The Illinois Department of Human Services

Training Manual for use of the GATA Budget Templates in the CSA Tracking System

March 28, 2018
Table of Contents

<table>
<thead>
<tr>
<th>Subject</th>
<th>Page Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Introduction</td>
<td></td>
</tr>
<tr>
<td>1.1. Overview and Purpose</td>
<td>3</td>
</tr>
<tr>
<td>1.2. Requirements</td>
<td>3</td>
</tr>
<tr>
<td>2. Prerequisites</td>
<td>5</td>
</tr>
<tr>
<td>3. Entering Organization Information</td>
<td></td>
</tr>
<tr>
<td>3.1. Enter Facilities information</td>
<td>7</td>
</tr>
<tr>
<td>3.2. Enter FFATA Information</td>
<td>8</td>
</tr>
<tr>
<td>4. Enter proposed budget information</td>
<td></td>
</tr>
<tr>
<td>4.1. Selecting the appropriate budget template</td>
<td>12</td>
</tr>
<tr>
<td>4.2. Entering Revenue Information</td>
<td>14</td>
</tr>
<tr>
<td>4.3. Indirect Cost Rate Information</td>
<td></td>
</tr>
<tr>
<td>4.3.1. Indirect Cost Rate Line Item Page</td>
<td>20</td>
</tr>
<tr>
<td>4.3.1.1. Indirect Cost Rate Option 1, 2a, or 4</td>
<td>21</td>
</tr>
<tr>
<td>4.3.1.2. Options 2b and 3</td>
<td>23</td>
</tr>
<tr>
<td>4.3.1.3. Option 5</td>
<td>25</td>
</tr>
<tr>
<td>4.4. Place of performance</td>
<td>26</td>
</tr>
<tr>
<td>4.5. Uniform Grant Budget Worksheet and Narrative</td>
<td></td>
</tr>
<tr>
<td>4.5.1. State of IL Funds</td>
<td>27</td>
</tr>
<tr>
<td>4.5.2. Non-State of IL Funds</td>
<td>28</td>
</tr>
<tr>
<td>4.5.3. Personnel</td>
<td>28</td>
</tr>
<tr>
<td>4.5.4. Fringe Benefits</td>
<td>32</td>
</tr>
<tr>
<td>4.5.5. Travel</td>
<td>34</td>
</tr>
<tr>
<td>4.5.6. Equipment</td>
<td>36</td>
</tr>
<tr>
<td>4.5.7. Supplies</td>
<td>38</td>
</tr>
<tr>
<td>4.5.8. Contractual Services</td>
<td>39</td>
</tr>
<tr>
<td>4.5.9. Consultant Services</td>
<td>40</td>
</tr>
<tr>
<td>4.5.10. Consultant Expenses</td>
<td>42</td>
</tr>
<tr>
<td>4.5.11. Construction</td>
<td>43</td>
</tr>
<tr>
<td>4.5.12. Occupancy</td>
<td>44</td>
</tr>
<tr>
<td>4.5.13. Research and Development</td>
<td>45</td>
</tr>
<tr>
<td>4.5.14. Telecommunications</td>
<td>46</td>
</tr>
<tr>
<td>4.5.15. Training and Education</td>
<td>47</td>
</tr>
<tr>
<td>4.5.16. Direct Administrative Costs</td>
<td>48</td>
</tr>
<tr>
<td>4.5.17. Miscellaneous (other) Costs</td>
<td>49</td>
</tr>
<tr>
<td>4.5.18. Grant Exclusive Line Item</td>
<td>50</td>
</tr>
<tr>
<td>4.5.19. Indirect Costs</td>
<td>51</td>
</tr>
<tr>
<td>4.6. Fixed Rate Budget Template</td>
<td>54</td>
</tr>
<tr>
<td>5. Submission to the organization’s Executive Staff</td>
<td>57</td>
</tr>
<tr>
<td>6. Executive Review</td>
<td></td>
</tr>
<tr>
<td>6.1. Budget Sign-off by the CFO</td>
<td>57</td>
</tr>
<tr>
<td>6.2. Budget Sign-off by the Executive Director</td>
<td>59</td>
</tr>
<tr>
<td>6.3. Submission to IDHS</td>
<td>60</td>
</tr>
<tr>
<td>7. Grant Amendments</td>
<td>63</td>
</tr>
</tbody>
</table>

V1.4 (3-28)
7.1. Formal Amendments
7.2. Informal Amendments
1. Introduction
   1.1. Overview and Purpose

The CSA Tracking System is where the Illinois Department of Human Services (IDHS) expects all organizations applying for grants to enter their GATA Budget information. IDHS staff will review an organization’s budget information in the same system. This document provides helpful information on navigating and entering information into the budget templates in the CSA System.

There are two end users of the budgets in the CSA Tracking System. First, organizations applying for grants from DHS must enter budget information into the required budget template. Second, IDHS staff must review and take action on the proposed budget. IDHS staff can approve the budget, or IDHS staff can return the budget to the grant applicant for specific changes.

An applicant must complete and submit a budget for each grant it applies for. This must be done every time an organization seeks a grant from IDHS. There are two budget templates available in the CSA Tracking System, the Uniform Budget Template and the Fixed Rate Budget Template. An organization must select the appropriate budget template, as identified in the Catalog of State Financial Assistance (CSFA) or the Notice of Funding Opportunity (NOFO). The CSFA and NOFO would also indicate how to submit supplemental information, where required.

This manual is broken into two parts. The first part covers all aspects of budgeting for an FY18 grant using the Uniform Budget Template and the Fixed Rate Budget Template. The second part covers the IDHS approval process of the budget templates.

The purpose of the web-based budget in the CSA Tracking System is to facilitate submission of the budget from the organization to IDHS for review. It should not be used to develop a budget. Rather, the budget should be developed (either on the Excel version or the PDF version of the budget) and, after the organization has finalized the proposed budget, the organization should submit the information in the CSA Tracking System.

1.2. Requirements

All grants from IDHS still required a fully executed grant agreement. An approved budget is not a substitute for an executed grant agreement. Instead, it allows IDHS staff to review how an organization will spend grant funds prior to agreeing to execute a grant agreement with the organization.
Any grantee seeking indirect cost rate reimbursement must annually apply for an indirect cost rate through the Crowe CARS system. The system is accessible after an organization has registered and pre-qualified to receive State funds and submitted an annual Internal Control Questionnaire at the GATA Grantee Portal (https://fsaccount.illinois.gov/adfs/ls/?wa=wsignin1.0&wtrealm=http%3a%2f%2ffsresource.illinois.gov%2fadfs%2fservices%2ftrust&wctx=b7de6613-1dfb-49a3-80e6-155f8a2aff28&wct=2017-11-03T12%3a45%3a45Z).
2. Prerequisites

To submit a GATA Budget, an organization must register with the CSA Tracking System. Please visit the CSA Tracking System website (http://www.dhs.state.il.us/page.aspx?item=61069) for instructions on how to register. Organization staff that enter budget information should have a valid User ID, external Illinois.gov ID, and Password provided by DoIT. Staff who enter budget information must also list its Executive Director (or equivalent) or Chief Financial Officer (or equivalent) in order to sign off on the proposed budget. If your organization has already registered in CSA Tracking System, you still must list the Executive Director (or equivalent) or Chief Financial Officer (or equivalent). If you have not registered in the State’s Centralized Repository Vault (CRV), please do so. Please visit the CRV website (http://www.dhs.state.il.us/page.aspx?item=95364) for instructions on how to register.

After you have successfully completed the prerequisites, you can login to the CSA Tracking System http://www.dhs.state.il.us/page.aspx?item=61069. The screen will ask you for your User ID and Password.

Once you enter your authorized credentials, you will be directed to your organization’s home page. From there, you can begin entering GATA Budget information. Please take note of the tabs just underneath the IDHS Logo. Use these tabs to navigate through the various CSA GATA Budget pages.
FFATA Data Collection Form (if needed by agency)

Under FFATA, all sub-recipients who receive $25,000 or more must provide information for federal reporting. If your agency qualifies for above criteria, please fill out the FFATA Information form accurately and completely.

The FFATA Data Collection Form is available under the Provider Info section of this site.
3. Entering Organization Information

To electronically fill out and submit a budget for review, you will need to enter some information about your organization. This information will be universally applicable to your organization independent of how many grants you have applied for. In other words, if you have to submit three proposed budgets for three different programs, the Organization Information only needs to be entered once.

3.1. Enter Facilities information

Click on the “Facilities” tab. It is the fourth tab. If you do not have a site location listed here, then you will need to add one (or several, depending on your organization). Click on the “Add Facility” button and add the relevant information.

If there is a facility listed that needs updating, please click on it and update with the current information. Click “Save” when finished.
3.2. Enter FFATA Information

You may need to enter some additional information depending on how you answer the FFATA reporting questions. The FFATA reporting questions are located under the Provider tab. To answer these questions, click on the “Provider Info” tab.
There may already be some information located on this page. In some cases, the information is populated when an organization registers for access to the CSA Tracking System. Make sure your organization's DUNS number, Ownership Type, Basis of Maintaining Accounting Records, and Fiscal Year are current.

Next, enter the FFATA information. If your organization has a parent company, enter the DUNS number of the parent company. If your organization does not have a parent company, leave this field blank.

Click on your answer to Q1. If you answered “Yes” to Q1, please move on to Q2. If you answer “Yes” to Q2, then you are done. Please click “Save” and move to Section 3.3. If you have answered “No” to Q2, then you need provide information about your highest compensated officials.
If you are required to supply information on your officials, click “Add Official” and enter the names and annual salaries of the top five highest-compensated officials at your organization. Click “Save” to continue. You cannot enter more than five officials. If you do not have five officials at your organization, then you may enter less than five officials.
Select the “Check Box” to certify that entries are correct. Then click “Save.” The Save button will be enabled only after you check the box.

You are done entering your organization’s FFATA information. If this information changes in future, please navigate to the “Provider Info” tab, update the information, and click “Save.”
4. Enter proposed budget information

Section 4 navigates the steps to complete the Uniform Budget Template. Section 5 navigates the steps of the Fixed Rate Budget Template.

For either budget, you can check the status history at any time. The status history shows the status of the budget. Any comments entered by IDHS staff during updating are also recorded. Here is description of each status that would appear.

- Work in progress: The organization is entering information into the budget.
- Grantee submit for Signature: The organization finished entering information and has submitted the budget for Executive signature.
- Grantee CFO or Executive Director has signed: The budget was signed by CFO or Executive Director. (please note only one Executive Signature is now required on the GATA Budget for submission)
- Grantee Signatures approved: The budget was signed by either the CFO or the Executive Director and is now ready to submit to Program.
- Grantee submit for Program Review: The organization has submitted the budget to IDHS program staff for review.
- Program Lock: IDHS program staff has locked the budget for review.
- Program Approve: IDHS program staff has approved the proposed budget.
- Program Reject: IDHS program staff has returned the budget to the organization with specific comments.
- Fiscal Approve and Sign off: IDHS fiscal staff has approved the budget.
- Fiscal Approve and Reject: IDHS fiscal staff has return the budget to IDHS program staff for more information.

Any data validation errors that occur while proposing a budget will be displayed at the top of the screen and in red text.

4.1. Selecting the appropriate budget template

You are now ready to complete budget for a specific program. Click on the “GATA Budgets” tab to go to the budgets page. To add a new budget for a program, click “Add Budget.”
Under the Fiscal Year tab, please select 2018. Fiscal Year 2018 covers the period from July 1, 2017 through June 30, 2018.

If you are applying for a Fixed Rate Grant, then you will need to select the Fixed Rate Grant Budget Template.

All other grants use the Uniform Grant Budget Template.

An organization must select the appropriate budget template, as identified in the Catalog of State Financial Assistance (CSFA) or the Notice of Funding Opportunity (NOFO). If the organization is unsure of which budget template to use, you can reach out to the Agency Contact listed on the CSFA for the specific program applied for (https://www.illinois.gov/sites/GATA/Grants/SitePages/CSFA.aspx). You will need that information to complete the rest of the fields. Add the program’s CSFA number in the CSFA field. It must be
in the format of 444-##-####. For IDHS programs, the first three numbers are always 444. The Short Description of the program is required. It accompanies the CSFA number on the CSFA and the NOFO. If the program is being competitively bid, you are responding to a NOFO. Please do not check the box. Instead, enter the NOFO number in the format of ##-###-####-##. For all programs funded by IDHS, the first five numbers are always XX-444 (the first two digits are always the fiscal year of the grant example; 18, 19, 20). If the program is not competitively bid, then you are not responding to a NOFO. In that case, please click the check box. Below are screen shots of the fields (empty, and completed). The completed fields indicate a uniform grant budget template will be used to respond to a NOFO. Additional information can be submitted in the Description Narrative section.

When completed, click “Save” to save your work.

4.2. Entering Revenue Information

You need to enter information about the proposed amount of spending your organization will require for the program. This includes the amount requested from DHS (State funds) and the amount of non-State funds.

You should immediately be taken to the Revenues entry page. If you need to go back and edit the Revenues of a budget, click “View” on the budget you added to add the revenue information.
This brings you to the budget summary page for the specific program you are addressing. There is a summary at the top, a Status History in the middle, and place for comments at the bottom.

There is a row of buttons through the middle of the screen. Select “State/Non-State of IL Revenues” to enter revenue information.

On this page, you must enter the amount of State funds you are seeking in your grant. Do not use commas. If you are bidding on a competitive grant through the NOFO process, please enter the grant funds amount you are seeking. For non-competitive grants, you should have received some information about available State funding from your program contact. This number should include State funds and federal funds distributed by IDHS as the pass-through entity. In other words, this amount should include all of the grant funds sought from IDHS.

State Of Illinois
State of Illinois Grant Requested: $250000.00
Non State Of Illinois
You are only required to enter Non-State of Illinois funds if there is a match requirement or cost sharing requirement. The CSFA or NOFO would indicate if there is a requirement. If there is one listed, please enter that here and add the relevant match information. If there is no match requirement but your organization still uses non-State funds to run the program, you may indicate that information here. There will be an opportunity to indicate in detail how your organization will use those funds to supplement State funding for the program. When you are done, click “Save” to continue.

In the above example, you are required to have a 10% of the $250,000 grant requested. 10% of $250,000 is $25,000. If the amount of Non-State funding does not total $25,000, then you will receive an error message.

In the above example, you would have two options. You could either reduce the amount of grant funds requested to $150,000. Alternatively, you would need to increase the match amount to $25,000.

4.3. Indirect Cost Rate Information

Next, you will need to provide information on your indirect cost rate. You will see the below warning at the top of the screen indicating this requirement.
The Grant Accountability and Transparency Unit (GATU) still requires your organization to submit its indirect cost rate proposal through Crowe CARS. You do not have to submit a proposal if you have a federally negotiated indirect cost rate or if you elect to take the *de minimis* amount of indirect cost rate reimbursement. However, you will still need to log into Crowe CARS to indicate as such. Additionally, you will need to choose one of the indirect cost rate options on your budget. Begin by clicking on the “Indirect Cost Rate” button.

The choices of if and how your organization will recoup indirect costs rate have not changed since FY17. The indirect cost rate page has six choices. If you have a federally Negotiated Indirect Cost Rate Agreement (NICRA), then please click Option 1.

If you select Option 1, then you will need to enter information from that NICRA on this page. Please add the time period of the letter, the federal agency that agreed to the rate, the rate, and the base. Copy verbatim the Distribution Base information into the text box. It allows for enough characters to copy the language in its entirety.

Under Option 1, you are confirming that your organization has a NICRA that was approved by the Federal government. A copy of this agreement must be provided to the State of Illinois’ Indirect Cost Unit for review and documentation. For FY19, Crowe Horwath will allow for submission of that information through the Crowe CARS web-based system. That NICRA will be accepted by all State agencies up to any statutory, rule-based or programmatic restrictions or limitations.
Select Option 2a if you have a current NICRA from any State agency, including GATU. If you select Option 2a, please enter the relevant NICRA information on this page. Option (2a): The applicant currently has a Negotiated Indirect Cost Rate Agreement with the State of Illinois that will be accepted by all State of Illinois Agencies up to any statutory, rule-based or programmatic restrictions or limitations. You must submit a new Indirect Cost Rate Proposal (ICRP) to the Indirect Cost Unit within six (6) months after the close of the fiscal year (2 CFR 200 Appendix IV (C)(2)(c).
Select Option 2b if you do not have a NICRA but plan to apply. You will be required to submit an ICRP through GATU’s contractor (Crowe Horwath) on its web-based Crowe CARS system. Option (2b): Your organization must submit its initial Indirect Cost Rate Proposal (ICRP) immediately after the applicant is advised that the State award will be made and, in no event, no later than three (3) months after the effective date of the State award (2 CFR 200 Appendix IV (C)(2)(b). The initial ICRP will be sent to the State of Illinois’ Indirect Cost Unit.

Select Option 3 if you have never received an indirect cost rate and elect to receive the *de minimis* indirect cost reimbursement of 10% of your Modified Total Direct Costs (MTDC). This rate may be used indefinitely on State of Illinois awards (2 CFR 200.414 (c)(4)(f) & (200.68). Your organization still must submit documentation on the calculation of MTDC within your Budget Narrative under Indirect Costs. Your organization may not use the *de minimis* rate if it is a local government or if your grant is funded under a training rate or restricted rate program.

Select Option 4 if you are applying for a grant under a Restricted Rate Program. You must indicate whether you are using a restricted indirect cost rate that is included on your approved NICRA or whether you are using a restricted indirect cost rate that because of a program limit or statutory limit.
Select Option 5 if you are not seeking any reimbursement for indirect costs associated with the grant.

Once you have completed this section, click “Save” to move on to the specific categories of costs.

When you make changes and click “Save,” you will receive the below warning. Click “OK” if you meant to make changes. Otherwise, select “Cancel” in the message box and then click “Cancel” on the page.

4.3.1. The Indirect Cost Line Item Page

You now need to navigate to the indirect cost line item information page. In this category, you will provide the most recent indirect cost rate agreement information for the itemized budget. The appearance of this page will vary based on what Indirect Cost Rate option you selected in Step 4.3.

You must use the applicable indirect cost rates negotiated with the federal or State government in computing indirect costs (F&A) for a program budget. The amount for indirect costs should be calculated by applying the current negotiated indirect cost rate(s) to the approved base(s). After the amount of indirect costs is determined for the program, a breakdown of the indirect
costs should be provided in this section. Your organization will also be allowed to elect to receive an indirect cost rate below your calculated rate.

If you selected Option 1, 2a, or 4, then your indirect cost rate entry instruction are in Section 4.3.3.1 below. If you selected Option 2b or 3, then your indirect cost rate entry instruction are in Section 4.3.3.2 below. If you selected Option 5, then your indirect cost rate entry instruction are in Section 4.3.3.3 below.

4.3.1.1. Indirect Cost Rate Option 1, 2a, or 4

If you have elected Option 1, 2a, or 4, then you have a current indirect cost rate or the program you are submitting a budget for has a specified indirect cost rate. You have the option to use a lower rate, but this is not required.

In either case, click the “Edit Input Base and Non-negotiated Rate” to enter the base for your rate. You also have the option to use a lower rate than negotiated, but this is not required.

On this page, you can enter the base amount to apply to your indirect cost rate. If you choose to use a lower rate, you must check the box and enter the rate you wish to use.

Click “Save” and then click “OK” on the pop-up box if you wish to continue.
The below screenshot shows the amount of indirect costs reimbursement the organization is eligible for if our rate was 25.90% on a base of $10,000.
4.3.1.2. Options 2b and 3

If you have elected Option 2b or 3, then you do not have a current indirect cost rate and will apply for one within 3 months of the grant agreement or will be taking the *de minimis* indirect cost rate. If you elected Option 2b, then the *de minimis* rate will apply in the event you do not received an approved rate.

In either case, click the “Edit Input Base and Non-negotiated Rate” to enter the base for your rate. You also have the option to use a lower rate than the *de minimis* rate, but this is not required.

On this page, you can enter the base amount to apply to your indirect cost rate. The base in this case is the Modified Total Direct Costs (more information below) of the grant. If you choose to use a lower rate, you must check the box and enter the rate you wish to use.

Click “Save” and then click “OK” on the pop-up box if you wish to continue.

The list of include and excluded items to calculate the Modified Total Direct Costs is available in a link on this page. It will bring up the list.
When you click the link, you’ll see the below screen.

It is easier to add excluded items at this step. To do so, click “Add Exclusion Item” in the row of buttons.
To exclude items not included in the Modified Total Direct Cost, click “Add Exclusion Item” and select the item from the drop-down menu. Add the amount and then click “Save.”

Make sure to describe any variations or provide additional information in the narrative and then click “Save Narrative.”

### 4.3.1.3. Option 5

If you have elected Option 5, then you do not get reimbursed for indirect costs under this grant. You cannot enter indirect cost rate information on this page.
At this point, you can move on from this page. But remember to return in Step 4.5.19 after entering the direct cost line items and add appropriate items to your indirect cost base later.

4.4. Place of performance

You will need to select the facility that performs the services under this budget. To do so, please click “Edit Place of Performance” on the budget summary page.

Then, choose the facility location where the services will be performed. If you have multiple locations please include that information in the Project Detail description text box above.
4.5. Uniform Grant Budget Worksheet and Narrative

GATU requires each the proposed budget to include a narrative, sometimes referred to as the budget justification. The narrative serves two purposes: it explains how the costs were estimated and it justifies the need for the cost. Using the Line Item Cost Categories available in the CSA System complies with the requirement to submit a narrative. The Cost Categories, available in the upper right-hand corner of the Budget Summary page, allows you to provide an itemized budget breakdown and justification for each budget category listed in the Budget. You can move between the Cost Category pages by using the drop down box, but you must click “Save” to record your changes. Every line item entered on the Cost Category pages requires justification information in the narrative.
As you work through the Cost Categories, remember to budget for the funds requested from IDHS (State funds) and those from other sources (Non-State of Illinois funds). Non-State funds or resources that are used to meet a cost-sharing, matching requirement, or provided as a voluntary cost-sharing or matching commitment, must include in the narrative: a) The specific costs or contributions by budget category; b) The source of the costs or contributions; and c) In the case of third-party in-kind contributions, a description of how the value was determined for the donated or contributed goods or services. Please see 2 CFR 200.306 for additional guidance.

4.5.1. State of IL Funds

The first page listed is the grant funds requested summary page. This page corresponds to Section A of the Uniform Budget Template. There is no data entry required on this page. Section A automatically populates from the Cost Category pages. When you are finished, Line 18 of this page must match the total amount of grant funds requested in Step 4.2 of this manual. If the numbers do not match, you will see a warning in red.

4.5.2. Non-State of IL Funds

The second page listed is the summary page for resources used to meet a cost-sharing, matching requirement, or provided as a voluntary cost-sharing or matching commitment. This page corresponds to Section B of the Uniform Budget Template. There is no data entry required on this page. Section B automatically populates from the Cost Category pages. When you are finished, Line 18 of this page must match the total amount of Non-State funds Listed in Step 4.2 of this manual.

4.5.3. Personnel

The third page listed is where you enter the organization’s Salaries & Wages that will be charged to the grant under in accordance with 2 CFR 200.430.
On this page, you will need to list each position by title and name of employee, if available, list the salary rate, the percentage of time to be devoted to the project, and length of time working on the project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within your organization.

To begin, click “Add State Item” at the bottom of the page. You will need to click “Add State Item” to add each individual to the Cost Category.

You are now able to enter information about personnel.
You will need to enter the name (or TBD) and the position of the person you are charging to the grant. Enter Salary or Wage without characters and select the appropriate basis from the drop down box (Year, Month, or Hour). Enter the percent of time the position will spend working on this program. If you are basing the salary on a yearly basis, then the maximum length of time you can enter is “1.” If you are basing the salary on a monthly basis, then the maximum length of time you can enter is “12.” Click Save when finished.

The line item will appear under the State personnel list. You can edit or delete the entry using the Action buttons in the right column.
Repeat this Step until you have added all State personnel. You can add personnel funded by non-State funds by entering similar information after clicking “Add Non-State Item.”

You will also need to enter supporting information to justify charging these listed salaries to the grant. This information must be entered in the “Personnel Narrative” text boxes. You can describe several individuals performing the same service as a group.

The description of the responsibilities and duties of each position must relate to fulfilling the project goals and objectives. You must also provide a justification and description of vacant positions. Relate each position specifically to program objectives. Personnel cannot exceed 100% of their time on all active projects. Click “Save Narrative” when finished.
4.5.4. Fringe Benefits

The fourth page listed is where you enter the organization’s Fringe Benefits that will be charged to the grant under in accordance with 2 CFR 200.431.

On this page, you will either need to list each position by title and name of employee, the base, and the rate of Fringe Benefits per person. Alternatively, you can list the benefits by type.

To begin, click “Add State Item” at the bottom of the page. You will need to click “Add State Item” to add each individual to the Cost Category charged to the State.

If you list benefits by type, then enter the benefit type in the “Name” field, enter “N/A” in the Position field, the based should be the total of the personnel charged to the grant, and the rate should be the appropriate rate for the benefit. When finished, click “Save” to return to the Cost Category Page.
When finished, click “Save” to return to the Cost Category Page.

<table>
<thead>
<tr>
<th>Name</th>
<th>Position(s)</th>
<th>Base</th>
<th>Rate (%)</th>
<th>Fringe Benefit Cost</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>FICA</td>
<td>N/A</td>
<td>$25,000.00</td>
<td>7.65%</td>
<td>$1,912.50</td>
<td></td>
</tr>
</tbody>
</table>

State Total: $1,912.50

The line item will appear under the State list. You can edit or delete the entry using the Action buttons in the right column. Repeat this Step until you have added all benefits charged to the State. You can add Fringe benefits that correspond to the personnel funded by non-State funds by entering similar information after clicking “Add Non-State Item.”

If you list benefits by person, then list the name or TBD for To Be Determined, the Position, the Base (the Personnel Cost charged to grant in the Personnel section), and the Fringe benefit rate.

You will also need to enter supporting information to justify charging these fringe benefits to the grant. This information must be entered in the “Fringe Benefits Narrative” text boxes.

Fringe benefits should be based on actual known costs or an established formula. Fringe benefits are for the personnel listed in Step 4.4.3, and only for the percentage of time devoted to the project. Provide the fringe benefit rate used and a clear description of how the computation of fringe benefits was done. If a fringe benefit rate is not used, show how the fringe benefits were computed for each position.

Benefits by type are displayed below.
4.5.5. Travel

The fifth page listed is where you enter the Travel that will be charged to the grant in accordance with 2 CFR 200.474.

On this page, you will either need to list who is traveling, the cost, basis, and quantity of the trip, and sufficient justification in the narrative to explain why the grant requires the travel.

For training projects, travel and meals for trainees should be listed separately. Show the number of trainees and unit cost involved. Identify the location of travel, if known; or if unknown, indicate "location to be determined." Indicate the source of the Travel Policies used to complete this Cost Category or the State of Illinois Travel Regulations. The funds requested in the travel category should be for staff travel only.

Travel for consultants should be shown in the consultant category along with the consultant’s fee. Travel for training participants, advisory committees, review panels and etc., should be itemized the same way as indicated above and placed in the “Miscellaneous” category.

To begin, click “Add State Item” at the bottom of the page. You will need to click “Add State Item” to add each travel charge to the Cost Category charged to the State.
When finished, click “Save” to return to the Cost Category Page. Below are examples of how to enter flight and hotel information into this Cost Category.

The line item will appear under the State list. You can edit or delete the entry using the Action buttons in the right column.

Repeat this Step until you have added all travel charged to the State. You can add Travel costs that correspond to the personnel funded by non-State funds by entering similar information after clicking “Add Non-State Item.”

You will also need to enter supporting information to justify charging the travel to the grant. This information must be entered in the “Travel Narrative” text boxes.
The travel narrative should include origin and destination, type of transportation, estimated breakdown of specific costs if not clear from the line items, number of travelers, related lodging and per diem costs, a brief description of the travel involved, its purpose, and an explanation of how the proposed travel is necessary for successful completion of the project.

When finished typing the Narrative, click “Save Narrative” to record the changes.

4.5.6. Equipment

The sixth page listed is where you enter the Equipment that will be charged to the grant in accordance with 2 CFR 200.439. List the annual or total cost for equipment, if appropriate.

Equipment is an article of tangible personal property that has a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or $5,000. An
organization may classify equipment at a lower dollar value but cannot classify it higher than $5,000.

(Note: Organization's own capitalization policy for classification of equipment can be used).
Your organization should analyze the cost benefits of purchasing versus leasing equipment, especially high cost items and those subject to rapid technical advances.

Rented or leased equipment costs should be listed in the "Contractual" category. Explain how the equipment is necessary for the success of the project. Please include a description of the procurement method to be used in the Narrative section.

To begin, click “Add State Item” at the bottom of the page. You will need to click “Add State Item” to add each travel charge to the Cost Category charged to the State.

Enter the equipment type, the quantity, and the cost per item. If you are charging for leased equipment, please enter the annual cost of the lease.

You must provide justification for the use of each item and relate it to specific program objectives. Enter the justification information in the Equipment Narrative text box.
When finished typing the Narrative, click “Save Narrative” to record the changes.

4.5.7. Supplies

The seventh page listed is where you enter the Supplies that will be charged to the grant in accordance with 2 CFR 200.94. List the annual or total cost for supplies, if appropriate.

Generally, supplies include any materials that are expendable or consumed during the course of the project.

To begin, click “Add State Item” at the bottom of the page. You will need to click “Add State Item” to add each travel charge to the Cost Category charged to the State.

List the supplies by type (office supplies, postage, training materials, copying paper, and other expendable items such as books, hand held tape recorders) and show the basis for computation.
You must provide justification for the use of each item and relate it to specific program objectives. Enter the justification information in the appropriate Supplies Narrative text box.

When finished typing the Narrative, click “Save Narrative” to record the changes.

4.5.8. Contractual Services

The eighth page listed is where you enter the Contractors or Subgrantees of Grant Funds that will be charged to the grant in accordance with 2 CFR 200.218 (Contracts) or 2 CFR 200.92 (Subgrantees).

A Subaward is an award provided by your organization to a subrecipient for the subrecipient to carry out part of this project, including a portion of the scope of work or objectives. It does not include payments to a contractor or payments to an individual that is a beneficiary the program.

A Contract is a legal instrument by which your organization purchases property or services needed to carry out the project or program under this award.

To begin, click “Add State Item” at the bottom of the page. You will need to click “Add State Item” to add each travel charge to the Cost Category charged to the State.
You must describe the service to be procured by contract and an estimate of the cost. Provide us with a separate justification for sole contracts in excess of $150,000 (See 2 CFR 200.88).

You must also include any subawards. For each subaward, submit a separate budget for each subaward or contract to the program contact listed in the CSFA or to recipient of your NOFO response, regardless of the dollar value. Indicate the basis for the cost estimates in the narrative, describe the services to be obtained, and indicate the applicability or necessity of each to the project.

You must provide justification for the use of each item and relate it to specific program objectives. Enter the justification information in the appropriate Contractual Services Narrative text box.

When finished typing the Narrative, click “Save Narrative” to record the changes.

4.5.9. Consultant Services

The ninth page listed is where you enter Consultant Services that will be charged to the grant in accordance with 2 CFR 200.459.
To begin, click “Add State Item” at the bottom of the page. You will need to click “Add State Item” to add each travel charge to the Cost Category charged to the State.

For each consultant enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Please list the expenses associated with the Consultant Services in Step 4.4.10. If the expenses are included in the Services cost, please note that in the Narrative and skip Step 4.4.11.

You must provide justification for the use of each item and relate it to specific program objectives. Enter the justification information in the appropriate Consultant Services Narrative text box. Additionally, indicate whether your formal, written Procurement Policy or the Federal Acquisitions Policy is used.
When finished typing the Narrative, click “Save Narrative” to record the changes.

4.5.10. Consultant Expenses

The tenth page listed is where you enter Consultant Expenses that will be charged to the grant in accordance with 2 CFR 200.459. Please list the expenses associated with the Consultant Services listed in Step 4.4.9. If the expenses were included in the Services cost, please skip this step.

To begin, click “Add State Item” at the bottom of the page. You will need to click “Add State Item” to add each travel charge to the Cost Category charged to the State.

List all expenses to be paid from the grant to the individual consultant (i.e., travel, meals, lodging, etc.). If a field is not applicable to the service provided, please enter the number “1” as a constant. The example below indicates that we are providing lunch to our consultant. The “Number of Trips” is not applicable, so we have entered “1” in that field.

You must provide justification for the use of each item and relate it to specific program objectives. Enter the justification information in the appropriate Consultant Expenses Narrative text box.
When finished typing the Narrative, click “Save Narrative” to record the changes.

**4.5.11. Construction**

The eleventh page listed is where you enter Construction Expenses that will be charged to the grant. Any grants that require this line item require IDHS’ written approval prior to budgeting in this category.

Provide a description of the construction project and an estimate of the costs. As a rule, construction costs are not allowable unless given prior written approval. In some cases, minor repairs or renovations may be allowable. Consult with the program contact listed in the CSFA before budgeting funds in this category.

Estimated construction costs must be supported by documentation. You will need to submit drawings and estimates, formal bids, etc. to the program contact prior to approval. As with all other costs, follow the specific requirements of the program, the terms and conditions of the award, and applicable regulations.

To begin, click “Add State Item” at the bottom of the page. You will need to click “Add State Item” to add each travel charge to the Cost Category charged to the State.

You will need to indicate the purpose of the construction, describe the work, and give the cost of the project for which IDHS gave prior written approval.
You must provide justification for the use of each item and relate it to specific program objectives. Enter the justification information in the appropriate Construction Narrative text box.

4.5.12. Occupancy

The twelfth page listed is where you enter Occupancy costs that will be charged to the grant.

Occupancy would include rent and utilities (See 2 CFR 200.465). Please list items and descriptions by major type and the basis of the computation. NOTE: This budgetary line item is to be used for direct program rent and utilities. All other indirect or administrative occupancy costs should be listed in the indirect expense section of this Budget. Maintenance and repair costs may be included here if directly allocated to program.

To begin, click “Add State Item” at the bottom of the page. You will need to click “Add State Item” to add each travel charge to the Cost Category charged to the State.
You must provide justification for the use of each item and relate it to specific program objectives. In the Narrative section, explain how rental and utility expenses are allocated for distribution as an expense to the program/service. For example, provide the square footage and the cost per square foot rent and utility, and provide a monthly rental and utility cost and how many months to rent.

When finished typing the Narrative, click “Save Narrative” to record the changes.

**4.5.13. Research and Development**

The thirteenth page listed is where you enter Research and Development costs that will be charged to the grant.

Research & Development (R&D) is defined in 2 CFR 200.87 as all research activities, both basic and applied, and all development activities that are performed by non-Federal entities directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes.

To begin, click “Add State Item” at the bottom of the page. You will need to click “Add State Item” to add each travel charge to the Cost Category charged to the State.
Add the purpose of the Research and Development, a description of the research and development, and the project and an estimate of the costs.

NOTE: You must consult with IDHS before budgeting funds for Research and Development. You must provide justification in the Narrative section for any research or development being funded under the program. This would only be available after a discussion with IDHS.

When finished typing the Narrative, click “Save Narrative” to record the changes.

4.5.14. Telecommunications

The fourteenth page listed is where you enter Telecommunications costs that will be charged to the grant. This budgetary line item is ONLY to be used for direct program telecommunications. All other indirect or administrative telecommunication costs should be listed in the indirect expense section of the Budget.

To begin, click “Add State Item” at the bottom of the page. You will need to click “Add State Item” to add each travel charge to the Cost Category charged to the State.

List the items and descriptions by major type and the basis of the estimate of costs.
You must provide justification in the Narrative section for Telecommunications in the budget. Please explain how telecommunication expenses are allocated for distribution as an expense to the program/service.

When finished typing the Narrative, click “Save Narrative” to record the changes.

4.5.15. Training and Education

The fifteenth page listed is where you enter Training and Education costs that will be charged to the grant. In this section, include rental space for training (if required), training materials, speaker fees, substitute teacher fees, or any other applicable expenses related to the training. When training materials (pamphlets, notebooks, videos, and other various handouts) are ordered for specific training activities, these items should be itemized in this section.

To begin, click “Add State Item” at the bottom of the page. You will need to click “Add State Item” to add each travel charge to the Cost Category charged to the State.
You must provide justification for the use of each item and relate it to specific program objectives. In the Narrative section, describe how the training and education costs are associated with employee development and are related to the program.

When finished typing the Narrative, click “Save Narrative” to record the changes.

4.5.16. Direct Administrative Costs

The sixteenth page listed is where you enter Direct Administrative costs that will be charged to the grant. The salaries of administrative and clerical staff should only be listed here if all of the following conditions are met:

1. Administrative or clerical services are integral to a project or activity;
2. Individuals involved can be specifically identified with the project or activity;
3. Such costs are explicitly included in the budget or have the prior written approval of the State awarding agency; and
4. The costs are not also recovered as indirect costs.

If all of these conditions are not met, then test costs must be treated as indirect (F&A) costs.

To begin, click “Add State Item” at the bottom of the page. You will need to click “Add State Item” to add each travel charge to the Cost Category charged to the State.
You must provide justification for the use of each item and relate it to specific program objectives. In the Narrative section, explain how the listed personnel meet the four requirements for the category (listed above).

When finished typing the Narrative, click “Save Narrative” to record the changes.

4.5.17. Miscellaneous (other) Costs

The seventeenth page listed is where you enter and Miscellaneous costs that will be charged to the grant. In this category, list items not included in the previous categories.

To begin, click “Add State Item” at the bottom of the page. You will need to click “Add State Item” to add each travel charge to the Cost Category charged to the State.

List items by type of material or nature of expense and break down costs by quantity and cost per unit if applicable.
You must provide justification for the use of each item and relate it to specific program objectives. In the Narrative section, explain the necessity of the costs for successful completion of the project and exclude unallowable costs (e.g., Printing, Memberships & subscriptions, recruiting costs, etc.).

When finished typing the Narrative, click “Save Narrative” to record the changes.

4.5.18. Grant Exclusive Line Item

The eighteenth page listed is where you enter any costs exclusive to this grant. In this category, list costs directly related to the service or activity of the program that are an integral line item for budgetary purposes. You must have Program approval to use this line item.

To begin, click “Add State Item” at the bottom of the page. You will need to click “Add State Item” to add each travel charge to the Cost Category charged to the State.
You must provide justification for the use of each item and relate it to specific program objectives. In the Narrative section, cite the rule, or any other authority to justify how the costs directly relate to the service or activity of the program.

When finished typing the Narrative, click “Save Narrative” to record the changes.

4.5.19 Indirect Costs

Now you can return to the Indirect Cost Category page and complete your entries. There should already be some information here from Step 4.3. Click “Add State Item” to add an item to your base. You’ll notice that “Add Exclusion Item” is grayed out for Options 1, 2a, and 4. Exclusions only apply to organizations that have selected Option 2b or 3.
Here you can enter information from your budget narrative. Select the item to include from the drop-down menu.

Then enter the remaining information.

Click “Save.” In this example, my rate only allows for indirect costs on personnel.

The amount of available indirect costs it located in the header. Please use this as a guide, but make sure your rate and based are properly applied. Do not rely solely on the heading.

You will need to enter justification for indirect costs in the Narrative section. You can use this space to explain any deviations from a negotiated rate. When finished click “Save Narrative.”
Click “Add State Item” to add a base item. You can select the category of the item from the drop-down menu and then add the remaining information.

Click “Save” when finished.

When you are done with your indirect costs, check the Budget Summary page to ensure that your total budgeted amount matches the amount you have requested from IDHS. Otherwise, you will see a warning.
4.6. Fixed Rate Budget Template

If your grant or program received an exception from using the uniform budget template because it is based on a rate, then you will need to submit budget information using the Fixed Rate Grant Budget. Please select that option after clicking “Add Budget” in the CSA System. Enter in the appropriate CSFA number and short description, and check the box if the grant is not being competitively bid through a NOFO.

![Add GATA Budget](image)

click “Save.”

The Budget Summary page is displayed below. To begin, click “Edit Budget” to enter in the basic budget information.
On this page, you can enter the basic information about the program (whether there was a NOFO, the CSFA number, and the CSFA short description. You can also indicate the number of clients you intend to service, in what IDHS regions you intend to provide services in, and your anticipated revenues to provide services. Add a description of the project in the Project Description text box, then click “Save.”
You can now begin adding information about your services. Click “Add Service Deliverable” to add a service.

Then enter the code (duplicated are allowed), the minimum units of service (enter a “1” if no value is available), the rate per unit, and the anticipate number of unduplicated clients served using this service deliverable. This should not exceed the number of clients entered in add budget info section. Click “Save” when finished. If there is no code, enter N/A.

The service deliverable will then appear in the budget summary.
5. Submission to the organization’s Executive Staff

Once Budget is complete, summary pages are not showing errors, Budget is ready for submission for Provider Executive review.

Provider staff will select “Submit to Executives” tab

6. Executive Review

In order to submit your budget, you’re CFO or Executive Director will need to sign off on it (only one Executive approval is required). After that occurs, you can submit your budget to IDHS for review. Submission for the Uniform Grant Budget and the Fixed Rate Budget are handled in the same manner.

6.1. Budget Sign-off by the CFO
After you have clicked “Submit to Executives,” your organization’s Chief Financial Officer or equivalent will need to login and review the budget. Please let your CFO know to review the proposed budget.

If the CFO has reviewed and there are no changes, they can sign off on the budget by clicking “Signature Page.” Your CFO can modify the budget, or you can modify the budget, if needed.

At this point, the CFO can enter any comments and click “CFO or equivalent Sign” to electronically sign off on the budget.

The CFO will need to confirm their role at your organization by selecting “OK.” Only the CFO or equivalent should be signing off on the budget.
After that has occurred, the signature is recorded in the History.

Signature History

6.2. Budget Sign-off by the Executive Director

If you’re CFO is unavailable or this does not apply to your organization you will need to notify your Executive Director that the budget is ready for review. When your Executive Director logs in, their approval button will now be available. Click “Executive Director or equivalent Sign” to sign the budget. Your Executive Director can modify the budget, or you can modify the budget, if needed.
Once Budget is complete and no errors are found the Executive Director can sign off. The Executive Director will need to confirm their role at your organization by selecting “OK.” Only the Executive Director or equivalent should be signing off on the budget.

6.3. Submission to IDHS

After the Executive has signed off on the budget, then you can submit the budget to IDHS for program staff review. To do so, click “Submit to IDHS” on the budget.

If you later discover errors or need to make changes, you can select “Retract from IDHS” to unsubmit the budget. This is only available prior to IDHS program staff locking the budget for review. You must receive executive signoff in order to resubmit the budget.
You also have the option to print or save a PDF version of the budget. To do so, click “Print Budget” and either save the document or print it. You may want to do so save a copy locally for easy access in case IDHS staff has questions.
7. Amendments

7.1. Formal Amendment

The formal amendment process applies to approved budgets that have a published/executed agreement. The formal amendment process must be used to increase or decrease total program grant revenue, and/or to reallocate funding between expenditure line items that exceed the discretionary limits as stated in Article VI Budget (6.3 & 6.4) of the Uniform Grant Agreement and 2 CFR 200.308. A formal amendment must also be used to make changes to amend the grant exhibits even if the budget is not amended. IDHS staff will need to return linked budget to Grantee for any budget revision.

7.2 Formal Amendment – Increase/Decrease Contract Amount

On the Contract Summary page, select “Add Formal Amendment” or “Add Additional Appropriation” if adding a new appropriation.
Select “Formal Amendment” and enter the required data on the Add Formal Amendment screen.

If the budget needs to be amended, ensure that the “Budget Attachment Required Indicator” box is checked. Leave the box unchecked if the budget is not being amended.

Select “Approp. Code-CFDA #” line item that you will be adjusting  

Or

Select “Add Additional Appropriation “if an additional Appropriation needs to be added.

Review the Current “Current Contract Amount (Approved).”.

Enter the “Adj Amount” to increase or decrease the contract amount.

Review the “Net Contract (Proposed)” amount.
Select “Save.”

After a successful “Save” navigate to Grant Summary Screen.

Grant Summary Screen
Note: the Formal Amendment will be displayed

On the Grant Summary Screen select “Program” the link associated with the newly created “Formal Amendment”

Select “Edit Program Appropriation”

Select “Notify Grantee Required Linked Budget Amendment.”

Enter instructions to grantee in the “Comments section” to revise the budget to increase or decrease total program revenue, and/or reallocate funding between expenditure line Items.

Note: The comments/instructions will be emailed to the grantee in the generated email from the system.
### Request Linked Budget Amendment

<table>
<thead>
<tr>
<th>Fiscal Year:</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSFA #:</td>
<td>444-30-1111</td>
</tr>
<tr>
<td>CSFA Short Description:</td>
<td>000-TEST</td>
</tr>
<tr>
<td>NPFO #:</td>
<td>18-444-30-1111-02</td>
</tr>
<tr>
<td>Linked Contract #:</td>
<td>46CWD03498</td>
</tr>
</tbody>
</table>

By approving this submission, I certify that I am requesting an amendment for the linked budget. Reason(s) for this request are included in the comments.

**Signatory Information:**

<table>
<thead>
<tr>
<th>First Name:</th>
<th>Phari</th>
</tr>
</thead>
<tbody>
<tr>
<td>Last Name:</td>
<td>Ramaraju</td>
</tr>
<tr>
<td>Title:</td>
<td>Systems Analyst - DHS MIS</td>
</tr>
<tr>
<td>E-mail:</td>
<td><a href="mailto:phari.ramaraju@illinois.gov">phari.ramaraju@illinois.gov</a></td>
</tr>
<tr>
<td>Phone #:</td>
<td>2179242189</td>
</tr>
<tr>
<td>Phone Ext:</td>
<td></td>
</tr>
</tbody>
</table>

**Reason(s) for requesting a amendment for the linked budget:**

> Additional $2000 will be awarded for the purchase of hardware/software equipment to support state business. Please review your existing budget updating appropriate category details and submit for IDHS review/approval. Without a signed revised budget, the proposed $2000 in additional funds will not be awarded.

---

Enter appropriate comments/instructions for the Grantee regarding what changes are requested on the revised budget.

The comments/instructions entered here will be emailed to the Grantee Director Contact.
A “Formal Amendment” will need to be added for any reallocation of funding between expenditure line items. Please follow the above process in 7.2. (See below screen shot for the appropriation line information).

In the “Increase / Decrease Ind” drop down this will default to “Decrease”

Do not enter an amount in the “Adj Amount”.

Select “Save”.

**7.3 Formal Amendment – Budget Revision Override (No revision to Budget required)**

Select “Grant Summary” to add “Add Formal Amendment”. Enter the required data on the Add Formal Amendment screen.

Uncheck the “Budget Attachment Required Indicator”.

Select the “Save” button.
7.4 Informal Amendments

The informal amendment process may be used for insignificant changes to the exhibits that do not require a budget amendment and or to amend funding sources for the grant agreement. An informal agreement may not be used to change total program grant funding or to reallocate funding between expenditure line items on an approved budget for a published/executed agreement. On the Contract Summary page, select “Add Informal Amendment”
To change funding amounts between funding sources or add a new funding source:

Select “Approp Code-CFDA #” and/or “Add Additional Appropriation.”

Enter the “Current Contract Amount (Approved).”

Select “Increase / Decrease” drop down.

Enter the “Adj Amount” to increase or decrease.

The “Net Contract (Proposed)” amount MUST equal “Current Contract Amount (Approved).”

Select “Save.”