

## **BUDGET INSTRUCTIONS**

Please use the following as a guide to complete the Budget Form (Attachment 3) and Budget Narrative (Attachment 4).

Planned costs must be directly related to the delivery of the program services and activities that will take place. If the Social Services District (SSD) 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. There are separate worksheets for both SSD and Provider Agency in the Budget Form (Attachment 3).

### Program Cycle

Noncustodial Parent Employment Opportunity Initiative funds will be made available to SSDs upon OTDA award notification for the program period expected to begin on October 1, 2018 through September 30, 2019 with final claims due by November 15, 2019.

### Funding

The Noncustodial Parent Employment Program (NCPEP) is funded by Temporary Assistance to Needy Families (TANF). The Budget Form allows SSDs to identify program costs by category on one form.

The maximum amount the State can spend on administrative costs is 15% against the TANF Block Grant after transfers to other block grants. Since this program represents only a portion of the amount subject to the 15% federal limit, the total administrative costs funded with this program can be greater than 15% of each SSD's allocation. However, plan approvals will be based on the projection for statewide TANF funded administrative costs.

### Costs

Under TANF regulations, program costs 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, which count toward the 15% statewide spending limit, 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.

### Budget Form Instructions

Please identify the following in the appropriate line on the Budget Form (Attachment 3):

1. **Salary Costs:** 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.
3. **Total Salary and Fringe:** No entry required; auto-filled.
4. **Contractual Costs:** This category includes institutions, individuals, or organizations external to the SSD which have entered into an agreement with the SSD 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 each subcontractor. SSDs should input the remainder of their costs on the district worksheet. Local provider agencies are not required to delineate their budget between program/non-administrative and administrative costs.
5. **Travel Costs:** 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 subcontractor's travel expenses should be included on the appropriate subcontractor worksheet, which will roll into the contracted services line on the district worksheet. 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 (2) 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 costs 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 costs in the budget narrative.
8. **Other Direct Expenses:** Enter any type of expenses 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.

9. **Total non-Salary Expenses:** No entry required; auto-filled.
10. **Overhead Costs Allocated:** Enter overhead costs allocated to the project. These are the overhead costs allocated based on staff counts of the program categories on Schedule D DSS Administrative Expenses Allocation and Distribution by Function and Program (LDSS-2347).
11. **Assistance Direct to NCP:** Any costs associated with the payment of employment services to NCPs should be reported under Non-Administration Costs, line 12 – Assistance Direct to NCP.
12. **Transportation:** Enter the amount of any transportation costs to or for unemployed participants as part of the project. List the transportation and the associated costs provided in the Budget Narrative. Note: costs associated with transportation must constitute non-assistance in accordance with federal TANF regulations at 45 CFR § 260.31.
13. **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. Note: costs associated with other participant related costs must constitute non-assistance in accordance with federal TANF regulations at 45 CFR § 260.31.
14. **Total Client-Related Costs:** No entry required; auto-filled.
15. **Total Project Costs:** No entry required; auto-filled.

#### Restrictions on the Use of Funds

There are several costs that OTDA is not authorized to reimburse from TANF funds, including:

- Advertising costs, except for recruitment of personnel or procurement of scarce items;
- Capital expenditures for improvement or acquisition of facilities;
- Entertainment costs, including social activities or cost of alcoholic beverages;
- Interest costs incurred by provider agencies;
- Costs of organized fund raising;
- Medical costs;
- Costs for attendance at conferences or meetings of professional organizations, unless attendance is necessary in connection with the project;
- Costs for preparation of continuation agreements and other proposal development costs;
- Costs associated with the payment of fines;
- Costs associated with anti-fraud related activities; and
- Costs associated with planning and coordination studies.