**INSTRUCTIONS FOR COMPLETING DETAILED ITEMIZATION FORM FRINGE BENEFITS**

* All items must be completed in order to ensure prompt processing.

* One copy of each Detailed Itemization Form must be submitted with an original signature.

* All expenditures must be allowable as per Appendix B of your contract.

* Reported expenditures must fall within contract period.

* Reported expenses must have been incurred and paid for.

* Reported expenses must not have been claimed on any other grant since duplicate billing is not appropriate.

* All expenses for this grant must have an appropriate and reasonable basis for allocation to this project. The basis for such allocation must be maintained by the grantee for audit purposes.

# Section 1 - Grantee Information

Item 1, 2, 6 & 7 - Obtain the information from the grant award and enter it on the appropriate line.

Item 3 - Enter the reporting period month(s) and year for which the expenditures are submitted. This period must fall within the current contract period.

Item 5 - Current contract period. These are the dates of the current grant award period. If, however, an extension has been granted, then the most recently approved ending date must be entered.

Item 4 - This number is the same as the Fiscal Cost Report number.

# Section 2 - Expenditure Information

Show Calculation for Fringe - Based on the information as it appears in Appendix B of your contract, calculate the applicable fringe benefit costs. The following are examples of acceptable fringe benefit calculations.

 **Example #1:**

Outreach Worker, Thomas Smith, earned $486.27 for the period July 9 - Sept. 30. Per contract the fringe is figured as a lump sum 23% of salaries being claimed.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Dates** **Worked**  | **Name of** **Employee**  | **Title of Employee**  | **Salary Earned x % of Fringe**  | **Total Amount of** **Cost Category** **Expense**  |
|  07/09/01 - 09/30/01  |  Smith, Thomas  |  Outreach Worker  | $486.27 x 23%  |  $111.84  |

**Example #2:**

If each category is broken down in the Appendix B, then show detail.

Detail of Total Amount of cost category per worker according to Appendix B (Fringe Category)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Title of** **Employee**  | **Name of Employee**  | **Type of Cost Category**  | **% x Salary** **Earned**  | **Total Fringe** **Expenditure for** **Employee**  |
|  Outreach Worker  |  Smith, Thomas  |  Health  | 7% x 486.27  |  $34.04  |
|    |  Smith, Thomas  |  FICA  | 7.65% x 486.27  |  $37.20  |
|    |  Smith, Thomas  |  State Unemployment  | 2% x 486.27  |  $9.73  |
|    |    |    | Total  |  $80.97  |

Item 8a Contract Budget Line - Look at your approved budget (either in E-Grants or contract) and choose the appropriate line item that corresponds to each item purchased.

Item 8b Dates of Payroll Period - Enter the actual dates of the payroll period being claimed for each employee for this reporting period.

Item 8c Employee Name - Enter the name of each employee.

Item 8d Job Title - Enter the job title as they appear in the fringe benefits budget category of Appendix B of the contract. Please list one title per line.

Item 8e Salary/Fringe – Enter amount for calculating fringe from examples above.

Item 8f Amount Charged to Federal/State - Amount charged to either Federal/State for the line item.

Item 8g Amount Charged to Match - Amount charged to Match for the line item.

Item 8h Total - Sum of individual Federal/State and Match columns as indicated above. These totals will be carried forward to Column C of the Fiscal Cost Report.

# Section 3 – Certification of Form

Item 9 Signature – This form must be signed by an authorized individual for the grant who is responsible for its accuracy. Signatures must be original. Individual signing should also print their name legibly and include title, telephone number and date signed.