

## Attachment D

### Budget Template and Instructions for completing narrative justification

Revised 3.1.2018

#### General Information:

For each cost category listed in the budget, provide a detailed narrative justification for all requested costs that is consistent with the purpose, objectives and proposed program activities in your plan. Be specific about the costs under each broad category

#### Cost Sharing:

Costs benefitting two (2) or more activities funded with more than one (1) federal grant program and/ or other state or local funding should be shared based on the proportional benefit. For any budget category/item, if your Evidence-based grant costs are share with other funding sources you should show what portion or percentage is for the Evidence-based grant and what portion benefits other funding. The total annual projected costs for your organization for an item (e.g. rent, utilities) should be shown to validate the portion shown for the Evidence-based grant effort. For example, XYZ Organization's annual rent is \$30,000 and there are 10 staff and 10 office spaces. One staff conducts Evidence-based Abstinence Education classes, while nine staff conduct other unrelated programs. Therefore, 10% (\$3,000) is charged for rent cost for Evidence-based grant.

#### Administrative costs:

Administrative costs include operating and maintain facilities; general administration and general expenses, such as the salaries and expenses of executive officers, personnel administration and accounting; depreciation or use allowances on buildings and equipment; costs of audits (if required); management and oversight activities of specific programs under this contract; development and establishment of reimbursement and accounting systems; and overhead and indirect costs. Administrative costs may be reflected in several of the budget categories (e.g. personnel, supplies, other and indirect), and should be identified in the budget description for any specific item.

#### Unallowable costs:

These are costs of your organization that are not allowed because of contract/RFGA, State and or Federal laws and regulations. Examples are administrative costs in excess of the amount allowed by a federal grant, fines/penalties, late fees, fund raising costs, lobbying costs, bad debts, alcoholic beverages, bonuses, construction, meals for staff within 50 miles of headquarters and not associated with conference/meeting.

#### Specific Budget Categories

Personnel: List each person (s) by name, title annual and/or hourly salary, amount of time on program. Include staff proposed to be hired if position is vacant or new. Provide a summary description of their job duties related to programs in this proposal. If partial funding is requested for a position, then indicate the other sources of funding for this position, the amount, and responsibilities under these funding sources. Separate personnel costs for program/direct service providers and administrative positions.

Fringe Benefit/Employer Contributions: List each type of fringe benefit and how it is calculated (such as FICA, Medicare, unemployment, workmen's compensation and all other payroll taxes, health and dental insurance, life insurance, retirement, annual leave, etc). If a composite percentage rate is used for all benefits provided, sufficient documentation should be provided to justify the composite rate. Employer contributions for each staff person should be equal to the percent of the FTE allocated for a particular

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staff (e.g. if a person is funded 75% from these funds, then employer contributions from these funds should equal 75%).

Travel: List all anticipated travel costs. The costs must directly benefit and be specific to the work in connection with the services or activities described in Scope of Work of the RFGA. All travel must be limited to local and direct services and training/conferences that directly relate to the delivery of planned programs. Travel will be included within the maximum amount of the contract.

Equipment: List each type of equipment, who will use it, purpose for the equipment purchase, the vendor and price/quote. Cost sharing must be applied if equipment will be used for other than Abstinence Education activities. Equipment should be identified as office, educational/training or other.

Supplies: Supplies are items that cost under \$500 and have “life” of less than a year. These include educational materials, printed material, office supplies, etc.

Contracted Services: These are services you are buying from somewhere else. Contract services include consulting fees and subcontractors. Specify if the contracted service is for administration or direct program services. Subcontractors should be listed separately. **All subcontractors must be approved by DHEC.** Provide the following for each subcontractor:

- How the contract was obtained (competitive bid process, etc.)
- Target audience, as applicable
- Period of contract performance
- Type of contract (fixed, ongoing, etc.)
- Type of organizations solicited
- Description of activities to be provided
- Detailed budget justification for broad categories

Other: Describe each item listed in this category in terms of what it is, who will benefit and why it is necessary. If the item will be shared with other programs or administrative/overhead expenses, then cost sharing must be applied and the proportion of the cost for this grant must be indicated. This category should include items such as rent; printing (offset) of brochures/materials; photocopying/duplication; telephone; internet service, postage; utilities (gas, electric, water/sewer); security system; pest control, training and/or meeting expenses (details all costs including room expenses, AV equipment rental, speaker fees, refreshments); insurance; accounting/bookkeeping; data processing; bank charges; dues and subscriptions; and equipment maintenance (if not included in equipment category and not included in the base for the indirect cost rate).

Indirect Costs (Overhead/General and Administrative): – if applicable: Indirect costs may be reflected if your organization has a Federal approved indirect cost rate. If your organization has an established indirect cost rate, give the rate, the base or basis against which the rate is applied, and the costs included in the rate. Examples of indirect costs include bookkeeping, office furniture, and administrative oversight. If your organization uses an indirect cost rate, then the items included should not be listed under other budget categories. Provide the source for your indirect cost rate if one is used. \*Note: Applicants without a federally negotiated indirect rate may elect to utilize a *de minis* indirect cost rate of 10% of direct costs OR the costs can be clearly reflected in the appropriate budget categories above.

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### 12 Month - Budget Summary Example

Proposal Budget for \_\_\_\_\_ (Grantee name)

Abstinence Education \_\_\_\_\_ grant 2018-19

DHEC Contract#: \_\_\_\_\_

Federal Grant ID#: \_\_\_\_\_

12 Month Budget (July 1, 2018 – June 30, 2019)						DHEC Grant	In-Kind	Total
<b>Personnel Related Expenses:</b>								
1	<b>Salary &amp; Wage Cost:</b>					\$		\$
	John Smith	\$ per month	12months	\$ salary	100% on project	\$		\$
a.	<b>Function:</b> This position provides direct educational instruction							
	Tom Jones	\$ per month	12months	\$ salary	25% on project	\$		\$
b.	<b>Function:</b> This position provides administrative support for the project.							
2	<b>Fringe Benefit Cost:</b>					\$		\$
	___% of total salary and wage cost							
3	<b>In-Direct Cost:</b> (if applicable)							
	??% of total salary & wage cost							
<b>Total Personnel Related Expenses</b>						\$		\$
<b>Operational Expenses:</b>								
1	<b>Contracted/Consultant Program Cost:</b>					\$		\$
a.	ABC Baptist Church (XXX County) staff time and meeting space					\$		\$
b.	XYZ Middle School (XXX County) staff time and classroom					\$		\$
2	<b>Equipment Cost:</b>					\$		\$
a.	1-tablet (IPAD), plus monthly air card fee, to support _____ (staff) working in XXX County					\$		\$
b.	1-office computer system to be used by _____					\$		\$
3	<b>Supply Cost:</b>					\$		\$
a.	General Office: \$__ per month times 1.25 FTEs times 12 months (FTE # FROM EXAMPLE ABOVE)					\$		\$
b.	Program Materials: Training supplies					\$		\$
c.	Evaluation Materials: (\$__ times ____ # of students)					\$		\$
4	<b>Travel Cost:</b>					\$		\$
a.	In-State: __ miles X 12 months X 1-staff member working in XXX County at \$__ per mile					\$		\$
b.	Out-Of-State (if applicable)					\$		\$
5	Other					\$		\$
<b>Total Operating Expenses</b>						\$		\$
<b>Total Projected Budget</b>						\$		\$