

Appendix C
Supported States Infrastructure and Oral Disease Prevention Program
SAMPLE BUDGET and BUDGET NARRATIVE

A. PERSONNEL

Provide the name of the person in each position (if known), the annual salary for each position, the percent of time position provides to this cooperative agreement, the number of months the employee is paid each year, and the total amount of salary to be paid. State if any positions are vacant at the time.

Provide a justification and brief description of activities for each position (including vacant positions). Attach official position descriptions as an appendix. Relate each position specifically to program objectives.

SAMPLE BUDGET

<u>Personnel</u> <u>Position Title</u> <u>/Name</u>	<u>Yearly Salary</u>	<u>% of Time</u>	<u>No. of Months</u>	<u>\$Amount</u>
Project Manager Jack Jones	\$50,000	10%	12 months	\$5,000
Project Coordinator John Doe	\$45,000	100%	12 months	\$45,000
Vacant p/t (youth)	\$16,000	100%	12 months	\$16,000
Secretary Jane Doe	\$18,500	100%	12 months	\$18,500
Personnel total:				\$_____

SAMPLE JUSTIFICATION

Project Coordinator - John Doe

The project coordinator directs the overall operation of the project; is responsible for overseeing the implementation of project activities, coordination with partner organizations, liaison with federal and state agencies, planning and provision of training, conducting meetings and coordinating with other agencies that are involved with oral disease prevention. The coordinator designs and directs gathering, tabulation and

interpretation of required data, is responsible for overall program evaluation and for staff performance evaluation; and is the responsible authority for ensuring necessary reports/documentation are submitted to CDC. This position relates to all program objectives.

B. FRINGE BENEFITS

Fringe benefits are usually applicable to direct salaries and wages. Provide the fringe benefit rate used and a clear description of how the computation of fringe benefits was done. If a fringe benefit rate is not used, show how the fringe benefits were computed for each position. The budget justification should be reflected in the budget description.

SAMPLE BUDGET

Fringe Benefits

X% of _____ = Fringe Benefits each salary amt.

If fringe benefits are not computed by using a straight percent of salaries, provide a breakdown of how the computation is done.

Project Coordinator - Salary \$45,000

Retirement 5% of \$45,000 =	\$2,250
FICA 7.65% of \$45,000 =	3,443
Insurance =	2,000
Workman's Compensation, etc=	<u> </u>
	\$8,000

C. TRAVEL

1. Instate Travel - Provide a narrative justification describing the travel staff will perform. List where travel will be performed, number of trips planned, and who will be making the trip. If mileage is to be paid, provide the number of miles and the cost per mile. If travel is by air, estimate the cost of airfare. If per diem/lodging is to be paid, indicate the number of days and the amount for each day's per diem and the number of nights and the amount for each night's lodging. Include any ground transportation when applicable. Total each trip planned.

2. Out of State Travel - Provide a narrative justification describing the same information as above. Funds should be requested for the following required travel:

- a. At least 2 but no more 3 oral health program staff to attend the 2004 National Oral Health Conference.
- b. Program staff to attend 3 workshops, training courses or technical assistance meetings (e.g., CDC=s Basic Water Fluoridation course for 4 days in Summer, 2004).

Include other travel required for staff to attend other meetings out of state as appropriate. Please provide strong justification for out of state travel to conferences and meetings that are not hosted by CDC but are directly related to this program.

NOTE: Dollars requested in the travel category should be for oral health program staff travel only. Travel for consultants should be itemized the same way as indicated above and shown in the "Consultants" category along with the consultant's fee; contractor travel should be itemized and shown under Acontracts. Travel for evaluators should be placed in the appropriate category.

SAMPLE BUDGET

Instate Travel:

1 trip x 2 people x 500 miles r/t x .27/mile =	\$ 270
2 days per diem x \$37/day x 2 people =	148
1 nights lodging x \$67/night x 2 people =	134
25 trips x 2 person x 300 miles r/t x .27/mile =	2025
TOTAL	<hr/> \$2577

SAMPLE JUSTIFICATION

The Project Coordinator and the Health Education Specialist will travel to (location) to attend four coalition meetings convened by (name organization), to develop the oral disease prevention program, on (date).

The Project Coordinator will make an estimated (??) trips to (sites) to monitor program implementation and conduct planning meetings as indicated in Goals, Objectives, and Activities (list all by page number).

SAMPLE BUDGET

Out-of-State Travel to Technical Assistance Meeting:

1 trip x 2 persons \$800 airfare =	\$1600
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3 days per diem x \$45/day x 2 persons =	270
2 nights lodging x \$88/night x 2 person =	352
Ground transportation 2 persons =	100
TOTAL	\$2,322

Technical Assistance Meeting:	\$2,322
Other meeting:	x,xxx

Travel total:

SAMPLE JUSTIFICATION

Project Coordinator, Evaluator, and Community Organizer will travel to attend the 2004 National Oral Health Conference and grantee technical assistance workshop conducted by CDC.

D. EQUIPMENT

It is anticipated that requests for equipment will be approved as a reasonable expense under this cooperative agreement, unless otherwise excluded. See Section D Funding in the Program Announcement. To request funds for equipment, provide justification for the use of each item and relate them to specific program objectives.

Note: Show maintenance fees and rental fees for equipment in the "Other" category.

SAMPLE BUDGET

Pentium III computer with modem, word processing and communicating software, and Laser Jet Printer	
1 @ \$5,000 =	\$5,000
(Item) =	
<u>(Item) =</u>	In kind
TOTAL	\$

Equipment total:

SAMPLE JUSTIFICATION

Provide objective-related justification for all equipment items after the detailed budget. The source for determining the budget price for each unit of equipment should be included in the justification. For example: *Computer will be used by the newly hired Community Organizer (name), to access the Internet, produce written documents, communicate with CDC and other coalition partners, and maintain electronic files.*

E. SUPPLIES

List by supply item. Each line item should include the unit cost per item, number needed, and total amount. Provide justification for the supply items and relate them to specific program objectives. It is recommended when general meeting materials are kept on hand as a supply item, they should be included in the "Supplies" category. When meeting materials (agendas, special notebooks, and other various handouts) are ordered for specific meeting activities, these items should be itemized and shown in the "Other" category. If appropriate, general office supplies may be shown by an estimated amount per month, times number of months in budget period. Also, please list items that will be provided via other sources of funding.

SAMPLE BUDGET

General Office Supplies (pens, pencils, paper, etc.)	12 months x \$100/month	= \$1,200
Benefits of Fluoridation brochures	x \$.58 ea.	= \$1,160

Supplies total:

SAMPLE JUSTIFICATION

Staff to carry out daily activities of the program will use general office supplies. Supplies relate to all objectives.

F. CONTRACTUAL

Cooperative agreement recipients must obtain written approval from CDC prior to establishing a third party contract to perform program activities. Funds for an evaluation contractor, or for coalition partners to conduct local oral disease prevention activities (which are not being contributed by partners in-kind)

should be requested in this section. Approval to initiate program activities through the services of a contractor requires:

1. Name of Contractor: Who is the contractor? Include the name of the qualified contractor and indicate whether the contract is with an institution or organization. Identify the principle supervisor of the contract.
2. Method of Selection: How was the contractor selected? If an institution is the sole source for the contract, include an explanation as to why this institution is the only one able to perform contract services.
3. Period of Performance: How long is the contract period? Specify the beginning and ending date of the contract. If the contract involves a number of tasks, include the performance period for each task.
4. Scope of Work: What will the contractor do? List and describe the specific tasks the contractor is to perform. For instance, for an evaluation contract, a scope of work should be developed that is consistent with and will help facilitate the oral health program's evaluation activities as described in the cooperative agreement proposal. For example, an evaluation contractor can provide on-site technical assistance to grantees as they develop indicators and methods to be used to evaluate their school-based or school-linked sealant programs; provide guidance and assistance on objectives and data collection requirements; assist with the development of protocols for the use of locally available data; help prepare analysis plans; and guide the applicant as they work with CDC demonstration program evaluation activities. These types of tasks should be included in the contractor's scope of work.
5. Detailed Budget Related to Already Approved Objectives: How will contractors use the funds? Provide an itemized budget with line item breakdown as well as total contract amount. If applicable, include how indirect costs will be reimbursed, including the indirect cost rate used.
6. Method of Accountability: How will the contractor be monitored? Describe how the progress and performance of the contractor will be monitored during and upon close of the contract. Identify who will be responsible for supervising the contract.

Additional information about contracting is described in the PHS Grants Policy Statement (POSTAWARD ADMINISTRATION, Contracts for Substantive Programmatic Work, pg 8-16 to 8-18 [Revised April 1, 1994]).

SAMPLE BUDGET

!Include the same categories used in the Program budget

!List a separate budget for each contract in this section

!Summarize using columns as shown; report a single line item for each contract

	\$Amount
	<u>TOTAL</u>
Contract A	\$24,000
Contract B	\$25,000

Contract total:

G. CONSULTANT

This category is appropriate when hiring an individual to give professional advice or services (e.g intervention development specialist, etc.) for a fee, if the individual is not an employee of the oral health program. As with contracts, cooperative agreement recipients must obtain written approval from CDC prior to establishing a written agreement for consultant services. The budget should include information about the consultant to be hired for advice or service, as well as a basis for payment.

SAMPLE BUDGET

- Name of Consultant:
- Organizational Affiliation (if applicable):
- Nature of Services to be Rendered:
- Relevance of Service to the Project:
- The Number of days of Consultation (basis for fee):
- The Expected Rate of Compensation:
- Travel, Per Diem, and Other Related Expenses (itemize):
- Method of Accountability:

- ! List a sub-total for each consultant in this category.
- ! Include in-kind consultant contributions
- ! Summarize using columns as shown; report a single line item for each consultant

	\$Amount
	<u>TOTAL</u>
Consultant A	\$1,200
Consultant B	\$1,160

Consultant total:

H. OTHER

This category contains items not included in the previous categories. Give justification for all the items in the "Other" category (e.g. separate justification for printing, telephone, postage, rent, coalition member travel, field tests, etc.).

All costs associated with convening meetings with coalition partners for planning or other related purposes should be placed in the Other category, except costs for consultant and/or contractual.

SAMPLE BUDGET

Printing Brochure A
(\$_____ per x _____ documents) = \$(Subtotal)

Justification:

Telephone
(Charges \$_____ per month x _____ Months)= \$(Subtotal)

Justification:

Postage
(Charges \$_____ per month x _____ Months)= \$(Subtotal)

Justification:

Rent
(Charges \$_____ per month x _____ Months) = In Kind

Travel -National Oral Health Conference - other than oral health program staff or contractors

1 trip x 2 persons \$800 airfare =	\$1600
3 days per diem x \$45/day x 2 persons =	270
2 nights lodging x \$88/night x 2 person =	352
Ground transportation 2 persons =	<u>100</u>
Subtotal \$	2,322

! List a sub-total for each line item in this category.
! Include in-kind contributions to the program

! Summarize using columns as shown; report a single line item for each activity/trip/etc.

	<u>\$Amount</u>
	<u>TOTAL</u>
Printing Brochure A	\$x,xxx
Travel to TA Meeting (provide details)	\$2,322

Other total:

SAMPLE JUSTIFICATION

The Coalition Chairperson and the School Evaluator liaison will attend the Nation Oral Health Conference in Boston, MA. The Coalition Chair will participate along with the Project Coordinator in all general sessions and in workshops that involve community mobilization, financial planning, and setting goals and objectives.

Meeting Costs: List all expenses anticipated for convening meetings. Include rental space for the meeting (if required), background materials, speaker fees, attendee travel reimbursements (full or partial) and any other applicable expenses related to the meeting. Include costs requested of CDC as well as costs that will be provided by other sources of funding, as appropriate. Include sufficient detail as described in the above sections, for example for travel reimbursements list the expected number of travelers multiplied by the total cost for airfare, meals and lodging, and ground transportation.

SAMPLE JUSTIFICATION

Coalition Planning Meeting #1, November 2001: Will be convened with partner organizations to discuss and gain consensus on goals and activities for developing local school-based reproductive health education policies. Attendees will include _____, _____, and _____, who can contribute expertise and experience.

I. DIRECT CHARGES

Show total direct charges by listing totals of each category. Only include CDC-supported totals.

SAMPLE BUDGET

A. Personnel	\$
B. Fringe (rate)	\$
C. Travel	\$

D.	Equipment	\$
E.	Supplies	\$
F.	Contractual	\$
G.	Consultant	\$
H.	Other	\$
Total Direct Charges:		\$ _____

J. INDIRECT CHARGES

The most recent indirect cost rate agreement (or Cost Allocation Plan) negotiated with the _____ cognizant agency of the Federal government dated _____. (Provide a copy of the most recent indirect cost rate agreement in an appendix.)

SAMPLE BUDGET

The rate is _____% and is computed on the following direct cost base \$_____. (Itemize each B include only the appropriate categories according to the approved indirect cost rate agreement)

Personnel	\$xx,xxx
Fringe	
Travel	
Supplies	
Other	
Total:	\$
Times Indirect Cost Rate	xx%
Total Indirect Cost:	\$ _____
Total Direct and Indirect Costs:	\$ _____ (Total Budget Requested)