

## Budget Category Itemization Instructions

**Budget Category** - List the category from the budget summary page.

**Category Budget** - Show the amount of funds designated for the budget category.

**Cost breakdown** - Show the methodology used in establishing the cost. Following are examples for various categories.

**Personnel (based on using a percentage of time on the project)** – Add the employee’s total salary earned during the course of the grant period to include the fringe benefits associated with the salary. Multiply the sum of the salary and fringe benefits by the percentage of time to be spent on the project by the employee. The product of this calculation is the personnel cost for the employee.

**Personnel (based on hours anticipated to be spent on the project)** – Add the hourly rate earned by the employee during the course of the grant period to include the fringe benefits associated with the salary. Multiply the sum of the salary and fringe benefits by the number of hours that the employee will spend on the project. The product of this calculation is the personnel cost for the employee.

**Consumable Supplies** – Supplies purchased for, and depleted during, the completion of the project. Purchases should be charged at their actual prices after deducting all cash discounts, trade discounts, rebates, and allowances received. Withdrawals from general stores or stockrooms should be charged at cost under any recognized method of pricing, consistently applied. Incoming freight charges are a proper part of materials and supply costs.

**Personnel Travel** – Costs for transportation, lodging, subsistence, and related items incurred by personnel, identified above, traveling on official business of the project are allowable. The State of Kansas Employee Travel Expense Reimbursement Handbook will be used to determine allowable costs.

**Contractual** – A promise or set of promises, for breach of which the law gives a remedy, or the performance of which the law in some way recognizes as a duty. Examples of a contractual relationship: Guest speakers, location rentals, services required to fulfil the objectives of the project and are not directly provided by the grantee, but are provided through an agreement with a third party. Include details of the contractor’s obligation and the consideration to be given for meeting those obligations.

**Training** – The cost of training provided for employee development is allowable. Examples include software training necessary to fulfill the project.

**Capital Equipment** – Purchase of equipment with an acquisition cost in excess of \$ \$5,000 and with a useful life of one or more years.

**Supplies** – Item of equipment with an acquisition cost of less than \$5,000.

**Other Costs** – Cost necessary to fulfill the objectives of the project and are not applicable to the budget categories specified above.

**Third Party In-Kind** – Kansas Department on Aging Information Memorandum #93-2 has been adopted to define Third Party In-Kind Contributions for the special project grants. In summary, “Third Party In-Kind contributions must meet the following criteria: (1) Necessary for the proper and efficient accomplishment of program activities. (2) Allowable cost if the grantee, subgrantee or contractor would have been required to pay for them. (3) Provided by a party other than the grantee and/or subgrantee.”