

Explanation of Categories

1. Definition of Line Item Expenditure Categories

Lawyers:	<i>This category should include all salaries and wages paid to program attorneys, whether employed directly or supervised by the program, and whether full-time, part-time, or temporary.</i>
Paralegals:	<i>This category should include salaries and wages paid to program paralegals (non-attorney case handlers), whether employed directly or supervised by the program, and whether full-time, part-time, or temporary. Paralegals are persons whose duties consist primarily of such activities as intake interviewing, case investigations, checking court records, legal research, client representation in administrative matters, and outreach and community work.</i>
Other Staff:	<i>This category should include salaries and wages paid to all other program staff, whether employed directly or supervised by the program, whether administrative/clerical staff, students, or others, and whether full-time, part-time or temporary.</i>
Employee Benefits:	<i>This category should include the typical fringe benefits paid on behalf of employees, such as retirement, FICA, health and life insurance, worker's compensation, unemployment insurance, and other payroll-related costs.</i>
Space:	<i>This category includes rent, debt service, utility payments, maintenance and janitorial expenses.</i>
Equipment Rental:	<i>This category includes lease or rental expenses for office furniture, fixtures, and equipment (except telephone). It also includes maintenance costs for that equipment whether pursuant to a service contract or individual repair bills.</i>
Supplies:	<i>This category includes all basic office accessories and supplies, including material used in copiers. Printing and postage are included in this category. All equipment purchases under \$100 may be placed under this line item.</i>
Telephone:	<i>This category includes rental of telephone equipment and local and long distance calls and service. Similar and related expenses such as fax or other telecommunications should be included as well.</i>
Travel:	<i>This category includes travel expenses directly related to specific client matters, circuit riding, administration of the program, etc. While most travel expenses will be local or intra-state, interstate travel may also be included here.</i>
Training:	<i>All non-personnel costs, to be paid for with regular program funds, associated with training or continuing education of staff members should be included here. Examples would be: travel to/from training events, per diem, conference registration fees or tuition, purchase of training materials, rent for facilities used in a training event, etc. Materials or equipment purchased for training with a value in excess of \$100 should be reported under "Capital additions." No program personnel costs should be included here.</i>
Library:	<i>This category includes expenses for the maintenance of office libraries, including subscriptions to periodicals, books, reference materials, and multiple volume sets of law books. Additions to the library holdings over \$100 should be included under "Capital additions."</i>
Insurance:	<i>This category includes professional liability insurance, bonding, property insurance (fire and theft), and liability insurance for property and automobiles.</i>
Audit:	<i>This category includes expenses for auditors. Outside bookkeeping and accounting services should be reported in "Contract services."</i>
Litigation:	<i>This category includes court costs, witness fees, expert witness expenses, sheriff fees, copying fees, and other expenses incurred but not recovered in litigation on behalf of eligible clients.</i>
Capital additions:	<i>This category includes equipment and library purchases over \$100 per item and other major expenses which occur infrequently (e.g. major renovation). However, provide a separate footnote for any purchase in excess of \$500.</i>
Contract services:	<i>This category includes two categories: one for payments to others who provide legal services for clients and the other for services to the program itself, such as legal counsel for program management, consultant fees exclusive of those paid for training, payments to computer service bureau, bookkeeping or other accounting services, etc. If the total in this category is over \$2,000, itemize those individual costs in excess of \$250.</i>
Other:	<i>This category includes all program expenses not included above. Specify each cost included in "Other."</i>

2. Definition of "Program" and "Administrative" costs

Program Costs: *This category consists of expenditures that are identified specifically with the direct delivery of civil legal services. Program Costs are typically direct costs. Typical Program Costs include the following:*

- (1) Compensation of attorneys, paralegals, law clerks, law students and direct support staff for time and effort devoted specifically to the provision of basic civil legal services.*
- (2) Cost of materials acquired, consumed or expended specifically for the purposes of the grant.*
- (3) Equipment and other approved capital acquisitions necessary to accomplish the purposes of the Grant.*
- (4) All other items of expense incurred specifically to carry out the purposes of the Grant.*

Administrative Costs: *This category consists of costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted without effort disproportionate to the results achieved. Administrative Costs are typically indirect costs. Charges for Administrative Costs normally will include items such as occupancy, utilities, telephone, office supplies or administrative salaries incurred for the benefit of the Project as a whole, as well as other activities of the Grantee.*