

**SNAP 8 Program
Program Period January 1, 2010 – December 31, 2010
Budget Instructions**

Budget Forms, Budget Narrative Forms

Please use the following as a guide to complete the budget and budget narrative.

Planned costs must be directly related to the delivery of the program services and activities that will take place. If the district plans to subcontract with a local provider agency for program services, a separate budget form and budget narrative must be completed for the local provider agency.

Program Cycle

SNAP 8 allocations will be made available to districts as per the competitive bid process outlined in the LCM and upon OTDA plan approval, for the program period January 1, 2010 through December 31, 2010, with final claims due February 15, 2011*.

District Administration: The budget form has three columns:

- State Program/Non-Administration and Administration costs; and
- Total SNAP 8 program costs

The SNAP 8 program is funded with State funds. The attached budget form allows the local district to identify program/non-administrative and/or administrative costs to be budgeted for either funding stream on a single form.

Costs considered to be program are:

- direct costs, including salaries and fringe benefit costs for staff providing program services;
- direct administrative costs associated with providing these services (e.g., supplies, equipment, travel, postage, utilities, rental costs, and maintenance); and
- contracts devoted entirely to program activities.

Administrative costs include:

- contract costs that are not excluded totally or in part as program activities;
- all indirect or overhead costs (i.e., A-87 costs); and
- activities related to eligibility determinations.

Line by line instructions, for each funding stream please identify:

1. Staff Salaries: Enter the amount of salaries of staff charged to the project
2. Fringe Benefits: Enter the amount of fringe benefits associated with the salaries charged to the project
4. Contractual Costs: Enter the amount of subcontracted activities for the project. This category includes institutions, individuals or organizations external to the social services district which have entered into an agreement with the social services district to provide any services outlined in or associated with the plan, and whose services are to be funded under the project. If the district plans to subcontract with a local provider agency for program services, a separate budget form and budget narrative must be completed for the local provider agency. Local provider agencies are **not** required to delineate their budget between program/non-administration and administration costs. However, if the district plans to subcontract with a local provider agency exclusively for **administrative** services, the entire contract needs to be reported as an administrative cost on the district budget work sheet.
5. Travel: Enter the direct travel costs for employees assigned to the project. Staff travel costs should be budgeted in line with standard agency travel policy or New York State Comptroller guidelines. Travel costs are reimbursed at State rates. Only travel costs for personnel listed under Staff Salaries are acceptable. Consultant or sub-contractor's travel expenses should be included in Contracted Services. No out-of-state travel costs are allowed unless specifically detailed and approved. All non-local destinations for travel must have prior OTDA approval.
6. Equipment Costs: Enter the identifiable costs of equipment assigned to the project. Equipment required to meet the contract objectives may be either purchased or rented, whichever is more economical. Equipment is tangible personal property having a useful life of more than two years and an acquisition cost of \$500 or more per unit. Title to all equipment purchased under this program rests with OTDA upon acquisition. At the completion of the project, such property must be disposed of in accordance with the instructions of OTDA. An inventory of all equipment purchased must be kept. List the equipment and associated cost to be either purchased or rented in the budget narrative.
7. Supplies: Enter the identifiable costs of supplies assigned to the project. Provide a list of the supplies and associated cost in the budget narrative.
8. Other Direct Expenses: Enter any type of expense such as printing/photocopying, office rent, utilities and telephones outside of the categories listed above. Include a list of the expenses and associated costs in the budget narrative.
10. Overhead Costs Allocated: Enter overhead costs allocated to the project. If staff are assigned by the district to this program, the schedule D17 will allocate overhead on the claim because it is derived by staff count. As such, this amount should be included on the SNAP 8

program budget form. These are the overhead costs allocated based on staff counts of the program categories on the Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program (LDSS-2347).

11. A-87 Costs Allocated: Not applicable to State funded programs.
12. Assistance Direct to Client: Any costs associated with the payment of work subsidies to participants should be reported under Non-Administration Costs, line 12 – Assistance Direct to Clients. Work subsidies means payments to employers or third parties to help cover the costs of employee wages, benefits, supervision, and training; include all expenditures related to operating a subsidized employment program, including the cost of overseeing the program, developing work sites, and providing training to participants.
13. Blank. Do not use.
14. Transportation: Enter the amount of any transportation costs to or for participants as part of the project. List the transportation and the associated costs provided in the budget narrative.
15. Other: Enter the amounts provided to participants other than the identified costs listed under Transportation for this project. List the participant-related item and associated costs in the budget narrative form.

*December 31, 2010 end date contingent on reappropriation of SNAP 8 funds in the SFY 2010-2011 State Budget. If not reappropriated, final claims must be submitted by August 15, 2010.