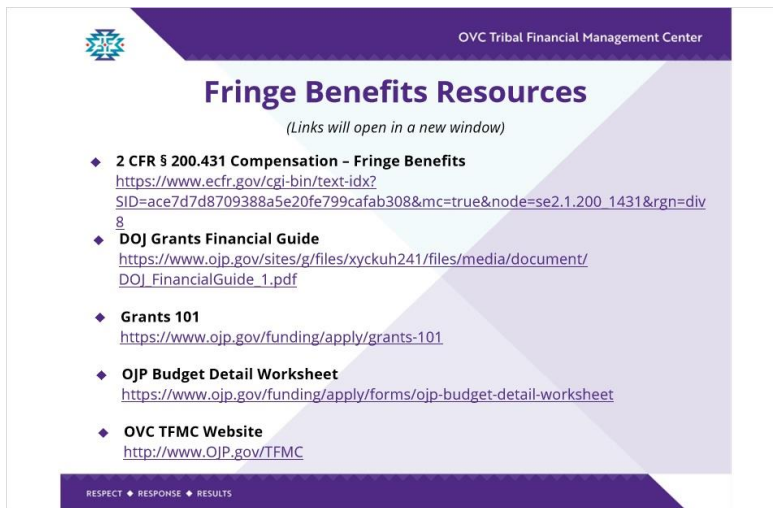


The screenshot shows a webpage titled "Personnel Resources" from the OVC Tribal Financial Management Center. The page features a purple header with the center's name and a logo. Below the header, the title "Personnel Resources" is displayed in a large, bold font, followed by the text "(Links will open in a new window)". A list of five resources is provided, each with a diamond icon and a link:

- ◆ **2 CFR 5 200.430 Compensation - Personal Services**
https://www.ecfr.gov/cgi-bin/text-idx?SID=ace7d7d8709388a5e20fe799cafab308&mc=true&node=se2.1.200_1430&rgn=div8
- ◆ **DOJ Grants Financial Guide**
https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/DOJ_FinancialGuide_1.pdf
- ◆ **Grants 101**
<https://www.ojp.gov/funding/apply/grants-101>
- ◆ **OJP Budget Detail Worksheet**
<https://www.ojp.gov/funding/apply/forms/ojp-budget-detail-worksheet>
- ◆ **OVC TFMC Website**
<http://www.OJP.gov/TFMC>

At the bottom of the page, there is a purple footer with the text "RESPECT ◆ RESPONSE ◆ RESULTS".

11.3 Fringe Benefits Resources



The screenshot displays the 'Fringe Benefits Resources' page on the OVC Tribal Financial Management Center website. The page features a purple header with the OVC logo and the text 'OVC Tribal Financial Management Center'. Below the header, the title 'Fringe Benefits Resources' is prominently displayed, followed by the note '(Links will open in a new window)'. A list of six resources is provided, each with a diamond icon and a URL. The resources include 2 CFR § 200.431 Compensation – Fringe Benefits, DOJ Grants Financial Guide, Grants 101, OJP Budget Detail Worksheet, and OVC TFMC Website. A footer at the bottom of the page contains the text 'RESPECT ♦ RESPONSE ♦ RESULTS'.

OVC Tribal Financial Management Center

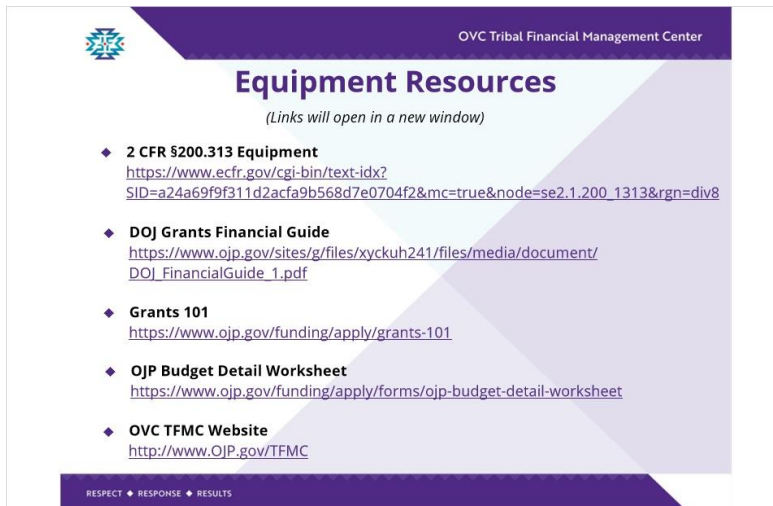
Fringe Benefits Resources

(Links will open in a new window)

- ◆ **2 CFR § 200.431 Compensation – Fringe Benefits**
https://www.ecfr.gov/cgi-bin/text-idx?SID=ace7d7d8709388a5e20fe799cafab308&mc=true&node=se2.1.200_1431&rgn=div8
- ◆ **DOJ Grants Financial Guide**
https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/DOJ_FinancialGuide_1.pdf
- ◆ **Grants 101**
<https://www.ojp.gov/funding/apply/grants-101>
- ◆ **OJP Budget Detail Worksheet**
<https://www.ojp.gov/funding/apply/forms/ojp-budget-detail-worksheet>
- ◆ **OVC TFMC Website**
<http://www.OJP.gov/TFMC>

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11.4 Equipment Resources



The screenshot displays the 'Equipment Resources' page on the OVC Tribal Financial Management Center website. The page features a purple header with the OVC logo and the text 'OVC Tribal Financial Management Center'. Below the header, the title 'Equipment Resources' is prominently displayed, followed by the note '(Links will open in a new window)'. A list of six resources is provided, each with a diamond icon and a URL. The resources include 2 CFR § 200.313 Equipment, DOJ Grants Financial Guide, Grants 101, OJP Budget Detail Worksheet, and OVC TFMC Website. A footer at the bottom of the page contains the text 'RESPECT ♦ RESPONSE ♦ RESULTS'.

OVC Tribal Financial Management Center

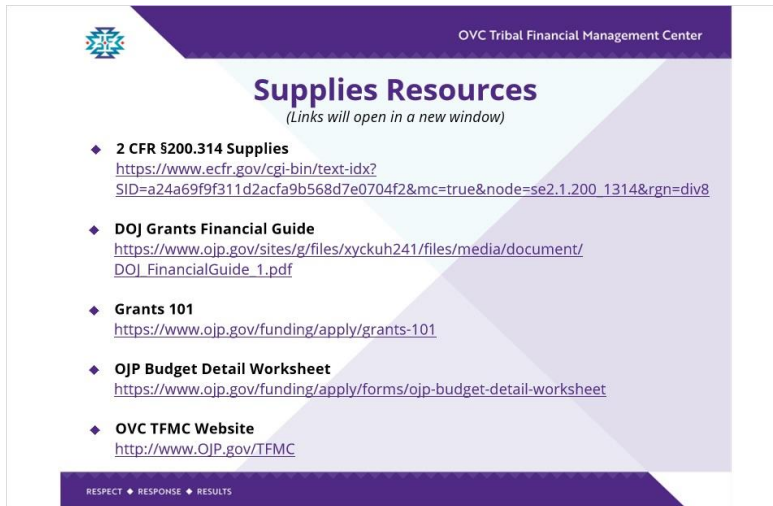
Equipment Resources

(Links will open in a new window)

- ◆ **2 CFR § 200.313 Equipment**
https://www.ecfr.gov/cgi-bin/text-idx?SID=a24a69f9f311d2acfa9b568d7e0704f2&mc=true&node=se2.1.200_1313&rgn=div8
- ◆ **DOJ Grants Financial Guide**
https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/DOJ_FinancialGuide_1.pdf
- ◆ **Grants 101**
<https://www.ojp.gov/funding/apply/grants-101>
- ◆ **OJP Budget Detail Worksheet**
<https://www.ojp.gov/funding/apply/forms/ojp-budget-detail-worksheet>
- ◆ **OVC TFMC Website**
<http://www.OJP.gov/TFMC>

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11.5 Supplies Resources

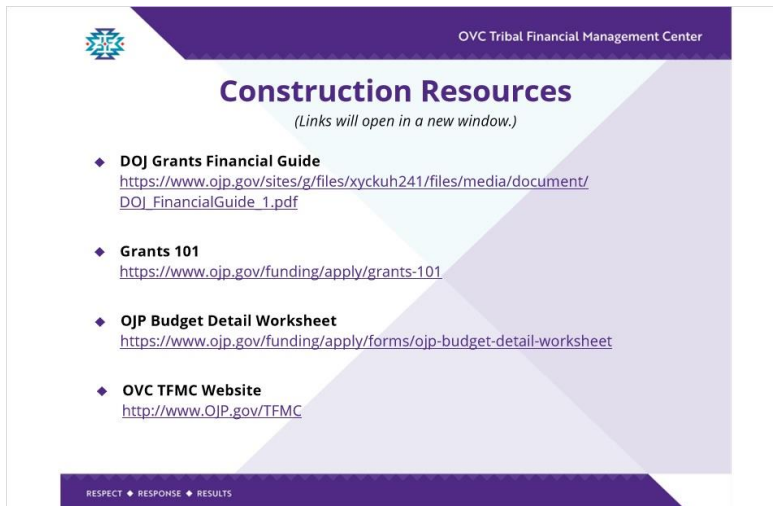


The screenshot shows a webpage header with the OVC Tribal Financial Management Center logo and name. The main heading is "Supplies Resources" with a sub-note "(Links will open in a new window)". Below this, there are five resource items, each with a diamond icon and a URL:

- ◆ **2 CFR 5200.314 Supplies**
https://www.ecfr.gov/cgi-bin/text-idx?SID=a24a69f9f311d2acfa9b568d7e0704f2&mc=true&node=se2.1.200_1314&rgn=div8
- ◆ **DOJ Grants Financial Guide**
https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/DOJ_FinancialGuide_1.pdf
- ◆ **Grants 101**
<https://www.ojp.gov/funding/apply/grants-101>
- ◆ **OJP Budget Detail Worksheet**
<https://www.ojp.gov/funding/apply/forms/ojp-budget-detail-worksheet>
- ◆ **OVC TFMC Website**
<http://www.OJP.gov/TFMC>

At the bottom of the page, there is a footer with the text "RESPECT ◆ RESPONSE ◆ RESULTS".

11.6 Construction Resources



The screenshot shows a webpage header with the OVC Tribal Financial Management Center logo and name. The main heading is "Construction Resources" with a sub-note "(Links will open in a new window.)". Below this, there are four resource items, each with a diamond icon and a URL:

- ◆ **DOJ Grants Financial Guide**
https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/DOJ_FinancialGuide_1.pdf
- ◆ **Grants 101**
<https://www.ojp.gov/funding/apply/grants-101>
- ◆ **OJP Budget Detail Worksheet**
<https://www.ojp.gov/funding/apply/forms/ojp-budget-detail-worksheet>
- ◆ **OVC TFMC Website**
<http://www.OJP.gov/TFMC>

At the bottom of the page, there is a footer with the text "RESPECT ◆ RESPONSE ◆ RESULTS".

11.7 Travel Resources



The screenshot shows a webpage titled "Travel Resources" from the OVC Tribal Financial Management Center. The page features a purple header with the center's logo and name. Below the header, the title "Travel Resources" is displayed in a large, bold font, followed by the note "(Links open in a new window)". A list of seven resources is provided, each with a diamond icon and a URL. The resources include: 2 CFR 5200.474 Transportation costs, DOJ Grants Financial Guide, Federal per diem rates, Grants 101, OJP Budget Detail Worksheet, and OVC TFMC Website. A footer at the bottom of the page contains the text "RESPECT ♦ RESPONSE ♦ RESULTS".

OVC Tribal Financial Management Center

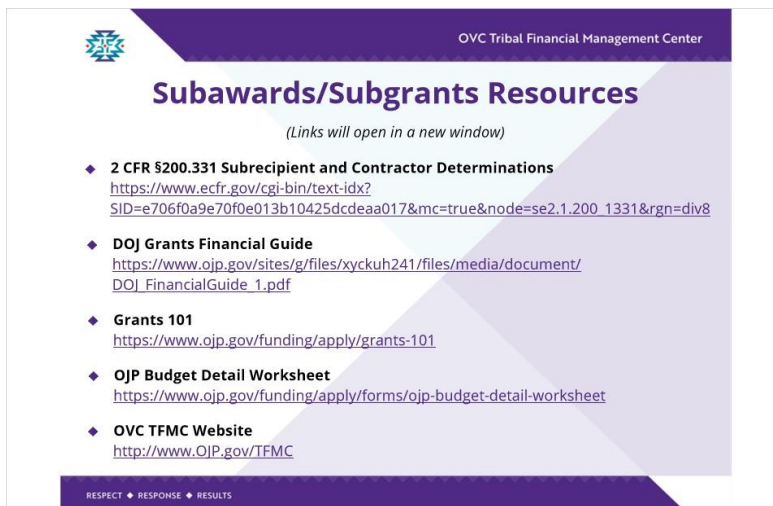
Travel Resources

(Links open in a new window)

- ◆ **2 CFR 5200.474 Transportation costs**
https://www.ecfr.gov/cgi-bin/text-idx?SID=ace7d7d8709388a5e20fe799cafab308&mc=true&node=se2.1.200_1474&rgn=div8
- ◆ **DOJ Grants Financial Guide**
https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/DOJ_FinancialGuide_1.pdf
- ◆ **Federal per diem rates**
<http://www.gsa.gov/perdiem>
- ◆ **Grants 101**
<https://www.ojp.gov/funding/apply/grants-101>
- ◆ **OJP Budget Detail Worksheet**
<https://www.ojp.gov/funding/apply/forms/ojp-budget-detail-worksheet>
- ◆ **OVC TFMC Website**
<http://www.OJP.gov/TFMC>

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11.8 Subawards/Subgrants Resources



The screenshot shows a webpage titled "Subawards/Subgrants Resources" from the OVC Tribal Financial Management Center. The page features a purple header with the center's logo and name. Below the header, the title "Subawards/Subgrants Resources" is displayed in a large, bold font, followed by the note "(Links will open in a new window)". A list of seven resources is provided, each with a diamond icon and a URL. The resources include: 2 CFR 5200.331 Subrecipient and Contractor Determinations, DOJ Grants Financial Guide, Grants 101, OJP Budget Detail Worksheet, and OVC TFMC Website. A footer at the bottom of the page contains the text "RESPECT ♦ RESPONSE ♦ RESULTS".

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Subawards/Subgrants Resources

(Links will open in a new window)

- ◆ **2 CFR 5200.331 Subrecipient and Contractor Determinations**
https://www.ecfr.gov/cgi-bin/text-idx?SID=e706f0a9e70f0e013b10425dcdea017&mc=true&node=se2.1.200_1331&rgn=div8
- ◆ **DOJ Grants Financial Guide**
https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/DOJ_FinancialGuide_1.pdf
- ◆ **Grants 101**
<https://www.ojp.gov/funding/apply/grants-101>
- ◆ **OJP Budget Detail Worksheet**
<https://www.ojp.gov/funding/apply/forms/ojp-budget-detail-worksheet>
- ◆ **OVC TFMC Website**
<http://www.OJP.gov/TFMC>

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11.9 Procurement Contracts Resources

OVC Tribal Financial Management Center

Resources

(Links will open in a new window)

- ◆ **2 CFR §200.317 Procurements by States**
https://www.ecfr.gov/cgi-bin/text-idx?SID=a24a69f9f311d2acfa9b568d7e0704f2&mc=true&node=se2.1.200_1317&rgn=div8
- ◆ **2 CFR §200.326 Bonding Requirements**
https://www.ecfr.gov/cgi-bin/text-idx?SID=a24a69f9f311d2acfa9b568d7e0704f2&mc=true&node=se2.1.200_1326&rgn=div8
- ◆ **DOJ Grants Financial Guide**
https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/DOJ_FinancialGuide_1.pdf
- ◆ **Grants 101**
<https://www.ojp.gov/funding/apply/grants-101>
- ◆ **OJP Budget Detail Worksheet**
<https://www.ojp.gov/funding/apply/forms/ojp-budget-detail-worksheet>
- ◆ **OVC TFMC Website**
<http://www.OJP.gov/TFMC>

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11.10 Other Costs Resources

OVC Tribal Financial Management Center

Resources

(Links will open in a new window)

- ◆ **DOJ Grants Financial Guide**
https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/DOJ_FinancialGuide_1.pdf
- ◆ **Grants 101**
<https://www.ojp.gov/funding/apply/grants-101>
- ◆ **OJP Budget Detail Worksheet**
<https://www.ojp.gov/funding/apply/forms/ojp-budget-detail-worksheet>
- ◆ **OVC TFMC Website**
<http://www.OJP.gov/TFMC>

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11.11 Indirect Costs Resources

OVC Tribal Financial Management Center

Resources

(Links will open in a new window)

- ◆ **2 CFR §200.414 Indirect (F&A) costs**
https://www.ecfr.gov/cgi-bin/text-idx?SID=cd635b675128dee17caa09985b61cabd&mc=true&node=se2.1.200_1414&rgn=div8
- ◆ **Certification of de minimis Indirect Cost Rate**
<https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/idccertification.pdf>
- ◆ **DOJ Grants Financial Guide**
https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/DOJ_FinancialGuide_1.pdf
- ◆ **Grants 101**
<https://www.ojp.gov/funding/apply/grants-101>
- ◆ **OJP Budget Detail Worksheet**
<https://www.ojp.gov/funding/apply/forms/ojp-budget-detail-worksheet>
- ◆ **OVC TFMC Website**
<http://www.OJP.gov/TFMC>

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13. Image Citations

13.1 Image Citation Slide 1

Image Citations

shutterstock 101589538 hand with pen using clipboard
iStock photo ID:1293357585 cover page Native American woman
shutterstock 1504634027 two Alaska women on road

Cover Slides
shutterstock 187694516 cover page feathers
shutterstock 765508867 cover page girl and mother
iStock photo ID:836298314 cover page Native American man
shutterstock 753656569 cover page accounting with man using calculator
shutterstock 778142182 cover page man wearing glasses in blue
iStock photo ID:1293357585 cover page Native American woman
shutterstock 1321907849 cover page Alaska native man
shutterstock 1896439228 cover page Alaska woman with fur coat

Content Slides
shutterstock 101589538 hand with pen using clipboard
shutterstock 193390142 conclusion slide--pottery
shutterstock 518338252 magnifying glass with graphs
shutterstock 1020878011 three people with Ipad
shutterstock 1098258593 bear panoramic
shutterstock 1811030263 Alaska pier
shutterstock 1012381486 conclusion slide--Alaska road with mountains.
shutterstock 582718903 feather in window
shutterstock 459670720 calculator in hand

13.2 Image Citation Slide 2

Image Citations (continued)

shutterstock 130073903 drum
shutterstock 768282901 Alaska woman with purple gloves and dogs
shutterstock 411820189 indian girl with staff
shutterstock 1553452517 indian man face with colorful headset
shutterstock 1807991644 top view of woman at computer
shutterstock 1545063800 old Alaska woman with scarf around head
shutterstock 1504634027 two Alaska women on road
shutterstock 524062759 woman and man holding graph paper
shutterstock 548258140 red rocks landscape
shutterstock 609207149 man wearing suit pen in hand;notebook over computer

Section Headers
shutterstock 1207377856 woman with little boy
shutterstock 139168562 dreamcatchers

Knowledge Check
shutterstock 538414810 piggy bank
shutterstock 1697077897 man with yellow jacket

14. Conclusion

14.1 Conclusion

Conclusion

OVC TFCM

Congratulations, you've completed the course.
You may review any topics using the menu
and/or select **Close Course** to exit.

[Visit the TFCM \(Tribal Financial Management Center\) to learn more
by clicking this text.](#)

Close Course

Notes:

Congratulations, you've completed the course.

You may review any topics using the menu and or select **Close Course** to exit.