

COST PROPOSAL (BUDGET) FORMS
(INSTRUCTIONS AND SAMPLES)
ON
PURCHASES OF HEALTH AND HUMAN SERVICES

(Chapter 103F, Hawaii Revised Statutes)

Form No.	Form Title
SPO-H-205	Budget
SPO-H-205A	Organization-Wide Budget by Source of Funds
SPO-H-205B	Organization-Wide Budget by Programs
SPO-H-206A	Budget Justification-Personnel: Salaries & Wages
SPO-H-206B	Budget Justification-Personnel: Payroll Taxes, Assessments & Fringe Benefits
SPO-H-206C	Budget Justification-Travel: Inter-Island
SPO-H-206D	Budget Justification-Travel: Out of State
SPO-H-206E	Budget Justification-Contractual Services: Administrative
SPO-H-206F	Budget Justification-Contractual Services: Subcontracts
SPO-H-206G	Budget Justification-Depreciation
SPO-H-206H	Budget Justification-Program Activities
SPO-H-206I	Budget Justification-Equipment Purchases
SPO-H-206J	Budget Justification-Motor Vehicle

Don't forget the [Cost Principles \(SPOH 201\)](#)

**Instructions for Completing
FORM SPO-H-205 BUDGET**

Applicant/Provider:	Enter the Applicant's legal name.
RFP#:	Enter the Request for Proposal (RFP) identifying number for this service activity.
Column (a) Budget Request	Budget Request. Enter the requested budget amounts for each cost item listed. Use the Cost Principles included in the RFP as a guide to determine which costs are allowed.
TOTAL (A+B+C+D)	Sum the subtotals for Budget Categories A, B, C and D, for columns (a) through (d).
SOURCES OF FUNDING: (a) (b) (c) (d)	Identify all sources of funding to be used for this service activity.
TOTAL REVENUE	Enter the sum of all revenue sources cited above.
Budget Prepared by:	Type or print the name of the person who prepared the budget request and their telephone number. If there are any questions or comments, this person will be contacted for further information and clarification. Provide signature of Applicant's authorized representative, and date of approval.

SPECIAL INSTRUCTIONS:

Column (b):
Column (c):
Column (d):

BUDGET

(Period _____ to _____)

Applicant/Provider: XYZ Hawai'i, Inc.

RFP No.: ABC-123

Contract No. (As Applicable): DHS-97-001

BUDGET CATEGORIES	Budget Request (a)	(b)	(c)	(d)
A. PERSONNEL COST				
1. Salaries	70,250			
2. Payroll Taxes & Assessments	7,643			
3. Fringe Benefits	11,451			
TOTAL PERSONNEL COST	89,344			
B. OTHER CURRENT EXPENSES				
1. Airfare, Inter-Island	500			
2. Airfare, Out-of-State	800			
3. Audit Services	500			
4. Contractual Services - Administrative	900			
5. Contractual Services - Subcontracts	900			
6. Insurance	2,000			
7. Lease/Rental of Equipment				
8. Lease/Rental of Motor Vehicle				
9. Lease/Rental of Space				
10. Mileage	400			
11. Postage, Freight & Delivery	200			
12. Publication & Printing	100			
13. Repair & Maintenance	200			
14. Staff Training	100			
15. Substance/Per Diem	1,200			
16. Supplies	1,000			
17. Telecommunication	1,200			
18. Transportation	215			
19. Utilities	3,000			
20.				
21.				
22.				
23.				
TOTAL OTHER CURRENT EXPENSES	13,215			
C. EQUIPMENT PURCHASES	500			
D. MOTOR VEHICLE PURCHASES	9,750			
TOTAL (A+B+C+D)	\$112,809			
SOURCES OF FUNDING		Budget Prepared By:		
(a) Budget Request	\$112,809	Joe E. Hawai'i 999-9999		
(b) Funds Raised		Name (Please type or print) Phone		
(c) Program Income		02/14/97		
(d)		Signature of Authorized Official Date		
		Lee D. Duss, Executive Director		
		Name and Title (Please type or print)		
TOTAL REVENUE	\$112,809	For State Agency Use Only		
		Signature of Reviewer Date		

SAMPLE

**Instructions for Completing
FORM SPO-H-205A ORGANIZATION - WIDE BUDGET BY
SOURCE OF FUNDS**

Applicant/Provider:	Enter the Applicant's legal name.
RFP#:	Enter the Request For Proposal (RFP) identifying number of this service activity.
For all columns (a) thru (d)	<p>Report your total organization-wide budget for this fiscal year by source of funds. Your organization's budget should reflect the total budget of the "organization" legally named. Report each source of fund in separate columns, by budget line item.</p> <p>For the first column on the first page of this form, use the column heading, "Organization Total".</p> <p>For the remaining columns you may use column headings such as: Federal, State, Funds Raised, Program Income, etc. If additional columns are needed, use additional copies of this form.</p>
Columns (b), (c) & (d)	Identify sources of funding in space provided for column titles.
TOTAL (A+B+C+D)	Sum the subtotals for Budget Categories A, B, C and D, for columns (a) through (d).
SOURCE OF FUNDING: (a) (b) (c) (d)	Identify all sources of funding to be used by your organization.
TOTAL REVENUE	Enter the sum of all revenue sources cited above.
Budget Prepared by:	Type or print the name of the person who prepared the budget request and their telephone number. If there are any questions or comments, this person will be contacted for further information and clarification. Provide signature of Applicant's authorized representative, and date of approval.

ORGANIZATION - WIDE BUDGET BY SOURCE OF FUNDS

(Period _____ to _____)

Applicant/Provider: XYZ Hawai'i, Inc.

RFP No.: ABC-123

Contract No. (As Applicable): DHS-97-001

BUDGET CATEGORIES	Total Funds (a)	State Funds (b)	Privately Raised Funds (c)	Program Income (d)
A. PERSONNEL COST				
1. Salaries	200,504	70,250	79,105	51,149
2. Payroll Taxes & Assessments	21,810	7,643	7,624	6,543
3. Fringe Benefits	32,682	11,451	13,923	7,308
TOTAL PERSONNEL COST	254,996	89,344	100,652	65,000
B. OTHER CURRENT EXPENSES				
1. Airfare, Inter-Island	2,288	500	1,788	
2. Airfare, Out-of-State	6,488	800	5,688	
3. Audit Services	2,955	500	45	2,410
4. Contractual Services - Administrative	2,195	900		1,295
5. Contractual Services - Subcontracts	2,195	900		1,295
6. Insurance	5,141	2,000	3,141	
7. Lease/Rental of Equipment				
8. Lease/Rental of Motor Vehicle				
9. Lease/Rental of Space				
10. Mileage	1,055	400	655	
11. Postage, Freight & Delivery	785	200	585	
12. Publication & Printing	5,550	100	5,450	
13. Repair & Maintenance	598	200	398	
14. Staff Training	245	100	145	
15. Substance/Per Diem	3,678	1,200	2,478	
16. Supplies	4,905	1,000	3,905	
17. Telecommunication	3,232	1,200	2,032	
18. Transportation	885	215	670	
19. Utilities	4,235	3,000	1,235	
20.				
21.				
22.				
23.				
TOTAL OTHER CURRENT EXPENSES	46,430	13,215	28,215	5,000
C. EQUIPMENT PURCHASES		500		
D. MOTOR VEHICLE PURCHASES		9,750		
TOTAL (A+B+C+D)	\$301,426	\$112,809	\$128,867	\$70,000
SOURCES OF FUNDING		Budget Prepared By:		
(a) Total Funds	\$301,426	Joe E. Hawai'i 999-9999		
(b) State Funds	\$112,809	Name (Please type or print) Phone		
(c) Privately Raised Funds	\$128,867	Date		
(d) Program Income	\$70,000	Signature of Authorized Official		
		Date		
		Name and Title (Please type or print)		
TOTAL REVENUE	\$301,426	For State Agency Use Only		
		Signature of Reviewer		
		Date		

SAMPLE

**Instructions for Completing
FORM SPO-H-205B ORGANIZATION - WIDE BUDGET BY PROGRAMS**

Applicant/Provider:	Enter the Applicant's legal name.
Columns (a) thru (d) Contract/RFP #	Report your total organization-wide budget by programs . Enter the name of the program, and the contract number or RFP number if applicable, at the top of the column. Enter anticipated expenditures for each program by line item. Include expenditures from all sources of funding to be used by your organization for this program (including the contract amount). If additional columns are needed, use additional copies of this form. For the first column on the first page of this form, use the column heading, "Organization Total".
SOURCE OF FUNDING: (a) Budget request (b) (c) (d)	Identify all sources of funding to be used by your organization.
TOTAL REVENUE	Enter the sum of all revenue sources cited above.
Budget Prepared by:	Type or print the name of the person who prepared the budget request and their telephone number. If there are any questions or comments, this person will be contacted for further information and clarification. Provide signature of Applicant's authorized representative, and date of approval.

ORGANIZATION - WIDE BUDGET BY PROGRAMS

(Period _____ to _____)

Applicant/Provider: XYZ Hawai'i, Inc.

RFP No. : ABC-123

Contract No. (As Applicable): DHS-97-001

BUDGET CATEGORIES	(a)	(b)	(c)	(d)
	Program: Total	Contract/RFP#: ABC-123 Program: ABC Service	Contract/RFP#: DEF-456 Program: Special #1	Contract/RFP#: GHI-789 Program: Special #2
A. PERSONNEL COST				
1. Salaries	200,500	70,250	65,125	65,125
2. Payroll Taxes & Assessments	21,815	7,643	7,086	7,086
3. Fringe Benefits	32,681	11,451	10,615	10,615
TOTAL PERSONNEL COST	254,996	89,344	82,826	82,826
B. OTHER CURRENT EXPENSES				
1. Airfare, Inter-Island	2,288	500	899	899
2. Airfare, Out-of-State	6,488	800	2,789	2,899
3. Audit Services	2,955	500	2,455	
4. Contractual Services - Administrative	2,195	900	1,295	
5. Contractual Services - Subcontracts	2,195	900	1,295	
6. Insurance	5,141	2,000	3,141	
7. Lease/Rental of Equipment				
8. Lease/Rental of Motor Vehicle				
9. Lease/Rental of Space				
10. Mileage	1,055	400	655	
11. Postage, Freight & Delivery	785	200	585	
12. Publication & Printing	5,550	100	5,450	
13. Repair & Maintenance	598	200	398	
14. Staff Training	245	100	145	
15. Substance/Per Diem	3,678	1,200	1,235	1,243
16. Supplies	4,905	1,000	2,345	1,560
17. Telecommunication	3,232	1,200	1,574	458
18. Transportation	885	215	545	125
19. Utilities	4,235	3,000	1,235	
20.				
21.				
22.				
23.				
TOTAL OTHER CURRENT EXPENSES	46,430	13,215	26,041	7,184
C. EQUIPMENT PURCHASES	500	500		
D. MOTOR VEHICLE PURCHASES	9,750	9,750		
TOTAL (A+B+C+D)	311,676	112,809	108,867	90,010
SOURCES OF FUNDING				
(a) Budget Request	112,809	112,809		
(b) Funds Raised	128,867		100,000	30,000
(c) Program Income	70,000		10,000	60,000
(d)				
TOTAL REVENUE	311,676	112,809	110,000	90,000
For State Agency Use Only	Budget Prepared By:			
	Joe E. Hawai'i		999-9999	02/14/97
Signature of Reviewer	Date	Name (Please type or print)	Phone	Signature of Authorized Official
				Date

SAMPLE

**Instructions for Completing
FORM SPO-H-206A BUDGET JUSTIFICATION
PERSONNEL - SALARIES & WAGES**

Applicant/Provider:	Enter the Applicant's legal name.
Period:	Enter the time period for which this budget will cover; usually, this will cover a fiscal year.
Date Prepared	Enter the date this justification was prepared.
POSITION NO.	Enter each employee's position number.
POSITION TITLE	Enter the position title for each identified position.
FULL TIME EQUIVALENT to Organization.	Enter the full-time equivalency of employees to the organization (i.e., full-time is 1.0; half-time is 0.5). If the employee is employed on an hourly basis, estimate the FTE and indicate it is an estimation in the justification/comments section.
ANNUAL SALARY Including Budgeted Salary Increase (A)	Enter the employee's annual salary. If part-time, report what employee actually earns for the year. If employed on an hourly basis, estimate the annual salary and indicate the hourly wage in the comments section (e.g., \$6.00/hr).
% OF TIME BUDGETED to the Contract (B)	Enter the percentage of employees' time charged to the budget for this contract. (e.g., if the employee is employed by the organization at 0.5 FTE and half of that time is for this contract, the percentage will be 50%).
TOTAL SALARY BUDGETED to the Contract (AxB)	Enter the salary budgeted. This should be the result of multiplying (A) x (B). If it is not, a full explanation must be given. At the bottom of this column, enter the TOTAL of this column. It must correspond to the Salaries budgeted for the contract.
JUSTIFICATION/ COMMENTS:	Provide any other comments or explanations. Attach additional sheets, if necessary.

BUDGET JUSTIFICATION PERSONNEL - SALARIES AND WAGES

Applicant/Provider: XYZ Hawai'i, Inc.
 RFP No.: ABC-123
 Contract No. (As Applicable): DHS-97-001

Period: 07/01/95 to 06/30/96

Date Prepared: 02/14/95

POSITION NO.	POSITION TITLE	FULL TIME EQUIVALENT TO ORGANIZATION	ANNUAL SALARY INCLUDING BUDGETED SALARY INCREASE A	% OF TIME BUDGETED TO THE CONTRACT B	TOTAL SALARY BUDGETED TO THE CONTRACT A x B
25708	Accountant	0.50	36,000	0.75%	27,000
25712	Registered Professional Nurse	1.00	52,000	0.50%	26,000
25719	Executive Director	1.00	60,000	0.10%	6,000
25720	Physician	0.50	84,000	0.25%	21,000
25725	Social Worker	0.75	38,000	0.50%	19,000
TOTAL:					\$99,000
JUSTIFICATION/COMMENTS:					

SAMPLE

**Instructions for Completing
FORM SPO-H-206B BUDGET JUSTIFICATION
PERSONNEL: PAYROLL TAXES, ASSESSMENTS, & FRINGE BENEFITS**

Applicant/Provider:	Enter the Applicant's legal name.
Period:	Enter the time period for which this budget will cover; usually, this will cover a fiscal year.
Date Prepared	Enter the date this justification was prepared.
TYPE	
Payroll Taxes-Social Security and Unemployment	Indicate the total amount for Social Security and Unemployment Insurance.
Assessments - Workers' Compensation & TDI	Indicate the total amount charged for Workers' Compensation and Temporary Disability Insurance assessments.
BASIS OF FRINGE ASSESSMENTS	
Health Insurance	Indicate the basis of the fringe benefit assessment for health insurance. For example, if an employer is contributing toward the cost of a health insurance plan for its employees and is passing the cost on to the budget, the basis for the assessment to the budget should be indicated, e.g., the percentage of the employer's contribution toward the plan.
Retirement	Indicate the basis of the fringe benefit assessment for retirement. For example, if an employer is making a contribution towards a retirement plan for employees, the basis for the assessment to the budget should be indicated, e.g., the employer's contribution toward the plan based on a percentage (specify) of employee's salaries.
JUSTIFICATION/ COMMENTS:	Provide any other comments or explanations. Attach additional sheets, if necessary.

BUDGET JUSTIFICATION
PERSONNEL: PAYROLL TAXES, ASSESSMENTS, AND FRINGE BENEFITS

Applicant/Provider: XYZ Hawai'i, Inc.

RFP No.: ABC-123

Period: 07/01/95 to 06/30/96

Date Prepared: 02/14

Contract No. (As Applicable): DHS-97-001

TYPE	BASIS OF ASSESSMENTS OR FRINGE BENEFITS	% OF SALARY	TOTAL
PAYROLL TAXES & ASSESSMENTS:			
Social Security	As required by law	As required by law	5,374
Unemployment Insurance (Federal)	As required by law	As required by law	281
Unemployment Insurance (State)	As required by law	As required by law	1,370
Worker's Compensation	As required by law	As required by law	520
Temporary Disability Insurance	As required by law	As required by law	98
SUBTOTAL:			7,643
FRINGE BENEFITS:			
Health Insurance	Personnel Policy	6.35	4,461
Retirement	Personnel Policy	9.95	6,990
SUBTOTAL:			\$11,451
TOTAL:			\$19,094
JUSTIFICATION/COMMENTS:			

SAMPLE

**Instructions for Completing
FORM SPO-H-206C BUDGET JUSTIFICATION
TRAVEL - INTER-ISLAND**

Applicant/Provider:	Enter the Applicant's legal name.
Period:	Enter the time period for which this budget will cover; usually, this will cover a fiscal year.
Date Prepared	Enter the date this justification was prepared.
NAME OF EMPLOYEE & TITLE	Enter name and/or position title for individual(s) who will be traveling.
DESTINATION	Enter destination and purpose of travel (e.g., training, provision of services, etc.) Travel must be directly related to the program.
NO. DAYS	Enter the estimated number of days of travel.
PER DIEM A	Enter the per diem or subsistence amount requested (i.e., per diem rate multiplied by the number of days of travel.) Per diem should be based on the applicant's per diem policy and should not exceed the maximum allowed by the state purchasing agency.
AIR FARE B	Enter the cost of airfare. First-class travel is not allowed.
TRANSPORTATION C	Enter the estimated cost of ground transportation, based on the applicant's ground transportation policy.
TOTAL	Enter column totals for columns A, B and C and the total travel cost (A+B+C). If the purpose of travel relates to two or more programs, costs for the per diem or subsistence, airfare, and taxi/bus/car should be prorated in accord with a cost allocation method approved by the state purchasing agency.
JUSTIFICATION/ COMMENTS:	Justify the need for travel for the delivery of this service activity. Enter additional explanations. Attach additional sheets, if necessary.

BUDGET JUSTIFICATION TRAVEL - INTER-ISLAND

Applicant/Provider: XYZ Hawai'i, Inc.

RFP No.: ABC-123

Contract No. (As Applicable): DHS-97-001

Period: 07/01/95 to 06/30/96

Date Prepared: 02/14/95

NAME OF EMPLOYEE & TITLE	DESTINATION	NO. DAYS	PER DIEM OR SUBSISTENCE A	AIR FARE B	TRANSPORTATION C	TOTAL A+B+C
1 Mary Smith, Program Director	O'ahu (Training)	2	100	100	30	230
2 Susan Yamamoto, Case Manager	O'ahu (Training)	2	100	100	10	210
3 Jane Taylor, Social Worker	Moloka'i (Provider Services)	1	30	100	5	135
4 Patrick Lau, Counselor	Moloka'i (Provider Services)	1	30	100	5	135
5 John Ota, Social Worker	Moloka'i (Provider Services)	1	30	100	5	135
SAMPLE						
TOTAL:		7	\$290	\$500	\$55	\$845

JUSTIFICATION/COMMENTS:

1 and 2 = To attend training related to the provision of advocacy services for clients.

3, 4, and 5 = To provide advocacy services for clients living on Molokai as contracted.

**Instructions for Completing
FORM SPO-H-206D BUDGET JUSTIFICATION
TRAVEL - OUT OF STATE**

Applicant/Provider:	Enter the Applicant's legal name.
Period:	Enter the time period for which this budget will cover; usually, this will cover a fiscal year.
Date Prepared	Enter the date this justification was prepared.
NAME OF EMPLOYEE & TITLE	Enter name and/or position title for individual(s) who will be traveling.
DESTINATION	Enter destination and purpose of travel (e.g., training, provision of services, etc.) Travel must be directly related to the program.
NO. DAYS	Enter the estimated number of days of travel.
PER DIEM A	Enter the per diem or subsistence amount requested (i.e., per diem rate multiplied by the number of days of travel.) Per diem should be based on the applicant's per diem policy and should not exceed the maximum allowed by the state purchasing agency.
AIR FARE B	Enter the cost of airfare. First-class travel is not allowed.
TRANSPORTATION C	Enter the estimated cost of ground transportation, based on the applicant's ground transportation policy.
TOTAL	Enter column totals for columns A, B and C and the total travel cost (A+B+C). If the purpose of travel relates to two or more programs, costs for the per diem or subsistence, airfare, and taxi/bus/car should be prorated in accord with a cost allocation method approved by the state purchasing agency.
JUSTIFICATION/ COMMENTS:	Explain need for travel, for delivery of this service activity. Attach additional sheets, if necessary. Prior approval from the state purchasing agency is needed for out-of-state travel.

Applicant/Provider: XYZ Hawai'i, Inc.
 RFP No.: ABC-123
 Contract No. (As Applicable): DHS-97-001

BUDGET JUSTIFICATION TRAVEL - OUT OF STATE

Period: 07/01/95 to 06/30/96

Date Prepared: 02/14/95

NAME OF EMPLOYEE & TITLE	DESTINATION	NO. DAYS	PER DIEM OR SUBSISTENCE A	AIR FARE B	TRANSPORTATION C	TOTAL A+B+C
1 Mary Smith, Program Director	Portland, Oregon (Training)	4	455	400	80	935
2 Patrick Lau, Case Manager	Portland, Oregon (Training)	4	455	400	80	935
3						
4						
5						
TOTAL:		8	\$910	\$800	\$160	\$1,870

SAMPLE

JUSTIFICATION/COMMENTS:
 1. and 2. = To attend the national conference on client advocacy, presenting the nation's foremost advocacy experts and to make a presentation on Hawai'i's advocacy programs.

**Instructions for Completing
FORM SPO-H-206E BUDGET JUSTIFICATION
CONTRACTUAL SERVICES - ADMINISTRATIVE**

Applicant/Provider:	Enter the Applicant's legal name.
Period:	Enter the time period for which this budget will cover; usually, this will cover a fiscal year.
Date Prepared	Enter the date this justification was prepared.
NAME OF BUSINESS OR INDIVIDUAL	Enter the business or individual you are contracting with. If the firm or individual is not known at the time of preparation, enter "(UNKNOWN, to be selected)"
TOTAL BUDGETED	Enter the projected cost to be charged to the budget.
SERVICES PROVIDED	Identify the specific service(s) you are contracting for, with the business or individual (e.g., payroll services, occupational therapy, physical therapy, etc.)
TOTAL	Add the "Total Budgeted" column and enter the sum of the amounts listed.
JUSTIFICATION/ COMMENTS:	Justify the need for contractual services in the delivery of this service activity. Enter additional comments. Attach additional sheets, if necessary.

BUDGET JUSTIFICATION CONTRACTUAL SERVICES - ADMINISTRATIVE

Applicant/Provider: XYZ Hawai'i, Inc.

RFP No.: ABC-123

Period: 07/01/98 to 06/30/98

Date Prepared: 02/14/95

Contract No. (As Applicable): DHS-97-001

NAME OF BUSINESS OR INDIVIDUAL	TOTAL BUDGETED	SERVICES PROVIDED	JUSTIFICATION/COMMENTS
Accountants, Inc.	600	Payroll Services	Personnel payroll services
Life Therapeutic	1200	Occupational Therap	Required for periodic client evaluations.
TOTAL:	\$1,800		

SAMPLE

**Instructions for Completing
FORM SPO-H-206F BUDGET JUSTIFICATION
CONTRACTUAL SERVICES - SUBCONTRACTS**

Applicant/Provider:	Enter the Applicant's legal name.
Period:	Enter the time period for which this budget will cover; usually, this will cover a fiscal year.
Date Prepared	Enter the date this justification was prepared.
NAME OF ORGANIZATION OR INDIVIDUAL	Enter the organization or individual you are contracting with. If the firm or individual is not known at the time of preparation, enter "(UNKNOWN, to be selected)"
TOTAL BUDGETED	Enter the projected cost to be charged to the budget.
SERVICES PROVIDED	Identify the specific service(s) you are contracting for, with the organization or individual (e.g., payroll services, occupational therapy, physical therapy, etc.)
TOTAL	Add the "Total Budgeted" column and enter the sum of the amounts listed.
JUSTIFICATION/ COMMENTS:	Justify the need for contractual services in the delivery of this service activity. Enter additional comments. Attach additional sheets, if necessary.

**BUDGET JUSTIFICATION
CONTRACTUAL SERVICES - SUBCONTRACTS**

Applicant/Provider: XYZ Hawai'i, Inc.

RFP No.: ABC-123

Period: 07/01/95 to 06/30/96

Date Prepared: 02/14/95

Contract No. (As Applicable): DHS-97-001

NAME OF ORGANIZATION OR INDIVIDUAL	TOTAL BUDGETED	SERVICES PROVIDED	JUSTIFICATION/COMMENTS
Med Eval, Inc.	2,500	client evaluations	specialized services
TOTAL:	\$2,500		

SAMPLE

**Instructions for Completing
FORM SPO-H-206G BUDGET JUSTIFICATION
DEPRECIATION**

Applicant/Provider:	Enter the Applicant's legal name.
Period:	Enter the time period for which this budget will cover; usually, this will cover a fiscal year.
Date Prepared	Enter the date this justification was prepared.
ITEM	Identify the item to be depreciated individually. Do not group items by asset title.
AQUISITION COST	Purchase price paid to acquire the item(s).
AQUISITION DATE	Date item was acquired.
USEFUL LIFE	Estimate the useful life of the item as determined by Internal Revenue Service guidelines.
METHOD OF DEPREC.	Use the straight line method of depreciation. Other methods require prior approval from the state purchasing agency.
PREVIOUS DEPREC. TAKEN	Enter total amount of any depreciation claim previously taken (i.e., depreciation taken on income tax returns.)
DEPRECIATED EXPENSE	Enter the amount for each depreciation expense item.
PERCENT ALLOCATED	Enter the percentage of the depreciation allocated to this proposal.
DEPRECIATION ALLOCATED	Enter the amount requested for each depreciation expense item. This should be the depreciated expense multiplied by the percent allocated.
JUSTIFICATION/ COMMENTS:	Describe the need for the depreciated items, for the delivery of the contracted service. Explain why depreciation of the expense is appropriate. Provide other comments or explanations. Attach additional sheets, if necessary.

BUDGET JUSTIFICATION DEPRECIATION

Applicant/Provider: XYZ Hawai'i, Inc.

RFP No.: ABC-123

Contract No. (As Applicable): DHS-97-001

Period: 07/01/98 to 06/30/98

Date Prepared: 02/14/98

ITEM PLEASE IDENTIFY EACH ASSET DO NOT GROUP BY ASSET TITLE	ACQUISITION DATE	ACQUISITION COST	USEFUL LIFE	METHOD OF DEPRECIATION	PREVIOUS DEPRECIATION TAKEN	DEPRECIATION EXPENSE	% ALLOCATED	DEPRECIATION ALLOCATED
Computer	07/01/93	1600	5	SL	640	320	10	32.00
File Cabinet	07/01/93	322	10	SL	32	32	10	3.20
Desk	07/01/93	266	10	SL	74	27	10	2.70
Chair	07/01/93	200E	10	SL	0	20	10	2.00
TOTAL:								\$39.90

SAMPLE

JUSTIFICATION/COMMENTS:

Office equipment to be used for Kona program office exclusively
 E = Estimate
 SL = Straight Line Method

**Instructions for Completing
FORM SPO-H-206H BUDGET JUSTIFICATION
PROGRAM ACTIVITIES**

Applicant/Provider:	Enter the Applicant's legal name.
Period:	Enter the time period for which this budget will cover; usually, this will cover a fiscal year.
Date Prepared	Enter the date this justification was prepared.
DESCRIPTION	Identify item(s) individually. Do not group by category titles.
AMOUNT	Enter the dollar amount of the item that will be charged to the budget for this service activity.
TOTAL	Enter total amount.
JUSTIFICATION/ COMMENTS:	Justify the need for the item, for delivery of this service activity. Enter additional comments. Attach additional sheets, if necessary.

BUDGET JUSTIFICATION PROGRAM ACTIVITIES

Applicant/Provider: XYZ Hawai'i, Inc.

RFP No.: ABC-123

Period: 07/01/95 to 06/30/96

Date Prepa

Contract No. (As Applicable): DHS-97-001

DESCRIPTION	AMOUNT	JUSTIFICATION/COMMENTS
Client excursions	800	Transportation, admission & related costs for children's excursions.
		SAMPLE
TOTAL:	800	

**Instructions for Completing
FORM SPO-H-206I BUDGET JUSTIFICATION
EQUIPMENT PURCHASES**

Applicant/Provider:	Enter the Applicant's legal name.
Period:	Enter the time period for which this budget will cover; usually, this will cover a fiscal year.
Date Prepared	Enter the date this justification was prepared.
DESCRIPTION OF EQUIPMENT	Identify the type of equipment to be purchased.
NO. OF ITEMS	Enter the number of unit(s) to be purchased.
COST PER ITEM	Enter the estimated costs for each unit.
TOTAL COST	Calculate the total cost for each type of equipment, by multiplying number of units by cost per unit.
TOTAL BUDGETED	Enter the dollar amount of the equipment costs that will be charged to the budget for this service activity. This amount will be entered as budget "category C. EQUIPMENT" in your budget.
JUSTIFICATION/ COMMENTS:	Justify the need for equipment for the delivery of this service activity. Enter additional explanations. Attach additional sheets, if necessary.

**BUDGET JUSTIFICATION
EQUIPMENT PURCHASES**

Applicant/Provider: XYZ Hawai'i, Inc.

RFP No.: ABC-123

Period: 07/01/95 to 06/30/96

Date Prepared:

Contract No. (As Applicable): DHS-97-001

DESCRIPTION OF EQUIPMENT	NO. OF ITEMS	COST PER ITEM	TOTAL COST	TOTAL BUDGETED
Printer (Model DXZ-2)	2	250	500	500
TOTAL:				\$500

SAMPLE

JUSTIFICATION/COMMENTS:
Printer needed for production of work books used by clients. Printers will be located at our Pearl City office.

**Instructions for Completing
FORM SPO-H-206J BUDGET JUSTIFICATION
MOTOR VEHICLE**

Applicant/Provider:	Enter the Applicant's legal name.
Period:	Enter the time period for which this budget will cover; usually, this will cover a fiscal year.
Date Prepared	Enter the date this justification was prepared.
DESCRIPTION OF MOTOR VEHICLE	Enter make and model of vehicle; or, provide a brief specification such as type of vehicle (i.e., sedan, van, pick-up truck), and no. of passengers (i.e., 8-passenger van). Indicate whether a new or used vehicle will be purchased, whether another vehicle will be traded-in, and indicate the approximate trade-in value, if applicable.
NO. OF ITEMS	Enter the number of vehicles to be purchased.
COST PER ITEM	Enter the estimated cost per vehicles.
TOTAL COST	Calculate the total cost for each type of vehicle, by multiplying number of units by cost per unit.
TOTAL BUDGETED	Enter the dollar amount of the motor vehicle costs that will be charged to the budget for this service activity. This amount will be entered as budget "category D. MOTOR VEHICLE" in your budget.
JUSTIFICATION/ COMMENTS:	Explain purpose for the vehicle(s) as it relates to the delivery of the contracted service. Enter additional explanations. Attach additional sheets, if necessary.

**BUDGET JUSTIFICATION
MOTOR VEHICLE**

Applicant/Provider: XYZ Hawai'i, Inc.

RFP No.: ABC-123

Period: 07/01/95 to 06/30/96

Date Prepared:

Contract No. (As Applicable): DHS-97-001

DESCRIPTION OF MOTOR VEHICLE	NO. OF ITEMS	COST PER ITEM	TOTAL COST	TOTAL BUDGETED
1993 Toyota Van (Previa)	1	\$9,750	\$9,750	\$9,750
TOTAL:				\$9,750

SAMPLE

JUSTIFICATION/COMMENTS:

A van is needed to transport clients to and from service sites.