



State Community Services Office

CSBG Training

CSBG Budget Categories and Prior Approval Requirements

(Revised August 2019)



CSBG Budget

FY 20 CSBG Budget Categories:

1. Salaries & Wages/Fringe---combined category
2. Consultants & Contracts
3. Direct Client Services
4. Communications (include IT costs here)
5. Consumable Supplies
6. Rental/Lease/Purchase of Equipment
7. Space Cost
8. Unclassified Other—(Please include specific travel and indirect costs here)

Salaries and Wages

This Category is self-explanatory:

- Gross payroll for all full-time and part-time employees **charged direct** to CSBG program.
- Amount should include both Program staff and Program Administrative salaries and wages if billed as direct costs and supported by time & activity reports when required.
- Note: Indirect charges to program should be reported under “Unclassified Other”

Fringe Benefits

Category may be more appropriately titled
Employer's Payroll Taxes & Fringe Benefits

- Employer's Payroll Taxes:

Social Security, Medicare, State Unemployment,
Federal Unemployment, & Worker's Compensation

- Fringe Benefits:

Health, Dental, Life, Vision & Disability Insurance
Pension, Retirement & 401(k), and certain leave*

* Consult applicable OMB Guidance

Consultants and Subcontracts

Most common type of expenditures reported under this category:

- Payments to third parties under sub-award and/or sub-contract agreements to provide services or activities specified in the CSBG contract.

Note: All sub-contract agreements must be approved in advance by SCSO (see CSBG application instructions)

Other types of expenditures under this category:

- Fees for annual single audit (if required and direct-costed)
- Other professional fees such as T&TA (must be allowable under CSBG rules, regulations & guidelines)

Travel

For FY20—please report this under unclassified other

Out of State Travel

- Airfare
- Lodging
- Meals (per diem)
- Conference/Registration Fees

In-State Travel

- Personal Vehicle Mileage Reimbursements
- Motor Pool (if direct-costed)
- Vehicle Fuel
- Lodging
- Meals (per diem)
- Conference/Registration Fees

Space Costs and Rental

Most Common Expenditures include:

- Office/Facility Rent
- Utilities (power, gas, water)
- Minor Building Repairs & Maintenance
- Janitorial Services
- Grounds Maintenance
- Trash Removal
- Insurance (buildings)



Consumable Supplies

Most Common Expenditures include:

- Office Supplies
- Copier & Printing Supplies
- Classroom Supplies
- Computer Software & Supplies
- Subscriptions and Publications



Rent/Lease/Purchase of Equipment

Most Common Expenditures include:

- Equipment Rental (copier lease)
- Computer Hardware
- Equipment Purchases

Other Expenditures that fit here:

- Equipment Repair & Maintenance
- Vehicle Repair & Maintenance



Communications

Most Common Expenditures include:

- Telephone
- Cell Phones
- Internet Service
- Postage & Delivery
- Advertising (only allowable costs)
- For FY20—please report IT costs here

Unclassified Other

Most Common Expenditures include:

- Indirect and Admin Cost Pool costs allocated to CSBG
- Insurance, such as D&O Liability (see OMB Guidance)
- Dues & Membership Fees



Program vs. Administrative Costs

- The organization's financial system must provide a means for segregating Program and Administrative costs.
- This information is required to properly complete the CSBG Annual Report—Module 2.

Administrative Costs

- Information and guidance regarding administrative costs is available in Information Memorandum 37.
- The URL for IM 37 is:
www.acf.hhs.gov/programs/ocs/csbg/guidance/im37.html

Also consult 45 CFR Part 75 (HHS implementing regulations for 2 CFR Part 200 and 42 U.S.C. 9916(a)(1)(b))

Terms and conditions to support the CSBG program can be found online at: <http://www.acf.hhs.gov/grants/post-award-requirements>

Budget Variances

Internal Controls should be in place to monitor expenditures charged against the CSBG contract.

- Actual expenditures should be compared to budgeted expenditures at least monthly.
- Financial reports should be provided to members of the Tripartite Board and discussed/reviewed at each Board meeting.
- Adjustments to scope or budget require contract amendment



Federal Administrative Regulations

With acceptance of the CSBG award, the sub-recipient agrees to administer the program in compliance with conditions set forth in the applicable Program Instructions, terms and conditions, Federal and State regulations, and applicable OMB Guidance.



Questions

- If in doubt, please call – we are here to help.

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