Budget Requirements and Instructions

Emergency Medical Response Service Staffing (EMRSS) Program

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1. Introduction

The Budget Workbook consists of five (5) worksheet tabs: Table of Contents, Instructions, Budget Detail Form, Budget Summary Form, and Budget–TWC Use.

Applicants must not alter the Budget Workbook or its formulas. Doing so may result in disqualification of the Application. In order to prevent Applicants from accidentally making edits, the Budget Workbook has been protected from edits EXCEPT FOR the categories where the costs are allowable.

All required Applicant data entry for the Budget Workbook occurs on the **Budget Detail Form** tab. The Budget Detail Form tab consists of one (1) Part titled "Program Costs" with seven (7) cost categories. Information from the Budget Detail Form tab will automatically populate the Budget Summary Form tab, including the total requested Amount.

Please note that the dollar value listed as the "Total Requested Amount" on the Budget Summary Form tab is the highest award that TWC will make for the Application. TWC may not increase the award if an Applicant error is later identified that resulted in the "Total Requested Amount" being less than intended by the Applicant.

Prior to submission, please be certain that this number accurately reflects your total Budget. This amount must match the total amount in your grant application.

2. Budget Detail Form

Complete the Budget Detail Form tab of the Budget Workbook according to the instructions that follow.

2.1. Applicant’s Name

Enter the name of the Applicant’s organization in the designated cell in the second row of the Budget Detail Form tab. The first row of the Budget Detail Form is pre-filled with the TWC Program title and should not be altered.

2.2. Part A: Budget Detail

Use Part A: Program Costs, on the Budget Detail Form tab, to identify and provide supporting Budget narrative for each proposed cost. Part A is further divided into prescribed cost categories.

For the TWC EMRSS Program, allowable costs should be entered only under the “Other (Program)” category starting on Row 154.

Only training course tuition is an allowable cost and must meet the following criteria:

- Training must be provided by a DSHS-approved EMS training course.
- If more than one EMS training provider will be used, and costs vary by training provider, the applicant must separate costs by EMS training provider.

Note: This grant will **not** fund transportation or lodging to attend training, per diem costs, or meal allowances. It also **excludes** equipment, books, student uniforms, and lab coats. If awarded a grant, employers may be required to detail training costs on a course-by-course basis.

Applicants are encouraged to consult with the DSHS-approved course educator to confirm which costs are tuition, to ensure that their application accurately excludes unallowable costs listed above.

Each cost category consists of three (3) required data entry columns, as follows:

1) **Cost Items:** Basic, Advanced, and Paramedic tuition costs are each on a separate row. Include the proposed quantity, if applicable. If more than one EMS training provider will be used, and costs vary by training provider, the applicant must separate costs by EMS training provider.

2) **Amount:** For each listed Cost Item, use the Amount column to specify the proposed cost (dollar value) for that Cost Item. Use whole dollars only.

3) **Budget Justification:** Describe the basis for the cost estimate and how the cost supports the activities in the Application. On the Budget Detail Form tab, a data input message in the first data input row for each cost category provides corresponding tips.

Do not alter the formulas. Doing so may result in disqualification of the Application. New rows may be added as needed, please add them above the subtotal line for each cost category.

3. Allowability and Prior Approval

3.1. General Allowability Factors

Except where otherwise authorized by statute, all costs must meet General Allowability cost principles as follows below, and a cost must meet the following general criteria to be allowable under the Grant Award:

1) Be necessary and reasonable for performance of the Grant Award, and Allocable thereto in accordance with the applicable cost principles for the Grant Award.
2) Conform to any limitations or exclusions set forth in the applicable cost principles for the Grant Award, or in the Grant Award or the grant application as to the types or Amount of Cost Items. The applicable cost principles identify certain costs as being allowable or unallowable, allowable or unallowable with conditions or exceptions, or unallowable except with prior approval. The Grant Award or the grant application may establish similar additional limitations. Examples of additional limitations or exclusions set forth in the Grant Award or the grant application include, but are not limited to those established by the program and eligibility requirements in the grant application; laws, regulations, rules, and guidance incorporated into the grant application or Grant Award; Administrative Cost Limits, if any; costs specifically identified as being unallowable under the grant application or Grant Award or as requiring prior TWC approval; and other expenditure limitations. Refer also to Section 3, Allowability and Prior Approval in this Attachment.

3) Be accorded consistent treatment. A cost may not be assigned to a Grant Award as a Direct Cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Grant Award as an Indirect Cost.

4) Be determined in accordance with generally accepted accounting principles, except where may be specified otherwise by the applicable cost principles for the Grant Award.

5) Be adequately documented.

6) Be incurred during the approved Budget Period.

3.2. Unallowable Costs

Unallowable Cost refers to a cost that does not satisfy allowability criteria.

This grant will not fund transportation or lodging to attend training, per diem costs, or meal allowances. It also excludes equipment, books, student uniforms, and lab coats. If awarded a grant, employers may be required to detail training costs on a course-by-course basis.

The following costs are also unallowable under this program:

1) Alcoholic beverages
2) Food and beverage costs
3) Door prizes and other giveaways
4) Entertainment
5) Goods or services for personal use
6) Out-of-state travel
7) Computing Devices
8) Equipment
9) Vehicles
10) Stipends to participants
11) Pre-Award Costs
12) Supplanting existing federal, state, or local funds available to the proposed program
13) Any other cost that is inconsistent with or not conforming to the governing requirements