

Attachment C - Budget Worksheet

West Virginia Department of Health and Human Resources Office of Epidemiology Prevention Services COVID-19 Vaccination Equity and Prioritizing Populations Disproportionately Affected by COVID-19

Instructions for Completing the Budget Worksheets

Budget Worksheets

The West Virginia Department of Health and Human Resources (DHHR) requires a detailed line-item budget (budget) be prepared and approved for all grants and related agreements negotiated with DHHR. The budget is the responsibility of the Grantee and shall be prepared in accordance with procedures prescribed in these instructions as well as all applicable federal and state financial standards, including applicable Office of Management and Budget (OMB) Cost Principles. Applicants should use the provided budget worksheet format to aid in the awarding process for selected applicants.

Budget Narrative

In addition to the budget worksheets, all DHHR negotiated grant agreements must contain a detailed budget narrative explaining the need/use for each line item in the budget. The budget narrative submitted with the agreement must match the dollar amounts provided on the budget worksheets and include calculations supporting the budgeted amount. The narratives for each budget section should be included in Attachment B of your application and must contain the details specified in each direct cost worksheet's instructions.

General Instructions

Grantee must provide relevant information for each line item and enter the total cost for corresponding row onto the worksheet. The Total Cost column should represent only the DHHR grant funded portion (amount) of the applicable line item. Except for formulas or hourly wages, all amounts should be rounded to the nearest dollar. The worksheets will automatically calculate the totals for each cost category, which should be verified by the Grantee.

If the Grantee needs more space than is provided on these worksheets, they may include an addendum (prepared in the same format) and enter the total cost into the applicable cost category on the worksheet.

Direct Cost Categories

Federal cost principles define direct costs as those that can be identified specifically with a particular final cost objective, i.e., a particular award, project, service, or other direct activity of the organization. When preparing the budget, the Grantee should allocate all direct costs into one of the following seven direct cost categories.

West Virginia Department of Health and Human Resources Detailed Line-Item Budget Worksheets and Instructions

1. Grantee Name:			
2. Preparer's Name and Title:			
3. Date of Preparation:		4. Period Covered:	
5. Grant Agreement Number:		6. Change Order Number:	
7. Original Grant Amount:		8. Revised Grant Amount:	

Complete the following worksheets based on information and procedures provided in the Instructions for Preparing the DHHR Detailed Line-Item Budget.

A. Personnel:

Personnel costs are defined as salaries and wages paid to an employee of the Grantee and directly charged in whole or in part to the DHHR grant.

Position Column: For each employee's salary that is fully or partially charged to the grant, list the employee's name and/or job title.

Salary/Rate Column: For each position listed in the personnel category, provide either the employee's full annual salary or hourly wage. This column shows either the full annual salary, (example: \$26,000) of the employee, or the hourly wage (example: \$12.50/hr.) of the employee. If an hourly rate is used the Salary/Rate column (example: \$12.50/hr.), then enter the number of hours spent on the grant in the percent of time on grant column (example: 1040).

Percent of time on grant Column: For each position listed in the personnel category provide either the percentage of time to be devoted to the program or projected hours to be spent on the program. An employee may not allocate more than 100% of their time, regardless of hours worked.

Narrative: Attach a position description outlining the responsibilities for each employee listed in the personnel budget category. If not included in the position description, provide a narrative detailing their relationship to the program.

Position	Salary/Rate	Percent of Time on Grant	Total Cost
1.			

2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
PERSONNEL TOTAL			

B. Fringe Benefits:

Fringe benefits are defined as expenses directly associated with employment and applicable to salaries and wages. Fringe benefits are to be specifically applicable to the employees listed in the personnel budget category and budgeted only for the percentage of time devoted to the program.

Component Column: List each component of fringe benefits budgeted to the grant award. Allowable fringe benefits include contributions to pension plans, health insurance, FICA, unemployment insurance, and worker’s compensation.

Base Column: Provide the base salary amount to which fringe benefits rates are applied. (This amount may be less than the budgeted personnel costs when part time employees are included as part of that category.)

Rate Column: Show the percentage rate for each fringe benefit, when applicable.

FICA costs cannot exceed 7.65 percent of total salaries.

The premium for state unemployment insurance is based on the first \$12,000 of each positions salary multiplied by the organizations contribution rate as determined by the WV Bureau for Employment Programs.

For more information on unemployment insurance please visit:
<http://wvbep.org/bep/uc/hdbkemp.htm#exprating>.

For health insurance and retirement benefits, “carrier rate” may be used.

Narrative: Provided that all components of fringe benefits are listed individually in the corresponding worksheets, the Grantee is not required to submit a narrative for the fringe benefit category.

Component	Base	Rate	Total Cost
1.			
2.			
3.			
4.			
5.			
6.			
FRINGE BENEFIT TOTAL			

C. Equipment:

Equipment is defined as an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the Grantee’s capitalization level or \$5,000. An item that does not meet the capitalization level or that is “expensed” by the organization shall be budgeted in either the “Supplies” or “Other” categories as appropriate.

Item Column: List each item of equipment to be purchased with grant funds.

Item Cost Column: Provide the full cost of each item of equipment that is to be purchased.

DHHR % Column: If the item of equipment is to be only purchased in part with DHHR funds list the percentage of DHHR participation in the final cost.

Narrative: The Grantee shall consult DHHR regarding the purchase, prior approval, accounting for and administration of equipment. For all approved purchases the narrative shall:

List each piece of equipment to be purchased and provide a description of how it will be used in the program.

Explain why the equipment is necessary for successful completion of the project.

Note: General use equipment (i.e., computers, faxes, etc.) must be used 100% for the proposed program if charged entirely to the grant.

Item	Item Cost	DHHR %	Total Cost
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
EQUIPMENT TOTAL			

D. Supplies:

Supplies include any materials costing below the lesser of the Grantee’s capitalization level or \$5,000 per unit and that are expended or consumed during the course of the program.

Item Column: List each general classification of material and supplies (e.g., office supplies, postage, training materials) to be purchased with grant funds.

Number Column: Provide the number of each item type to be purchased. Nominal objects and general office supplies need not be broken down into separate items for budgeting but may be broken down into monthly or quarterly estimates (e.g., office supplies at \$150 month for 12 months = \$1,800).

Rate Column: For each item listed under supplies, list a corresponding rate or cost.

Narrative: If total material and supply costs exceed 5% of the award, provide a brief narrative explaining/justifying the costs associated with each individual item type (e.g., office supplies, postage, and training materials). At a minimum, that narrative should:

- Explain the type of supplies to be purchased, or the nature of the expense.
- Provide a breakdown of supplies by quantity and cost per unit if known.
- Indicate basis for estimate of supplies (i.e., historical information).

When total costs do not meet or exceed the threshold provided, the Grantee is not required to submit a narrative for the supplies category.

Item	Number	Rate	Total Cost
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
SUPPLIES TOTAL			

E. Contractual Costs:

Contractual costs include expenditures incurred for obtaining the services of contractors, subgrantees and/or consultants. (Grantees must contact DHHR for prior approval and specific instructions regarding the sub granting of DHHR awards.)

Name: Provide the name of the contractor or contract/sub grantee organization. Treat each contract or subgrant as a separate item.

Service: State the service(s) to be provided.

Rate: Provide the basis for the contractual costs (i.e., the total hours and hourly rate or the estimated price for the project or service).

Narrative: List all contractual costs to be paid for with DHHR grant funds including a breakdown by contractors/consultants/subgrantees name (if known), hourly or daily fee, estimated time to be spent on the program, and an estimated total cost for each service.

Describe the products or services to be obtained and indicate the applicability or necessity of each to the program.

Provide a separate budget for each subgrant.

Name	Service	Rate	Total Cost
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
CONTRACTUAL TOTAL			

F. Construction:

Construction consists of costs to support the initial building, large-scale modernization or permanent improvement of a facility. **Construction costs are not an approved cost for these grant funds.**

Item	Rate	Total Cost
1.		
2.		
3.		
4.		
CONSTRUCTION TOTAL		

G. Other:

The “Other” category includes items that are directly charged, yet not included in one of the above cost categories, including travel. Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by Grantee employees who are in travel status on official business of the organization.

Item: List “other” items (e.g., telephone, rent, utilities, or insurance and bonding) by major type. For travel, provide the purpose or reason for the travel expense (e.g., mileage, training, conference).

Rate: Provide a rate/basis for the computation of each expense. Such costs may be budgeted on an actual cost basis, on a per diem or mileage basis.

Note: Consultant and contractor travel costs should be included in the “Contractual Costs” section.

Narrative: At a minimum, the narrative should:

- Provide a brief description of “other” item, its purpose, and an explanation of how it is necessary for or related to the program.
- Itemize all travel expenses by purpose (e.g., staff training, field interviews, conferences, etc.) and the basis of computation (e.g., X-people to X-day training at \$X airfare, \$X lodging, \$X per-diem).

Item	Rate	Total Cost
1.		
2.		
3.		
4.		
5.		
6.		

7.		
8.		
9.		
10.		
11.		
12.		
OTHER TOTAL		

H. Indirect Costs: Formula

Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective. For payment of indirect costs by DHHR, the Grantee must comply with one of the following three criteria:

If the Grantee is a direct recipient of Federal Grants, they may have an “Indirect Cost Negotiation Agreement” from their cognizant federal agency;

The Grantee may have an approved “Indirect Cost Negotiation Agreement” from another state or local government agency that has agreed to review and approve the Grantee’s indirect cost proposal; or

The Grantee may have a written statement from an independent certified public accounting firm attesting that the indirect cost proposal complies with applicable Federal OMB Cost Principles and provides the basis of the calculated rate.

Base: Identify the distribution base for calculating the indirect cost rate.

Rate: List the applicable indirect cost rate.

Amount: Provide the dollar amount of indirect costs charged to the award. (For Grantees that charge less than their applicable rate, this should represent the actual amount charged.)

Narrative: If indirect costs are budgeted, provide a short narrative that indicates which one of the three types of DHHR indirect costs criteria have been met

Base	Rate	Indirect Costs
1.		
2.		
3.		
4.		
5.		
6.		
INDIRECT COSTS TOTAL		

BUDGET SUMMARY

Once the line-item budget has been completed:

- Verify that the totals for each budget line item (A-H) are equal to the corresponding amounts contained in the Budget Summary form.
- Verify both the **Total Direct Costs** and **Total Indirect Costs**.
- Verify the **Total Grant Award**.
- If applicable, verify both the amounts entered and the total for Grantee Supplied Funds. If applicable, verify the projected program income.
- An authorized Grantee representative shall sign and date the Budget Summary form. Attach all addendums, required justifications and narratives for submission to DHHR.

Budget Category	Amount
A. Personnel	
B. Fringe Benefits	
C. Equipment	
D. Supplies	
E. Contractual Costs	
F. Construction	
G. Other	
Total Direct Costs:	
H. Indirect Costs	
Total Indirect Costs:	
Total Grant Award:	

The following sections are for informational purposes only.

Cost Sharing or Matching Funds: There are no requirements for cost sharing and matching on the COVID-19 Vaccination Equity and Prioritizing Populations Disproportionately Affected by COVID-19 grant.

In situations where the Grantee provides funding that is not a requirement of the grant award, that information may be entered into the “Other Grantee Supplied Funds” section of the worksheets.

Narrative: Provide all relevant details related to the source (cash or in-kind) and applicability of cost sharing or matching funds.

Other Grantee Supplied Funds:

Other Grantee supplied funds are considered supplemental (not required by authorizing grant legislation) funds provided by the Grantee to operate the program. The reporting of other Grantee supplied funds is not a requirement of the grant award and should only be provided at the discretion of the Grantee.

Narrative: The Grantee may provide any information deemed relevant to the review and approval of the Budget.

Grantee Supplied Funds	Amount
I. Cost Sharing or Matching	
J. Other Grantee Supplied Funds (Not a requirement of the Grant award)	
Total Grantee Funds	

Program Income:

Federal administrative requirements define program income as gross income earned by the recipient that is directly generated by a supported activity or earned as a result of grant award. Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under federally funded projects, the sale of commodities or items fabricated under an award, license fees and royalties on patents and copyrights, and interest on loans made with award funds. (Program income does not include the interest that is earned on grant funds prior to their disbursement by the Grantee. Those funds should be administered in accordance with applicable cash management requirements.)

If the Grantee anticipates earning any program income resulting from DHHR grant funded activities, the Grantee must notify the applicable Spending unit of such income and include the estimated/projected amounts in the appropriate section of the budget worksheets. For more details and instructions regarding the budgeting and administration of program income, the Grantee should contact their DHHR Spending Unit.

Narrative: Provide all relevant details related to the source and applicability of program income.

Program Income	Amount
K. Program Income (Projected)	
Total Program Income	

Questions:

For questions regarding the COVID-19 Vaccination Equity grant program or assistance with completing the application contact program personnel: BPHGrantApplications@wv.gov

Grantee Signature:		Date:	
DHHR Approval Signature:		Date:	