

Sample B
INSTRUCTIONS - BUDGET

GENERAL INSTRUCTIONS:

A 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, equipment, supplies, contractual services, and/or other types of costs. Costs allocated in each of the budget categories shall only reflect the costs necessary to satisfy the requirements of a contract awarded as a result of this RFQ.

The budget, as approved and awarded, 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. 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

1. BUDGET SUMMARY

Enter the Budget Period for this contract award.

Enter the Categorical Totals from the Budget Detail sections, breaking out start-up costs and on-going costs.

Compute the Budget Period Totals.

2. BUDGET DETAIL

Section I -- Salary and wages:

Allowable costs include properly documented salaries, wages and the value of volunteer services supported by position description and Donated Services Time Sheet (you must use this reporting form if the contract is awarded).

Instructions:

- A. Enter the title of each position for which you request funding for the budget period. If you know the name of the person who will occupy that position, enter the position and the name of the person.
- B. Enter the annual (12 month) salary or wage for each position assigned to the contract.
- C. Calculate the percentage of time that each position will spend working on the contract. This calculation is made using the percentage of each week each person devotes to contract funded activities.

Examples:

Full time is 40 hours per week (100%).

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20 hours per week = 50%

10 hours per week = 25%

If the contract time is less than 12 months during the year divide the number of months by 12 and multiply the percent of time a week you calculated to get C. Percent of Time on Contract.

- D. Compute contract sponsored salary or wage by multiplying column B amounts by column C percentages. Enter the results for each position in this column.
- E. Add and enter total of column D.

Section II -- Fringe Benefits:

Allowable costs include fringe benefits properly authorized by applicant organization, consistently applied to all employees of the organization.

Instructions:

- A. Enter allowable fringe benefit categories.
- B. Enter the basis upon which fringe benefits are calculated. (gross wages, per employee, a fixed percentage of income, etc.).
- C. Enter fringe benefit rates for each category of benefit. If benefits are computed on a basis other than as a percentage of wages, leave blank.
- D. Multiply the "Basis" amount in Column B by the "Rate" amount in Column C.
- E. Total the fringe costs and enter here.

Section III -- Travel:

Allowable costs include airfare, accommodations, per diem, mileage or other allowable incidental costs for contract project staff for approved contract activities.

Instructions:

- A. Identify and enter line-item detail for contract employee travel. Line-item detail could include hotel, per diem and public transportation fees (airfare, taxis).
- B. Enter the estimated cost of planned travel for the budget period.
- C. Total the travel costs and enter here.

Section IV – Equipment:

Allowable costs include equipment necessary to accomplish the purposes of the contract project. Equipment is non-expendable personal property having a useful life of one or more years and acquisition cost of \$5,000 per unit or any lower limit established by applicant policy.

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Instructions:

- A. Identify items of equipment you are requesting to purchase for use by this contract in this budget period.
- B. Enter the estimated cost of equipment.
- C. Total each column and enter here.

Section V – Supplies:

Allowable costs include consumable offices supplies necessary for the contract activities. Supplies includes all tangible personal property that does not meet the definition of equipment (e.g., office supplies, periodical subscriptions related to program objectives, small office machines, etc.).

Instructions:

- A. Identify supplies and materials to be purchased to support this Contract.
- B. Enter the projected cost for each type of supplies for the budget period.
- C. Enter totals here.

Section VI – Contractual:

Allowable costs in this category include maintenance and repair services and professional services.

Instructions:

- A. Identify and enter details for any service you will purchase as a part of this contract. Include procurement contracts not covered in other categories, e.g. maintenance contracts, professional services (accountants, lawyers, physicians, etc.) or other contracted consumer services.
- B. Enter the projected cost by line-item.
- C. Enter the totals here.

Section VII - - Other:

Allowable costs include:

- travel costs for consumer services
- rental contracts for machinery or equipment (i.e. copying machines, vehicles) and office or conference space, rehabilitation training and work space,
- telephone,
- liability and/or property insurance costs,
- postage,

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- purchased printing or reproduction,
- utilities (natural or LP gas, water, electricity),
- other approved costs.

Instructions:

- A. Identify and enter line-item detail for costs related to the contract. Enter each item on a separate line.
- B. Enter the projected cost by line-item.
- C. Enter totals here.

3. BUDGET JUSTIFICATION

GENERAL INSTRUCTIONS:

The Budget Justification sections provide supporting information on the relevance of the line-item figures supplied in the Budget Detail. Do not use this section to provide greater line-item detail, but provide additional information that identifies the purpose and explains the necessity of the line-item cost.

SPECIFIC INSTRUCTIONS

Section I -- Salary and Wages

List each position, and the name of the employee, who will provide support to the contract (DARS federal, state funds or project income/matching funds). Supply a narrative statement that describes the relevance of the position to the contract.

If you distribute personnel over more than one funding source, describe the allocation methodology and the documentation available to support the allocation.

Section II -- Fringe Benefits

Provide a narrative statement on the allocation and application of fringe benefit costs to contract supported personnel.

Section III - - Travel

For each type of travel cost, supply a narrative statement that describes its purpose and how it relates to the achievement of contract objectives. For out of state travel, indicate proposed destinations, purpose of the trip and its connection to the contract.

Section IV -- Equipment

For each item of equipment, provide an explanation of how you determined these costs estimates and their relation and necessity to the achievement of contract objectives.

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Section V -- Supplies

For each category of supply costs, describe the need and application of expenses to the contract. Indicate allocation methodology for “shared” supply inventories.

Section VI -- Contractual

For each line-item, describe how you will use these contractual services and their relevance to contract objectives. Indicate how you will be allocating “shared” services (janitorial, accounting, audit, etc.) to the contract.

Section VII -- Other

For each cost type listed, provide a narrative statement that describes the need, purpose and allocation of the cost to the contract. Provide enough specificity to allow easy understanding of how you will expend these funds.

4. OTHER FINANCIAL RESOURCES

GENERAL INSTRUCTIONS:

Complete this part if the contract indicates financial support for these contract activities by another organization.

SPECIFIC INSTRUCTIONS

Section I -- Other Sources of Funding

- A. List the sources of all additional funding or financial support for these Contract activities, including your own agency.
- B. Indicate the origin of the contribution, i.e., direct donation of equipment, materials, or facilities, state appropriations, revenue sharing, volunteers, etc.
- C. Indicate whether the “source” of these resources is federal or non-federal.

Section II -- Donated Equipment/Materials/Facilities:

- A. List all items donated for use for this contract.
- B. Provide a narrative statement that describes the item’s usefulness to the contract.
- C. Indicate the transfer date for the equipment, materials or facilities provided for contract use.
- D. Provide the best information available on the fair market value of each item.
- E. If the donation is a facility, or space in a facility, obtain an appraisal of the “fair market value” of the space and attach a copy to this form.