

**INSTRUCTIONS**  
**Equal Access Fund Budget**  
**October 1, 2014 through December 31, 2015 Grant Period**

Title 3, Rule 3.680(E)(3) of the Rules of the State Bar states that recipients must submit a budget and budget narrative explaining the proposed expenditure of grant funds within 30 days after notification of a tentative grant allocation. The proposed budget should clearly describe how you propose to spend your EAF grant allocation during the period from October 1, 2014 to December 31, 2015.

**About “Project or Activities”:** EAF grant funds must be used to support specific projects or activities. **The Commission defines “project” broadly to include those activities that can be tracked to a specific goal or objective.** While the budget may include an allocated share of indirect and non-personnel expenses that are necessary to implement the proposed project(s), the Commission will only approve budgets that deviate from the project-requirement on a case-by-case basis.

For **qualified legal services projects**, a “project” may focus on a specific set of legal problems, such as landlord/tenant matters; or may serve a particular constituency, such as veterans. With appropriate explanation, a project may address improvements to a specific aspect of infrastructure--for example, upgrading technology, establishing program evaluation, or implementing a loan repayment program.

**Qualified support centers** must allocate all funding to one or more projects that will provide legal support services to qualified legal services projects.

A budget package consists of a cover page and five forms. The forms are the same for Qualified Legal Services Projects and Qualified Support Centers, except that Form E is to be completed only by Qualified Legal Services Projects.

**Cover Page      Program Information and List of Proposed Projects.**

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|---------------|--|
| <b>Form A</b> | <b>Proposed Project Budget Narrative (Word):</b> Complete a separate form for each project you propose to support with this EAF grant.   |
| <b>Form B</b> | <b>Proposed Project Expenditures, Revenue and Staffing (Excel):</b> Complete separate forms for each project you propose to support with this EAF grant.                           |
| <b>Form C</b> | <b>Proposed Budget Summary (Excel):</b> Complete one form that accounts for your entire EAF grant. Also complete one form for each county if you receive multi-county allocations. |
| <b>Form D</b> | <b>Explanations of Proposed Budget Summary (Word):</b> Complete one form that explains allocations and staffing for your entire EAF grant.   |
| <b>Form E</b> | <b>20 Percent Allocation for Underserved Groups (Word):</b> Complete one form for your entire EAF grant ( <b>LSPs only</b> ).  |

Print one set of the completed forms and have the required person sign the Cover Page. **Mail the original, signed set of forms and four copies** to the Legal Services Trust Fund Program office. Also email the documents in **Word and Excel formats only** to [trustfundprogram@calbar.ca.gov](mailto:trustfundprogram@calbar.ca.gov). The deadline for receipt of the budget packages (mail and email) is **5:00 p.m. on September 17, 2014**.

We encourage you to contact Trust Fund Program staff with any questions while you are in the process of completing the budget package, especially any questions about whether your proposed use of EAF monies constitutes a “project” for purposes of this grant.

## **DEFINITIONS FOR COMPLETING FORM C**

**Form C** should incorporate all project expenses associated with your 2014-15 EAF grant. Do not complete a separate Form C for each project.

**Legal Services Projects that serve one county:** Enter name of county served on “County” line.

**Legal Services Projects that serve more than one county:** Complete one Form C showing the total of all the individual county forms; enter “Summary” on the “County” line and show your total allocation. In addition, complete a separate Form C for each county for which you have received an allocation.

**Support Centers:** Enter “Statewide” or “Support Center” on “County” line.

## **PROGRAM/ADMINISTRATION**

**Form C** asks for an itemization of funds budgeted for “program” and “administration.” The general distinction between the two kinds of expenditures is as follows:

**Program expenses** include the cost of personnel, personnel-related and non-personnel items directly related to the provision of legal services, including any services necessary for the disposition of legal matters.

**Administration expenses** are personnel, personnel-related and non-personnel costs supporting general office operations, rather than legal program expenses.

Consistent with the kinds of services provided by your organization and the project-based budgeting required for these Equal Access funds, the Commission expects that the majority of all funds will be allocated to program expenses and to personnel expenses. Allocations to administration and non-personnel expenses should be minimal. They must relate directly to the work of the funded project and must be explained clearly.

## **EXPENSE CATEGORIES**

Expenses to be included on each line of **Form C** are described as follows:

**Lawyers**. Salaries and wages paid to attorney employees, whether full-time, part-time or temporary.

**Paralegals**. Salaries and wages paid to paralegal employees (including law graduates, legal assistants and law students), whether full-time, part-time or temporary. Paralegals are persons working under the supervision and control of an attorney, whose duties consist primarily of such activities as intake interviewing, case investigations, checking court records, legal research, client representation at administrative hearings, and outreach and community work.

**Other Staff**. Salaries and wages paid to all other staff, whether administrative/clerical or others, and whether full-time, part-time or temporary.

Employee Benefits. Fringe benefits and payroll taxes paid on behalf of employees, such as retirement, FICA, health and life insurance, workers' compensation, unemployment insurance and other payroll-related costs.

Space. A share of space costs commensurate with the FTEs to be funded by your EAF grant. These costs may include rent, utility payments, maintenance or janitorial expenses, and the cost of debt service for owned property used specifically with regard to the project(s) funded by the Equal Access Fund grant. The Commission will not approve allocations for a *pro rata* share of space costs.

Equipment Rental and Maintenance. Lease or rental expenses for office furniture, fixtures and equipment (except telephone) acquired to support the project(s) funded by the Equal Access Fund grant. A commensurate share of maintenance costs for that equipment is permissible, whether pursuant to a service contract or an estimate of individual repair bills.

Office Supplies. Basic office accessories and supplies used by the project(s) funded by the Equal Access Fund grant, including materials used in copiers. Equipment purchases that will not be depreciated may be included here.

Printing and Postage. Outside printing and postage costs incurred for activities funded by the Equal Access Fund.

Telecommunications. Local, long-distance or cellular telephone service expenses incurred directly by the project(s) funded by the Equal Access Fund grant. Similar and related expenses for conference calls, videoconferencing or other telecommunications services should be included as well.

Technology. Expenses related to computer software purchases, subscriptions and updates, Internet service, website hosting, online data management, or electronic research services (e.g., Lexis-Nexis, Westlaw) incurred directly for EAF projects.

Travel. Travel expenses incurred by staff members to provide services through the project(s) funded by the Equal Access Fund grant.

Training. Costs associated with the training or continuing education of staff members or volunteers who provide services through the project(s) funded by the Equal Access Fund grant. Such expenses may include travel to and from training events, per diem, conference registration fees or tuition, purchase or production of training materials, rent for facilities used in a training event and consultant fees paid to trainers.

Library. Expenses for the maintenance and expansion of office libraries required by the project(s) funded by the Equal Access Fund grant, including subscriptions to periodicals, update services or electronic research services. Capital additions to library holdings should be included on line 22.

Insurance. A share of professional liability insurance and bonding costs proportionate to EAF-funded staff. A share of property insurance (fire and theft) and liability insurance for property and automobiles utilized by the projects funded by the Equal Access Fund grant.

Audit. Expenses directly related to the financial audit of the Equal Access Fund grant.

Litigation. Court costs, witness fees, expert witness expenses, sheriff's fees, courthouse copying fees and other expenses incurred representing eligible clients in matters funded specifically by the Equal Access Fund grant.

Capital Additions. Equipment and library purchases over \$1,000 per item and any proposed expenditures related to real property acquisition or improvement used directly by the project(s) funded by the Equal Access Fund grant. Allocations should be explained and itemized on **Form D**. The Legal Services Trust Fund Commission must specifically approve proposed allocations for all capital additions or improvements pursuant to established guidelines.

Contract Service to Clients. Payments to private attorneys, consultants or organizations to provide professional services to clients through the project(s) funded by the Equal Access Fund grant. Itemize individual contract(s) on **Form D**. Identify the proposed contractor(s), the corresponding contract amount(s), and describe the general nature of duties to be performed.

Contract Services to Organization. All other services to the organization specifically with regard to the project(s) funded by the Equal Access Fund grant, such as legal counsel for its operations, consultant fees exclusive of those paid for training, use of information technology [services], etc. Itemize individual contract(s) on **Form D**. Identify the proposed contractor(s), the corresponding contract amount(s), and describe the general nature of duties to be performed.

Other. All expenses incurred specifically with regard to the project(s) funded by the Equal Access Fund grant, and not included above. Itemize individual costs on **Form D**.

% Personnel/Non-Personnel. Embedded formulas will automatically calculate the percentage of the budget that is allocated to personnel expenses and non-personnel expenses. The Commission expects you to budget at least 80% of the grant for personnel expenses. If your proposed budget allocates less than 80% to personnel, explain this deviation from recommended percentages on **Form D**.

% Program/Administration. Embedded formulas will automatically calculate the percentage of the budget that is allocated to program expenses and administration expenses. If your proposed budget allocates less than 80% to program expenses, explain this deviation from recommended percentages on **Form D**.