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INTRODUCTION

The intended purpose of this budget template is to provide consistency in budgeting and financial reporting among all of the thousands of DHS providers of services. The estimates provided within the budget template shall be based on the State fiscal year for the time frame July 1, 2011 through June 30, 2012. A reconciliation is required if your entity fiscal year is different than June 30, 2012.

There are 16 tables of financial information requested. 4 Tables require no entry. Not all Organizations will have expenditures in all of the cost elements presented. If you find you do not have anything to report on a specific table, please type or write NOT APPLICABLE in the body of the Table. Conversely, if a cost element is not presented within one of the tables, please utilize "Other" and describe the cost element.

The information requested is the same information that would be used to compile the IRS Form 990, Return of Organizations Exempt from Income Tax. While the data is presented in a different format, all of the requested information can be traced to specific instructions to the Form 990 and supporting schedules.

Only allowable costs as defined in OMB Circular A-87, Attachment B State, Local, & Indian Tribal Governments, OMB Circular A-21, Section J, Educational Institutions, or OMB Circular A-122, Attachment B, Non-Profit Organizations may be charged to a contract or grant. The budget template makes the following assumptions:

- Management and General costs are treated the same as indirect costs.
- Indirect salary and fringe benefits are allocated as a percentage of personnel compensation for each contract or grant in relation to total compensation for all direct services.
- Non-salary and fringe benefit indirect costs are based on actual usage. The total of the Management and General column from each of the different Tables are allocated on Table N – Management and General Summary. All non-salary and fringe benefit management and general costs are allocated as a percentage of personnel compensation for each contract or grant in relation to total compensation for all direct services.
- Occupancy costs are allocated based on contract or grant square footage divided by total direct square footage.

TABLE A – BUDGETED STATEMENT OF FUNCTIONAL EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Table A represents a summary of all of the other eleven tables of financial information requested. The only direct input of information for this table is to include identifying information for each column of data. Each column of data represents one contract/grant your entity and DHS have entered into with each other. Additionally, this template provides insight into how your organization allocates all direct costs and management and general expenses among all contracts/grants.

!!!! NOTE	All expense data related to a contract or grant is summarized and “rolled-up” from subsidiary tables B through M. The only information you need to enter is for the Other column.
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Specific information required to be submitted with Table A:

A	The specific contract number assigned by DHS and when applicable the Federal Catalogue of Federal Domestic Assistance Number for each contract/grant should be presented as column headers.
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B	The total number of columns presented depends on the number of contracts or grants your entity is obligated. Therefore, only as many columns as necessary to present a total “snapshot” of your projected expenses whether they are DHS specific, contracts/grants with other State or Federal Agencies, Membership and Fundraising, Private Foundations, or Other will be presented. When entering data that is not DHS related, specify each column as to which State of Illinois Department or Federal Agency the contract/grant is entered into with your organization.
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C	Membership and fundraising, Private Foundations, and Other activities must have the direct expenditures listed, if applicable, as well as management and general allocated.
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Areas Shaded indicate where the preparer must enter information referenced in the budget template.

TABLE A – Continued

- D** Personnel Compensation of direct staff providing services is allocated in Table C and is based on information from Table B columns base wages, bonuses, and other reportable compensation and subtotaled in column (B)(iv).
- E** Non-taxable benefits of direct staff providing services is linked from Table D and is based on information from Table B columns (C) through (F) as subtotaled in column (G).
- F** Direct benefit payments is the total paid directly for such items as tuition, books and fees. You must enter this amount on Schedule A.
- G** G through L amounts are derived from supporting schedules H through L.
- M** See Page 23 for Depreciation and Use Allowances. You must hand enter this information on Schedule A and on Schedule M.
- N** Represents the total of direct service expenditures including applicable match, maintenance of effort or in-kind contributions.
- O** Allowable Management and General expenses will self populate based information you provide for Management and General expenses on each of the supporting schedules and summarized on Schedule M. It is the lesser of anticipated management and general expenses or 7% of total direct personnel compensation, excluding fringe benefits.
- P** Total contract or grant budget including allowable management and general.

TABLE A – Concluded

Q Revenue sources other than grant funds. For example, in-kind contributions, match, MOE, and other revenue sources raised by the Not for Profit Organization.

R Total FY2012 Cash Budget Request is the amount requested in cash assistance.

Enter your organization name in cell a1. Your organization name will carry forward to all Tables.

Areas Shaded above indicate where the preparer must enter information referenced in the budget template.

**TABLE B - PERSONNEL COMPENSATION AND NON-TAXABLE
BENEFITS OF DIRECT STAFF PROVIDINGS SERVICES**

Circled letters provide additional information corresponding to circled letters on the tables listed.

A	B	Self explanatory
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C	Total expenses in Column (B)(iv), Subtotal for compensation paid for direct service employees, will agree to Table D, Total Allocated Compensation.
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D	Total expenses in Column (G), Subtotal for nontaxable Benefits for direct service employees, will agree to Table D1, Allocation of Non-Taxable Benefits and Payroll Taxes of direct staff providing services
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Areas Shaded above indicate where the preparer must enter information referenced in the budget template.

Instructions for the Budgeted Statement of Functional Expenses | **SFY2012**

TABLE B - Continued

Examples of compensation and a column reference are presented below to assist when determining which column to use for classification purposes.

Description	Base Compensation (B)(i)	Bonus and Incentive Compensation (B)(ii)	Other Reportable Compensation (B)(iii)
Base salary/fees paid	X		
Base salary/fees deferred	X		
Bonus Paid (including signing bonus)		X	
Incentive Compensation paid		X	
Severance or change of control payments			X
Tax gross ups paid			X
Vacation/sick leave paid out			X
Loans – foregone interest or debt forgiveness			X
Contributions to section 403-b plan	X		
Housing or housing allowance provided			X
Personal legal services taxable			X
Dependent care assistance taxable			X
Tuition assistance taxable			X
Employer provided automobile taxable			X
Employer-subsidized parking taxable			X
Moving expenses			X
Meals and entertainment taxable			X
Social club dues taxable			X
Spending account taxable			X
Base salary/fees paid	X		
Base salary/fees deferred	X		
Bonus Paid (including signing bonus)		X	
Incentive Compensation paid		X	
Severance or change of control payments			X
Tax gross ups paid			X
Vacation/sick leave paid out			X
Loans – foregone interest or debt forgiveness			X
Contributions to section 403-b plan	X		
Housing or housing allowance provided			X
Personal legal services taxable			X

Instructions for the Budgeted Statement of Functional Expenses

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Dependent care assistance taxable			X
Tuition assistance taxable			X
Employer provided automobile taxable			X
Employer-subsidized parking taxable			X
Moving expenses			X
Meals and entertainment taxable			X
Social club dues taxable			X
Spending account taxable			X

**TABLE C – DIRECT PERSONNEL AND PERSONNEL COMPENSATION
FULL TIME EQUIVALENT ALLOCATION TO CONTRACT/GRANT**

(A) (B) Self explanatory

(C) The FTE percentage entered should equate to the percentage of total time rendering direct services on a specific contract or grant. If an FTE cannot be classified as an employee providing direct services, the FTE should be classified on table J.

(D) Total full time equivalent (FTE) is the sum of all of the direct services by contract/grant and must not total more than 1.00.

(E) Contract/Grant Direct Personnel Compensation as a % of Total Direct Personal Compensation will automatically calculate based on the data you entered in D above. This percentage is used to allocate management and general expenses on Schedule M.

Areas Shaded above indicate where the preparer must enter information referenced in the budget template.

TABLE D – DIRECT PERSONNEL AND PERSONNEL COMPENSATION ALLOCATION TO CONTRACT/GRANT

!!!!!!! NOTE	All information on this page is auto calculated. The amounts calculated is the product of the FTE equivalent as determined on Table C by contract or grant multiplied by the total amount of compensation as determined on Table B.
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No preparer entries are required on this Table.

TABLE E - OCCUPANCY

- A All costs of providing available office space in which the responsibilities of the contract/grant will be performed should be presented within Table E.
- B Enter the space occupied that is required to carry out direct program objectives. The space required to provide general and administrative support should be estimated, as well. Common space should be included in each of the square footage percentages. Ensure that the total % of square footage of your facilities is equal to 1.00.
- C Once you enter the total amounts paid for each of the expense items listed the allocation table for each contract or grant will automatically populate. If there is an expense item needed but not presented, use Other and list the name of the item.
- D Total management and general occupancy costs will carry forward to Table M where all of the different types of management and general expenses are summarized.
- E Management and General Costs are allocated to a specific contract or grant based upon the total square footage required for each specific contract or grant in relation to the total square footage of total direct service space occupied.

Areas Shaded above indicate where the preparer must enter information referenced in the budget template.

TABLE F – CONTRACTUAL SERVICES

- A Expenses incident to the current conduct and operation of an organization performing under a specific contract or grant. A few of the more common types of contractual service expenses are listed within Table M. A comprehensive listing of contractual services is presented below*.
- B Enter budgeted expenses that are incidental to providing direct services under each contract/grant.
- C Total management and general contractual services will carry forward to Schedule M where all types of management and general expenses are summarized and allocated to each contract or grant.

*Petty Cash Fund Establishment/Reimbursements
Contractual Payroll Employees
Freight by a Commercial Carrier
Rental, Office Equipment
Rental, Machinery and Mechanical Equipment
Rental, Film and Audio/Visual Aids
Medical Consultant Fees
Auditing and Accounting
Management Services
Legal Fees
Professional and Artistic Services, Not Elsewhere Classified
Pharmaceutical Services
Postage and Postal Charges
Court Reporting and Filing Services
Advertising
Registration Fees and Conference Expenses, Payments to Vendors
Subscriptions
Registration Fees and Conference Expenses, Reimbursements to Employees
Association Dues
Employee Tuition and Fees
Copying, Photographic and Printing Services

Areas Shaded above indicate where the preparer must enter information referenced in the budget template.

TABLE G – TRAVEL EXPENSES

A Include expenditures directly attributable to official travel by members and employees, involving reimbursement to travelers, or direct payment to private agencies providing transportation or related services.

Out of state travel requires prior approval by the Department of Human Services and consideration, among others, will be given if the travel is complicit (a requirement) to the conduct of the contract or grant.

B Enter services that are incidental to providing direct services under each contract/grant.

C Total management and general travel will carry forward to Table M where all types of management and general expenses are summarized and allocated to each contract or grant.

!!!!!!!
NOTE Detailed budgets for travel expenses are not being requested at this time. However, DHS will request this data within the first few months of the execution of each contract or grant. Similar rules apply for providers as due to the State of Illinois. The State of Illinois Travel Guide is incorporated by referenced and is to be complied with on official contract or grant business.

Areas Shaded above indicate where the preparer must enter information referenced in the budget template.

TABLE H – COMMODITIES (CONSUMABLE SUPPLIES)

- A Commodities includes expenditures in connection with current operation for the purchase of articles of a consumable nature which show a material change or appreciable depreciation with first usage and equipment having a unit value not in any instance exceeding \$100, but does not include any expenditure for library books, any expenditures for replacement fixtures or repair parts in connection with the repair and maintenance of property or equipment or expenditures. A comprehensive listing of commodities is presented below*.
- B Enter commodities that are incidental to providing direct services under each contract/grant. These supplies are consumable in nature and do not provide economic benefit beyond the current budgeted fiscal year.
- C Total management and general commodities will carry forward to Table M where all types of management and general expenses are summarized and allocated to each contract or grant.

Areas Shaded above indicate where the preparer must enter information referenced in the budget template.

TABLE I – EQUIPMENT

A

The following rules of allowability shall apply to equipment and other capital expenditures:¹

(1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except where approved in advance by the awarding agency.

(2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5000 or more have the prior approval of the awarding agency.

(3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior approval of the awarding agency.

(4) When approved as a direct charge pursuant to paragraph (1), (2), and (3) above, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate by and negotiated with the awarding agency.

B

Enter equipment costs meeting allowability requirements (1), (2), and (3) above providing direct services under each contract/grant. Equipment is not consumable in nature and does provide economic benefit beyond the current budgeted fiscal year.

!!!!!!! Attach written approval from DHS.

NOTE

Areas Shaded above indicate where the preparer must enter information referenced in the budget template.

¹ OMB Circular A-122 Attachment B, paragraph 15. [Equipment and other capital expenditures](#)

TABLE J – INFORMATION TECHNOLOGY

A Includes all expenditures incurred for the lease, rental or purchase of electronic data processing equipment and related devices, supplies, services, including expenditures for the acquisition of electronic data processing equipment under multi-year lease, lease-purchase or installment purchase contracts for terms of not more than 7 years. A comprehensive listing of information technology expenses are presented below*.

B Enter information technology expenses that are mission critical to providing direct services under each contract/grant. Computer Equipment must be prior approved in writing before computer equipment is purchased.

C Total management and general information technology expenses will carry forward to Schedule M where all types of management and general expenses are summarized and allocated to each contract or grant.

*Rental, Data Processing Equipment
Rental, Data Processing Facilities
EDP Supplies
EDP Equipment
Software Purchases
Repair and Maintenance, E.D.P. Equipment
Contractual Services
Travel

Areas Shaded above indicate where the preparer must enter information referenced in the budget template.

TABLE K – EXECUTIVE AND OTHER MANAGEMENT AND GENERAL PERSONNEL AND COMPENSATION

A Include the reward or recompense made for personal services rendered in by an executive or other management and general personnel providing support related services not identifiable to a specific contract or grant.

B Total executive or other management expenses will carry forward to Table M where management and general expenses is summarized and allocated to each contract or grant.

Examples of compensation and a column reference are presented below to assist when determining which column to use for classification purposes.

Description	Base Compensation (B)(i)	Bonus and Incentive Compensation (B)(ii)	Other Reportable Compensation (B)(iii)
Base salary/fees paid	X		
Base salary/fees deferred	X		
Bonus Paid (including signing bonus)		X	
Incentive Compensation paid		X	
Severance or change of control payments			X
Tax gross ups paid			X
Loans – foregone interest or debt forgiveness			X
Contributions to section 403-b plan	X		
Housing or housing allowance provided			X
Personal legal services taxable			X
Dependent care assistance taxable			X
Tuition assistance taxable			X
Employer provided automobile taxable			X
Employer-subsidized parking taxable			X
Moving expenses			X
Meals and entertainment taxable			X
Social club dues taxable			X
Spending account taxable			X

**TABLE L and L1- ALLOCATION OF MANAGEMENT AND GENERAL
PERSONNEL COMPENSATION and NONTAXABLE BENEFITS**

**!!!!!!!
NOTE**

All information on this page is auto calculated. The amounts calculated is the product of the % of total direct compensation fore each contract or grant to the total of direct compensation multiplied by the total management and general personnel compensation.

No preparer entry is required on Table L or L1.

TABLE M – ALLOCATION OF MANAGEMENT AND GENERAL TO CONTRACTS, GRANTS, MEMBERSHIP AND FUNDRAISING, PRIVATE FOUNDATION, OR OTHER

- A** This row represents the amount of management and general allocated to each contract and is linked from Table L, Executive and Other Management and General Personnel Compensation.
- B** This row represents the amount of management and general nontaxable benefits and payroll taxes allocated to each contract and are linked from Table L, Executive and Other Management and General Personnel Compensation.
- C** This row represents the amount of management and general Occupancy costs and is allocated to each contract and is linked from Table E, Occupancy Costs.
- D** This row represents the amount of management and general Contractual Services and is allocated to each contract and is linked from Table F, Contractual Services.
- E** This row represents the amount of management and general Travel and is allocated to each contract and is linked from Table G, Travel.
- F** This row represents the amount of management and general Information Technology and is allocated to each contract and is linked from Table J, Information Technology.
- G** This row represents the amount of management and general Equipment expenditures and is allocated to each contract and is linked from Table I, Equipment.
- H** This row represents the amount of management and general Commodity expenses and is allocated to each contract and is linked from Table I, Commodities.

**TABLE M – ALLOCATION OF MANAGEMENT AND GENERAL TO
CONTRACTS, GRANTS, MEMBERSHIP AND FUNDRAISING, PRIVATE
FOUNDATION, OR OTHER - Concluded**

I Represents budgeted expenses for total management and general.

J Represents 7% of direct service personnel compensation excluding benefits.

K Management and general is the lesser of **I** or **J** above.

L If there is an excess of anticipated management and general expenses greater than 7% of direct service personnel compensation excluding benefits, this is the amount that is not chargeable to a contract or grant. The disallowed portion would be included in the Other column. Your organization must have other resources especially when there is an excess of management and general over 7% of direct service personnel compensation.

!!!!!!!
NOTE Your organization must have other resources to pay for the amount of management and general expenses when there are amounts not allowed to be charged to a direct contract or grant.

Depreciation

The preparer must enter depreciation for capital assets used by Management and General Personnel.

Areas Shaded above indicate where the preparer must enter information referenced in the budget template.

TABLE N – Other revenue Sources

Included on this schedule are in-kind contributions, match, Maintenance of Effort (MOE), donations, and other revenue sources raised by the not for profit. Allocate the revenue source by contract or grant. Other revenue sources lower the proposed cash assistance required for FY2012.

Areas Shaded above indicate where the preparer must enter information referenced in the budget template.

DEPRECIATION AND USE ALLOWANCES

(1) Equipment and other capital expenditures are unallowable as indirect costs. However, see OMB Circular A-122 Attachment B, paragraph 11., Depreciation and use allowance, for rules on the allowability of use allowances or depreciation on buildings, capital improvements, and equipment. Also, see Attachment B, paragraph 43., Rental costs of buildings and equipment, for rules on the allowability of rental costs for land, buildings, and equipment.

(2) The unamortized portion of any equipment written off as a result of a change in capitalization levels may be recovered by continuing to claim the otherwise allowable use allowances or depreciation on the equipment, or by amortizing the amount to be written off over a period of years negotiated with the cognizant agency.²

Depreciation Use Allowance must be entered into Schedule A, Depreciation as a direct cost. Alternatively, enter the depreciation use allowance on Schedule M as an indirect cost.

Include a depreciation schedule as an attachment that supports your claim for depreciation and depreciation use allowance.

Areas Shaded above indicate where the preparer must enter information referenced in the budget template.

² OMB Circular A-122 Attachment B, paragraph 11., Depreciation and use allowance

GLOSSARY

ACCOUNTING PERIOD: A period at the end of which and for which financial statements are prepared, for example, July 1 through June 30.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. The schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

CAPITAL OUTLAY: An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; or initial; additional; and replacement of equipment.

CHART OF ACCOUNTS: A list of all accounts generally used in an individual accounting system. In addition to account title, the chart includes an account number which has been assigned to each account. Accounts in the chart are arranged with accounts of a similar nature.

COMMODITIES: Articles of a consumable nature which show a material change or appreciable depreciation with first usage.

CONTRACTUAL SERVICES: Expenditures incident to current operations for services provided pursuant to a written agreement including the multi-year lease, lease-purchase or installment purchase of land permanent improvements or fixtures.

COST CENTER: The smallest segment of a program that is separately recognized in the agency's records accounts, and reports. Program oriented budgeting, accounting, and reporting aspects of an information system are usually built upon the identification and use of a set of cost centers. In the case of this budget template, cost center would be equivalent to a specific contract or grant.

DEPRECIATION: Loss in value or service life of fixed assets because of wear and tear through use, elapse of time, inadequacy, or obsolescence. This could be either a direct or indirect expense. If it is direct, it is charged directly to the contract or grant benefiting from the use of the assets. If the expenses cannot be readily attributed to a specific contract or grant, it would

be an indirect expense within Management and General and allocated accordingly.

DIRECT COSTS: Direct costs are costs that can be identified specifically with a contract or grant and therefore are charged to that specific contract or grant. The accounting system records these costs as they are incurred within the series of accounts (in the chart of accounts) assigned for that purpose and further distribution via cost allocation is not required.

EQUIPMENT: means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-profit organization for financial statement purposes, or \$5000.

INDIRECT COSTS: Indirect costs are costs incurred for common or joint objectives and therefore cannot be readily and specifically identified with a specific contract or grant. These costs are grouped into common pool(s) and distributed to benefiting contracts or grants by a cost allocation process.

INDIRECT SERVICES: Services for programs which cannot be identified with a specific program. Typical examples include staff related personnel providing services for all contracts or grants in the following functions: Executive Management, accounting personnel, human resource personnel, information systems, janitorial.

INFORMATION TECHNOLOGY: Expenditures incurred for the lease, rental or purchase of electronic data processing equipment and related devices, supplies, services and material including expenditures for the acquisition of electronic data processing software and equipment under multi-year lease, lease-purchase or installment purchase contracts.

INSURANCE AND BOND PREMIUMS: Expenditures for all types of insurance coverage such as property, liability, fidelity, bond premiums, as well as the costs of judgments. Insurance for group health, workmen's compensation, etc., are not charged here, but are recorded under non-taxable benefits related to employee compensation

INTERNAL CONTROL: A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. For example, under such a system, the employees work is subdivided so that no one employee performs a complete cycle of operations. For instance, an employee handling cash would not post the accounts receivable records. Again, under such a system, the procedures to be followed are definitely laid down, and such procedures call for proper authorizations by designated officials for all actions to be taken.

Instructions for the Budgeted Statement of Functional Expenses

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MANAGEMENT AND GENERAL EXPENSES: Expenses which are not directly attributable to any one specific direct service rather, expenses that provide benefit for the entire entity as a whole. See Indirect costs.

PART-TIME PERSONNEL: Personnel who occupy positions which require less than full-time service. This includes those employed full-time for part of the fiscal year, part-time for all of the fiscal year, and part-time for part of the fiscal year.

PURCHASE ORDER: A written request to a vendor to provide material or services at a price set forth in the order. This is used as an encumbrance document.

RESERVE FOR ENCUMBRANCES: A reserve representing the segregation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior year encumbrances.

TRAVEL: Costs for transportation, meals, hotel and other expenses associated with traveling on business for the entity.

UNLIQUIDATED ENCUMBRANCES: Encumbrances outstanding. See also Reserve for Encumbrances.