

Ohio Department of Mental Health and Addiction Services

Grant Budget by Line Item Policies updated May 2015

Category	Definitions
A. Budget Categories	Specific categories containing budget line items that make up the total budget
A1. Personnel	Payments of salaries and wages, payroll and personnel charges made to or for employees on staff at the implementing agency.
A2. Fringe Benefits	Fringe benefits, medical/dental/vision benefits, supplements, retirement match, etc. for employees on staff at the implementing agency. Agency must provide rate as percentage of Personnel salaries or the specific cost for each benefit.
A3. Consultants	Payments for personal services rendered by companies and individuals not on payroll including professional fees, consultant fees, other purchased personal services and payments for temporary work furnished by private companies.
A4. Subscriptions & Publications	Purchases of or subscriptions to published materials for trainings/meetings, program participants, and staff.
A5. Supplies	All purchases of supplies and materials regardless of amount with the exception of food (see A14), fuel and motor vehicle supplies (see A12). This includes office supplies.
A6. Printing/Copying	Payments for printing or copying materials for general office use or for the distribution to clients/consumers.
A7. Rent/Lease Expenses	Payments associated with renting or leasing a facility for office space and/or space to hold regular grant related activities.
A8. Phone/Utilities	Payments for all utility services such as phones, cell phones, voicemail services, gas, electric and water for offices or facilities used for grant related activities (Payments for motor vehicle fuel must be listed under Motor Vehicle).
A9. Maintenance/Repair	Payments associated with the upkeep and maintenance of facilities, repairing office equipment, furniture, etc.
A10. Rentals	Costs for renting equipment and furniture, such as a copier or overhead projector.
A11. Insurance	Payments for car, office and /or business insurance. Health insurance must be listed under fringe benefits.
A12. Motor Vehicle	<p>Payments for a leased vehicle, fuel for motor vehicles, and the maintenance and repair of motor vehicles. (Payments to purchase a motor vehicle are <i>not</i> allowed.)</p> <p>The following information regarding the proposed vehicle leases must be provided to and approved by OhioMHAS prior to signing the lease agreement:</p> <ol style="list-style-type: none"> 1. Justification for the lease in relation to the program outcomes.

	<p>2. Lease details</p> <ul style="list-style-type: none"> • Name of dealership • Year, make and model of vehicle(s) • Length/term of lease agreement • Monthly lease payment <p>Annual mileage included in the lease agreement, and cost per mile for overage</p>
<p>A13. Travel</p>	<p>Payments associated with travel, including meals, lodging, and mileage. Travel, meals and lodging rates can not exceed the state of Ohio rates as set forth by the Ohio Office of Budget and Management in the Ohio Administrative Rule 126-1-02.</p> <p>Grantees are permitted to use funds for travel; however, the following rules apply:</p> <ul style="list-style-type: none"> •The agency will provide sufficient detail about the travel and associated costs. •Justification for the travel in relation to the grant program. •Travel reimbursed with OHIOMHAS funds should only be used for staff directly assigned to the grant funded program. •Mileage reimbursement must include the rate per mile and anticipated number of miles. The rate shall not exceed State of Ohio travel rates. •Maximum rates for lodging and per diems for meals and incidentals are set by location. These rates are available at www.gsa.gov/perdiem. •Provide a breakdown of the meal costs. Reimbursement for meals is authorized only when overnight lodging is required. If conference event includes or provides a meal, the staff shall not be reimbursed for that same meal in the per diem rate. • Overnight lodging may be reimbursed only when staff is traveling on official business and is either: (a) At a location greater than forty-five miles of both the staff residence and headquarters, or (b) At a location greater than thirty miles of both the staff's residence and headquarters for conference purposes. If lodging is at the conference site or a hotel identified in the conference registration materials as one of the conference hotels, it may be reimbursed at actual cost, provided such cost is reasonable as determined by the head of the agency. <p><u>Attending a Conference/Training</u></p> <ul style="list-style-type: none"> •Permissible conference related travel expenditures shall include mileage, lodging, conference registration, and per diem, and shall not exceed State of Ohio travel rates. •Conference should be directly applicable to the grant, i.e., UMADAOP, TASC, etc. •Conference/Training and related Travel expenses should include a detailed explanation of the conference/training that will be attended including: <ul style="list-style-type: none"> -content as it relates to the grant funded program. -conference/workshop speakers and their credentials

	<ul style="list-style-type: none"> -conference location -information regarding whether any meals are included with the registration fees -length of conference, etc. <p><u>Providing a Conference/Training</u></p> <ul style="list-style-type: none"> •Conference/Training related Travel expense charges should include a detailed explanation of the conference/training that will be provided including: <ul style="list-style-type: none"> -content as it relates to the grant funded program -conference location -length of conference, etc.
A14. Food	<p>Payments made for any food to be provided by grantee to the program participants at grant related meetings or events (meals for travel must be listed under travel).</p> <p>Food purchases are permissible for program participants if the purchase is justified in relation to the program plan and outcomes in the applicant's budget narrative.</p> <ul style="list-style-type: none"> •Residential treatment facilities may charge for the cost to provide meals to clients. •Meal reimbursement while in travel status must be listed under the Travel line item. <p><u>Providing a Conference/Training</u></p> <ul style="list-style-type: none"> •Agencies holding a conference/training may not exceed the State Travel Meal rate for the meals provided. •Conference/Training related Travel expense charges should include a detailed explanation of the conference/training that will be provided including: <ul style="list-style-type: none"> -content as it relates to the grant funded program -conference location -information regarding whether any meals are included with the registration fees -length of conference, etc.
A15. Conference/ Training/Registration	<p>Payments associated with the providing or attending a conference or training for grant related activities, not to include travel or meal costs.</p> <p>Grantees are permitted to use funds for Conference/ Training/Registration; however, the following rules apply:</p> <ul style="list-style-type: none"> •Conference should be directly applicable to the grant program area, i.e., UMADAOP, TASC, etc. •Permissible conference related travel expenditures shall include mileage, lodging, conference registration, and per diem and shall not exceed State of Ohio travel rates. These expenses must be listed in the Travel line item.

	<p><u>Attending a Conference/Training</u></p> <ul style="list-style-type: none"> • Conference/Training fees reimbursed with OHIOMHAS funds should only be used for staff directly assigned to the grant funded program. •Conference/Training/Registration line item must include a detailed explanation of the conference that will be attended including: <ul style="list-style-type: none"> -content as it relates to the program -availability of continuing education credits for attendees -conference location -registration fees -information regarding whether any meals are included with the registration fees -length of conference, etc. <p><u>Providing a Conference/Training</u></p> <ul style="list-style-type: none"> •Conference/Training/Registration expenses should include a detailed explanation of the conference/training that will be provided including: <ul style="list-style-type: none"> -content as it relates to the program -conference/workshop speakers and their credentials -availability of continuing education credits for attendees -conference location -registration fees -information regarding whether any meals are included with the registration fees -length of conference, etc.
A16. Equipment/ Computer	Payments for the purchase of any new or used equipment and computers. Any use of funds for equipment, computers, or computer software must be justified in terms of the relationship of the purchase to the program or activity. Funds cannot be expended for equipment, computers or computer software until approved by the Department.
A17. Furniture	Payments for the purchase of any new or used furniture. Any use of funds for furniture must be justified in terms of the relationship of the purchase to the program or activity. Funds cannot be expended for furniture until approved by the Department.
Other Funds	Includes all funding sources (Board funds, other grant funds, fees, etc.) that contribute to the total budget for the grant program. Other funds used to support the grant funded program must be included in the Budget and Narrative but OhioMHAS does not have a required level of match or in kind services.