

BUDGET JUSTIFICATION NARRATIVE

TRIBAL PROGRAM NAME:			
FISCAL YEAR:		FEDERAL SHARE RATE:	100%

BUDGET AT-A-GLANCE:

Object Class Categories (Line Items)	TOTAL BUDGET
PERSONNEL	
FRINGE	
TRAVEL	
EQUIPMENT	
SUPPLIES	
CONTRACTUAL	
OTHER	
TOTALS DIRECT CHARGES:	
INDIRECT COSTS	
TOTAL BUDGET	

PAPERWORK REDUCTION ACT OF 1995 (Pub. L. 104-13) STATEMENT OF PUBLIC BURDEN:
The purpose of this information collection is to assist tribal child support programs in developing their annual budget through this optional form. Public reporting burden for this collection of information is estimated to average 20 hours per grantee, including the time for reviewing instructions, gathering and maintaining the data needed, and reviewing the collection of information. This is a voluntary collection of information. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information subject to the requirements of the Paperwork Reduction Act of 1995, unless it displays a currently valid OMB control number. If you have any comments on this collection of information, please contact OCSS Division of Regional Operations at OCSS.Tribal@acf.hhs.gov.

BUDGET JUSTIFICATION NARRATIVE / 45 CFR 309.130(b)(2)(iii)

LINE ITEM			TOTAL LINE ITEM AMOUNT
PERSONNEL			\$
Description: This category must include all staff employed by the child support program. Include full time employees (FTEs), part time employees, and employees from other departments that have an agreement (written or verbal) to provide services to the child support department and are paid from this budget. Calculations: Insert job titles, FTEs and wage calculations in the appropriate cells. Justification: For each staff position, list the position title and a brief summary of the roles and responsibilities for the position. Do NOT include contractors and consultants under this category.			
			Total Budget
Job Title	FTE	Calculations for Wages: Annual hours x wage per hour =	
TOTALS:			
Job Titles and Job Summaries:			

LINE ITEM	TOTAL
FRINGE	\$
Calculations: Enter the calculations your tribe uses to determine the cost of fringe benefits. Justification: Provide a narrative describing how your tribe calculates each fringe benefit amount and health benefit costs. EXAMPLE: FICA¹ is calculated at the rate of ____% of total salaries. SUTA² is calculated at the rate of ____% of total salaries. Medicare³ is calculated at the rate of ____% of total salaries. Workerman's Compensation⁴ is calculated at ____% of total salaries. Retirement⁵ is calculated at ____% of total salaries.	
	Total Budget
Calculations and Justification Narrative	
TOTALS:	

¹ **Federal Insurance Contributions Act (FICA) tax** is a U.S. federal payroll tax imposed on both employees and employers to fund Social Security and Medicare programs.

² **State Unemployment Tax Authority (SUTA)** is a form of payroll tax that all states require employers to pay for their employees.

³ **Medicare** withholding is a payroll tax used to fund Medicare, which is part of the Social Security program. Employers withhold Medicare tax money from all employee wages and send it to the Internal Revenue Service. The tax amount withheld is noted on payroll stubs and end-of-year tax documents.

⁴ **Workers' Compensation Insurance** is a requirement for all employers that have more than one employee. It is a no-fault system under which injured employees receive benefits in connection with work-related injuries or occupational illness. It is paid entirely by the employer. No payroll deductions are taken out of individual employees' paychecks.

⁵ **Retirement** can include pension plans, Individual Retirement Accounts (IRA), 401K, or other retirement plans where the employee contributes to the plan and the employer contributes a specific percentage in addition to the employee.

LINE ITEM			TOTAL
TRAVEL			\$
Description: All travel must be child support-related and reasonable. Do not include contractor or consultant travel. Calculations: For each trip, enter your calculations in the appropriate lines. Justification: Provide a narrative justification to support the necessity of the travel, in general or individually. For each trip, show the total number of travelers, travel destination, duration of trip, per diem amounts, mileage allowances (if privately owned vehicles will be used to travel out of town) and other transportation costs and subsistence allowances.			
Conference/Meeting Name	Dates	Location	Number of Staff
Calculations and Justification Narrative:			
			Total Budget
TOTALS:			
Conference/Meeting Name	Dates	Location	Number of Staff
Calculations and Justification Narrative:			
			Total Budget

TOTALS:			
Conference/Meeting Name	Dates	Location	Number of Staff
Calculations and Justification Narrative:			
			Total Budget
TOTALS:			
Conference/Meeting Name	Dates	Location	Number of Staff
Calculations and Justification Narrative:			
			Total Budget
TOTALS:			
Conference/Meeting Name	Dates	Location	Number of Staff

Calculations and Justification Narrative:			
			Total Budget
TOTALS:			
Conference/Meeting Name	Dates	Location	Number of Staff
Calculations and Justification Narrative:			
			Total Budget
TOTALS:			

Conference/Meeting Name	Dates	Location	Number of Staff
Calculations and Justification Narrative:			

			Total Budget
TOTALS:			
Conference/Meeting Name	Dates	Location	
Calculations and Justification Narrative:			
			Total Budget
TOTALS:			

Local Travel	
Description: This section is for calculating all your program costs for local travel.	
Calculations: Enter the estimated miles per day multiplied by the tribal mileage rate.	
Justification Narrative: Provide the need or reason for local travel.	

TOTALS:	

LINE ITEM		TOTAL
EQUIPMENT		\$
Description: "Equipment" means an article of nonexpendable, tangible personal property having a useful life of more than one year per unit and an acquisition cost that equals or exceeds the lesser of: (a) the capitalization level established by the tribe for the financial statement purposes, or (b) \$5,000. (Note: Acquisition cost for equipment means the net invoice unit price of an item of equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Ancillary charges, such as taxes, duty, protective in-transit insurance, freight, and installation shall be included in or excluded from acquisition cost in accordance with the tribe's regular written accounting practices.) You must provide specific information for ALL IT purchases to ensure a favorable budget review process for this line item. Calculations: Enter the estimated amount for each equipment item you intend to purchase. Justification: For each type of equipment requested, the child support program must provide a description of the equipment, the cost per unit, the number of units, the total cost, and a plan for use of the equipment in the program. If you intend to use the tribe's own definition for equipment, you must attach a copy of the tribal policy.		
		Total Budget
Name of Item	Description of Item	
TOTALS:		
Justification Narrative:		

LINE ITEM		TOTAL
SUPPLIES		\$
Description: List all costs of tangible personal property other than that included under the Equipment category. This includes office supplies and other consumables with a per-unit cost of less than \$5,000.		

Calculations: You are not required to provide specific calculations for this line item unless your estimated cost appears unreasonably high. Justification: Specify general categories of supplies (for example, general office supplies like printers, trash cans, fax machine; consumable supplies like pens, notepads, staples). You do not have to list each item separately for consumable supplies.	
	Total Budget
TOTALS:	

LINE ITEM		TOTAL
CONTRACTUAL		\$
Description: Costs of all contracts for services and goods except for those that belong under other categories such as equipment, supplies, etc. Include third-party evaluation contracts, if applicable, and contracts with secondary recipient organizations (with budget detail), including delegate agencies and specific project(s) and/or businesses that the child support program will finance. Calculations: Each contract should contain an itemized calculation of costs. However, only the total cost of each contract should be listed here. Justification: Demonstrate that all procurement transactions will be conducted in a manner to provide, to the maximum extent practical, open and free competition if required by your tribe. The tribe may be required to make pre-award review and procurement documents, such as requests for proposals or invitations for bids, independent cost estimates, etc., available to ACF. Please provide a brief narrative, when applicable, that indicates the basis for the final procurement choice.		
		Total Budget
Contractor Name	Description and Justification	

TOTALS:		

LINE ITEM		TOTAL
OTHER		\$
Description: Enter the total of all other program costs. Such costs, where applicable and appropriate, may include but are not limited to: professional services costs, space and equipment rentals, printing and publication, computer use, training costs (such as registration fees), staff development costs, and maintenance costs. Calculations: Provide the calculation used to determine the cost of each category under this line item. Justification: Provide a narrative description and justification for each category under this line item.		
		Total Budget
Category	Calculation and Justification	
TOTALS:		

TOTAL DIRECT CHARGES	\$
	Total Budget

TOTALS:	

INDIRECT COSTS (IDC)	\$
Description: Total amount of indirect costs based on the current rate negotiated and approved by the Bureau of Indian Affairs. Calculation: Provide the calculations for arriving at the estimated cost for this line item. Justification: Provide a narrative that briefly describes how indirect costs for this budget were calculated (e.g., a percentage of entire budget minus costs for contracts; a percentage of salaries only, etc.). - The child support program is required to include a copy of the tribe's most current Indirect Cost Rate (IDC) agreement. - If the tribe is in the process of renegotiating a rate, use the IDC based on the tribe's most recently completed fiscal year. - The tribe is required to submit the new IDC agreement to OCSS as soon as it becomes available. A tribe must include a copy of their current IDC Agreement (or a copy of their request for a new negotiated rate). If they do not, a historical rate may be applied or IDC may be disallowed pursuant to 45 CFR 75.411, 75.414, 75.415 and Appendix VII to Part 75.	
	Total Budget
Calculations and Justification	
TOTALS:	

TOTAL BUDGET	\$
TOTALS:	