

# NEW YORK STATE DEVELOPMENTAL DISABILITIES PLANNING COUNCIL

## CONFERENCE GRANT BUDGET INSTRUCTIONS

### GENERAL POLICY

All grantee budgets must conform to the New York State Finance Law, the rules and regulations of the Office of the State Comptroller (OSC), and the policies and procedures established by the NYS Developmental Disabilities Planning Council (DDPC) and the NYS Office for People with Developmental Disabilities (OPWDD). In addition, the provisions of 45 CFR, Parts 74 and 92 (Federal fiscal regulations) are applicable to all Federal Developmental Disabilities-funded projects. This budgeting system, as described in the accompanying instructions, has been established by the DDPC and OPWDD to ensure the proper accountability for Federal Developmental Disabilities funds to both OSC and the Federal government.

Your budget must show the details of how both Federal DDPC grant funds and non-Federal matching funds will be expended, so that actual items of expenditure can be compared. It is very important to note when applying for conference funding that **only NYS residents with disabilities and/or their family members may benefit from DDPC funding**. Examples of this are given in the sample budget form.

### GRANTEE MATCH

Grantee match is that portion of project property and services—staff time, supplies, equipment, travel, rent, etc.—coming from other than DDPC funds. The matching share must constitute a **minimum of 30 percent** of the **total** budget (not of the DDPC grant).

For any potential DDPC project, the minimum match can be calculated by taking the projected DDPC award, dividing the figure by 0.7, which will yield a larger amount, and then subtracting out the DDPC award. The result, rounded up to the next dollar, is the minimum required match.

Example, with a projected DDPC grant amount of \$2,500:

- $2,500 / 0.7 = \$3,571.43$  (minimum total project cost)
- $3,571.43 - 2,500 = \$1,071.43$
- \$1,072 is the minimum 30 percent grantee match

### Poverty Area Exemption:

A lower match of 10 percent may be substituted if the grantee under this project can document the majority of clients and/or their families to be served are in one or more local poverty areas. A

poverty area is defined as a census tract (a portion of a city or town, or of a rural county) where more than 20 percent of the individuals have poverty-level incomes. If a majority of the population that will be served is located in a zip code(s) in the link below then a 10% match will be allowed. It is the responsibility of the applicant to request a 10 percent match and to document the justification for that request. Federal funds may not be used for any matching funds purpose:

<http://www.ddpc.ny.gov/Poverty%20Areas%20by%20Zip%20Code.pdf>

The match may be derived from State, local or private sources. Both “cash” contributions (provided directly by the grantee) and “in-kind” contributions (from a third party) may be utilized to satisfy the match requirement.

“In-kind” means third-party contributions of property or services that benefit the conference and that are contributed by non-Federal third parties without charge to the grantee. Federal funds from sources other than DDPC may **not** be used toward satisfying grantee match. Also, neither the actual cost nor the value of third-party in-kind contributions may count towards satisfying a matching requirement of a DDPC grant if it has been, or will be, counted towards satisfying a cost-sharing or matching requirement of another Federal grant, a Federal procurement contract, or any other award of Federal funds.

If an applicant chooses to include in-kind contributions in its matching share, specific dollar values **must** be assigned. Third-party in-kind contributions counting towards satisfying a matching requirement ***must be verifiable from the records of grant recipients, and documentation for any in-kind contributions must be available upon request.*** These records must show how the value placed on third-party in-kind contributions was determined. If the agency internal records cannot verify this information, it must be disallowed.

Examples of in-kind contributions and methods for determining values are as follows:

**Volunteer Services** - Unpaid services provided to a grant recipient by individuals shall be valued at rates consistent with those ordinarily paid for similar work in the grant recipient's organization. If the recipient does not have employees performing similar work, the rates shall be consistent with those ordinarily paid by other employers for similar work in the same labor market. In either case, a reasonable amount of fringe benefits may be included in the valuation.

**Supplies** - If a third party donates supplies, the contribution shall be valued at the market value of the supplies at the time of donation.

**Loaned/Donated Equipment or Space** - If a third party donates the use of equipment or space in a building, the contribution shall be valued at the fair rental rate of the equipment or space.

If you have questions about the grantee match requirement or the poverty area exemption, you may

contact the DDPC (518) 486-7505 or 1-800-395-3372.

## **DDPC CONFERENCE/EVENTS BUDGET FORM**

The first two pages of the DDPC Conference Budget Form are for preparation of the project budget. Three columns provide a separation of the total project's funding. The last column must include the **total** (100 percent) budget figures. Columns one and two provide for a break-out of the last column by the appropriate source of revenue (DDPC grant funds or grantee match).

Following is a brief line-by-line explanation of the categories contained on the DDPC Conference Budget. Please refer to these in determining the appropriate category for a budget item, as well as the specific requirements for each category. Note that **neither** DDPC funds nor grantee match may be used for capital expenses.

**I. Personal Services** - List each position by title whose portion of salary or labor hours can be charged to the conference's budget. Indicate the rate for each position and if the position is to be full-time or part-time. List all internal staffing here. Only staff directly servicing attendees with disabilities and their families may be DDPC share eligible.

**II. Staff Travel** - This item is for project staff, consumers and family, and other travel expenses. Any travel listed in this category must be for the purpose of supporting grant activities as described in the conference agreement. Identify the approximate total mileage to be traveled during the proposed grant period. Mileage reimbursement cannot exceed the maximum rate established by OSC. Generally, reimbursement for overnight accommodations or out-of-state travel is **not** an allowable expense. Only travel and accommodations made for attendees with disabilities and their families may be DDPC share eligible.

**III. Consultant & Contracted Services** – This includes any services provided outside of your personal staff. Show a calculation of charges giving hourly or daily rates for each consultant or vendor. List all sub-contracted services, including vendor, purpose and amount. A copy of all subcontracts must be made available to the DDPC upon request. Agency employees or persons who would normally provide consultant services without charge may **not** be included in the budget. Only contracted services directly serving attendees with disabilities and their families may be DDPC share eligible.

**IV. Equipment** - Any item procured for the event which is of a durable nature, and has an expected service life of more than one year. Small inexpensive items, even if they are of a durable nature, should not be listed as equipment, but grouped and entered as supplies (e.g., stapler, scissors, etc.). List each item of equipment to be purchased and the specific dollar amount for each item, including installation, insurance, freight and accessories if applicable. Equipment already ordered or in use by your agency may **not** be included in the budget. Only equipment procured for use by attendees with disabilities and their families may be DDPC share eligible.

**V. Supplies** - Supplies are consumable or expendable items that are used routinely. This normally includes foods and informational materials. Only supplies directly consumed by attendees with disabilities and their families may be DDPC share eligible.

**VI. Rent/Utilities** - Specify the total rental expense for the event. If the entity has provided a receipt for the use of a space, also attach the receipt and any other supporting documents. These costs are not DDPC share eligible.

**VII. Miscellaneous** - List expenses that cannot be identified within the other budget categories. Include sufficient descriptive detail (as needed) to facilitate DDPC review and approval. This typically includes the waived admission-costs for attendees with disabilities and their families which are DDPC share eligible.

**VIII. Indirect Costs** - Indirect costs are administrative costs borne by the grantee and not reported as match under another specific budget item or items. All indirect cost rates must be fully documented and are not DDPC share eligible.

## **PROJECT BUDGET RESOURCES**

The third page of the Budget Form is to be used to show a breakdown, by source of funds, of the total budget. This includes the DDPC grant award as well as the grantee matching funds portion .

- Enter the amount of Federal DDPC funds awarded on line I of the Project Budget Resources page (no more than 70 percent of the total budget).
- Lines II through VII must show your agency's matching funds (at least 30 percent of the total budget). State, local and/or private funds **MAY** be used as matching funds. Federal funds may **NOT** be used as match.
- Specifically identify the type and source of funding for each portion of the matching funds share.