

**INSTRUCTIONS FOR
FOOD & NUTRITION
CHILD AND ADULT CARE FOOD PROGRAM
BUDGET JUSTIFICATION AND DISCLOSURE - CENTERS**

Those contracting entities (CEs) that use the Texas Unified Nutrition Programs System (TX-UNPS) will complete and upload this form to support the Contracting Entity Budget Detail – Centers screen in TX-UNPS. Those CE that **do not** use TX-UNPS will complete and submit this form, along with the *Contracting Entity Budget Detail – Centers* form, as part of the application process. This form is also uploaded/submitted when requesting budget revisions.

SECTION I – CONTRACTING ENTITY (CE) INFORMATION

1. **Name of Contracting Entity (CE)** - Enter the legal name of the contracting entity.
 2. **CE ID** – Enter your five-digit CE ID that has been assigned to you by the Texas Unified Nutrition Programs System (TX-UNPS). If you do not know your CE ID, leave blank.
 3. **Budget Version** – Enter the budget version for this submittal. If this is your initial submittal, you will enter “Original”. For each additional submittal, enter “Revision 1”, “Revision 2”, and so on.
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SECTION II – BUDGET JUSTIFICATION

Reference FNS Instruction 796-2, Rev. 3, Financial Management – Child and Adult Care Food Program, for additional guidance.

1. **If the contracting entity is a sponsoring organization, is the contracting entity a:** – Indicate if the sponsoring organization is a “Sole purpose organization” or a “Multipurpose organization”.
 2. **Does the contracting entity have indirect costs to be paid from the nonprofit food service account?** - Indicate Yes or No. If Yes, these costs must be specifically identified as indirect costs when you complete the Budget Justification Charts on pages 2-5.
 3. **Does the contracting entity have costs to be paid from the nonprofit food service account that require “Prior Approval”?** - Indicate Yes or No. If yes, identify these costs as “(PA)”, costs requiring “Prior Approval”, when you complete the Budget Justification Charts on pages 2-5.
 4. **Does the contracting entity have costs to be paid from the nonprofit food service account that require “Specific Prior Written Approval”?** - Indicate Yes or No. If yes, identify these costs as “(SP)”, costs requiring “Specific Prior Written Approval”, when you complete the Budget Justification Charts on pages 2-5.
 5. **Does the contracting entity have costs to be paid from the nonprofit food service account that require “USDA Regional Office Approval”?** - Indicate Yes or No. If yes, identify these costs as “(Reg)”, costs requiring “USDA Regional Office Approval”, when you complete the Budget Justification Charts on pages 2-5.
 6. **The contracting entity must have adequate sources of funds to continue...** - Indicate the source and amount of funds that the CE has available to pay employees and suppliers during temporary interruptions in CACFP payments and/or to pay debts when fiscal claims have been assessed against the CE.
 7. **There are a number of one-time and recurring expenses for which CACFP funds may not...** - Indicate the source and amount of funds that the CE has available to pay for general business costs that are not allowable CACFP expenses.
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BUDGET JUSTIFICATION CHARTS – Nonprofit Food Service Administration and Operation – Budget Justification Labor Costs 1A (Administrative) and 1B (Operation)

Position and CACFP Duties – Enter the titles of the positions. These should match your organizational chart. Enter a brief description of the CACFP duties performed.

- **Column 1 – Number of Personnel in this Position** – Enter the number of staff per position, such as Director 1, Monitor 12, Clerical Support 2, Cook 1.
- **Column 2 – Annual Base Salary** – Enter the annual base salary for all staff in the designated position.
- **Column 3 – Additional Labor Costs and Benefits** – Enter the name of the benefit, such as FICA, health insurance, retirement, etc., and the detailed computations justifying the amount budgeted.
- **Column 4 – Total Base Salary and Benefits** – Add Columns 2 and 3 to arrive at this total.
- **Column 5 – Number of Hours Worked Daily** – Enter the total number of hour worked per day.
- **Column 6 – Number of Hours Spent in Food Service Duties** – Enter the number of hours spent in food service duties. For administrative labor costs, use time distribution reports as the basis for estimating the labor hours for staff who do not work in food service 100% of the time. When food service labor is documented each month, it must be actual and not an estimate.
- **Column 7 – Portion of Total Salary and Benefits Paid...** – Enter the total salary and benefits paid from the nonprofit food service account.

Total Administrative Labor Costs – Enter the total for all costs in Columns 4 and 7.

Total Operation Labor Costs – Enter the total for all costs in Columns 4 and 7.

BUDGET JUSTIFICATION CHARTS – Nonprofit Food Service Program Requirements – Cost Category 2-10.

The organization must provide their entire food service budget for the current year. You will indicate in columns A and B the portion of the costs to be paid from the nonprofit food service account. You must specifically identify each item and explain how each cost was calculated. Cost category 9. Unaffiliated Facility Costs – For Sponsoring Organizations Only, is a place for sponsors of unaffiliated sites to document the total annual anticipated CACFP reimbursement that will go to unaffiliated sites for their CACFP costs. Transfer the total from Columns A and B to Page 6, Summary of Projected Annual Nonprofit Food Service Costs.

Summary of Projected Annual Nonprofit Food Service Costs

Transfer the amounts listed in the cost categories from the budget justification charts into Column A (Administrative) and Column B (Operation).

11. Summary of Nonprofit Food Service Income

1. Enter the total annual costs of nonprofit food services from the budget above (Column A + Column B).
2. Enter your projected annual CACFP reimbursement for the program year.
3. Enter the total of other income to the nonprofit food service account, such as donations specifically designated for food service.
4. Enter the total of lines 2 and 3.

Enter the sources and amount of funds that make up line 3.

If line 1 is greater than line 4, the contracting entity must list their sources and amount of funds that will be used to cover this shortfall.

SECTION III – BUDGET DISCLOSURE

Contracting organizations applying to participate... – Indicate Yes or No. If yes, attach a detailed explanation.

SECTION IV – CERTIFICATION

Read the Certification Statement. An authorized representative of the contracting entity signs, dates and prints their name and title.

SUBMITTAL

CEs Not Using TX-UNPS – Submit, along with the *Contracting Entity Budget Detail – Centers* form, to one of the following:

Mail to:

Texas Department of Agriculture
Food and Nutrition
Attn: F&N Business Operations – Applications
P.O. Box 12847
Austin, Texas 78711

Overnight to:

Texas Department of Agriculture
Food and Nutrition
Attn: F&N Business Operations – Applications
1700 North Congress Ave.
Austin, Texas 78701

E-mail to:

BOps.Applications@TexasAgriculture.gov

Fax to:

888-223-8645