



Fiscal Helpful Hints

To assist you in the submission process, Fiscal has prepared a few general tips to keep in mind:

- **All Fields should be completed** (Funding Source, Project Title, Start/End Date and Organization Name).

BUDGET CATEGORIES:

- **Personnel (Salaries and Wages):** Compensation should be calculated using the Annual salary for each position. Personal services include all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under this award. The "Level of Effort" (LOE) the position will devote to the project is expressed as a percentage. Remember to consider other grants the staff may be listed on in order not to exceed 100% across all grants.
- **Personnel Justification:** Should include a detail description of every position listed and the following calculation: % full time equivalent (FTE) x number of hours x hourly rate = Salary

Examples:

Keisha Smith, Outreach worker - 1.0 FTE, 2,080 hours@ 30, 00/hr. = \$62,40

Henry Clay, Program Director .. 36 FTE, 749Hours@ 60.08= \$44,999.92 There are 2,080 work hours in a year. By providing this information, you know you have properly calculated the amount in this budget category, and this can also be helpful when invoicing monthly.

- **Equipment:** Tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost of at least \$5,000. Special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the awarding agency or pass-through entity.
- **Supplies & Minor Equipment:** Should include materials and supplies for specific program efforts, including costs of computing devices .
- **Contractual Services:** Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill.
- **Miscellaneous Other Costs: Includes costs not identified in other budget categories, e.g., occupancy, communications, client costs/participant support costs.** The cost is allocable to a particular award or other cost objective if the goods or services involved are chargeable or assignable to the award or cost objective in accordance with relative benefits received.

This standard is met if the cost:

- 1) incurred specifically for the award;
- 2) can be distributed in proportions that may be approximated using reasonable methods
- 3) is necessary to the overall operations in accordance with the principles in this subpart.

- **Indirect Costs:** Indirect costs are those costs incurred for common or joint objectives which cannot be readily identified with an individual project; but are necessary to the operations of an organization.

Indirect Costs may be charged to the award if:

Grantee has a federally approved indirect cost rate; or

Grantee has never received a negotiated indirect rate and elects to charge a de minimis rate of 10 percent of modified total direct costs (MTDC).

The MTDC indirect cost rate may be applied to:

- All direct salaries and wages charged to the award;
- Applicable fringe benefits;
- Materials and supplies;
- Services
- Travel
- Sub-contracts (first \$25,000 of each sub-contract).

The MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition reimbursement, scholarships and fellowships, participant support costs, and the portion of each sub-award in excess of \$25,000.

- **Advance Payment Request** should not exceed 25% of the total direct cost.