

Exhibit I - Instructions

Preparing the budget detail template

Using the provided excel spreadsheet (Exhibit I), prepare the contract budget detail using the second tab in the spreadsheet labeled "Budget Detail" as shown in (Figure 1).

Budget Detail/Detalle de Presupuesto
WORDKFORCE TRAINING PROGRAM/PROGRAMA DE CAPACI
 Subrecipient Name: ENTER NAME OF APPLICANT/NOMBRE DE SOLICIANTE

STAFFING

Position	Qty. of Resources [A]	Max. Hours per month per Resource [B]	Hourly Rate [C]	Max. Monthly Cost [D=AxBxC]
SAMPLE: President and COO	1	160	\$55.00	\$8,800.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
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				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00

Budget Detail | Contract Budget Template

Figure 1

The first section relates to “Staffing”. To complete this section, enter the positions of personnel dedicating time to the program. Those positions listed within this section will be required include documentation to support their respective daily time sheets and work logs for the work performed and the time invested on the related Activity.

The first column on the budget template is for you to identify the position of each employee, the next column [A] will include the quantity of employees with this title. The third column [B] must include the maximum hours per month per each employee based on a **forty (40) hour** week. The fourth column [C] must include the hourly rate considering salary and benefits in order to arrive at the monthly cost.

This budget template has been created with a formula already in place in column [D] (Figure 2) that will automatically calculate the maximum monthly cost per number of positions taking into account columns A, B and C. This column should not be altered as it may erase the formula, cause a miscalculation or to not function entirely.

STAFFING

Position	Qty. of Resources [A]	Max. Hours per month per Resource [B]	Hourly Rate [C]	Max. Monthly Cost [D=AxBxC]
SAMPLE: President and COO	1	160	\$55.00	\$8,800.00
				=C9*D9*E9
				\$0.00
				\$0.00
				\$0.00

Figure 2

The Professional Services section (Figure 3) is to provide details of services expected to be procured, for example legal services, technical assistance, accounting services, etc. The first column should include the name of the Services, a detailed description of the services to be procured, and on the last column the budgeted amount for the service.

PROFESSIONAL SERVICES

Services Name	Services Description	Budget
Total Budget for Services to be Contracted:		\$0.00

Figure 3

The next section (**Figure 4**) of the budget detail template is to include other operating expenses, such as, travel, insurance, etc. These costs should be adequately labeled in the Item Name column, the description should be meticulously detailed, and the last column will include the budgeted amount for each item mentioned.

OTHER OPERATING

Item Name	Item Description	Budget
Total Expenses Budget:		\$0.00

Figure 4

The next section (**Figure 5**) of the budget detail template is to include other equipment expenses, such as, computers, machinery, kitchen equipment, etc. These costs should be adequately labeled in the Item Name column, the description should be meticulously detailed, and the last column will include the budgeted amount for each item mentioned. This information must also be included in the Contract Budget Template.

EQUIPMENT

Item Name	Item Description	Budget
Total Expenses Budget:		\$0.00

Figure 5

The information entered in figures 1-5 should be the same as the information listed under Project Activity Delivery Cost¹ on the Contract Budget Template tab as shown in **(Figure 6)**.

23			
24	Project		
25	Constuction Costs		
26			
27			
28	TOTAL COSTS		
29			
30	PROJECT ACTIVITY DELIVERY COSTS ←		
31	Staff		
32	Uitillites		
33	Supplies		
34	Rent		
35	PRDOH 2% Reserve	5001-5000 5001-5001	2% of total budget for the activity delivery costs and PRDOH expenditures.
36	TOTAL COSTS		
37	GRAND TOTAL		
38			

dy Budget Detail **Contract Budget Template** +

Figure 6

¹ The Activity Delivery Cost refers to the incurred cost during the implementation and execution of eligible CDBG-DR activities, or other cost that can be directly associated to a CDBG-DR activity or project.

After all these sections are filled, you can proceed to fill the Contract Budget Template tab (Figure 7) which is a summary of all the information previously mentioned and should have been entered and completed in the Budget Detail tab.

EXHIBIT I - BUDGET PROPOSAL/ANEJO I - PRESUPUESTO DE PROPUESTA			
Grant/FUENTE:	CDBG-DR		
Contractor/Contratista:	ENTER NAME OF APPLICANT/NOMBRE DE SOLICIANTE		
Program/Programa:	WORKFORCE TRAINING PROGRAM/PROGRAMA DE CAPACITACION LABORAL		
DRGR Activity Code/Código de DRGR:	R01E17WP-EDC		
Cost Type/Tipo de Gasto	Accounts Code/Código de cuenta o actividad	Activity Description/Descripción de la Actividad	CONTRACT Budget/Presupuesto del CONTRATO
ADMINISTRATION/ADMINISTRACIÓN			
Costs/Costos			
TOTAL COSTS/COSTO TOTAL			\$ -
PLANNING/PLANIFICACIÓN			
Costs/Costos			\$ 250,000.00
Delivery Cost	Enter your accounting codes	Providing specific workforce training course	\$ 250,000.00
TOTAL COSTS/COSTO TOTAL			\$ 250,000.00
PROJECT/PROYECTO			
Project/Proyecto			
Construction Costs/Costos de Construcción			
TOTAL COSTS/COSTO TOTAL			\$ -
PROJECT ACTIVITY DELIVERY COSTS/COSTOS DIRECTOS DEL PROYECTO			
Staff/Personal			
Utilities/Servicios (agua, luz, etc.)			
Supplies/Materiales			
Rent/Alquiler			
PRDOH 2% Reserva/Reserva del 2% Departamento de la Vivienda	5001-5000 5001	5001- 5001	2% of total budget for the program activity delivery costs and related PRDOH expenditures
TOTAL COSTS/COSTO TOTAL			\$ -
GRAND TOTAL/GRAN TOTAL			\$ 250,000.00

Figure 7

It should be taken into consideration, that costs must meet the following criteria in order to be allowable under federal laws (2 C.F.R. Part 200.400):

- Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.

- Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
- Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments.
- Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
- Be adequately documented.

The purpose of this Budget Proposal is to facilitate the budget details to subcontractors. The Cost Type section (**Figure 8**) is to identify the type of cost, for instance, outreach activities, traveling cost, staffing, etc. The column labeled Chart of Accounts Code is to identify PRDOH’s budget category code (you may leave this blank, if needed these codes can be updated during the contracting process). The Activity description section is a way to provide additional details to further identify the cost type. For instance, if your cost type is “travel” then the activity detail can say “Travel associated with conducting community work sessions for engaging potential workforce training participants”.

Based on the funding that you received in your contract with PRDOH, you will enter the cost type for your subcontractor. For instance, if you received funds for planning activities then your subcontractor budget will look like the following image.

Cost Type/Tipo de Gasto	Accounts Code/Código de cuenta o actividad	Activity Description/Descripción de la Actividad	CONTRACT Budget/Presupuesto del CONTRATO
ADMINISTRATION/ADMINISTRACIÓN			\$ -
PLANNING/PLANIFICACIÓN			\$ 250,000.00
Costs/Costos			
Delivery Cost	Enter your accounting codes	Providing specific workforce training course	\$ 250,000.00
TOTAL COSTS/COSTO TOTAL			\$ 250,000.00
PROJECT/PROYECTO			\$ -
GRAND TOTAL/GRAN TOTAL			\$ 250,000.00

Figure 8

To prepare the top portion of the budget template (**Figure 9**), you will need to enter the contractor name. The program code and the DRGR activity code should already be entered in the template downloaded for your specific application.

EXHIBIT I - BUDGET PROPOSAL/ANEJO I - PRESUPUESTO DE PROPUESTA

Grant/FUENTE:	CDBG-DR
Contractor/Contratista:	ENTER NAME OF APPLICANT/NOMBRE DE SOLICIANTE
Program/Programa:	WORKFORCE TRAINING PROGRAM/PROGRAMA DE CAPACITACION LABORAL
DRGR Activity Code/Código de DRGR:	R01E17WTP-EDC

Figure 9