

## INSTRUCTIONS

### ATTACHMENT B 1 CSBG – CONTRACT BUDGET SUMMARY NCIDC 425 S (Revised 3/14)

Enter the identifying information requested at the top of the report form: contractor's name, contract number, contract amount, contract term and amendment number (*if applicable*). Enter the preparer's name, telephone number, fax number, date and e-mail address.

#### **SECTION 10: ADMINISTRATIVE COSTS:**

Any Costs directly related to the administration of the CSBG contract.

Lines 1 through 7: Enter the total CSBG amount budgeted for each line item.

1. **Salaries & Wages**

Provide the total dollar amount of salaries and wages dedicated to staff performing administrative duties. Includes all payments made to administrative staff, permanent or temporary, as well as, all regular and overtime pay, as approved by the contract authority.

2. **Fringe Benefits**

Provide the total dollar amount of fringe benefits for staff performing administrative duties. Include all payments made in accordance with approved payroll benefit programs. This includes retirement/pension plans and various other forms of insurances related to employee compensation such as disability, life, health and unemployment. Additionally, payroll taxes, workers' compensation, disability insurance, sick leave and accrued vacation should be included.

3. **Operating Expenses**

Provide the total dollar amount for all administrative operating expenses related to CSBG programs. All items must be listed on the NCIDC 425 1.2 Budget Support-Non Personnel cost form. Examples of administrative operating expenses include:

- In-state travel costs
- Building costs (such as rental & lease fees)
- Consumable supply costs
- Utility costs
- Administrative operating costs (such as telephones, building alarms, maintenance, etc.)
- Supply costs (such as printing, duplication, postage, etc.)
- Insurance costs not related to personnel insurance costs
- Additional fees related to the administration of the CSBG Program (such as staff trainings, membership dues, costs incurred due to Board meetings, subscriptions, etc.)
- Funds spent on contractor/consultant services to meet administrative needs in this area

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4. **Equipment**  
Provide the total dollar amount for all administrative equipment expenses related to CSBG program. Examples of administrative equipment expenses include:
  - All equipment/lease purchases dedicated to administrative needs. List all Equipment/Lease costs on the CSBG Budget Support – Non Personnel Cost NCIDC 425 1.2 with the detailed information.
  
5. **Out-of-State Travel**  
Provide the total dollar amount of travel costs, excluding personnel costs related to administrative tasks incurred during travel outside the State of California. Complete CSBG Budget Support – Non Personnel Cost NCIDC 425 1.2 with the name of the conference, location and cost per trip.
  
6. **Subcontractor Services**  
Provide the total dollar amount administered to any subcontracting agencies that provide administrative services. List all subcontractor costs on the CSBG Budget Support – Non Personnel Cost NCIDC 425 1.2 with the detailed information. Include the subcontractor name and total amount of contract.
  
7. **Other Costs**  
Provide a list of all other administrative costs that do not fit in the above categories, including, but not limited to, any funds directed towards:
  - IT Development. IT Development includes only projects in the development phases. Costs of IT projects in use should be included in Operating Expenses & Equipment above.
  - Audit, Legal and Lobbying Costs: as defined by the Cost Principles in OMB Circular A-122.
  - Indirect Costs. The indirect cost rate is defined as the dollar value of the approved federal rate and the entire amount can be claimed as long as it is not reimbursed by another funding source. Please note that if indirect costs are reported the approved Indirect Cost Rate Plan must be submitted.

**SUBTOTAL SECTION 10 (Administrative Costs):** Enter the sum of line items 1 through 7 for CSBG funds. (Cannot exceed 12% of the CSBG budget in Section 40.)

#### **SECTION 20: PROGRAM COSTS:**

Those costs incurred that are not related to the administrative costs reported above, but are directly related to the operation of the program.

Lines 1 through 7: CSBG FUNDS: Enter the total amount budgeted for each of the line items.

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1. **Salaries and Wages**  
Provide the total dollar amount of salaries and wages dedicated to staff performing programmatic support activities. Include all payments made to programmatic staff, permanent or temporary, as well as, all regular and overtime pay, as approved by the contract authority.
2. **Fringe Benefits**  
Provide the total dollar amount of fringe benefits dedicated to staff performing programmatic support duties. Include all payments made in accordance with approved payroll benefit programs. This includes retirement/pension plans and various other forms of insurances related to employee compensation such as disability, life, health and unemployment. Additionally, payroll taxes, workers' compensation, disability insurance, sick leave and accrued vacation should be included.
3. **Operation Expenses**  
Provide the total dollar amount for all programmatic operating expenses linked with CSBG programs. Include:
  - In-state travel costs related to programmatic costs
  - Building costs related to programmatic operation (such as rental & lease fees)
  - Consumable supply costs
  - Programmatic operation costs (such as telephones, building alarms, maintenance, etc.)
  - Programmatic supply costs (such as printing, duplication, postage, etc.)
  - Funds spent on contractor/consultant services to meet programmatic needs in this area
4. **Equipment**  
Provide the total dollar amount for all programmatic equipment expenses linked with CSBG programs. Include equipment/lease purchases dedicated to programmatic needs.  
List all Equipment/Lease costs on the CSBG Budget Support – Non Personnel Cost NCIDC 425 1.2 with the detailed information.
5. **Out-of-State Travel**  
Provide the total dollar amount of travel costs related to programmatic tasks incurred during travel outside the State of California. Complete CSBG Budget Support – Non Personnel Cost NCIDC 425 1.2 with the name of the conference, location and cost per trip.

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6. **Subcontractor Services**  
Provide the total dollar amount paid to any subcontracting agencies that provide programmatic services. List all subcontractors' services on the CSBG Budget Support – Non Personnel Cost NCIDC 425 1.2 with the detailed information. Include the subcontractor name and total amount of the contract.
  
7. **Other Costs**  
Provide a list of all other programmatic costs that do not fit in the categories above, including but not limited to, funds directed towards:
  - Direct Client Purchases. Include all direct purchases made with CSBG dollars for items designated specifically for client use.

**SUBTOTAL SECTION 20 (Program Costs):**

Enter the sum of line items 1 through 7 for CSBG funds.

**SECTION 40: Total CSBG Budget Amount:**

Enter the sum of Subtotal Sections 10 and 20. The amount shall not exceed the total CSBG allocated amount.

**SECTION 70: Other Agency Operating Funds Used to Support CSBG:**

Provide the total operating funds used to support the CSBG program administered by the board. All funds under the administration of the board should be considered as community action program operating funds. Prepare and attach a detailed list identifying all other funding sources and amounts that make up the total annual operating budget of the community action program(s).

**SECTION 80: Agency Total Operating Budget:**

The sum of Section 40 (Total CSBG Budget Amount)

**SECTION 90: CSBG Funds Administrative Percent:**

Divide Section 10: Administrative Costs by Section 80 Agency Total CSBG Budget Amount. This percentage cannot exceed 12% of the total CSBG budget.