

**PROGRAM INSTRUCTION**  
HHS-2020-CIP-MI-20-001

**TO:** State Agencies on Aging, State Departments of Insurance, and Aging and Disability Resource Centers Administering Plans under section 119 of The Medicare Improvements for Patients and Providers Act of 2008 – reauthorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020.

**SUBJECT:** Guidance on the Development and Submission of MIPPA State Plans

**LEGAL REFERENCES:** The Medicare Improvements for Patients and Providers Act of 2008 – Section 119, Public Law (PL) 110-275 as amended by the Patient Protection and Affordable Care Act of 2010 (Affordable Care Act), reauthorized by the American Taxpayer Relief Act of 2012 (ATRA), reauthorized by section 110 of the Protecting Access to Medicare Act of 2014 reauthorized by the Medicare Access and CHIP Reauthorization act of 2015, reauthorized by the Bipartisan Budget Act of 2018, and the CARES Act of 2020

The purpose of this Program Instruction (PI) is to provide State Units on Aging, State Departments of Insurance, and Aging and Disability Resource Centers who administer the State Health Insurance Assistance Programs, Area Agencies on Aging, and Aging and Disability Resource Center programs with guidelines for use in developing and submitting FY 2020 MIPPA State Plans.

**State Plan Purpose**

The purpose of MIPPA funding is to enhance statewide and local coalition building focused on outreach, education, and one-to-one assistance activities to Medicare beneficiaries likely to be eligible for the Low Income Subsidy program (LIS) or the Medicare Savings Programs (MSP). ACL will provide funding to State Health Insurance Assistance Programs (SHIP), Area Agencies on Aging (AAA), and Aging and Disability Resource Centers (ADRC). ACL seeks plans from applicants that will describe how the MIPPA funds will be used for outreach, education, and one-on-one application assistance over the next year.

ACL requests that applicants submit a one (1) year state plan with specific project strategies to:

1. Enhance their one-on-one assistance, education, and outreach efforts to eligible Medicare beneficiaries regarding their preventive, wellness, and limited income benefits;
2. Describe how the SHIP, AAA, and ADRC efforts will be coordinated to provide outreach to beneficiaries with limited incomes statewide including rural areas and tribal entities;
3. Review and update previous MIPPA plans to reflect successes achieved to date and direct their efforts to enhance and expand their MIPPA outreach activities; and
4. Set performance goals, taking into account the MIPPA Performance Measures (PMs) implemented in Grant Year 2019.

When applicable, provide a list of regional and local sub-recipient organizations receiving MIPPA funds distributions (or a planned list of sub-recipients) including the organization name, geographic service area, and the priority are funding provided.

State agencies may prepare either one statewide plan combining the MIPPA funding priority areas listed below or separate plans for each eligible state agency describing which funding priority areas each is applying to cover.

### **Award Information**

**Priority Area 1 – State Health Insurance Assistance Program (SHIP):** \$12.4 million in FY 2020 to state agencies (State Units on Aging or State Departments of Insurance) that administer the SHIP to provide enhanced outreach to eligible Medicare beneficiaries regarding their preventive, wellness, and limited income benefits; application assistance to individuals who may be eligible for LIS or MSPs; and outreach activities aimed at preventing disease and promoting wellness.

- State allocations will be based on the following formula:
  - 2/3 of the total amount to existing State SHIP Grant Recipients based on estimates of individuals who may be eligible but not enrolled for LIS or for Medicare Savings Programs;
  - 1/3 of the total amount based on the number of Medicare Part D eligible individuals residing in a rural area relative to the total number of Part D eligible individuals in each state.

**Priority Area 2 – Area Agencies on Aging (AAAs) and Native American Programs:** \$7.1 million in FY 20 to state agencies for AAAs and Native American programs to provide outreach provide enhanced outreach to eligible Medicare beneficiaries regarding their preventive, wellness, and limited income benefits; application assistance to individuals who may be eligible for LIS or MSPs; and outreach activities aimed at preventing disease and promoting wellness.

Of the total, \$285,000 in FY 2020 is reserved for tribal organizations (total 285 grantees). This portion of the funding will be allocated using a separate process.

- State allocations are based on the following formula:
  - 2/3 of the total amount to states for AAAs based on estimates of Medicare beneficiaries who may be eligible but not enrolled for LIS or for Medicare Savings Programs;
  - 1/3 of the total amount based on the number of Medicare Part D eligible individuals residing in a rural area relative to the total number of Part D eligible individuals in each state.

**Priority Area 3 – Aging and Disability Resource Center Programs (ADRC):** \$4.7 million in FY 2020 to agencies that are established ADRCs who have received an Aging and Disability Resource Center (ADRC)/No Wrong Door System (NWD) grant to provide outreach regarding Medicare Part D benefits related to LIS and MSP, and conduct outreach activities aimed at preventing disease and promoting wellness.

- State allocations are based on:
  - Total Medicare Part D beneficiaries by ADRC coverage area from the funded ADRC discretionary grants for the states.

### **MIPPA State Plan Content and Submission Process:**

An Application Kit has been created in GrantSolutions for each grantee to submit the required information.

Please see the Grantee Instructions PowerPoint that was e-mailed to eligible applicants. If you did not receive the Grantee Instructions, please contact:

Margaret Flowers

Phone: 202.795.7315

Email: [Margaret.Flowers@acl.hhs.gov](mailto:Margaret.Flowers@acl.hhs.gov)

An Authorized Organization Representative (AOR) for the applicant organization submits a grant application on behalf of a company, organization, institution, or government. AORs have the authority to sign grant applications and the required certifications and/or assurances that are necessary to fulfill the requirements of the application process. The AOR must “verify” the submission of the application in the GrantSolutions System.

The State plan should include:

1. MIPPA Project Narrative (no more than 20 pages);
2. Work Plan detailing anticipated activities;
3. SF 424 – Application for Federal Assistance;
4. SF 424B – Assurances. Note: Be sure to complete this form according to instructions and have it signed and dated by the authorized representative (see item 18d of the SF 424);
5. Budget Narrative/Justification; and
6. Lobbying Certification

### **Project Narrative**

Applicants should submit a one (1) year state plan with specific project strategies to enhance the outreach and one-on-one assistance efforts to Medicare beneficiaries specifically focusing on those eligible for the Low Income Subsidy or Medicare Savings Programs above and beyond those regular activities planned in response to other funding. The MIPPA State Plan narrative should be comprised of no more than 20 pages and clearly addresses the following areas:

1. How Priority Area 1 (SHIP) and Priority Area 2 (AAA) funds will be used to support enhanced outreach and one-on-one application assistance efforts for Medicare beneficiaries with limited incomes who may be eligible for LIS or MSPs, above and beyond those regular activities planned in response to other funding.
2. How activities for Priority Area 3 (ADRC) will provide Medicare Part D outreach related to LIS or MSPs application assistance, above and beyond those regular activities that the state has planned in response to other funding.
3. How funds for all three Priority Areas will be used for outreach and education activities aimed at preventing disease and promoting wellness above and beyond those regular activities planned in response to other funding.
4. How funds for all three Priority Areas will be used for outreach and education activities aimed at rural areas(s) above and beyond those regular activities planned in response to other funding.
5. Where applicable, how the state will coordinate with the Native American programs on LIS, MSPs, or disease prevention and wellness outreach.
5. How all three Priority Areas performed previously by reviewing and updating previous MIPPA plans to reflect successes achieved to date, clearly and setting annual target goals and plans to track throughout the year, taking into account the Performance Measures (PMs):
  - a. **PM1: Overall MIPPA Contacts** - Percentage of total beneficiary contact forms per Medicare beneficiaries under 150% FPL in the state
  - b. **PM2: Overall Persons Reached through Outreach** - Total number of people reached as

reported on group outreach and education forms

- c. **PM3: MIPPA Target Populations** - Total number of beneficiary contact forms by target beneficiary groups (Under 65, Rural, Native American, English as a Secondary Language)
  - d. **PM4: Contacts with Applications Submitted** - Percentage of forms with applications submitted compared to overall MIPPA contacts reported in PM1
7. Describe what integrated care programs for dual eligible Medicare and Medicaid beneficiaries are available in the state and how all three Priority Areas will provide outreach and education related to them. Integrated care programs include, but are not limited to, Programs of All-Inclusive Care for the Elderly, Medicare Advantage Special Needs Plans and Supplemental benefits.
  8. How all three Priority Areas will coordinate to build statewide and local efforts to provide outreach to beneficiaries with limited incomes.
  9. Where funds are distributed, applicants should provide a list of regional and local sub-recipients (or list of planned sub-recipients) indicating the organization name, geographic service area(s), and priority area funding provided.
  10. How the roles and responsibilities of project staff, contractors and key partners are delineated. Include resumes of the proposed project director, key staff and consultants reflect the background, experience, and other qualifications required to carry out designated roles and responsibilities, particularly project direction, volunteer management, data management, tracking and reporting, and outreach and education.

Plans should clearly describe which Priority Areas the applicant is applying for and how they will manage and track the separate funding streams (if applying to more than one) throughout the life of the award. If two agencies are applying for different Priority Areas and funding streams the applicants should also describe how they will work together both to complete the work of the grant and to ensure they are not duplicating efforts.

### **Work Plan**

States should submit a one (1) year MIPPA project work plan. The Project Work Plan should reflect and be consistent with the Project Narrative and should cover a one (1) year project period. It should include a statement of the project's overall goal, anticipated outcome(s), key objectives, and the major tasks or action steps that will be pursued to achieve the goal and outcome(s). For each major task or action step, the work plan should identify timeframes involved (including start- and end-dates), and the lead person responsible for completing the task. Applicants may use the attached template, if desired.

### **SF 424 – Application for Federal Assistance**

See pages 10 – 12 below for instructions and assistance.

### **SF 424B – Assurances**

This form will be available as an electronic document on the GrantSolutions system. Be sure to complete this form according to instructions and have it signed and dated by the authorized representative (see item 18d of the SF 424).

### **Lobbying Certification**

This form will have to be downloaded from GrantSolutions, filled out and signed. This form contains certifications that are required of the applicant organization regarding lobbying. Please note that a duly authorized representative of the applicant organization must attest to the applicant's compliance with these certifications. ACL requires physical signature and date over the text fields since this is an uploaded submission to GrantSolutions not grants.gov.

### **Budget Narrative/Justification**

The Budget Narrative/Justification should include the information on the "Budget Narrative/Justification Sample Format." Applicants are encouraged to use a format similar to this document, which provides an example of the level of detail sought.

### **Submission Dates and Times**

The deadline for the submission of applications under this Program Announcement is **July 20, 2020**. Applications must be submitted electronically via [www.GrantSolutions.gov](http://www.GrantSolutions.gov) by 11:59 p.m. Eastern Time, **July 20, 2020**.

**Informational Conference Call:** 06/2/20 at 2:30 PM ET

Phone: 415-527-5035

Access Code: 900 758 946

Meeting password: njJf3uQNp42

Web: <https://hhs.webex.com/hhs/j.php?MTID=m29469eed73c032d1e10ceee16a4def72>

### **Inquires**

Direct inquiries regarding programmatic issues can be directed to:

Margaret Flowers

Phone: 202.795.7315

Email: [Margaret.Flowers@acl.hhs.gov](mailto:Margaret.Flowers@acl.hhs.gov)

## MIPPA STATE PLAN REVIEW INFORMATION

### Criteria

Applications will be reviewed and evaluated based on the criteria listed below:

#### **Project Narrative**

- Does the proposal address how enhanced outreach, education, and one-to-one assistance efforts directed toward Medicare beneficiaries with limited incomes who may be eligible for LIS or MSPs will be provided? Are the efforts above and beyond those regular activities planned in response to other funding?
- Does the proposal address how outreach activities aimed at preventing disease and promoting wellness will be provided? Are the efforts above and beyond those regular activities planned in response to other funding?
- Where applicable, does the proposal address how outreach and education activities aimed at rural areas(s) will be provided? Are the efforts above and beyond those regular activities planned in response to other funding?
- Where applicable, for all three Priority Areas, does the proposal address coordination with the Native American programs on LIS, MSPs, or prevention and wellness outreach?
- Does the proposal address plans to provide outreach, education, and one-to-one assistance with integrated care choices for dual eligible beneficiaries?
- Does the proposal address how all three Priority Areas will coordinate to build statewide and local efforts to provide outreach to beneficiaries with limited incomes?
- Where funds are distributed, does the proposal include a list of recipients (or list of planned recipients) indicating the organization name, geographic service area(s), and Priority Area funding provided?

#### **Work Plan**

- Did the proposal include a work plan that identifies timeframes involved (including start and end dates), and the lead person responsible for completing the task for the activities planned in response to this funding opportunity?
- Does the proposal include goals based on the MIPPA Performance Measures and how progress will be tracked throughout the year?

#### **Project Impact**

- Does the proposal clearly identify the measurable program outcomes that will result from the project? Are the expected outcomes linked to the priorities and activities identified in the project narrative and work plan?

## **Organizational Capacity**

- Are the roles and responsibilities of project staff, contractors and key partners delineated? Do the resumes of the proposed project director, key staff and consultants reflect the background, experience, and other qualifications required to carry out designated roles and responsibilities, particularly project direction, volunteer management, data management, tracking and reporting, and outreach and education?

## Project Work Plan – Sample Template

**NOTE : Applicants requesting funding for a multi-year grant program are REQUIRED to provide a Project Work Plan for EACH potential year of grant funding requested.**

**Goal:**

**Measurable Outcome(s):**

\* **Time Frame** (Start/End Dates by Month in Project Cycle)

Major Objectives	Key Tasks	Lead Person	1*	2*	3*	4*	5*	6*	7*	8*	9*	10*	11*	12*
1.														
2.														



## Project Work Plan, Page 2 – Sample Template

**Goal:**  
**Measurable Outcome(s):**

\* **Time Frame** (Start/End Dates by Month in Project Cycle)

Major Objectives	Key Tasks	Lead Person	1*	2*	3*	4*	5*	6*	7*	8*	9*	10*	11*	12*
3.														
4.														

## SF 424 Instructions

This section provides step-by-step instructions for completing the standard Federal form required as part of your grant application, including special instructions for completing the Standard Budget Form (SF) 424. Standard Forms are used for a wide variety of Federal grant programs, and Federal agencies have the discretion to require some or all of the information on these forms. ACL does not require all the information on these Standard Forms. Accordingly, please use the instructions below in lieu of the standard instructions attached to SF 424 to complete this form.

### Standard Form 424

1. **Type of Submission:** (REQUIRED): Select Application
2. **Type of Application:** (REQUIRED) Select New
3. **Date Received:** Leave this field blank
4. **Applicant Identifier:** Leave this field blank
5. **Federal Identifiers**
  - a. **Federal Entity Identifier:** Leave this field blank
  - b. **Federal Award Identifier:** Leave this field blank
6. **Date Received by State:** Leave this field blank.
7. **State Application Identifier:** Leave this field blank.
8. **Applicant Information:** Enter the following in accordance with agency instructions:
  - a. **Legal Name:** (REQUIRED): This should be pre-populated with information in the GrantSolutions System. If it is not, or if it is incorrect, enter the name that the organization has registered with the System for Award Management (SAM), formally the Central Contractor Registry. Information on registering with SAM may be obtained by visiting the Grants.gov website (<http://www.grants.gov>) or by going directly to the SAM website ([www.sam.gov](http://www.sam.gov)).
  - b. **Employer/Taxpayer Number (EIN/TIN):** (REQUIRED): This should be pre-populated with information in the GrantSolutions System. If it is not, or if it is incorrect, enter the Employer or Taxpayer Identification Number (EIN or TIN) as assigned by the Internal Revenue Service. In addition, we encourage the organization to include the correct suffix used to identify your organization in order to properly align access to the Payment Management System.
  - c. **Organizational DUNS:** (REQUIRED): This should be pre-populated with information in the GrantSolutions System. If it is not, or if it is incorrect, enter the organization's DUNS or DUNS+4 number received from Dun and Bradstreet. Information on obtaining a DUNS number may be obtained by visiting the Grants.gov website (<http://www.grants.gov>). Your DUNS number can be verified at <http://www2.zapdata.com/CompanyLookup.do>.

- d. **Address:** (REQUIRED): This should be pre-populated with information in the GrantSolutions System. If it is not, or if it is incorrect, Enter the complete address including the county.
  - e. **Organizational Unit:** Enter the name of the primary organizational unit (and department or division, if applicable) that will undertake the project.
  - f. **Name and contact information of person to be contacted on matters involving this application:** Enter the name (First and last name required), organizational affiliation (if affiliated with an organization other than the applicant organization), telephone number (Required), fax number, and email address (Required) of the person to contact on matters related to this application.
9. **Type of Applicant:** (REQUIRED): This field should be preselected as A. State Government.
10. **Name of Federal Agency:** (REQUIRED): This field will be prepopulated as ACL-Administration on Aging.
11. **Catalog of Federal Domestic Assistance Number/Title:** This field will be prepopulated with the CFDA Number
12. **Funding Opportunity Number/Title:** This field will be prepopulated with the Funding Opportunity Number and Title
13. **Competition Identification Number/Title:** This field will be prepopulated with the Funding Opportunity Number and Title
14. **Areas Affected By Project:** Leave this field blank.
15. **Descriptive Title of Applicant’s Project:** (REQUIRED): Enter a brief descriptive title of the project (This is not a narrative description). **Please use the state name in the title.**
16. **Congressional Districts Of:** (REQUIRED)
- a. Enter the applicant’s Congressional District, and
  - b. Enter all district(s) affected by the program or project. Enter in the format: 2 characters State Abbreviation – 3 characters District Number, e.g., CA-005 for California 5th district, CA-012 for California 12<sup>th</sup> district, NC-103 for North Carolina’s 103rd district. If all congressional districts in a state are affected, enter “all” for the district number, e.g., MD-all for all congressional districts in Maryland. If nationwide, i.e. all districts within all states are affected, enter US-all. See the below website to find your congressional district: [www.house.gov](http://www.house.gov)
17. **Proposed Project Start and End Dates:** (REQUIRED)
- a. **Start Date:** Enter September 1, 2020
  - b. **End Date:** Enter August 31, 2021
18. **Estimated Funding:** (REQUIRED) Enter 0 in 18a – 18g. Please do not use dollar signs (\$).
19. **Is Application Subject to Review by State Under Executive Order 12372 Process?**  
Select c. Program is not covered by E.O. 12372

20. **Is the Applicant Delinquent on any Federal Debt?** (Required) This question applies to the applicant organization, not the person who signs as the authorized representative. If yes, include an explanation on the continuation sheet.

21. **Authorized Representative:** (Required) Enter the First Name, Last Name, Title, Telephone Number, and E-mail address of the Authorized Representative of the applicant organization. A copy of the governing body's authorization for you to sign this application as the official representative must be on file in the applicant's office. (Certain Federal agencies may require that this authorization be submitted as part of the application).

**NOTE:** Submitting the online SF424 and SF424B is the signature mechanism for this grant for the two standard forms. ACL requires physical signature and date for the lobbying form. The signed document must be uploaded into the GrantSolutions application as an attachment.

### **Separate Budget Narrative/Justification Requirement**

For your use in developing and presenting your Budget Narrative/Justification, a sample format with examples and a blank sample template have been included in these Attachments. In your Budget Narrative/Justification, you should include a breakdown of the budgetary costs for all of the object class categories noted in Section B, across three columns: Federal; non-Federal cash; and non-Federal in-kind. Cost breakdowns, or justifications, are required for any cost of \$1,000 or for the thresholds as established in the examples. The Budget Narratives/Justifications should fully explain and justify the costs in each of the major budget items for each of the object class categories, as described below. Non-Federal cash as well as, sub-contractor or sub-grantee (third party) in-kind contributions designated as match must be clearly identified and explained in the Budget Narrative/Justification. The full Budget Narrative/Justification should be included in the application immediately following the SF 424 forms.

Line 6a: **Personnel:** Enter total costs of salaries and wages of applicant/grantee staff. Do not include the costs of consultants, which should be included under 6h Other.

**In the Justification:** Identify the project director, if known. Specify the key staff, their titles, and time commitments in the budget justification.

Line 6b: **Fringe Benefits:** Enter the total costs of fringe benefits unless treated as part of an approved indirect cost rate.

**In the Justification:** If the total fringe benefit rate exceeds 35% of Personnel costs, provide a breakdown of amounts and percentages that comprise fringe benefit costs, such as health insurance, FICA, retirement, etc. A percentage of 35% or less does not require a break down but you must show the percentage charged for each full/part time employee.

Line 6c: **Travel:** Enter total costs of all travel (local and non-local) for staff on the project. NEW: Local travel is considered under this cost item not under Other. Local transportation (all travel which does not require per diem is considered local travel). Do not enter costs for consultant's travel - this should be included in line 6h.

**In the Justification:** Include the total number of trips, number of travelers, destinations, purpose (e.g., attend conference), length of stay, subsistence allowances (per diem), and transportation costs (including mileage rates).

Line 6d: **Equipment:** Enter the total costs of all equipment to be acquired by the project. For all grantees, "equipment" is nonexpendable tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. If the item does not meet the \$5,000 threshold, include it in your budget under Supplies, line 6e.

**In the Justification:** Equipment to be purchased with federal funds must be justified as necessary for the conduct of the project. The equipment must be used for project-related functions. Further, the purchase of specific items of equipment should not be included in the submitted budget if those items of equipment, or a reasonable facsimile, are otherwise

available to the applicant or its subgrantees.

Line 6e: **Supplies:** Enter the total costs of all tangible expendable personal property (supplies) other than those included on line 6d.

**In the Justification:** For any grant award that has supply costs in excess of 5% of total direct costs (Federal or Non-Federal), you must provide a detailed break down of the supply items (e.g., 6% of \$100,000 = \$6,000 - breakdown of supplies needed). If the 5% is applied against \$1 million total direct costs (5% x \$1,000,000 = \$50,000) a detailed breakdown of supplies is not needed. Please note: any supply costs of \$5,000 or less regardless of total direct costs does not require a detailed budget breakdown (e.g., 5% x \$100,000 = \$5,000 - no breakdown needed).

Line 6f: **Contractual:** Regardless of the dollar value of any contract, you must follow your established policies and procedures for procurements and meet the minimum standards established in the Code of Federal Regulations (CFR's) mentioned below. Enter the total costs of all contracts, including (1) procurement contracts (except those which belong on other lines such as equipment, supplies, etc.). Note: The 33% provision has been removed and line item budget detail is not required as long as you meet the established procurement standards. Also include any awards to organizations for the provision of technical assistance. Do not include payments to individuals on this line. Please be advised: A subrecipient is involved in financial assistance activities by receiving a sub-award and a subcontractor is involved in procurement activities by receiving a sub-contract. Through the recipient, a subrecipient performs work to accomplish the public purpose authorized by law. Generally speaking, a sub-contractor does not seek to accomplish a public benefit and does not perform substantive work on the project. It is merely a vendor providing goods or services to directly benefit the recipient, for example procuring landscaping or janitorial services. In either case, you are encouraged to clearly describe the type of work that will be accomplished and type of relationship with the lower tiered entity whether it be labeled as a subaward or subcontract.

**In the Justification:** Provide the following three items - 1) Attach a list of contractors indicating the name of the organization; 2) the purpose of the contract; and 3) the estimated dollar amount. If the name of the contractor and estimated costs are not available or have not been negotiated, indicate when this information will be available. The Federal government reserves the right to request the final executed contracts at any time. If an individual contractual item is over the small purchase threshold, currently set at \$100K in the CFR, you must certify that your procurement standards are in accordance with the policies and procedures as stated in 45 CFR Part 75 for states, in lieu of providing separate detailed budgets. This certification should be referenced in the justification and attached to the budget narrative.

Line 6g: **Construction:** Leave blank since construction is not an allowable costs for this program.

Line 6h: **Other:** Enter the total of all other costs. Such costs, where applicable, may include, but are not limited to: insurance, medical and dental costs (i.e. for project volunteers this is different from personnel fringe benefits), non-contractual fees and travel paid directly to individual consultants, postage, space and equipment rentals/lease, printing and publication,

computer use, training and staff development costs (i.e. registration fees). If a cost does not clearly fit under another category, and it qualifies as an allowable cost, then rest assured this is where it belongs.

Note: A recent Government Accountability Office (GAO) report number 11-43, has raised considerable concerns about grantees and contractors charging the Federal government for additional meals outside of the standard allowance for travel subsistence known as per diem expenses. If meals are to be charged towards the grant they must meet the following criteria outlined in the Grants Policy Statement:

*Meals are generally unallowable except /or the following:*

- *For subjects and patients under study(usually a research program);*
- *Where specifically approved as part of the project or program activity, e.g., in programs providing children's services (e.g., Headstart);*
- *When an organization customarily provides meals to employees working beyond the normal workday, as a part of a formal compensation arrangement;*
- *As part of a per diem or subsistence allowance provided in conjunction with allowable travel; and Under a conference grant, when meals are a necessary and integral part of a conference, provided that meal costs are not duplicated in participants' per diem or subsistence allowances (Note: the sole purpose of the grant award is to hold a conference).*

**In the Justification:** Provide a reasonable explanation for items in this category. For example, individual consultants explain the nature of services provided and the relation to activities in the work plan or indicate where it is described in the work plan. Describe the types of activities for staff development costs.

Line 6i: **Total Direct Charges:** Show the totals of Lines 6a through 6h.

Line 6j: **Indirect Charges:** Enter the total amount of indirect charges (costs), if any. If no indirect costs are requested, enter "none." Indirect charges may be requested if: (1) the applicant has a current indirect cost rate agreement approved by the Department of Health and Human Services or another federal agency; or (2) the applicant is a state or local government agency. **State governments should enter the amount of indirect costs determined in accordance with DHHS requirements.** An applicant that will charge indirect costs to the grant must enclose a copy of the current rate agreement. Indirect Costs can only be claimed on Federal funds, more specifically, they are to only be claimed on the Federal share of your direct costs. Any unused portion of the grantee's eligible Indirect Cost amount that are not claimed on the Federal share of direct charges can be claimed as un-reimbursed indirect charges, and that portion can be used towards meeting the recipient match.

Line 6k: **Total:** Enter the total amounts of Lines 6i and 6j.

Line 7: **Program Income:** As appropriate, include the estimated amount of income, if any, you expect to be generated from this project that you wish to designate as match (equal to the amount shown for Item 15(f) on Form 424).

**Note:** Any program income indicated at the bottom of Section B and for item 15(f) on the face sheet of Form 424 will be included as part of non-Federal match and will be subject to the rules for documenting completion of this pledge. If program income is expected, but is not needed to achieve matching funds, **do not** include that portion here or on Item 15(f) of the Form 424 face sheet. Any anticipated program income that will not be applied as grantee match should be described in the Level of Effort section of the Program Narrative.

**Budget Narrative/Justification - Sample Format**

<b>Object Class Category</b>	<b>Federal Funds</b>	<b>Non-Federal Cash</b>	<b>Non-Federal In-Kind</b>	<b>TOTAL</b>	<b>Justification</b>
Personnel	\$47,700	\$23,554	\$0	\$71,254	<p><b>Federal</b> Project Director (name) = .5 FTE @ \$95,401/yr = \$47,700</p> <p><b>Non-Fed Cash</b> Officer Manager (name) = .5FTE @ \$47,108/yr = \$23,554</p> <p><b>Total</b> 71,254</p>
Fringe Benefits	\$17,482	\$8,632	\$0	\$26,114	<p><b>Federal</b> Fringe on Project Director at 36.65% = \$17,482 FICA (7.65%) Health (25%) Dental (2%) Life (1%) Unemployment (1%)</p> <p><b>Non-Fed Cash</b> Fringe on Office Manager at 36.65% = \$8,632 FICA (7.65%) Health (25%) Dental (2%) Life (1%) Unemployment (1%)</p>



Travel	\$4,707	\$2,940	\$0	\$7,647	<p><b>Federal</b>  Local travel: 6 TA site visits for 1 person  Mileage: 6RT @ .585 x 700 miles \$2,457  Lodging: 15 days @ \$110/day \$1,650  Per Diem: 15 days @ \$40/day \$600  Total \$4,707</p> <p><b>Non-Fed Cash</b>  Travel to National Conference in (Destination) for 3 people  Airfare 1 RT x 3 staff @ \$500 \$1,500  Lodging: 3 days x 3 staff @ \$120/day \$1,080  Per Diem: 3 days x 3 staff @ \$40/day \$360  Total \$2,940</p>
Equipment	\$10,000	\$0	\$0	\$10,000	No Equipment requested OR: Call Center Equipment Installation = \$5,000 Phones = \$5,000 Total \$10,000

Supplies	\$3,700	\$5,670	\$0	\$9,460	<b>Federal</b> 2 desks @ \$1,500 \$3,000 2 chairs @ \$300 \$600 2 cabinets @ \$200 \$400 <b>Non-Fed Cash</b> 2 Laptop computers \$3,000 Printer cartridges @ \$50/month \$300 Consumable supplies (pens, paper, clips etc.) @ \$180/month \$2,160 Total \$9,460
Contractual	\$30,171	\$0	\$0	\$30,171	(organization name, purpose of contract and estimated dollar amount) Contract with AAA to provide respite services: 11 care givers @ \$1,682 = \$18,502 Volunteer Coordinator = \$11,669 Total \$30,171 <i>If contract details are  unknown due to contract yet to  be made provide same  information listed above and:  A detailed evaluation plan and  budget will be submitted by  (date), when contract is made.</i>
Other	\$5,600	\$0	\$5,880	\$11,480	<b>Federal</b> 2 consultants @ \$100/hr for 24.5 hours each = \$4,900 Printing 10,000 Brochures @ \$.05 = \$500

					Local conference registration fee (name conference) = \$200 Total \$5,600 <b>In-Kind Volunteers</b> 15 volunteers @ \$8/hr for 49 hours = \$5,880
Indirect Charges	\$20,934	\$0	\$0	\$20,934	21.5% of salaries and fringe = \$20,934 IDC rate is attached.
<b>TOTAL</b>	<b>\$140,294</b>	<b>\$40,866</b>	<b>\$5,880</b>	<b>\$187,060</b>	

**Budget Narrative/Justification - Sample Template**

<b>Object Class Category</b>	<b>Federal Funds</b>	<b>Non-Federal Cash</b>	<b>Non-Federal In-Kind</b>	<b>TOTAL</b>	<b>Justification</b>
Personnel					
Fringe Benefits					
Travel					
Equipment					
Supplies					
Contractual					
Other					
Indirect Charges					
<b>TOTAL</b>					