

Expense Line Item Name	Budget Justification Requirements For Description of Expense
<p>Personnel</p> <p>Each person must be listed on a separate line.</p> <p><i>Positions (as defined by job duty statements) that are <u>directly</u> involved in the development, delivery and support of project activities</i></p> <p><i>Executive staff, administrative, clerical and fiscal staff are designated as 'indirect costs'</i></p> <div style="border: 1px solid black; padding: 10px; margin: 20px auto; width: 80%;"> <p>Budgets and budget revisions that allocate at least seventy percent of the grant funding to the Personnel line item or to Personnel plus Subcontract line items will generally be approved and processed by the Contract Manager.</p> </div>	<ul style="list-style-type: none"> • Justification for Original Budget Worksheet: <ol style="list-style-type: none"> 1) Positions without any changes from prior year: <ul style="list-style-type: none"> ○ Leave justification blank on worksheet ○ Submit Duty Statement only 2) New positions or changes to the duties to existing positions: <ul style="list-style-type: none"> ○ List which Work plan Objectives they will be responsible for ○ Submit Duty Statement • Justification for Budget Revisions affecting the Personnel line should indicate the scope or nature of the change in the position's responsibilities, that is, the justification should list the revised position work plan objectives they will be responsible for and submit applicable revised Duty Statements. <p>Program-specific reminders, Duty Statements must include:</p> <ul style="list-style-type: none"> ❖ For CCG: <ul style="list-style-type: none"> ○ One staff or consultant position designated responsible to oversee collaboration activities at 15-20 hours per month. ○ One staff or consultant position designated responsible to oversee the statewide and local evaluation (can also be done by subcontractor). FTE Requirements: <ul style="list-style-type: none"> ○ Director/Coordinator shall be budgeted a minimum of 50% Full Time Equivalent (FTE) unless otherwise approved by Contract Manager and Program Consultant. ○ Peer Educators (youth) may be less than 50% FTE. (can only be listed in personnel if they are receiving benefits.) ❖ For I&E, MIP: <ul style="list-style-type: none"> FTE Requirement: <ul style="list-style-type: none"> ○ All positions must be budgeted a minimum of 50% (except for Project Coordinator can be 25%) unless otherwise approved by Contract Manager and Program Consultant. ❖ For TSO: <ul style="list-style-type: none"> FTE Requirements: ❖ Peer educators may be less than 50% (can only be listed in personnel if they are receiving benefits.) ❖ For all grantees: <ul style="list-style-type: none"> Agencies must designate a staff person and/or consultant to oversee both the statewide and local evaluations and be so identified in the Duty Statement or budget justification.
Fringe Benefits	No justification needed. Fringe benefits rate can change during

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<p><i>Displayed as a percentage of total personnel salaries and meets the following criteria:</i></p> <ul style="list-style-type: none"> ○ <i>Be necessary and reasonable for the performance of the grant</i> ○ <i>Be determined in accordance with generally accepted accounting principles</i> ○ <i>Be consistent with policies that apply uniformly to all activities of the grantee</i> 	<p>the year provided they continue to meet the criteria cited and does not cause the personnel line item to be overspent.</p> <p>Program-specific reminder:</p> <ul style="list-style-type: none"> ❖ For CCG and TSO: <ul style="list-style-type: none"> ○ Fringe Benefits may be expressed as a percentage of total personnel salaries OR added individually for each staff as part of the Annual Salary, but not both. ❖ For I&E and MIP: <ul style="list-style-type: none"> ○ Fringe Benefits may be expressed as a percentage of total personnel salaries OR added as an actual benefit cost for each individual employee on the (J-PERS) tab of the budget template.
<p><i>Operating Expenses/Other Costs/Equipment/Travel and Per Diem</i></p>	<p><i>General guidelines for all grantees</i></p> <p>Do not include costs that are not allowable under the grant agreement or the Request For Application. Prohibited costs include, but not limited to:</p> <ul style="list-style-type: none"> • Purchase of Real Property • Bonuses/Commissions • Payment of Interest • Lease-Purchase Options of Equipment or Real Property • Food and Refreshments for anyone other than the target population • Out of State Travel (unless prior approval is given by OFP) <p>Justifications may be brief – Grantees do not need to break down the exact dollar costs within a detail line item. <u>For example</u>, an acceptable General Expense justification would be, “Costs include office supplies, phone and fax, internet service provider (ISP) and routine duplicating costs.” <i>It is not necessary to include what objectives the expense will help achieve.</i></p> <p>Equipment Reminder:</p> <ul style="list-style-type: none"> ❖ Exception for all Programs: Equipment purchases of \$49.99 or less are listed in the General Expense line item in the ‘Operating Expense’ category. ❖ All Equipment \$50.00 and over for: <ul style="list-style-type: none"> ○ CCG: must identify individually as an Equipment line item under ‘Operating Expense’ category. ○ I&E and MIP: must identify individually on the Equipment tab (J-EQUIP) of the budget/invoice template. ○ TSO: must identify individually on the Equipment <p>All programs must submit the HAS 1203 form “Contractor Purchased Equipment with DHS Funds” with your invoice.</p>

Operating Expenses	<u>General Expense:</u> Includes equipment maintenance,
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<p><i>These direct costs necessary to conduct day-to-day operations</i></p> <p>Note: For I&E and MIP, these are listed in Other Charges under Operating Expenses Detail Page</p>	<p>telecommunications (phone/fax/cell phone, etc.), fingerprinting, office supplies, general office printing/duplication costs, postage and other consumable operating expenses.</p> <p>Program-specific reminder:</p> <ul style="list-style-type: none"> ❖ For All Programs: <ul style="list-style-type: none"> ○ Includes software purchases by the grantee or subcontractor (must meet or exceed the standards as listed in the RFA) ○ Includes any intended equipment purchases of \$49.99 and under per unit <p><u>Printing/Duplication:</u> Includes the cost of printing, duplication, and reproduction of materials <u>used for participant/public outreach information</u> to complete project.</p> <p>Program-specific reminder:</p> <ul style="list-style-type: none"> ❖ For I&E, MIP and TSO: <ul style="list-style-type: none"> ○ Printing costs that exceed ten percent of the total grant must be justified and reflected in the grant agreement <p><u>Single Agency Audit</u> – Include the cost or, if zero, include a statement that identifies who provides or pays the cost of the required single agency audit.</p> <p>Program-specific reminder:</p> <ul style="list-style-type: none"> ❖ For CCG: <ul style="list-style-type: none"> ○ Maximum allowed on CCG budget is \$3,000. ❖ For I&E, MIP and TSO: <ul style="list-style-type: none"> ○ For grants of \$150,000 or less - Maximum allowed on budget is \$3,000. ○ For grants of more than \$150,000 – Maximum allowed is 2% of budget. <p><u>Office space rental:</u> Based on FTE, include the calculation used to develop costs. If above the allowable rate per RFA, include a brief justification to support the higher rate.</p> <p><u>Equipment Rental:</u> List the cost of rented or leased equipment (including maintenance agreements). Lease-purchase agreements or options are prohibited.</p> <p><u>Liability Insurance Coverage Premiums:</u> up to 1% of grant can be claimed as a direct cost under operating expenses – cost in excess of 1% must be claimed as an indirect cost.</p> <p><u>Equipment Purchase:</u> See Equipment Reminder under General Guidelines above for more information.</p> <p><u>Software:</u></p>
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	<p>Includes software purchases by the grantee or subcontractor (must meet or exceed the standards as listed in the RFA or grant agreement)</p> <p><u>Training</u> – List training costs related to project staff activity (excluding the cost of travel (per diem) to attend the training) for OFP-sponsored or non-OFP sponsored training.</p> <p>Program-specific reminder:</p> <ul style="list-style-type: none"> ❖ For CCG: budget must include one annual conference and at least 3 regional collaboratives. ❖ For TSO: budget must include one annual conference and 1 regional collaborative. ❖ For I&E and MIP: enter the information on the J-Oper tab as indicated. Budget must include one annual conference and 1 regional collaborative. List Training as displayed on it's separate line item <p><u>Travel</u> – List the purpose for travel and general of types of per diem expenses related to project staff training activity above and for travel to presentations or meetings or other required functions. Please remember that Budget Revisions need to retain sufficient funding in travel to allow attendance at required State conferences and trainings. (Participant/target audience travel cost is listed as transportation under Other Costs)</p> <p>Program-specific reminder:</p> <ul style="list-style-type: none"> ❖ For I&E and MIP: enter the information on the J-Oper tab as indicated.
Equipment (TSO)	<p><u>Equipment:</u></p> <ul style="list-style-type: none"> ❖ See Equipment Reminder under General Guidelines above for more information.
Travel and Per Diem (TSO)	<p><u>Travel and Per Diem for project staff</u> – List the purpose for travel and general of types of per diem expenses related to project staff training activity above and for travel to presentations or meetings or other required functions. Please remember that Budget Revisions need to retain sufficient funding in travel to allow attendance at required State conferences and trainings. (Participant/target audience travel cost is listed as transportation under Other Costs)</p>
Subcontractors/Consultants <i>Supports Work plan interventions</i>	<p>Please provide <u>what objective</u> each subcontractor/consultant is responsible for. If the Subcontractor/Consultant is being reimbursed for the production of a product vs. a service, please include a brief description of the product.</p> <p>Program-specific reminder:</p> <ul style="list-style-type: none"> ❖ For CCG: <ul style="list-style-type: none"> ○ For grants of \$100,000 - \$150,000 – grantees are not required to have subcontractors. ○ For grants of \$175,000 - \$250,000 – grantees are required to have two or more subcontractors.
Other Costs/Charges	<p><u>Educational Materials</u> – a general list of type of educational</p>

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<p><i>Costs not covered in the Line items above</i></p> <p>Note: For I&E and MIP, these are listed in Other Charges under Operating Expenses</p>	<p>materials purchased or duplicated.</p> <p><u>Incentives</u> – only those incentives as defined in RFA or not limited by policy direction as allowable will be reimbursed. Includes transportation for non-service related activities. Food purchased as an incentive must be included on the Food detail line item below.</p> <p><u>Food</u>: can <i>only</i> be used for program participants and must be included on an approved budget prior to purchase.</p> <p>Program-specific reminder: ❖ For CCG: Maximum of 1% of grant is allowed. (Note: food purchased by subcontractor(s) must be added to the food purchased by the grantee and the total must not exceed 1%)</p> <p><u>Program Space Rental</u> – cost of renting meeting space or classroom. Cost is prorated for actual time used and reasonable square footage for number of program participants.</p> <p><u>Training for participants</u> – a general list of the training and associated training materials and other costs, if applicable.</p> <p><u>Transportation of program participants</u> – travel costs to assist participants to obtain <u>project services</u>, rental of a van or bus is an allowable cost.</p> <p><u>Stipends</u> - for youths not included as project personnel.</p> <p><u>Administrative Support for Subcontractors</u>:</p> <p>Program-specific reminder: ❖ For I&E, MIP and TSO: when a formal subcontract exists, a grantee may allocate up to 5% to cover the grantee’s administrative support to subcontractors.</p>
<p>Indirect Cost</p> <p><i>Costs that accrue in the normal conduct of the business that can only be partially attributable to performance of a grant. These are costs that a business would accrue even if they were not performing services for the State under a grant.</i></p>	<p>Indirect costs typically include administrative expenses such as payroll handling, accounting/personnel expenses, liability insurance coverage premiums (Note: up to 1% of grant can be claimed as a direct cost under operating expenses – insurance coverage premiums in excess of 1% can only be claimed under indirect), bond insurance costs, janitorial expenses, landscape services, utilities, security expenses, legal representation, and other overhead costs incurred due to the agency’s overall work and are not due solely to this grant.</p> <p>Program-specific reminder: ❖ For CCG: Maximum 10% ❖ For I&E, MIP and TSO: Maximum 15%</p>
<p>Evaluation Allocations</p>	<p>Program-specific reminder:</p>

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	<ul style="list-style-type: none">❖ For CCG and TSO: Allocate the associated evaluation amounts in the column specified for evaluation. Minimum of 10% and a Maximum of 15%.❖ For I&E and MIP: Grantees must allocate a Minimum of 10% and a Maximum 12% of the grant total to evaluation activities.