

# **FINANCIAL SUMMARY, CSBG, HSI & CSBG Education-POS-BUDGET SUPPORT and BUDGET JUSTIFICATION INSTRUCTIONS**

## **GENERAL INSTRUCTIONS:**

A Proposal/Resultant Contract budget is an itemized list of anticipated expenditures for a given budget period. It is a plan of action expressed in terms of anticipated costs for personnel (salary and wages), fringe benefits, travel & transportation, consumable supplies, utilities, repairs and maintenance, equipment, contractual services, and/or other types of costs. Costs associated with each of the budget categories shall only reflect the costs necessary to satisfy the requirements of a contract executed as a result of this RFA.

The budget, as approved and executed, is the official financial plan to carry out the purposes of the Resultant Contract. Depending on the type of legal entity, each Contractor is subject to different cost principles contained in Federal Regulations or Circulars of the Office of Management and Budget (OMB) and the Office of Policy and Management Cost Standards. Payment will only be made if the Contractor provides the services under the contract and also fully complies with the applicable cost principles.

## **SPECIFIC INSTRUCTIONS:**

The following instructions will correspond to: CSBG POS Budget Support, HSI POS Budget Support, EDUCATION POS Budget Support, and CSBG & HSI & EDUCATION POS-Budget Support Composite Total, Budget period January 1, 2015 – September 30, 2015 included in the RFA and Budget Justification.

### **1. FINANCIAL SUMMARY:**

The Budget Periods for the Resultant Contract are noted above.

Each Category of Services entities being serviced Totals from the CSBG-POS-Budget Support worksheets, HSI-POS-Budget Support worksheets and EDUCATION-POS-Budget Support worksheets are compiled in the CSBG & HSI & EDUCATION Composite Budget Summary worksheet. Each Category of Services Total for CSBG POS Budget Support, HSI POS Budget Support, EDUCATION POS Budget as well as CSBG & HSI & EDUCATION Composite totals will auto-populate. (Note that pages are formatted and linked.)

### **2. CSBG-POS-Budget Support Detail, HSI-POS-Budget Support Detail & EDUCATION-POS-Budget Support Detail**

#### **Section 1 (CONTRACTUAL SERVICES) – Line items 1a – 1d**

Allowable costs shall include but not be limited to the following: accounting, legal, independent audit and other contractual project costs associated with the delivery of resultant contract services.

- a. Accounting (Line 1a) - Allowable costs include proportionate share of Consultant Accounting expenses for this portion of the program.
  - i. Enter the Consultant Accounting service fee item description you will purchase as a part of the Resultant Contract.
  - ii. Enter the projected unit cost for the specific service program in the line item for the budget year.
  - iii. "Total" columns for the CSBG Total, HSI Total, EDUCATION Total and CSBG & HSI & EDUCATION Composite tabs will auto-populate.
  
- b. Legal (Line 1b) - Allowable costs include proportionate share of Legal expenses for this portion of the program.
  - i. Enter the Legal fee you will purchase as a part of the Resultant Contract
  - ii. Enter the projected unit cost by for the specific service program in the line item for the budget year.
  - iii. "Total" columns for the CSBG Total, HSI Total, EDUCATION Total and CSBG & HSI & EDUCATION Composite tabs will auto-populate.
  
- c. Audit (Line 1c) - Allowable costs include proportionate share of Audit expenses for this portion of the program.
  - i. Enter the Audit fee you will purchase as a part of the Resultant Contract
  - ii. Enter the projected unit cost for the specific service program in the line item for the budget year.

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- iii. "Total" columns for the CSBG Total, HSI Total, EDUCATION Total and CSBG & HSI & EDUCATION Composite tabs will auto-populate.
- d. Other Contractual Services (Line 1d) - Allowable costs include proportionate share of Other Contractual Services for this portion of the program.
  - i. Enter the Other Contractual Services fee you will purchase as a part of the Resultant Contract
  - ii. Enter the projected unit cost for the specific service program in the line item for the budget year.
  - iii. "Total" columns for the CSBG Total, HSI Total, EDUCATION Total and CSBG & HSI & EDUCATION Composite tabs will auto-populate.

### **Sections 2 and 3 (Salaries) – Line Items 2a and 3a – Administrative and Program Salaries.**

Allowable costs include properly documented salaries and wages. Compensation for personal services is defined as all amounts paid, current or accrued by the organization for services of employees rendered during the period of the resultant contract.

1. Administrative Support - Employees providing administrative support for the program including the Program Manager.
2. Direct Service (Program): Employees providing direct services for the program. All personnel expenses must be assigned in accordance with program descriptions and guidelines.
3. FTE (Full Time Equivalency): Indicate the full-time equivalency of the employee based on the normal work week at the organization. Total hours must include vacation time, sick time, personal leave, and compensatory time.

Examples:

40 hour week = 2,080 hours annually - % of time charged to contract

35 hour week = 1,820 hours annually - % of time charged to contract

Full time = 1.0 FTE

Half time = 0.5 FTE

Name and Position: Enter the name (if known) and title of the employee.

Examples: Jane Jones, Clinical Supervisor  
Unknown, Home Visitor

- i. Enter name (if known), position and applicable CSBG or HSI service, estimated annual salary, # of person(s), % of time funded in this contract and total costs.
- ii. Enter the totals for the budget year.
- iii. "Total" columns for the CSBG Total, HSI Total, EDUCATION Total and CSBG & HSI & EDUCATION Composite tabs will auto-populate.

### **Sections 2 and 3 (Fringe Benefits and Payroll Taxes) – Line Items 2b and 3b – Administrative and Program Fringe Benefits and Payroll Taxes**

Allowable costs include fringe benefits and payroll taxes properly authorized by the respondent/contractor, and consistently applied to all employees of the organization. Examples of fringe benefits and payroll taxes are as follows: Employer's share of payments made toward FICA, Unemployment Taxes, and Workers Compensation based on salary expenses allocated to the program; Medical and health insurance, life insurance, and retirement based on salary expenses allocated to the program; and any other fringe or benefit expenses not identified above.

- i. Enter the basis upon which allowable fringe benefits and payroll taxes are calculated (for example, gross salaries/wages, per employee, a fixed percentage of salaries/wages, etc.).
- ii. Enter fringe benefit and payroll tax rates for each identified category of benefit, as appropriate.
- iii. Enter the totals for the budget year.
- iv. "Total" columns for the CSBG Total, HSI Total, EDUCATION Total and CSBG & HSI & EDUCATION Composite tabs will auto-populate.

### **Section 2 (Administrative Overhead) – Line Item 2c– Administrative Overhead**

Allowable costs shall include but not be limited to the following: general management, oversight and coordination of programmatic services.

- i. Identify and enter details for any administrative cost items defined above.

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- ii. Enter the projected unit cost by line item and applicable CSBG and HSI service and applicable total for the budget year.
- iii. "Total" columns for the CSBG Total, HSI Total, EDUCATION Total and CSBG & HSI & EDUCATION Composite tabs will auto-populate.

The respondent's total administration costs for HSI, including administrative salaries, fringe benefits and payroll taxes, and overhead, shall not exceed **18** percent of the annual and total funding requested for each applicable core category of services.

### Section 4 (Other Costs) – Line items 4a – 4i

Allowable costs shall include but not be limited to the following: program rent, consumable supplies, travel & transportation, utilities, repairs & maintenance, insurance, food & related costs, and other project costs associated with the delivery of resultant contract services.

- a. Program Rent (Line 4a) - Allowable costs include proportionate share of rental expenses necessary to operate this program at program location(s). Principal costs on mortgages and loans are unallowable; Rental of other real property required to carry out the program
  - i. Identify the location address and cost of program rent
  - ii. Enter the applicable unit cost (% share charged to CSBG and HSI services).
  - iii. Enter the total cost for the budget year
  - iv. "Total Program Rent" column for the CSBG Total, HSI Total, EDUCATION Total and CSBG & HSI & EDUCATION Composite tabs will auto-populate.
- b. Consumable Supplies (Line 4b) – Allowable costs include consumable office supplies necessary for program activities. Supplies shall include all tangible personal property that does not meet the definition of equipment (for example, office supplies, periodical subscriptions related to program objectives, small office machines, etc.)
  - i. Identify the types of consumable supplies.
  - ii. Enter the applicable unit cost.
  - iii. Enter the total cost for the budget year.
  - iv. "Total Consumable Supplies" column for the CSBG Total, HSI Total, and EDUCATION Total and CSBG & HSI & EDUCATION Composite tabs will auto-populate.
- c. Travel and Transportation (Line 4c) – Allowable costs include air fare, accommodations, per diem, mileage or other allowable incidental costs for program staff for approved program activities. Client or staff use of public transportation to carry out this program. Operation of company vehicles, if their use is an integral part of the program. May include gas, oil, maintenance or repair costs and must be allocated justly to the program. Personal vehicle mileage reimbursement costs. Travel or lodging expenses for program staff to attend conferences or seminars. Mileage basis must not exceed the mileage allowance allowed by the IRS. International travel costs are not allowed under this program. Please advise DSS if employees are reimbursed less than the federal mileage reimbursement rate and that employees are advised of the fact.
  - i. Identify the types of travel and transportation.
  - ii. Enter the applicable unit cost.
  - iii. Enter the total cost for the budget year.
  - iv. "Total Travel and Transportation" column for the CSBG Total, HSI Total, and EDUCATION Total and CSBG & HSI & EDUCATION Composite tabs will auto-populate.
- d. Utilities (Line 4d) – Allowable Costs include natural or LP gas, water, electricity, telephone, etc. Utility expenses whether program specific or determined by a company cost allocation plan method. Telephone expenses whether program specific or determined by a company cost allocation plan allocation method. Identify the types of utilities and applicable location.
  - i. Enter the applicable unit cost and percentage share charged to program services.
  - ii. Enter the total cost for the budget year.
  - iii. "Total Utilities" column for the CSBG Total, HSI Total, and EDUCATION Total and CSBG & HSI & EDUCATION Composite tabs will auto-populate.

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- e. Repairs and Maintenance (Line 4e) – Allowable costs are those that are necessary for the preservation, care or upkeep of buildings or equipment that neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition. General maintenance and repair expenses (excluding renovations) incurred in the normal operation of the program
  - i. Identify the types of repairs and maintenance and applicable location.
  - ii. Enter the applicable unit cost and percentage share charged to program services.
  - iii. Enter the total cost for the budget year.
  - iv. “Total Repairs and Maintenance” column for the CSBG Total, HSI Total, and EDUCATION Total and CSBG & HSI & EDUCATION Composite Total tabs will auto-populate.
  
- f. Insurance (Line 4f) – Allowable costs shall include liability and/or property insurance. Insurance expenses with a breakdown by category. In the budget description line, identify the cost of each specific insurance type to be purchased.
  - i. Identify the types of insurance and applicable location.
  - ii. Enter the applicable unit cost and percentage share charged to program services.
  - iii. Enter the total cost for the budget year.
  - iv. “Total Insurance” column for the CSBG Total, HSI Total, EDUCATION Total and CSBG & HSI & EDUCATION Composite tabs will auto-populate.
  
- g. Food and Related Costs (Line 4g) – Allowable costs shall include food and related activities associated with the delivery of program services.
  - i. Identify the types of food and related costs.
  - ii. Enter the applicable unit cost and percentage share charged to program services.
  - iii. Enter the total cost for the budget year.
  - iv. “Total Food and Related Costs” column for the CSBG Total, HSI Total, EDUCATION total and CSBG & HSI & EDUCATION Composite tabs will auto-populate.
  
- h. Training & Conference Costs (Line 4h) – Allowable costs shall include description and dates of the training and Conference Costs.
  - i. Identify the date and type of Training & Conference Costs.
  - ii. Enter the applicable unit cost and percentage share charged to program services.
  - iii. Enter the total cost for the budget year.
  - iv. “Total Training & Conference Costs” column for the CSBG Total, HSI Total, and EDUCATION Total and CSBG & HSI & EDUCATION Composite tabs will auto-populate.
  
- i. Other Project Costs (Line 4i) – Allowable costs shall include but not be limited to: postage, printing or reproduction costs, and other costs approved by the Department.
  - i. Identify the types of other project costs and appropriate unit rate.
  - ii. Enter the applicable unit cost.
  - iii. Enter the total cost for the budget year.
  - iv. “Total Other Project Costs” column for the CSBG Total, HSI Total, EDUCATION total and CSBG & HSI & EDUCATION Composite tabs will auto-populate.

**Section 5 (Equipment) – Line item 5** – Allowable costs include equipment necessary to accomplish the purposes of program services. Equipment is non-expendable personal property having a useful life of one or more years and acquisition cost of less than \$5,000 per unit or any lower limit established by the respondent’s/contractor’s policy. Expenditures for equipment with an acquisition cost of \$5,000 or greater are considered capital expenditures and are disallowed.

Capital equipment cannot be purchased or funded with these funds unless authorized in advance by DSS in accordance with the regulations or guidelines of the funding source of income.

- i. Identify items of equipment requested to be purchased for use in this program during the budget year.
- ii. Enter the estimated cost of equipment.

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- iii. Enter the total cost for the budget year.
- iv. "Total Equipment" column for the CSBG Total, HSI Total, EDUCATION Total and CSBG & HSI & EDUCATION Composite tabs will auto-populate.

**Section 6 (PROGRAM INCOME) – Line item 6**

- i. i. Identify items of that will result in Program Income
- ii. Enter the estimated program income by category of fee, lease, sale, interest, other.
- iii. Enter the total cost for the budget year.
- iv. "Total Equipment" column for the CSBG Total, HSI Total, EDUCATION Total and CSBG & HSI & EDUCATION Composite tabs will auto-populate.

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### **3. BUDGET JUSTIFICATION / NARRATIVE**

The Budget justification sections provide supporting information on the relevance of the line-item figures supplied in the Financial Summary and CSBG-POS-Budget Support, HSI-POS-Budget-Support and EDUCATION-POS-Budget-Support. Do not use this section to provide great line-item detail, but provide additional information that identifies the purpose and explains the necessity of the line item cost for each section.

#### **SPECIFIC INSTRUCTIONS**

**Section 1** – Contractual Services – For each line item, describe how the contractual services will be used and their relevance to the Resultant Contract objectives. Indicate how “shared” services (accounting, legal, audit, maintenance, etc.) will be allocated to the Resultant Contract.

**Sections 2 and 3** - Salaries (Administrative and Program) - Supply a narrative statement that describes the relevance of the position(s) identified in the Budget to the Resultant Contract. If personnel time is allocated among more than one funding source, describe the allocation methodology and the documentation available to support the allocation.

**Sections 2 and 3** – Fringe Benefits and Payroll Taxes (Administrative and Program) - Provide a narrative statement on the allocation and application of fringe benefit and payroll costs to personnel supported by the Resultant Contract.

**Section 2c** – Administrative Overhead – Provide a narrative statement on administrative overhead costs allocated to the Resultant Contract.

**Section 4** – Other Costs – For each category of Other Costs, describe the need, purpose, and application of expenses to the Resultant Contract. Indicate the allocation methodology for “shared” services.

**Section 5** – Equipment – For each item of equipment, provide an explanation as to how the cost estimates were determined, and the equipment’s relevance and necessity to the achievement of the Resultant Contract objectives.

**Section 6** – Program Income – For each core category of services, identify program income leveraged to support the program. If no program income will be leveraged to support the program, state such.