

BUDGET GUIDELINES

Applicants must provide the following three elements as part of the budget submission:

- 1 Detailed Line Item Budget (Direct and Indirect Costs)
- 2 Budget Narrative (Detailed instructions available in the RFA)

Detailed Line Item Budget (Template on Tab 2)

Applicants must provide a detailed line-item budget (in Microsoft Excel or similar spreadsheet format) outlining specific cost requirements within each of the summary budget categories.

- The budget should be for the entire project period.
- All line items must be described in the budget narrative.
- To calculate the total indirect costs, add the formula from the comment in cell B55, replacing X with your indirect rate.

Personnel – Identify staffing requirements by each position title and brief description of duties. List annual salary of each position, percentage of time and number of months devoted to project (e.g., Administrative Director: \$30,000/year x 25% x 6 months; calculation: $\$30,000/12 = \$2,500 \times 25\% \times 6 \text{ months} = \$3,750$). Please include relevant monitoring and evaluation staff. *For any position which is currently unfilled the applicant should describe their plan for filling the role within the first 12 weeks of project start. This description could include reassignment of current staff or expedited hiring practices utilized by the department.*

Fringe Benefits - State benefit costs separately from salary costs and explain how benefits are computed for each category of employee - specify type and rate. If you have supporting documentation, please submit it as an additional attachment.

Contractual – For each subgrant/contract please provide a detailed line item breakdown explaining specific services. For any consultant or sub-contractor the applicant has already identified please provide specific names and brief description of any existing relationship between contractor and the applicant. If the applicant intends to select contractor/subgrantee through a competitive process please describe how this process can be expedited by the applicant.

Travel - Staff and participant travel, and per diem/maintenance: includes lodging, meals and incidentals.

Supplies - list items separately using unit costs (and the percentage of each unit cost being charged to the grant) for photocopying, postage, telephone/fax,

Other Direct Costs - these will vary depending on the nature of the project. This may include activities, monitoring and evaluation (baseline, mid-term review, evaluation, etc.), office rent, etc. Also include any accessibility costs in this line item. Justify each in the budget narrative.

Unallowable Costs

1. Interest Expense (FAR 31.205-20) is unallowable however represented including bond discounts, costs of financing and refinancing capital including associated costs include related legal and professional fees incurred in connection with projects, the costs of preparing stock rights are generally unallowable. However, interest assessed by certain state and local taxing authorities are allowable under certain conditions. Suggest the author be contacted on these
2. Donations/Contributions (FAR 31.205-8)
3. Entertainment (FAR 31.205-14) – The costs of entertainment and recreation however represented are unallowable including associated costs. It also includes social activities including social, dining, country clubs and similar organizations are unallowable.
4. Contingencies (FAR 31.205-7)
5. Bad Debts (FAR 31.205-3)
6. Fines and Penalties (FAR 31.205-15) – The costs of fines and penalties for violating federal, state or local laws is unallowable including associated costs. S

LINE-ITEM BUDGET
NAME OF ORGANIZATION
TITLE OF PROJECT

Line Items	Requested Amount for March 1, 2023 to July 31, 2023	Cost Justification
Direct Labor (Name & Position description)		
Personnel Subtotal	\$ -	
Fringe Benefits (X%)	\$ -	
Subtotal Direct Labor & Fringe	\$ -	
Contracts (Subaward and/or Contractor)		
Total of Contracts (Subaward and/or Contractor)	\$ -	
Materials/ Supplies		
Subtotal of Materials/ Supplies	\$ -	
Travel		
Subtotal of Travel	\$ -	
Other expenses		
Subtotal of Other Expenses	\$ -	
Subtotal of Other Direct Expenses	\$ -	
Subtotals of Direct costs	\$ -	
Indirect (%)		
Grand Total	\$ -	