

Chapter Core Services

Program-Specific Budget Considerations

This guidance provides budget development considerations specific to Chapter Core Services awards. Unlike NCA's Allowable and Unallowable Costs document, which lists specific cost items, this program-specific guidance focuses on strategic budget planning principles and best practices for this award type.

Use this guidance alongside NCA's [Allowable and Unallowable Costs](#) list when developing your budget. While the Allowable and Unallowable Costs list tells you **what** costs are permissible, this document helps you determine **how** to structure your budget effectively for program success and compliance with award requirements.

Consider these guidelines as you make budget decisions to ensure your proposed costs align with program objectives and funding priorities.

Personnel

Position Alignment

Most Chapters have both Organizational Capacity (Org Cap) and Statewide (SWP) Project funding. Chapters will be required to identify either Org Cap and/or SWP including the corresponding Eligible Objective & Activity (EOA) number(s). Budgets should consider position alignment between Org Cap and SWP which include (but are not limited to) the following:

- **Organizational Capacity (Org Cap)**

Personnel listed under **Organizational Capacity** are responsible for administrative and operational functions that support the Chapter's infrastructure. Supervisory and administrative roles are generally allowable under the grant when they support the organizational capacity of the Chapter. These roles should be clearly defined and justified in the budget narrative.

These positions:

- Do **not** require a goal number or EOA (Expected Output Activity) number in **Column A** of the budget template; Column A should only be entered as Org Cap (or OC)
- Should be clearly identified as administrative in nature.
- These roles should be clearly defined and justified in the budget narrative.

- **Statewide Projects (SWP)**

Personnel listed under **Statewide Projects** are directly involved in programmatic work with and for the Children's Advocacy Centers (CACs).

These positions:

- **Must include** a goal number and EOA number in **Column A** of the budget template.
- The **EOA number** must correspond to measurable outputs listed in the project timeline.

- Outputs should align with the staff member's job description and reflect their responsibilities under the grant.

Note: If a staff member's time is split between Org Cap and SWP, ensure that the timeline includes sufficient SWP outputs to justify the percentage of time allocated to SWP in the budget.

Budget Efficiency

To promote effective use of grant funds:

- Avoid budgeting numerous positions at minimal funding levels (typically **less than 10%** of a full-time equivalent).
- Fragmented funding increases administrative burden and reduces programmatic impact.
- Instead, prioritize **fewer positions** with **substantial funding allocations** that support meaningful service delivery.

Cost Calculation

Personnel costs must be based on the **actual percentage of time** each position dedicated to grant-funded activities. To ensure accuracy:

- Use job descriptions to determine the proportion of time spent on OC vs. SWP tasks.
- Ensure that the budgeted time aligns with the outputs and responsibilities described in the grant application.

Fringe

Itemization

Fringe benefits must be itemized according to the categories listed in **lines F1-F7** of the budget template. Do not group fringe benefits by billing statements. Specifically:

- **Payroll fees should not** be included in the Fringe section, as they are not considered fringe benefits (These can be included in the Other cost category).
- Ensure each fringe component is clearly identified and justified.

Cost Calculation

Fringe Benefit costs must be based on the **actual percentage of time** each position dedicates to grant-funded activities. To ensure accuracy:

- Use job descriptions to determine the proportion of time spent on OC vs. SWP tasks.
- Ensure that the budgeted time aligns with the outputs and responsibilities described in the grant application.

Travel

Types of Travelers to Consider

- **Grant-Funded Personnel:** Grant-funded staff may request grant funding for travel that directly supports the goals, objectives, and measurable outputs of the NCA Chapter Core Services grant.
- **Other Travelers:** Travel expenses may also be allowable for the following individuals, provided the travel supports the grant's goals and outputs as well as aligns with the chapter's policies:

- Chapter staff not funded by the Core Services grant
- CAC employees
- Multidisciplinary Team (MDT) members
- Board members
- Consultants (if travel is covered within the contract)

NOTE: Travel expenses should be incurred by the Chapter or by the attendee directly when not possible with Chapter providing reimbursement directly to the individual.

Service-Specific Focus

To help determine if travel for an individual is allowable, grantees should assess:

- **Relevance:** Does the travel support the achievement of grant goals, EOAs, or outputs?
- **Purpose:** Is the travel necessary for training, technical assistance, governance, or other approved activities?
- **Alignment:** Does the chapter's policies allow for reimbursement of travel for individuals outside the organization?

Determining Travel Classification: Org Cap vs. SWP

To determine whether travel should be classified under **Organizational Capacity (Org Cap)** or **Statewide Projects (SWP)**, consider the following:

- **Timesheet Classification:** Where was the time spent attending the event recorded on the staff member's timesheet? Travel should be categorized consistently with how the staff member's time is allocated in the budget and timesheets.
- **Output Alignment:** Does the event directly support an output listed in the grant application or timeline?

Common Allowable Travel Types Include:

- Training necessary to achieve grant goals and objectives
- Technical assistance (TA)
- Conventions and conferences
- Board of Directors meetings
- Non-legislative and non-fundraising meetings

Equipment

Definition of Equipment

For the purposes of this grant, equipment is defined as tangible personal property:

- Having a useful life of more than one year, and
- An acquisition cost of \$10,000 or more per unit (unless a lower threshold is established by your organization's policy).

Pre-Purchase Considerations

Before initiating an equipment purchase, grantees must:

- **Confirm Allowability:** Ensure the equipment is necessary to achieve the goals, objectives, and outputs outlined in your grant application and timeline.
- **Assess Cost Reasonableness:** Compare prices from multiple vendors to ensure the cost is fair and reasonable.
- **Document the Need:** Maintain written justification explaining how the equipment supports grant-funded activities. Equipment must be used primarily for the grant-funded project.

Procurement Process

Follow your organization's procurement policies and federal guidelines, including:

- **Competitive Bidding:** Obtain quotes or bids from multiple vendors when required.
- **Conflict of Interest:** Ensure no conflicts of interest exist in the selection of vendors.
- **Purchase Documentation:** Retain all procurement records, including quotes, purchase orders, and vendor correspondence.

Supplies

Definition of Supplies

For the purposes of this grant, supplies are defined as:

- Tangible personal property other than equipment.
- Items with a per-unit cost of less than \$10,000 or below your organization's equipment capitalization threshold.

Examples include office supplies, training materials, and minor technology items such as keyboards or webcams.

Before purchasing supplies, grantees should:

- **Confirm Allowability:** Ensure the supplies are necessary to carry out the goals, objectives, and outputs outlined in the approved grant application and timeline.
- **Review Budget Approval:** Verify that the supplies were included in the approved budget. If not, a budget modification and prior written approval from NCA may be required.
- **Assess Cost Reasonableness:** Compare prices from multiple vendors to ensure the cost is fair and reasonable.
- **Document the Need:** Maintain a written justification explaining how the supplies support grant-funded activities.

Budget Allocation: Org Cap vs. SWP

When allocating supplies in the grant budget:

- **Categorize by Purpose:** Supplies should be allocated under either **Organizational Capacity (Org Cap)** or **Statewide Projects (SWP)** based on their intended use.

- Supplies supporting administrative functions (e.g., office materials, general operations) should be budgeted under **Org Cap**.
- Supplies directly supporting programmatic activities with CACs (e.g., training materials, outreach kits) should be budgeted under **SWP**.
- **Provide Descriptive Line Items:** Clearly describe each supply item or category in the budget, including vendor name, quantity, unit cost, and justification for use.
- **Indirect Supplies** should **not** be listed as direct costs in the budget. Instead, they are recovered through the **indirect cost rate** applied to the modified total direct costs (MTDC), unless otherwise specified by the grantor
- Double-charging is not allowed. If a supply item is included in the indirect cost pool, it cannot also be charged directly to the grant. **Review your organization's indirect cost agreement** to understand what is included in the indirect cost pool.

Direct vs. Indirect Costs for Supplies

When purchasing supplies under a grant, it's important to distinguish between **direct** and **indirect** costs:

Direct Supplies	Indirect Supplies
Clearly tied to a specific grant activity or output	Used for general administrative purposes
Budgeted under a specific goal or EOA in the grant	Covered by the indirect cost rate
Examples: training materials, outreach kits, project-specific software	Examples: printer paper for general office use, pens for administrative staff

Consultants

A consultant is an individual or firm contracted to provide professional advice or services for a fee, typically outside of your organization's payroll. Consultants are not employees and should not be treated as such in the budget or reporting.

Written Contracts

When engaging consultants using federal grant funds, it is essential to establish a formal agreement that clearly outlines the terms of service. A well-drafted written contract prior to service delivery ensures transparency, accountability, and compliance with federal grant

requirements. Please see NCA's 2026 Supporting Fiscal Documentation for guidance on the necessary components of a contract upon award.

Rate Justification

- Consultant rates must be reasonable and consistent with market rates for similar services.
- Include the hourly or daily rate, estimated number of hours or days, and total cost in the budget.

Procurement and Selection

- Follow your organization's procurement policies and federal guidelines to ensure a **competitive and fair selection process**.
- Avoid conflicts of interest and document the selection rationale.

Service Alignment

All training funded by the grant must:

- **Align with NCA-approved training modalities**, which include evidence-based, trauma-informed, and multidisciplinary approaches that support the goals of the Chapter and CACs.
- Be relevant to the **goals, EOAs, and outputs** outlined in the grant application and timeline.
- Be delivered by qualified trainers or organizations with demonstrated expertise in the subject matter.

Note: If you are unsure whether a training aligns with NCA-approved modalities, consult your Program Associate before committing funds.

Other Costs

The Other Costs category in the grant budget is used to capture allowable expenses that do not fall under standard budget categories such as personnel, travel, supplies, equipment, or contractual services.

Budgeting and Documentation

When including Other Costs in your budget:

- Clearly describe each item in the description section, including its purpose and how it supports the grant's goals, EOAs, and outputs.
- Maintain documentation such as invoices, receipts, and service agreements to support all expenditures.

When allocating other items in the grant budget:

- **Categorize by Purpose:** Items should be allocated under either **Organizational Capacity (Org Cap)** or **Statewide Projects (SWP)** based on their purpose and the functions they support.
 - Expenses supporting chapter operations (rent, utilities, etc) or administrative chapter employee roles should be budgeted under **OrgCap**.

- Expenses directly supporting programmatic activities with CACs (training registrations, software programs, etc.) or expenses that support the work of personnel listed under Statewide Projects should be budgeted under **SWP**.

Training Costs

Training Costs

Training-related expenses may span multiple budget categories. Here's how to capture them appropriately:

Cost Type	Budget Category	Examples
Registration fees	Other Costs	Conference or course enrollment
Travel to/from training	Travel	Airfare, lodging, per diem, mileage
Trainer fees	Consultant Services	External facilitators or subject matter experts
Training materials	Supplies	Manuals, workbooks, handouts
Virtual platform fees	Other Costs	Zoom, webinar hosting tools
Room rental or AV equipment	Other Costs	Venue for in-person training

Note: Each cost must be reasonable, necessary, and directly tied to the goals, EOAs, and outputs of the grant.