



## FISCAL BUDGET DEFINITION REFERENCE GUIDE

LINE ITEM BUDGET	
DIRECT COST BUDGET ITEMS:	
<b>Personnel</b>	<p>Payments of salaries, wages, payroll, personnel charges made to or for employees on staff at the implementing agency for the grant program. This includes payroll taxes such as FICA (social security and Medicare).</p>
<b>Fringe Benefits</b>	<p>Payments of fringe benefits such as medical/dental/vision benefits, supplements, retirement match for employees on staff at the implementing agency for the grant program.</p> <p>Agency must provide rate as percentage of personnel salaries or the specific cost for each benefit.</p> <ul style="list-style-type: none"> <li>• Total Fringes in excess of 35% of personnel costs will need justification in the comments or upload an explanation into the GFMS system in order for the Department to validate the requested rate.</li> </ul>
<b>Travel</b>	<p>Payments associated with travel, including mileage, airfare, lodging and meals. Travel, meals and lodging rates cannot exceed the state of Ohio rates as set forth by the Ohio Office of Budget and Management in the <u><a href="#">Ohio Administrative Rule 126-1-02</a></u>.</p> <p>Grantees are permitted to use funds for travel; however, the following rules apply:</p> <ul style="list-style-type: none"> <li>• The agency will provide sufficient detail about the travel and associated costs.</li> <li>• Justification for the travel in relation to the grant program.</li> <li>• Travel reimbursed with Department funds should only be used for staff directly assigned to the grant program.</li> <li>• Mileage reimbursement must include the rate per mile and anticipated number of miles. The rate shall not exceed State of Ohio travel rates as specified in <u><a href="http://obm.ohio.gov/TravelRule/">http://obm.ohio.gov/TravelRule/</a></u></li> <li>• Maximum rates for lodging and per diems for meals and incidentals are set by location. These rates are available at <u><a href="http://www.gsa.gov/perdiem">www.gsa.gov/perdiem</a></u>.</li> <li>• 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.</li> <li>• 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</li> </ul>

	agency.
<b>Equipment:</b>  Computer/Equipment  Furniture	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.  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.  <u>Assets</u> - The handling of assets purchased by the award will follow the rules set forth in OHMAS policy FIN-02 and Ohio Revised Code Section 125.16 and DAS Directives GS-D-05 & GS-D-06. <ul style="list-style-type: none"> <li>• Assets are property costing more than \$1,000 or</li> <li>• Items that have the potential of storing sensitive data any equipment containing data (i.e. computers, hand held cellular devices, electronic notebooks, transcribers, etc.) must have sensitive and proprietary information removed before it is salvaged.</li> <li>• Assets will need to be entered into the asset system and may need to be returned at the end of the grant.</li> </ul>
<b>Supplies:</b>  Printing/Copying    Subscriptions/Publications	Payments for printing or copying materials for general office use or for the distribution to clients/consumers.  Any Direct Costs not listed on the Budget Page (ex: bus passes, vouchers to clients) can be reported in the "Printing/Copying" line item, with detailed description in the Narrative.  Purchases of subscriptions to published materials for trainings/meetings, program participants, and staff.
<b>Contractual:</b>  Personal Service Contracts  Honorarium	Payments for personal services rendered by companies and individuals not on payroll including consultant fees, other purchased personal services, honorarium, and payments for temporary work furnished by private companies/individuals.
<b>Other:</b>  Conference/Training  Registration  Food	Payments associated with providing or attending a conference or training for grant related activities, not to include travel or meal costs.  Grantees are permitted to use funds for Conference/ Training/Registration; however, the following rules apply: <ul style="list-style-type: none"> <li>•Conference should be directly applicable to the grant program area, i.e., UMADAOP, TASC, etc.</li> <li>•Permissible conference related travel expenditures shall include mileage, lodging, conference registration, and per diem and shall not exceed State of Ohio travel rates. <b>These expenses must be listed in the Travel line item.</b></li> </ul> Attending a Conference/Training

	<p>Conference/Training fees reimbursed with DEPARTMENT funds should only be used for staff directly assigned to the grant funded program.</p> <p>•Conference/Training/Registration line item must include a detailed explanation of the conference that will be attended including:</p> <ul style="list-style-type: none"> <li>-content as it relates to the program</li> <li>-availability of continuing education credits for attendees</li> <li>-conference location</li> <li>-registration fees</li> <li>-information regarding whether any meals are included with the registration fees</li> <li>-length of conference, etc.</li> </ul> <p>•Meals are generally unallowable unless they are an integral part of a conference grant or specifically stated as an allowable expense in the RFP. Grant funds may be used for light snacks, not to exceed \$2.50 per person (page 14 of Agreement and Assurances).</p>
<b>INDIRECT COST BUDGET ITEMS:</b>	
<p>The indirect cost rate allowable on all OhioMHAS awards is up to 10% of the award. This is consistent with the federal Super Circular. Any indirect cost rate that exceeds 10% and does not meet the following conditions will be returned to the applicant for revisions:</p> <ul style="list-style-type: none"> <li>o A different indirect cost rate may be used if it has been approved by a federal department (e.g., SAMHSA for federal awards).</li> <li>o Documentation for higher rates should be uploaded into the GFMS system in order for OhioMHAS to validate the requested indirect cost rate.</li> </ul>	
Rent/Lease	<p>Payments associated with renting or leasing a facility for office space and/or space to hold regular grant related activities.</p>
Fleet	<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 not allowed.)</p> <p>The following information regarding the proposed vehicle leases must be provided to and approved by Department prior to signing the lease agreement:</p> <ol style="list-style-type: none"> <li>1. Justification for the lease in relation to the program outcomes.</li> <li>2. Lease details <ul style="list-style-type: none"> <li>a. Name of dealership</li> <li>b. Year, make and model of vehicle(s)</li> <li>c. Length/term of lease agreement</li> <li>d. Monthly lease payment</li> </ul> </li> </ol> <p>Annual mileage included in the lease agreement, and cost per mile for overage</p>
Maintenance/Repair	<p>Payments associated with the upkeep and maintenance of facilities, repairing office equipment, etc.</p> <p>Any Indirect Costs not listed on the Budget Page (ex: administrative fees, audit fees) can be reported in the "Maintenance/Repair" line item, with detailed description in the Narrative.</p>

Insurance	Payments for car, office and /or business insurance. Health insurance must be listed under fringe benefits.
Phone Bill/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 should be listed under Fleet).
<b>MHAS Funds</b>	Department funds that are utilized for the grant program.
<b>Other Funds</b>	Includes all funding sources (Board funds, other grant funds, fees, etc.) that contribute to the total budget for the grant program.
<b>Grand Total</b>	The total of Department funds and Other funds that are utilized to support the grant program.