

## APPENDIX A

### TANF Initiatives Clarification on Administrative Costs

As a general rule, administrative costs for TANF-funded services should be no more than fifteen (15) percent of an entity's total allocation. Special permission to deviate from this standard must be substantiated in writing and approved by the Department of Workforce Services, TANF Administering Agency prior to the approval of any contract or other agreement. The examples below should help illustrate the types of cost allocations that would generally be considered to be administrative or non-administrative costs.

The cost of salaries and related benefits should be calculated only for the percentage of time personnel works on TANF-funded activities. For example, a program director may be employed full time, but only 4 hours per week is allocated for TANF-funded activities. Only that portion of salary and benefits should be considered as an allowable cost, not the entire annual salary.

**The following are guidelines as to what is considered an administrative cost:**

- ✓ General administration or coordination of program, including accounting and payroll functions;
- ✓ Salaries and indirect costs associated with performing administrative functions;
- ✓ Supplies, equipment, travel, postage, utilities and office space related to the administration of a program;
- ✓ Activities related to eligibility determinations;
- ✓ Preparation of program plan, budget and schedules; and
- ✓ Program monitoring.

**The following are guidelines as to what is considered a non-administrative cost:**

- ✓ Direct cost of providing program services including client activities, assessment, case management, etc.;
- ✓ Salaries and indirect costs associated with performing services functions;
- ✓ Supplies, equipment, travel, postage, utilities and office space related to the performing of services functions;
- ✓ Evaluations and audits of service functions; and
- ✓ Technology/management information systems not related to payroll, personnel or other administrative functions.

**The following are not generally considered allowable costs under TANF, even if they are related to program operations:**

- ✓ **Inherently religious activities**
- ✓ **Purchase of vehicles**
- ✓ **Renovation, construction or purchase of a building used for program operation**
- ✓ **Payment of bad debts, or interest payments as a result of credit agreements**
- ✓ **Medical services**
- ✓ **Purchase of alcohol**
- ✓ **Any clothing such as T-shirts**
- ✓ **Match for other federal funds**
- ✓ **Lobbying costs**
- ✓ **Penalties, fines, etc.**
- ✓ **Replacement of funds for existing programs**
- ✓ **Expenditures DWS determines are not allowable uses of TANF funds**

**APPENDIX B**

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**PERFORMANCE/OUTCOMES PLAN**  
**(SAMPLE)**

**ORGANIZATION** \_\_\_\_\_ **FROM** \_\_\_/\_\_\_/\_\_\_ **TO** \_\_\_/\_\_\_/\_\_\_

<b>ACTIVITIES</b> <i>What services the/initiative provides.</i>	<b>STAFF RESPONSIBLE</b>	<b>OUTPUT</b> <i>Service frequency, participant numbers, begin/end dates.</i>	<b>INTERIM <i>OUTCOMES</i> FOR IMPROVING OUTCOMES FOR YOUTH INITIATIVE</b> <i>Qualitative results from activity. What difference will the service make?</i>	<b>EVALUATION *</b> <i>Qualitative &amp; Quantitative Outcome Measures</i>

\*Outcome measures can include surveys, interviews, rating scales, records, case plan goal attainment, observations, statistics, etc. ADWS reserves the right to change the performance/outcomes plan formatting at any time during the funding period.

## INSTRUCTIONS FOR COMPLETING PERFORMANCE/OUTCOMES FORM

Applicants should use the Performance/Outcomes Plan to clearly state its expected performance/outcomes and the measures of performance it will use to determine progress in meeting these stated outcomes throughout the course of the program. Proposed outcomes and performance measures are expected to be realistic (for example, an applicant should not propose to “end poverty” or “eliminate illiteracy” as a proposed outcome) and measurable. It is recommended that each program develop a pre and post participation assessment that can be used to determine the increase in participants’ knowledge and skills.

Performance measures must cover the entire program period. A separate performance/outcomes form must be submitted for each entire quarter for a total of four quarters.

**Performance Measurement** is a system for measuring the *results* of public programs.

### Why Performance Measurement?

No longer are Arkansas legislators satisfied with the use of public funds and getting back reports of numbers served and program activities. Performance measurement enables legislators, funding sources, and communities to know what impact the dollars have had i.e. *what effect or change has resulted from dollars invested and how a person’s life or community has been changed.*

Performance measurement starts with “the end in mind” (e.g. what do you want to occur as a result of your service?)

### Performance measurement consists of:

**High level outcomes:** Desired results in social health or well-being. High level outcomes reflect the longer-term, global effects the program is intended to achieve. (e.g. To reduce child abuse and neglect)

**Activities:** List the key activities/initiatives proposed to achieve the goal(s) and objective(s) of the proposed program.

**Staff Responsible:** Indicate the staff or organizations responsible for carrying out each activity/initiative.

**Output:** An output is a process measure which describes the conditions under which measurements will be made. This may refer to the timeframe and/or implementation of an activity/initiative, frequency, number of participants, etc. Process measures are *activity focused and contribute to interim outcomes. They do not reflect qualitative outcomes.* (e.g. the number of youth participating in the outlined programs)

**Outcomes:** Interim improvements in participant’s or community progress towards a high level outcome. Interim outcomes reflect a more immediate or direct effects a program is intended to achieve. Outcomes typically address changes in participant

performance/behavior that occur as a result of specific activities. They may include, but are not limited to a change or benefit in behavior, knowledge, skills, attitude, values, or condition.

**Outcome Measures:** Documents the condition of clients after a service has been provided e.g. increased skills, modified behavior, improved condition. Outcome measures address *qualitative outcomes*.

Outcome measures can include research based instruments with demonstrated reliability and validity, statistics, interviews, observations, rating scales, surveys, focus groups, records, goal attainment, etc.

Performance measurement enables program directors and communities to measure program effectiveness and *demonstrate both quantitative and qualitative* results that contribute to a higher level social outcome.

**Example:**

<b>Strategy</b>	Agency "x" will provide job skills classes to high school youth.
↓	
<b>Staff Responsible</b>	John Doe
↓	
<b>Output</b>	6 weeks, 2 hour sessions for 10-12 participants, during the period of 07/01/2013 - 06/30/2014.
↓	
<b>Interim Outcome</b>	Students will learn on the job coping skills and practice interview skills.
↓	
<b>Outcome Measure</b>	80% of students completing course will use their job coping skills and interview skills to obtain and/or retain an afterschool job.

**APPENDIX C**

[www.dfa.arkansas.gov/offices/procurement/.../contgrantform.pdf](http://www.dfa.arkansas.gov/offices/procurement/.../contgrantform.pdf)

**Contract and Grant Disclosure and Certification Form (SAMPLE)**

Failure to complete all of the following information may result in a delay in obtaining a contract, lease, purchase agreement, or grant award with any Arkansas State Agency.

**SUBCONTRACTOR:**  Yes  No **SUBCONTRACTOR NAME:** \_\_\_\_\_

**TAXPAYER ID NAME:** \_\_\_\_\_ **IS THIS FOR:**  Goods?  Services?  Both?

**YOUR LAST NAME:** \_\_\_\_\_ **FIRST NAME:** \_\_\_\_\_ **M.I.:** \_\_\_\_\_

**ADDRESS:** \_\_\_\_\_

**CITY:** \_\_\_\_\_ **STATE:** \_\_\_\_\_ **ZIP CODE:** \_\_\_\_\_ **COUNTRY:** \_\_\_\_\_

**AS A CONDITION OF OBTAINING, EXTENDING, AMENDING, OR RENEWING A CONTRACT, LEASE, PURCHASE AGREEMENT, OR GRANT AWARD WITH ANY ARKANSAS STATE AGENCY, THE FOLLOWING INFORMATION MUST BE DISCLOSED:**

**F o r I n d i v i d u a l s \***

Indicate below if: you, your spouse or the brother, sister, parent, or child of you or your spouse *is* a current or former: member of the General Assembly, Constitutional Officer, State Board or Commission Member, or State Employee:

Position Held	Mark (√)		Name of Position of Job Held [senator, representative, name of board/ commission, data entry, etc.]	For How Long?		What is the person(s) name and how are they related to you? <small>(i.e. Jane O. Public, spouse, John O. Public, Jr., child, etc.)</small>	
	Current	Former		From MM/YY	To MM/YY	Person's Name(s)	Relation
General Assembly							
Constitutional Officer							
State Board or Commission Member							
State Employee							

None of the above applies

**F o r a n E n t i t y ( B u s i n e s s ) \***

Indicate below if any of the following persons, current or former, hold any position of control or hold any ownership interest of 10% or greater in the entity: member of the General Assembly, Constitutional Officer, State Board or Commission Member, State Employee, or the spouse, brother, sister, parent, or child of a member of the General Assembly, Constitutional Officer, State Board or Commission Member, or State Employee. Position of control means the power to direct the purchasing policies or influence the management of the entity.

Position Held	Mark (√)		Name of Position of Job Held [senator, representative, name of board/commission, data entry, etc.]	For How Long?		What is the person(s) name and what is his/her % of ownership interest and/or what is his/her position <small>of control?</small>		
	Current	Former		From MM/Y	To MM/Y	Person's Name(s)	Ownership Interest (%)	Position of Control
General Assembly								
Constitutional Officer								
State Board or Commission Member								
State Employee								

None of the above applies

## Contract and Grant Disclosure and Certification Form

Failure to make any disclosure required by Governor's Executive Order 98-04, or any violation of any rule, regulation, or policy adopted pursuant to that Order, shall be a material breach of the terms of this contract. Any contractor, whether an individual or entity, who fails to make the required disclosure or who violates any rule, regulation, or policy shall be subject to all legal remedies available to the agency.

As an additional condition of obtaining, extending, amending, or renewing a contract with a state agency I agree as follows:

1. Prior to entering into any agreement with any subcontractor, prior or subsequent to the contract date, I will require the subcontractor to complete a **CONTRACT AND GRANT DISCLOSURE AND CERTIFICATION FORM**. Subcontractor shall mean any person or entity with whom I enter an agreement whereby I assign or otherwise delegate to the person or entity, for consideration, all, or any part, of the performance required of me under the terms of my contract with the state agency.

2. I will include the following language as a part of any agreement with a subcontractor:

*Failure to make any disclosure required by Governor's Executive Order 98-04, or any violation of any rule, regulation, or policy adopted pursuant to that Order, shall be a material breach of the terms of this subcontract. The party who fails to make the required disclosure or who violates any rule, regulation, or policy shall be subject to all legal remedies available to the contractor.*

3. No later than ten (10) days after entering into any agreement with a subcontractor, whether prior or subsequent to the contract date, I will mail a copy of the **CONTRACT AND GRANT DISCLOSURE AND CERTIFICATION FORM** completed by the subcontractor and a statement containing the dollar amount of the subcontract to the state agency.

**I certify under penalty of perjury, to the best of my knowledge and belief, all of the above information is true and correct and that I agree to the subcontractor disclosure conditions stated herein.**

1. \_\_\_\_\_  
2. Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_  
3. \_\_\_\_\_  
4. Vendor Contact Person \_\_\_\_\_ Title \_\_\_\_\_ Phone No. \_\_\_\_\_

**Agency use only**

Agency Number \_\_\_\_\_ Agency Name \_\_\_\_\_ Agency Contact Person \_\_\_\_\_ Contact Phone No. \_\_\_\_\_ Contract or Grant No. \_\_\_\_\_

**APPENDIX D – *Sample* Budget/ Budget Narrative**  
**(Vendor's must submit a yearly, quarterly budget and budget narrative for each year.)**  
**Budget for September 1, 2016 - June 30, 2017**  
**Agency XYZ, Inc.**

	FY16 Budget	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Quarter Totals
<b>Compensation</b>						
Salaries (4)						
Program Manager	\$9,000.00	\$2,250.00	\$2,250.00	\$2,250.00	\$2,250.00	
Case Manager	\$31,000.00	\$7,750.00	\$7,750.00	\$7,750.00	\$7,750.00	
Instructor	\$20,800.00	\$5,200.00	\$5,200.00	\$5,200.00	\$5,200.00	
Receptionist/Clerical	\$4,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	
<i>Total Salaries</i>	<b>\$64,800.00</b>	\$16,200.00	\$16,200.00	\$16,200.00	\$16,200.00	<b>\$64,800.00</b>
<b>Fringe Benefits</b>						
FICA	\$4,957.00	\$1,239.25	\$1,239.25	\$1,239.25	\$1,239.25	
Unemployment Insurance	\$1,200.00	\$300.00	\$300.00	\$300.00	\$300.00	
Retirement	\$3,888.00	\$972.00	\$972.00	\$972.00	\$972.00	
Worker Compensation	\$500.00	\$125.00	\$125.00	\$125.00	\$125.00	
<i>Total Fringe Benefits</i>	<b>\$10,545.00</b>	\$2,636.25	\$2,636.25	\$2,636.25	\$2,636.25	<b>\$10,545.00</b>
<b>Reimbursable</b>						
Bookkeeping & Audit (Administrative)	\$3,800.00	\$0.00	\$0.00	\$0.00	\$3,800.00	
Contract Services (Administrative)	\$500.00	\$125.00	\$125.00	\$125.00	\$125.00	
Insurance	\$400.00	\$100.00	\$100.00	\$100.00	\$100.00	
Space	\$500.00	\$125.00	\$125.00	\$125.00	\$125.00	
Travel	\$1,920.00	\$480.00	\$480.00	\$480.00	\$480.00	
Office Supplies	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	
Workshop Supplies	\$700.00	\$350.00	\$350.00	\$0.00	\$0.00	
Printing & Copy	\$780.00	\$390.00	\$390.00	\$0.00	\$0.00	
Communication	\$950.00	\$237.50	\$237.50	\$237.50	\$237.50	
Postage	\$761.40	\$380.70	\$380.70	\$0.00	\$0.00	
<i>Total Reimbursable</i>	<b>\$10,711.40</b>	\$2,588.20	\$2,188.20	\$1,067.50	\$4,867.50	<b>\$10,711.40</b>
<b>Total Request</b>	<b>\$86,056.40</b>					<b>\$86,056.40</b>

**(SAMPLE)** Budget Narrative for September 1, 2016 – June 30, 2017  
Agency XYZ, Inc.

<b>Salaries</b>	<b>Definition</b>	<b>Unit Cost</b>	<b>Total Cost</b>
Program Manager	Part Time - Planning, Implementation & Supervision	\$15.00 per hour for 600 hours	\$9,000
Case Manager	One full time employee - IDA Administrator - Client service, client education	\$14.91 per hour for 2080 hours	\$31,000
Instructor	Interpretation, financial literary education, record keeping	\$10.00 per hour for 2080 hours	\$20,800
Receptionist	Clerical duties	\$8.00 per hour for 500 hours	\$4,000
			<b>\$64,800</b>
<b>Fringe Benefits</b>			
FICA		7.65% of Compensation	\$4,957
UI	For 2 full time employees	6% of first \$10,000 in compensation	\$1,200
Worker Compensation		Based on cost of compensation x .007	\$500
Retirement		6% of compensation	\$3,888
			<b>\$10,545</b>
<b>Operational Costs</b>			
Bookkeeping and Audit	Bookkeeping based on number of transactions, audit based on budget percent share of Agency total	\$0.38 per transaction for 1000 transactions	\$3,800
Contract Services	IDA Consultant for Process and other Planning	\$50.00 per hour for 10 hours	\$500
Insurance	Percentage of total liability, professional liability and personal property insurance costs		\$400
Space	Based on square footage usage pays janitorial costs. IDA program uses 500 sq. feet of space.	\$1.00 per sq. foot for 500 sq. feet.	\$500
Travel	Four trips to Little Rock with overnight stays, -mileage & per diem and one trip to training in San Francisco (partial cost) Per Diem and mileage compiles with Federal and State regulations.		\$1,920
	Little Rock Trips \$0.42 per mile for 200 miles, \$15 per meal for 3 meals, \$81 for one night of lodging is \$210 for one trip to Little Rock for one person.	\$210 per trip times 4 trips is \$840	

	Training Trip \$675 for airfare and ground transportation, \$225 lodging (\$75 per night for 3 nights), meals \$180 (\$15 per meal for 3 meals a day for 4 days).	\$1080 per trip for 1 trip	
Office Supplies	Basic supplies for office including pen, pencils, paper, ink, folders, staples, note pads, etc....		\$400
Workshop Supplies	Cost of workshop materials (\$10 x 70)	\$10 per individual for 70 individuals	\$700
Printing and Copying	Cost of flyers and all other program copy costs	\$0.10 per sheet of paper for 7800 sheets	\$780
Communication	Based on cost of telephone, local & long distance, and fax usage.		\$950
	Cell Phone – 2 lines for 2 full time IDA employees - \$420	\$35.00 per month for 12 months	
	Local Calls - \$105	\$.05 per call for 2100 calls	
	Long Distance Calls - \$200	\$.10 per call for 2000 calls	
	Fax Calls – \$225	\$.15 per fax for 1500 faxes	
Postage	Based on actual cost (mailing bank statements and other communication) 141 clients with 12 statements per year is at minimum 1692 mailings.	\$0.45 per stamp for 1692 mailings	\$761.40
<b>TOTAL OPERATIONS</b>			<b>\$10,711.40</b>
<b>GRAND TOTAL</b>			<b>\$86,056.40</b>