

APPENDIX G1

Budget Request and Justification Instructions

The Total SAPTA Request on the Application Summary form must be the same figure as indicated as the total on the Budget Summary and the Total Request line of the Budget Request and Justification forms. The budget justification sections are included as part of the Budget Request and Justification form and should include brief detail about the items requested within the budget portion of the form. *You will receive these forms once your Letter of Intent is received.*

Instructions for Completing Budget Pages, Part I: Budget Summary Form

The Budget Summary will be completed after you have completed the Budget Request and Justification form. The subtotal of each category should be transferred to the “Total Request” column on the Budget Summary form. The “Total Request” amount must be the same total of the request of each category in the funding source area. The total of all of the funding sources must equal the Total Request on the Budget Request and Justification form.

The figure for the Personnel section is comprised of the budget breakdown sections titled Staff Salaries, Payroll Taxes and Fringe Benefits. Consultant/Contract Services is a separate category and not considered as personnel.

The “Number of Clients to be Served” section must be related to the “Number of Clients to be Served” column and row of the Application Summary form.

Instructions for Completing Budget Pages, Part II: Budget Request and Justification Form

INFORMATION PROVIDED ON OUT-DATED FORMS WILL NOT BE ACCEPTED.

The current forms will be available at the Bidder’s Conference and electronically.

Handwritten forms will not be accepted. Estimate all costs to the nearest dollar. A single budget is to be completed and include information related to all requested funding. The budget form contains space for the budget justification. This justification should include the details of how the amounts presented in the budget were determined. Specific instructions for completing each section of the budget are included on the budget pages.

Budget Categories:

- Personnel
 - Staff Salaries

In the personnel section, it is not necessary to identify individuals, but do specify positions. The information required is the number of full time equivalency (FTE) positions that the applicant is requesting for each personnel classification of the applicant. One FTE equals 40 hours per week. The amount that is to be placed in the “Request” column is calculated by multiplying the Annual Salary per FTE by the No.

of FTEs. For example, if the Annual Salary per FTE is \$10,000 and the No. of FTEs is .75, the amount that will go into the “Request” column is \$7,500 (\$10,000 x .75). Please provide a brief description of each position and how it applies to the program and services being provided.

Please Note: Payment of overtime cannot be supported with SAPTA funding. The program may pay staff for overtime, but that expense must be reimbursed from another fund source other than SAPTA.

○ Payroll Taxes and Fringe Benefits

The most common types of taxes and benefits have been provided for you, additional taxes and benefits can be added as needed. Please indicate the total salary that is subject to each tax and the tax rate in the necessary columns. The tax and/or benefit are automatically calculated within the “Request” column.

Please Note: The # of FTEs for Group Insurance must be proportionate to the # of FTEs within Salaries and Wages.

● Consultants/Contracts

Criteria for Differentiating Independent Contractors from Employees:

The criteria for determining whether a person is an employee or independent contractor have been largely established by the courts and depend on the amount and type of control the hiring party has over the agent hired. An independent contractor is hired by the employer to do a specific job, but is not controlled with respect to physical conduct or details of work performance. With an independent contractor, the employer has the right to control the results of the work, but not how the work gets done. Whether a person is an employee or independent contractor cannot be determined by a single criterion or set of criteria. The total situation must be evaluated to assess the amount of control the employer exercises. Factors that can lead to a determination that the agent is an employee rather than an independent contractor may include:

1. The employer instructs, trains, or supervises the agent in conduct of the work.
2. The agent works at the employer’s place of business.
3. The employer provides the agent’s equipment and tools of the trade.
4. The employer pays the agent a salary or by the hour rather than by the job.
5. The agent has no business expenses other than those paid by the employer.
6. The agent does not incur a business profit or loss other than compensation offered by the employer.
7. The agent does not have a distinct occupation or profession, but performs the regular duties that would ordinarily be performed by an employee of the firm.
8. The duties required of the agent do not involve a high level of knowledge or skill so could be performed by many others who could easily be hired as an employee of the firm.
9. The agent is not free to take work or enter contracts with other employers.
10. There is no specified period of time for completion of the job.

Determine whether or not the person qualifies as being a consultant/independent contractor if using this category. If they do not meet the criteria, use the personnel category.

If requesting funding for consultants, please list the consultant(s) by name and identify the services being provided. Consultants/Contract items are all-inclusive. This means there should not be other expenses listed within the budget for consultants/contracts, for example, travel. **A copy of the contract, or proposed contract, is required for all persons listed within this category.** Do not include the cost for an A-133 in this category. Use the “Other” category for this type of expense.

- Travel

This is for staff travel related to program activities. The allowable amounts follow the US General Services Administration (GSA) per diem rates when traveling in-state and out-of-state on program business. However, State policy will supersede the GSA website in specific areas.

The following is a quick reference on the changes to the State Administrative Manual including State policy:

1. Effective July 01, 2007, all State employees are required to use the GSA per diem rates for in-state and out-of-state travel. The website address is www.gsa.gov and click on “Per Diem Rates” for the most current rates and information. Rates do vary by season; therefore rates should be verified prior to all travel.
2. Meals will be reimbursed in accordance with the meals and incidental expense (M&IE) allowance for the primary destination. Receipts are not required for M&IE.
3. Staff must deduct the M&IE allowance for all meals that are included in registration or conference fees. The breakdown for the M&IE can be found on the GSA website under “Meals and Incidental Expense Breakdown”.
4. Receipts will be required for all lodging. The maximum allowance for lodging is the amount the staff are eligible to be reimbursed; therefore, all taxes and fees are included in the maximum lodging allowance.
5. If the GSA website does not recognize the county in which the staff is traveling, the rate defaults to the standard CONUS location reimbursement. These rates may vary, please verify all rates prior to staff travel.
6. A copy of the current GSA allowance for lodging and M&IE must be included with the staff travel claim.

Per mile cost should not exceed the state rates. The traveler must be at least 50 miles from their duty station in order to claim per diem. Show the basis of computation (i.e., cost per night for lodging x number of nights = total lodging expense). Provide the purpose of travel and complete the columns for mileage, mileage rate, per diem, and other using the appropriate rates. The “Request” column is automatically calculated based on the input into the previous columns. Remember, travel required for Training does not go in the Travel category including, but not limited to, per diem and lodging.

- Training

For each training provide the name of the proposed training, place, purpose, and number of people you want to attend the training. Also provide the itemized calculations used to determine the figure(s) in the “Request” column (i.e., registration, airfare, per diem,

mileage, etc.). The Traveler must be at least 50 miles away from their duty station in order to claim per diem. The training category is used for personnel training only. It is not used for program training materials. That type of expense is placed under the “Operating” category.

- Operating

This category is used for items necessary for the operation of the program. For building lease/rent include the number of square feet and the amount per square feet being utilized to operate the program. **Provide a copy of the lease/rental agreement with the application/budget information.** Please provide calculations for all other items listed, broken out by number of months. For example: Utilities: Gas at \$50/month x 12 months = \$600; Power at \$100/month x 12 months = \$1,200, etc. The amount in the “Request” column should be supported in the information that you provide. If not, the application could be delayed. In addition, if an applicant requires a Limited Scope Audit on Agreed upon Procedures, the expenses and calculations will go into the Operating category. A-133 audits go in the Other category.

NOTE: Funding is not permitted to make equipment purchases over \$1,000.00

- Other

This category is used only for an A-133 Audit. Remember, Limited Scope Audit expenses and calculations go in the Operating category.

NOTE: If an applicant’s expenditure of federal funds (from all sources) equals or exceeds \$500,000, the applicant is required to complete an A-133 audit. If the agency is federally funded from more than one source, SAPTA will support the portion of the audit costs equal to its share of the federal funding and will only reimburse that portion of the audit costs equal to its share of the program’s total funding, up to a maximum of 5% of the SAPTA award. Please provide the calculation within the justification area of budget form. Also, for organizations not qualifying for an A-133 audit, a Limited Scope Audit on Agreed Upon Procedures is required. Limited Scope Audits on Agreed Upon Procedures should cover the financial and programmatic (scope of work) aspects of a program, as contained in the Notice of Subgrant Award.

PLEASE REMEMBER: The amount that is provided in the “Request” column should be supported by the justification information provided. If not, your application could be delayed.