

North Carolina Department of Health and Human Services
(DHHS)



Community Services Block Grant Program

Application Instructions

Fiscal Year 2012-13 Application for Funding

Project Period July 1, 2012 – June 30, 2013

Introduction

Purpose

The purpose of the Community Services Block Grant is to provide a range of services and activities having a measurable and potentially major impact on the causes of poverty in the community or those areas of the community where poverty is a particularly acute problem.

Strategic Planning Process

Completing the CSBG grant application for funding requires the implementation by the Board of Directors of a strategic planning process as follows:

- Determination of planning period
- Development of a process which allows for meaningful citizen participation
- Completion of needs assessment
- Prioritization of identified needs
- Analysis of available and needed resources
- Establishment of long-range goals
- Development of alternative strategies
- Development of work plan with annual objectives, activities and budget
- Development of monitoring, assessment and evaluation criteria

Submitting the Application

One hard copy original of the Community Services Block Grant application must be received by 5:00 p.m. on **Wednesday, February 15, 2012** at the Office of Economic Opportunity. The instructions and application, including the OEO 225 Budget Form, are located on the OEO website [<http://www.ncdhhs.gov/o eo/>]. Also, applicants must send an electronic submission of the application to Verna.Best@dhhs.nc.gov (excluding the Appendices). Please submit only the information requested (no attachments such as annual reports, letters of support, etc.) and do not put the application in a binder of any kind; tabbed pages are not required.

Applications are to be submitted to the following:

US Postal Service
North Carolina Department of Health and Human Services
Office of Economic Opportunity
Verna P. Best, Director
2013 Mail Service Center
Raleigh, North Carolina 27699-2013
verna.best@dhhs.nc.gov

FedEx, UPS or other Carriers
North Carolina Department of Health and Human Services
Office of Economic Opportunity
Verna P. Best, Director
222 North Person Street
Raleigh, North Carolina 27601-1067
verna.best@dhhs.nc.gov

Checklist to Submit a Complete Community Services Block Grant (CSBG) Application

Please complete the checklist and submit it with the application. Please note to type the agency's name into the header in the top right-hand corner on page 2 of the application.

Certifications and Assurances

Public Hearing on the Initial Plan

North Carolina Administrative Code 10A NCAC 97B .0401 requires the applicant to conduct at least one public hearing at the initial stages of the planning process. The agency inputs the date of the public hearing. For multi-county providers, the agency indicates the date that the county hearing was held.

County Commissioners' Review

North Carolina Administrative Code 10A NCAC 97C .0111(B) requires the agency to submit the application to its local board(s) of commissioners in each county served by the agency for their review and comment prior to submission to the Office of Economic Opportunity. County commissioners will be given 30 days to comment on the application. For multi-county providers, the agency indicates the date that the application was submitted to the Commissioners. Please note that the agency is required to submit a notarized document from the county clerk in each county to verify that the application has been submitted to the commissioners.

Board of Directors Approval of the Application

The application must be approved by the agency's board of directors. The signature of the Board Chairperson and the Finance Committee Chairperson are required in the application on page 3. All signatures are to be in BLUE ink.

Board of Directors' Membership Roster

Please complete all of the sections of the roster. The Board of Director's chairperson must sign the completed form. The signature should be in BLUE ink.

Board of Directors' Officers and Committees

All committees of the board should fairly reflect the composition of the board (10A NCAC 97C .0109). Be sure to identify the chairperson and other committee positions.

Instructions for Completing the Planning Process Narrative

The Planning Process Narrative consists of 13 topic areas about which each grantee is required to provide a narrative description. This section is an integral and long-standing component of the annual CSBG application for funding. In this application, each topic area follows appropriate Results-Oriented Management and Accountability (ROMA) Goal/s and DHHS Excels Goal/s, which are inserted to demonstrate the correlation between this narrative and the ROMA and DHHS Excels initiatives.

National ROMA Goals

1. Low-income people become more self-sufficient
2. The conditions in which low-income people live are improved
3. Low-income people own a stake in their community
4. Partnerships among supporters and providers of services to low-income people are achieved
5. Agencies increase their capacity to achieve results
6. Low-income people, especially vulnerable populations, achieve their potential by strengthening family and other support systems

NC DHHS Excels Goals

1. Manage resources that provide an elevated level of effective and efficient delivery of services and programs to North Carolinians.
2. Expand understanding and use of information to enhance the health and safety of North Carolinians.
3. Offer outreach and services to individuals and families identified as being at risk of compromised health and safety.
4. Provide services to individuals and families experiencing health and safety needs.
5. Provide services and protection to individuals and families experiencing serious health and safety needs who are not, at least temporarily, able to assist themselves.

Return on Investment

Question 13 is intended to lay the groundwork for NC to establish a statewide CSBG standard for calculating return on investment (ROI). In financial arenas, the ROI is a performance measure used to evaluate the efficiency (impact and outcome) of an investment. To calculate ROI, the benefit (return) on an investment is divided by the cost of the investment; the result is expressed as a percentage or a ratio. For CSBG, the goal is to determine the value/result of an outcome in dollars and/or cents.

Instructions for Completing the Agency Strategy for Eliminating Poverty Form 210

Planning Period: Enter the planning period for the project (either a one-year or multi-year period). If a multi-year period is indicated, then the Agency Strategy does not need to be revised each year, only at the beginning of a new planning period. However, the strategy may be amended if necessary during the multi-year period.

Section I: Identification of the Problem

Poverty Cause Name: Enter the name of the cause(s). Rank the poverty cause(s) and identify which one(s) the agency will address. The priority number should denote the importance of the problem in comparison to other problems identified in the planning process as determined by the Board of Directors.

Poverty Cause Description: This is one of the most important elements of the application. It must give a detailed description of the poverty cause and clearly identify the problem; why the problem exists; the segment of the population experiencing the problem; how many are experiencing the problem (percentages must be supported by actual numbers); and how they are adversely affected.

Section II: Resource Analysis

Resource Analysis: This analysis must describe efforts being utilized to solve the problem in your community and the resources that are needed to effectively eliminate or have a major impact on the problem. Your analysis of needed and available resources includes community and agency resources. The Resource Analysis will help to determine whether or not utilization of your agency's resources will have an impact on solving the problem.

Section III: Goal and Strategy

Long Range Goal: The long range goal must be a measurable and attainable statement of what will be achieved within a specified time frame by addressing the problem.

Strategies for Achieving the Long-Range Goal: These are the various approaches or ways of achieving the goal that can be implemented by your agency or others within your service area.

Instructions for Completing the One-Year Work Program Form 212

Section I:

Item 1 Project Name should show a brief descriptive title of the project.

Items 2, 3, and 4 (Poverty Cause Name, Long-Range Goal and Selected Strategy) should be stated exactly as they appear on the corresponding OEO Form 210 (Agency Strategy for Eliminating Poverty).

Item 5 Project Period is the one-year period in which the project will be carried out. The Plan Year should show the current year if you have a multi-year planning period.

Item 6 OEO Funds Requested should indicate the amount of CSBG funds to be used in carrying out the project. The amount must correspond with the total project amount on the first page of the Grantee Budget Information (OEO Form 225).

Item 7 Number Expected to be Served should indicate the total number of participants (all) the agency plans to serve during the program year. The expected number of new participants should be indicated in Item 7(a) and the number of participants expected to carryover from the previous FY should be indicated in Item 7(b).

Item 8 Number expected to move above the Federal Poverty Income Guideline should be completed for **Self-Sufficiency Projects only**.

Item 9 Percent of Long-Range Goal Met should be completed by **agencies providing projects other than Self-Sufficiency**. Complete by indicating the percent of the long-range goal expected to be achieved during the project year.

Section II:

The Project One-Year Objective should be a measurable statement or summary of what will be achieved during the project year and must be related to the long-range goal. However, the objective may not be a re-statement of the long-range goal. The Project One-Year Objective must be stated at the top of the activity schedule.

Detailed Project Activities must be listed to clearly describe how the project will be carried out to ensure the objective will be accomplished.

The Position Title column must show the title of the position(s) responsible for carrying out each project activity. Position titles listed as "all staff" or "CSBG Staff" are not acceptable. All positions paid with CSBG funds should be included. Please address all the critical activities of the program. Also include how your agency will monitor the project.

The Implementation Schedule must indicate the number of participants to be served each quarter or dates when certain activities will be completed. In projects such as self-sufficiency, in which the same participants will be served more than one quarter, the number of new participants served must be listed for each quarter in parenthesis as well as the cumulative number of participants served. If activities listed in the Implementation Schedule do not directly involve participants, the dates that the activities (will be completed) (or occurs) must be listed.

Example:

First Quarter	Second Quarter	Third Quarter	Fourth Quarter
55	105	130	150
	(50)	(25)	(20)

Instructions for Completing the One-Year Work Program Form 212 (continued)

10. Use the Outcome Measures tables to enter your agency's projected outcome results (targets). The Outcome Measures will be included in your agency's CSBG contract. All CSBG grantees operating self-sufficiency projects are required to complete Table 1. All CSBG grantees operating non self-sufficiency projects are required to enter applicable outcomes in Table 2. For non self-sufficiency projects, please use any outcomes from Table 1 that might apply to your program. Also, add outcomes that the agency is using to track or measure success in the program. If your agency operates more than one non self-sufficiency project, please add tables as needed. There should be one table of outcome measures per project.

11. For Community Action Agencies that serve multiple counties, provide a breakdown of the expected *number of persons served* in each designated county in the table titled "Number of Families to be Served Per County." Show the total number of persons served in the table.

Instructions for Completing the Plan for Monitoring, Assessment and Evaluation

The Monitoring, Assessment and Evaluation Plan consists of five self-explanatory topic areas for which each grantee is required to provide a narrative description.

Instructions for Completing the CSBG Administrative Support Worksheet Form 212-A

NOTE: To apply for Administrative Support for other programs, the agency must obtain prior approval from OEO. A separate OEO Form 212-A must be completed for each grant for which administrative support is requested.

Item 1 must show the name of the grant for which CSBG administrative support is being requested such as S.O.S., Weatherization, etc.

Item 2 is the total amount of Administrative Support requested.

Item 3 should briefly describe the purpose of the grant named in Item 1 and the name of the grant's funding source.

Item 4 must show the total amount for grant which is requesting administrative support.

Item 5 must state the reason that CSBG administrative support is needed. The reason must be confirmed by supporting documentation such as a copy of the grant, and regulations or correspondence from the funding source. **Attach support documentation to the application package as an appendix.**

In Item 6, explain how the agency will track the CSBG funds used for Administrative Support.

Item 7 must show the basis for determining the amount of Administrative Support needed. Please indicate either the Indirect Cost basis or Cost Allocation basis and fill in the spaces provided. You **MUST** pick one or the other, do not use both.

Item 8 must show the numerical calculation used to determine the Administrative Support amount needed (e.g. Indirect Cost base amount x Indirect Cost Rate = \$XXX)

Item 9, indicate if the support is to be applied monthly, quarterly or annually.

Instructions for Completing Grantee Budget Information Form 225

Note: The OEO Form 225 is available to you at the OEO Website (www.ncdhhs.gov/o eo/forms.htm) as an Excel spreadsheet. Complete only the highlighted sections. This will maintain the formulas already embedded in the document. Each tab is for one sheet of the budget. **NEW -A Budget Form 225N is required for additional information.** The instructions follow the Budget Form 225 instructions.

Section I. Identification: Self-explanatory.

Section II. Contract Summary:

The only entries required in Section II are for Administrative Support. Enter the name of the program(s) being supported with CSBG funds and the amount(s) budgeted. Entries must be consistent with information entered into the CSBG Administrative Support Worksheet (OEO Form 212A). Support documentation is necessary.

Section III. Budget Summary:

Project Names: Agencies budgeting more than one CSBG project should identify each project by name at the top of the indicated columns. Once CSBG projects are identified in Section III, those titles will appear in the same locations on each tab of the form, so that this information will populate.

Indirect Costs: Agencies charging indirect costs (pursuant to an approved Indirect Cost Rate Agreement), should enter the Indirect Cost Rate, the base and the amount charged in the indicated spaces.

Section IV. Salaries and Wages:

Position Titles must be stated exactly as they appear on the OEO Form 212 and only those positions may be listed which have been assigned to project activities on the corresponding OEO Forms 212 and which are charged directly to the grant. Staff paid with any portion of CSBG funds should be listed.

The actual Annual Salary for each position must be listed; **combined salaries of positions with the same title are not acceptable in this column.**

Budget Support Data:

Section IVa

Appropriate Fringe Benefits line items must be completed unless a **cognizant-approved fringe benefit rate** has been received.

Justification for total costs must be provided in the appropriate spaces for Communications, Space Costs, Travel, Supplies/Materials, Contractual, Client Services, and Other.

Section IVb

A detailed description of Equipment (as defined in previous years contract [Attachment G] of the CSBG contract) to be purchased is required along with the number of items to be purchased, the actual cost per item and the total cost of the item(s).

Instructions for Completing Grantee Budget Information Form 225 (continued)
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Section IVc

The Space Costs category should include facilities rent, maintenance costs, etc.

The Travel category should include local mileage, per diem, lodging, transportation and related items while in travel status on official business of the agency.

The Supplies/Materials category should include such items as office supplies, brochures, or training materials.

Section IVd

The Contractual category should include, in addition to audit costs and equipment leases, a detailed description of any goods or services to be provided through a professional or personal consultant services contract. Agencies utilizing the Accountable Results for Community Action (AR4CA) database system should include related expenses under contractual. Please note that CSBG funds can only be contractually obligated during the contract period and Grantees should not enter into subcontract agreements prior to OEO's confirmation of an executed contract.

The Client Services category should include a detailed description of services to be provided to clients in each project. Budgeted services should be consistent with the services identified in the One Year Work plan.

The Other category should include a detailed description of any items not covered in previous cost categories. Support documents may be required.

Per County Budget:

The County Budget is required for CAA's administering CSBG in a multi-county service area. The FY 2011-12 CSBG Allocation Spreadsheet indicates the total agency allocation as well as the county allocations which are based on the percentage of poor residents by county. Enter these figures into the Per County Allocation Line (Line 9) provided within the County Budget Tab.

The County Totals entered in the County Budget will populate on the Cover under the County Totals column. The figures on the County Totals column and the Program Totals column on the Cover should agree.

Total Agency Budget:

The Total Agency Budget (TAB) is included for informational purposes and is required. The TAB is a two-page form, numbered separately from the OEO Form 225. Budget figures entered for OEO-funded programs should be consistent with amounts on the cover sheet of this form. Information should also be entered for all agency programs. All program budgeted amounts should reflect the actual or anticipated amount for the current funding cycle. Please do not abbreviate program names.

Instructions for Completing the Budget Form 225N the Budget Narrative

Note: The OEO Form 225N is available to you at the OEO Website (www.ncdhhs.gov/o eo/forms.htm) as a page in the grant application. Agencies must complete the OEO Form 225N to supplement the OEO Form 225. Further detail should provide clarity to the reviewer as it relates to significant increases in line items as compared to FY 2011-12 budget and justifications (calculations or narrative) that could not fit in the OEO Form 225. The narrative requests explanations for specific sections of the OEO Form 225. The requested information for each Section is listed below:

SECTION III

Budget Summary- If your agency does not have a final indirect cost rate, provide the date the indirect cost rate application was submitted.

SECTION IV-

Salaries and Wages- Please provide staff names and position titles. If the employee is less than 100%, include the other program/percentages the employee works.

SECTION IVa-

Fringe Benefits- Provide explanation of changes in benefits to address significant increases/decreases from FY 2011-12 budget.

Communication- Any information you may deem necessary to support planned expenses

SECTION IVb-

Equipment- Provide justification on the need for new equipment. Include planned office equipment with a useful life of 1 or more years in this area even if it does not exceed the capitalization threshold of \$500.00.

SECTION IVc-

Space Cost- Provide addresses of rental property used for the CSBG program, detail if the locations are shared.

Travel- Provide detail information on any planned travel, i.e. cost of hotels, cost of training/conferences, mode of travel (ground or air)

Supplies/Materials- Any information you may deem necessary to support planned expenses.

SECTION IVd-

Contractual- Please provide the following information on all planned FY 2012-13 subcontract agreements. Answer all questions listed for each sub-contractor. The request includes the following information:

Subcontractor agency name [DBA if applicable] Contact:

Location Telephone Number

What is the anticipated duration of the subcontractor contract?

Description of the services to be provided

What is the payment arrangement for services delivered?

NOTE- Audit agreements and Equipment leases are to be included in the contractual section.

Section IVe-

Client Services- Any information you deem necessary to support planned expenses in addition to the 225 detail.

Other- Provide detail if you have any items not covered in previous cost categories. Support documentation may be required.

SAMPLE OEO Form 225N-The Budget Narrative

Item	Description		
Section III-Budget Summary			
Indirect Cost Rate Information	The Best Community Action Agency [BCAA] applied for a new indirect cost rate January 1, 2012. We are awaiting final rate approval.		
Section IV-Salary and Wages			
Staff Names and Positions	Jary Mones-Program Director [50% CSBG; 10% WAP; 40% HeadStart] Hart Smith-Intake Specialist [25% CSBG; 25% WAP; 25% HeadStart; 25% Admin]; Martha Grace-Community Specialist [100% CSBG]		
Section IVa-Budget Support Data			
Fringe Benefits	BCAA has experienced a 10% increase in health insurance coverage due to staff allocation changes and we changed dental/vision companies.		
Communications	Telephone costs increased due to the need for cell phones for staff that work primarily off-site.		
Section IVb-Budget Support Data			
Equipment	BCAA needs to purchase two new computers to replace two that are outdated [1992]. The expense is cost shared with the HeadStart program. Our budget reflects 50% charged to CSBG.		
Section IVc-Budget Support Data			
Space Cost	BCAA provides CSBG services at three sites. All sites are cost shared with other programs. -The Great Office Building-333 Client Street-Raleigh 27699 [CSBG 25%; WAP 75%] -Blanch Suites Building-111 Assist Road-Cary 25879 [CSBG 10%; HeadStart 80%] -The Venue Building-444 Cardinal Avenue-Apex 27599 [CSBG 50%; WAP 50%]		
Travel	All calculations are provided in OEO Form 225.		
Supplies/Materials	All explanations are provided in OEO Form 225.		
Section IVd- Budget Support Data-Contractual			
Sub-contractor [DBA if applicable]	Social Awareness, Inc. [SAI]	Primary Contact	Maria Smart, Exec. Dir.
Address/Phone	123 Park Avenue-Cary 27456 / 919-552-1515		
Service Description	SAI is a job training/placement agency. SAI will provide CSBG clients with a series of workshops related to resume development, interview skills and referrals.		
Payment Arrangement	Monthly payments based on number of classes provided. Calculation in OEO Form 225.	Contract Duration	August 2012-June 2013
Sub-contractor [DBA if applicable]	Transportation, Inc. [TI]	Primary Contact	Buster Tanner, Owner
Address/Phone	402 River Drive-Raleigh, NC 27699/ 919-715-8822		
Service Description	TI is a taxi service for Raleigh and surrounding area. TI will provide transportation services to client for job interviews, food shopping and work.		
Payment Arrangement	Monthly payments based on clients served.	Contract Duration	July 2012-June 30, 2013
Section IVe-Budget Support Data			
Client Services			
Other			

Instructions for Completing Appendices

Your completed application should include the appendices listed below:

- ***Organizational Chart***
The chart must identify each staff person paid with any portion CSBG funds by position and name, or include a separate list of CSBG-paid employees along with the chart. Please insure that position titles correspond with the titles listed in Section IV (Salaries and Wages) of the OEO Form 225-Budget and OEO Form 212-Work Program.
- ***Job Description and Resume for the Agency's Executive Director:*** Attach the documents.
- ***Job Description and Resume for the Agency's Chief Financial Officer:*** Attach the documents
- ***Affirmative Action Plan:*** The Administrative Code 10ANCAC 97B.0603 requires that an Affirmative Action Plan shall be submitted as part of an application for funding. The Plan shall contain the elements listed in the rule. The elements are:
 - A statement of an agency policy relative to equal employment opportunity;
 - Measurable and attainable goals relative to employment and upgrading of minorities, women, the physically handicapped, which take into account expansion, reduction, and turnover of staff;
 - Specific steps and timetables to assure equal employment opportunity, including identification of the organizational units or individuals responsible for carrying out the steps to achieve the goals;
 - An analysis of current staffing patterns;
 - Provision for training and upgrading of skills of staff to ensure upward mobility;
 - A description of outreach efforts designed to reach and serve target populations;
 - A breakdown of members of the board of directors and any policy advisory committees by race, sex, age and handicap; and
 - Provision for continued monitoring and assessment of plan implementation, with updating of the plan as changes occur.

Instructions for Completing Appendices (continued)

- ***Documentation of Public Hearings for Initial Planning Process:***

As required by 10A NCAC 97B .0401, each applicant shall:

- (1) Provide adequate information to citizens;
- (2) Hold a public hearing at the initial stage of the planning process;

There are two types of public hearing requirements to document public participation. First, the applicant holds a public hearing at the beginning of each planning period. Secondly, for each application, the agency must publish a notice of intent to file an application to include the time and place the governing board will meet to approve the application.

The public hearing meeting minutes serve as the written record documenting the structure of the meeting and should list the names of persons present, detail the various issues discussed, note concerns or statements made and document any actions taken as a result of such discussions. **Official minutes should bear the signature of the certifying official.**

The documents to be included in the Appendices for public hearings should include the following:

- A copy of the Public Notices from newspapers where the public hearing was advertised.
- The agenda for the public hearing.
- A copy of the attendance sheets.
- Minutes of the public hearing.

- ***Documentation of Notice of Intent to Apply***

Requirements for the notice of intent to file an application are in 10A NCAC 97B .0401 (6). The notice must be published at least one time in the non-legal section of a newspaper having general circulation in the area, no less than 10 calendar days prior to final approval of the application by the recipient's governing board.

The documents to be included for Notice of Intent to Apply:

- A copy of the Public Notices from newspapers where the public hearing was advertised.

- ***Documentation of Submission to County Commissioners***

Administrative Code 10A NCAC 97C .0111 A requires the agency to submit the application to its local board(s) of commissioners in each county served by the agency for their review prior to submission of the application to the Office of Economic Opportunity. County commissioners will be given 30 days to comment on the application.

The documents to be included in the Appendices for submission to County Commissioners:

- Notarized document from county clerk certifying the application has been submitted to the board of commissioners.
- Commissioners comments or minutes if available

Instructions for Completing Appendices (continued)

- ***Cognizant-Approved Indirect Cost Agreement***

Agencies must submit a current approved Indirect Cost Rate received from their cognizant agency. Indirect costs are costs an agency incurs for common objectives not easily and specifically identified with a particular grant project. (i.e. operating and maintaining facilities, equipment, and grounds; depreciation or use allowances; administrative salaries and supplies, etc.) These costs are usually charged to the grant as a percentage of some or all of the direct cost items in the budget. This percentage is called the indirect cost rate. A grantee must have a current indirect cost rate agreement in order to charge indirect costs to a grant. To obtain an indirect cost rate, a grantee must submit an indirect cost proposal to its cognizant agency and negotiate an indirect cost agreement. In situations where a non-governmental entity does not receive funds directly from a federal agency and where no Federal cognizant agency is designated, an indirect cost rate may be established using criteria and cost principles outlined in the applicable federal circular. Under these conditions, a person or firm, preferably one knowledgeable of this subject should establish the rate. This person or firm should not be associated with the audit firm that conducts an audit of the entity's records. Once a rate has been established, this person or firm should certify in writing to the non-governmental entity that the rate has been established in accordance with the applicable federal circular and that the documentation should be maintained and made available to any auditor requesting such information. The entity should also provide a copy of the letter to any and all agencies with whom they contract and from whom they wish to claim reimbursement of indirect costs. In most cases, the Federal agency that provides the greatest amount of grant funding is responsible for negotiating and approving indirect cost rates. *(For more information on Indirect Costs, see OMB Circular A-122, Cost Principles for Non-Profit Organizations or OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments.)*
- ***Cost Allocation Plan***

Cost Allocation is the method used to determine how associated costs are shared across different agency or program funding sources. Developing a cost allocation methodology may include analyzing agency systems; evaluating specific operational functions; examining staff responsibilities and /or caseloads of the programs served; and projecting the level of effort contributed by each program in implementing program activities. The cost allocation plan should identify and include all benefiting program areas and their respective funding sources, a percentage of derived benefits that the program area (funding sources) expects to realize from each individual service, and overall program area magnitude(cases, transactions, and expenditures for services). The actual cost allocation plan should include the cost allocation methodology. In accordance with DHHS Policies and Procedures Section IV General Administration Chapter: Allowable Costs/Cost Principles, other agencies, such as most local governments or non-profit agencies, may charge indirect cost if their plan has been prepared in accordance with the applicable cost principle and has been audited by a CPA firm. Such plans may be subject to annual approval. *(For more information on Indirect Costs, see OMB Circular A-122, Cost Principles for Non-Profit Organizations or OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments.)*
- ***Form 212A – CSBG Administrative Support Worksheet Documentation (if applicable)***