



BUDGET INSTRUCTIONS

Budgets should be submitted in the standard HSA format. An electronic version can be obtained from the Office of Contract Management that will include all the formatted spreadsheets. The following spreadsheets are in Excel.

There are 4 pages in the budget set (in addition to the budget justification and cost allocation plan), as follows: Contract Budget Summary, Salaries and Benefits Detail, Operating Expense Detail and Capital Expenditure Detail.

Please note the Salaries and Benefits, Operating Expense and Capital Expenditure are direct costs and must be clearly and easily attributable to a specific program. For more detailed information, see the Office of the Controller website at http://www.sfgov.org/site/controller_index.asp?id=32001

The Budget Justification is a narrative, which provides the detailed information and calculations supporting the amount allocated for each budget line item. There is no form provided for the Budget Justification. Please detail all mathematical computations for each line item. Show how the total dollar amount was derived, e.g., the annual salary for each position multiplied by the FTE, the number of square feet of office space to be utilized multiplied by the rate per square foot, the cost per month for insurance multiplied by the number of months in the contract term, etc. For the Salaries and Benefits section, list the position, a brief sentence of the position's responsibilities, the full-time equivalent (FTE), the percentage of FTE allocated to the activity, the salary per month, the salary per annum, and the mathematical computation used to arrive at the total dollar amount.

The Cost Allocation Plan is required. Respondents must follow the City's cost allocation guidelines for nonprofit contractors, which largely follow those described by Generally Accepted Accounting Principles (GAAP) and in Federal OMB Circular A-122. The plan should include how indirect costs were calculated.

If applicable, attach a separate detailed Subcontracting budget if there is a Subcontractor arrangement made under the terms of the contract. On this page, provide a brief explanation of the subcontracting arrangement, as well as a budget breakdown. Please note, subcontractor expenses should appear on the Operating Expense Detail sheet.