

ATTACHMENT 9
Offline Budget Instructions
New Awards OR New Budget Periods
RFA #20171
RFA: Drinking Water Fluoridation
New York State Department of Health

- **Funding Opportunity Specification** – The following specifications should be adhered to when completing the expenditure-based budget (Attachment 10). Failure to adhere to these specifications may result in a reduction of allotted points. Successful applications recommended for award will require modification to meet these specifications prior to contract approval. For each section of the offline budget document, under the Narrative Justification/Description fields, enter details about other funds for required components of the program.

Additional Considerations

- All costs must directly relate to the provision of services outlined in this funding opportunity, be consistent with the scope of services, be reasonable and be cost effective.
- Contracted organizations must have documentation on file to support allocation of shared costs to the contract in accordance with applicable regulations and approved budget.
- For each section of the budget in which a budget item is proposed, all fields pertaining to the application in Attachment 10 must be completed. Failure to complete all fields pertaining to the application may result in a delay in the budget and contract approval process.
- Failure to provide complete, clear, and concise information may result in a delay in the budget contract approval process.
- Equipment purchases for major items that will depreciate in a very short period of time (e.g. one to three years) will only be considered when supported by a strong justification. The Department of Health (DOH) recognizes that organizations may classify items as equipment within their own accounting system that do not fall under the definition of equipment and may be included in the equipment budget category.
- Budget justifications should identify the proposed goods/services that are programmatically necessary and describe how this expense supports the Work Plan objectives of the project. The justification should provide sufficient detail to demonstrate that specific uses and amounts of funding have been carefully considered, are reasonable and are consistent with the approaches described in the Work Plan.
- Budget lines that are not well-justified may delay the budget approval process.
- Indirect costs for organizations without a federally approved indirect cost rate will be limited to no more than 10% of total direct costs.
- Additional costs incurred by the program, referred to as “in-kind contributions,” should be detailed under the narrative sections for the respective budget category (i.e. In-kind staff should not be listed in the Salary Detail, but please identify any in-kind staff and the grant deliverable their work supports in the Personal Services – Salary Narrative).

- **Travel:** All Travel, other than travel for individuals/organizations funded under the contractual service line, subcontractor travel, should be budgeted in this section. If awarded, Out-of-State travel requires prior approval.
 - OSC Guidelines: <http://www.osc.state.ny.us/agencies/travel/manual.pdf>
 - USGSA: <http://www.gsa.gov/portal/category/21283>

Other Helpful Links:

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards:

<https://www.federalregister.gov/documents/2013/12/26/2013-30465/uniform-administrative-requirements-cost-principles-and-audit-requirements-for-federal-awards>

CFR Subpart E - Basic Considerations: [http://www.ecfr.gov/cgi-bin/text-](http://www.ecfr.gov/cgi-bin/text-idx?SID=1728c16d0aca3b9aabb3c25d38d5483&mc=true&node=pt2.1.200&rgn=div5#sg2.1.200)

[idx?SID=1728c16d0aca3b9aabb3c25d38d5483&mc=true&node=pt2.1.200&rgn=div5#sg2.1.200](http://www.ecfr.gov/cgi-bin/text-idx?SID=1728c16d0aca3b9aabb3c25d38d5483&mc=true&node=pt2.1.200&rgn=div5#sg2.1.200) 1401.s
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