# Budget Summary and Cost Allocation Plan

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| --- | --- | --- | --- | --- | --- | --- |
| **Agency:** | **Program:** | | | **Operational Dates:**  **Start: End:** | | |
|  | **Number of Participants to be Served:** | | | | | |
| **Line Item:** | **Budget Cost Summary Per Component:**  **Total** | | | | **Sources of Funding:**  **Total WIOA % Total Other %** | |
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| **TOTAL** |  |  |  | |  |  |

**Southcentral Mississippi Work**

# Budget Line Item Requirements

The line items shown below do **not** include all of the types of items the SMW will fund. These samples simply indicate items commonly found in budget requests. Relevant items should be included in the proposer’s budget. Conversely, items that do not apply to the proposer’s budget should not be included. The information contained in the Budget Narrative for each proposed service should add up to the total funds shown on that proposed service’s Budget Summary. Only those costs directly related to the WIOA services to be provided should be included. To be allowable, a cost must be reasonable, necessary, allowable, and allocable.

**Sample Budget Line Items**

* Personnel/Staff - Provide job titles, time equivalency, and salary amounts.
* Fringe Benefits - This item includes, but is not limited to, contributions for Social Security; employee life, health, unemployment, and worker’s compensation insurance; and pension plans.
* Outreach - This includes outreach, dissemination of information, and efforts to reach specific target populations. Advertising is not an allowable WIOA expenditure.
* Audit
* Copying/Printing
* Equipment (Lease/Purchase/Maintenance) - Describe equipment to be purchased/leased and the estimated cost associated with each item.
* Facility Rental/Maintenance - Include information regarding the cost per square foot per month.
* Insurance - Indicate the type of insurance (e.g. general liability) to be provided. Do not include health or disability insurance in this line item; that information should be included in fringe benefits charges (see above).
* Staff Travel - Indicate which staff member(s) will travel, and for what program-related purpose.
* International travel is prohibited.
* Office Supplies – For program staff. Do not include tests or other materials directly related to participants.
* Telephone/Communication – Telephone, Internet, and Postage
* Utilities – Gas, electricity, water, and garbage
* Materials/Supplies/Tests – May include GED Testing, NCRC, and WorkKeys testing, etc.
* Miscellaneous/Other - Provide details of all miscellaneous charges.
* Indirect - This includes costs incurred for a common or joint purpose benefitting more than one cost objective. (Indirect costs should be shown *only* if the proposer has an approved indirect cost plan.)