

CBBEP Budget Categories Descriptions and Requirements

Personnel/Salary:

Compensation of employees for the time devoted and identified specifically to the performance of the PERFORMING PARTY tasks.

Voucher requirements:

Voucher must list employee's name, title, percentage of time on project and cost charged on the voucher (CBBEP Financial Status Report 269). Timesheets or other documentation detailing hours spent on project must be included.

Fringe Benefits:

Includes, but not limited to, costs of leave, insurance, social security contribution, Medicare contribution, pensions, unemployment benefit plans, etc.

Voucher requirements:

Description and cost (percentage or per employee) must be listed on the voucher. Breakdown of costs per employee must be attached.

Supplies:

Costs for materials and supplies necessary to carry out the project. This includes all supplies and any item of equipment having a purchase price of \$1,000 or less. Also includes shipping & freight, but taxes are unallowable. Examples of supplies:

Chemicals and gases	Fuel & lubricants
Computer software	Furniture/equipment
Computer supplies	Medical supplies
Office consumables	

Voucher requirements:

Costs must be itemized on voucher. Copies of paid vendor invoices or approved purchase orders are to be included with the voucher.

Travel:

Costs of transportation, lodging, meals, and related expenses for official staff business conducted in carrying out the contract. Travel expenses should be limited to the maximum allowed for state employees, including mileage.

Voucher requirements:

Name of traveler; dates of travel; location; mode of travel; purpose of travel and how it supports the project; and title of workshop, training or meeting if appropriate, along with the costs of the travel must be itemized on the voucher. Copies of receipts for hotel accommodations, public transportation receipts, airline receipts, food and beverage receipts and paid travel voucher (if applicable) are also required.

Equipment:

Costs for tangible personal property having a unit acquisition cost equal to or over \$1,000 and a useful life of one year or longer. Equipment purchases and costs must be noted in the Scope of Work of the contract. Equipment should be purchased for PERFORMING PARTY use only and must be a direct cost in order to be reimbursable.

Items up to \$2,000 requires one bid; items \$2,001 to \$10,000 requires three informal (phone) bids.

Voucher requirements:

Voucher should list the item, serial number, unit cost and date purchased. Submit an approved purchase order or a vendor invoice marked paid. Copies of bids (contact person, phone numbers, price quoted, item description) must be attached.

Contractural:

Costs including fees and travel for professional services or advice provided under a contract by a firm or individual not employed by the PERFORMING PARTY. PERFORMING PARTY has the responsibility to ensure that their contract/procurement procedures are followed and that they adhere to the Texas Civil Statutes, Article 664-4 which prohibits the selection of professional services based on competitive bids. However, when the PERFORMING PARTY selects professional engineers/professional services/consultants subcontractors to perform “nonprofessional” services (for example: non-engineering services such as monitoring, GPS, and GIS services), a bid process may be required for these services. A competitive bidding process will generally be required for all subcontracts. PERFORMING PARTY is responsible for ensuring its subcontractor(s) maintain and submit all reimbursement documentation, which would be required for financial monitoring and/or audit. Subcontractors’ documentation should be made available during compliance monitoring and upon request by the CBBEP staff. PERFORMING PARTY is also responsible for monitoring its subcontractors to ensure they stay within the determined budget, all work is performed and on time, and that quality deliverables are received.

Voucher requirements:

PERFORMING PARTY lists all subcontractor costs either incurred or paid during the period on the voucher. Include subcontractor name, description of activities performed, date(s) performed and costs on voucher. Submit copies of the competitive bid process (if not previously submitted), subcontractor purchase vouchers or dated itemized invoices and attachments of subcontractor expenses.

Construction:

The building of boardwalks, roads, drainage ditches, kiosks, bridges, etc. that is completed by the PERFORMING PARTY, and not subcontracted to a third party. PERFORMING PARTY must submit a detailed budget of items included in this category and be approved by the CBBEP. Normally, construction performed by the PERFORMING PARTY can be submitted in various other categories (i.e. ‘salaries’ for staff time, ‘supplies’ for items needed and ‘other’ for rental of machinery, etc.) *and is rarely used.*

Voucher requirements:

As determined by the CBBEP.

Other:

List all direct cost items not identified and explained in the above categories. Some of the major expenditures included are:

Space & equipment rental	Utilities & telephone expense
Data processing services	Printing & reproduction expenses
Postage & shipping (see ‘supplies’)	Contract clerical/other personnel

Contract CPA or bookkeeping services
Security services
Equipment repairs or services
Advertising
Laboratory expenses

Janitorial services
Insurance & bonds
Books, periodicals, memberships
Registration fees
Admin costs rendered by 3rd party,
but not under a contract

Voucher requirements:

Provide full description such as number of months cost covers (e.g. 3 months rent @ \$/mo.), purpose of expense, and vendor name. A copy of approved purchase order or paid invoice must be attached.

Indirect costs:

PERFORMING PARTY may be reimbursed for up to 15% of the *direct salary cost* of providing the service (excluding overtime, and fringe benefits) as indirect costs.

Unallowable items:

- Repairs to PERFORMING PARTY'S vehicles, boats, and equipment, or items bought for the repairs, even if they are used for the project.
- Travel or shipping to have PERFORMING PARTY'S vehicles, boats and equipment repaired.
- Food or beverages (other than when traveling).
- Purchases or salaries not within the scope of the project, or not within the beginning and end dates of the contract.
- Alcoholic beverages.
- Late charges or fees.
- Construction without prior written approval of CBBEP.
- Contributions or donations.
- Entertainment.
- Promotional items (such as t-shirts, pens, stickers, posters, etc.)