

Appendix C – Supplementary Instruction for Standard Form 424A Budget Information – Non-Construction Programs

NOTE: Read generic instructions for SF-424A and then refer to the supplementary instructions below.

Budget Categories (SF-424A)

List PATH Federal funds in column 1 and non-federal (i.e., State and local) funds in column 2. In column 1, provide budget detail by object class category (i.e., personnel, fringe, travel, equipment, supplies, contractual, etc.) for PATH Federal funds only. Please note – the State must plan to send the PATH State Contact to the SAMHSA Homeless Grantee meeting. A detailed budget and narrative for this travel must be included in the budget. The meeting will be for 4 days in the Washington, D.C. area. Attendance is mandatory.

Include any “administrative costs” in the “Indirect Charges” Object Class Category (line 6j). Generally, these administrative costs (i.e., costs which are not used to support service programs) represent funds retained by a State to support oversight of program activities. Please note that no more than 4 percent of the Federal payment to each State may be used for State administrative expenses.

Budget Narrative

Prepare a separate budget narrative that provides further detail regarding PATH Federal and match (i.e., State and local) funds requested for each object class category. See Examples A and B below for the level of detail to include in the budget for each local provider agency. Submit budgets for the local provider agency with Section C: Local Provider Intended Use Plan.

Grant funds may only be used for expenses necessary to carry out PATH eligible services listed in Section I.1 of this RFA, including both direct and indirect costs.

EXAMPLE A

Provider #1

Position	Annual Salary*	PATH-funded FTE	PATH-funded Salary	Total
Caseworker	\$30,000	1.0	\$30,000	
Clinic Support Assoc	\$18,000	0.5	\$9,000	
Counselor	\$25,000	0.3	\$7,500	
Resource Specialist	\$30,000	1.0	\$30,000	
Outreach worker	\$25,000	1.0	\$25,000	
Enter subtotal on 424A, Section B, 6.a.				\$101,500
Fringe Benefits (25%)			\$25,375	
Enter subtotal on 424A, Section B, 6.b.				\$25,375
Travel				\$1,508
Local travel for outreach team				
Travel to training, workshops and Statewide meetings				\$1,300
Enter subtotal on 424A, Section B, 6.c.				\$2,808
Equipment (List Individually)				
Note: "Equipment" means an article of nonexpendable, tangible personal property having a useful life of more than one year.				
Computer				\$1,000

Position	Annual Salary*	PATH-funded FTE	PATH-funded Salary	Total
Printer				\$500
Enter subtotal on 424A, Section B, 6.d.				\$1,500
Supplies Office Supplies				\$500
Client-related supplies				\$500
Enter subtotal on 424A, Section B, 6.e.				\$1,000
Contractual Enter subtotal on 424A, Section B, 6.f.				\$0
Construction (Construction costs are not allowable) Enter subtotal on 424A, Section B, 6.g.				\$0
Other One-time housing rental assistance				\$2,000
Client transportation - \$180 month x 12 months				\$2,160
Enter subtotal on 424A, Section B, 6.h.				\$4,160
Total Direct Charges (sum of 6.a-6.h)				\$136,343

Position	Annual Salary*	PATH-funded FTE	PATH-funded Salary	Total
Enter subtotal on 424A, Section B, 6.i.				\$136,343
Indirect Costs				
State Administrative Cost @ 4%				\$5,454
Enter subtotal on 424A, Section B, 6.j.				\$5,454
Total (sum of 6i and 6j)--Enter total on 424A, Section B, 6.k				\$140,237

EXAMPLE B

PROVIDER #2

Position	Annual Salary*	PATH-funded FTE	PATH-funded Salary	Total
Resource Specialist	\$30,000	1.0	\$30,000	
Activity Coordinator	\$25,000	1.0	\$25,000	
Enter subtotal on 424A, Section B, 6.a.				\$55,000
* Indicate "annualized" salary for positions.				
Fringe Benefits (25%)			\$13,750	
Enter subtotal on 424A, Section B, 6.b				\$13,750

Position	Annual Salary*	PATH-funded FTE	PATH-funded Salary	Total
Total (sum of 6a and 6b)--Enter total on 424A, Section B, 6.k.				\$68,750

The following example is applicable to States that list allocations to local providers as a contractual expense. Note that the level of detail requested is the same as in Example A.

CONTRACTUAL

PROVIDER #1

Position	Annual Salary*	PATH-funded FTE	PATH-funded Salary	Total
Director	\$75,000	0.5	\$56,250	
Resident Advocate	\$38,000	1.0	\$38,000	
Activity Coordinator	\$35,000	1.0	\$35,000	
Mental Health Asst.	\$29,000	1.0	\$29,000	
Case Manager	\$25,000	1.0	\$25,000	
Subtotal				\$183,250
*Indicate "annualized" salary for positions.				
Fringe Benefits (25%)			\$45,813	
Subtotal				\$45,813
Travel				
2 Trips for Training				\$1,800
Annual Conference or meetings				\$1,300