

# Budget Detail Worksheet

**Purpose:** The Budget Detail Worksheet may be used as a guide to assist you in the preparation of the budget and budget narrative.

**A. Personnel** - List each position by title and name of employee, if available. Show the annual salary rate and the percentage of time to be devoted to the project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization.

Name/Position	Computation	Cost
<b>Sub-Total</b>		

**B. Fringe Benefits** - Fringe benefits should be based on actual known costs or an established formula. Fringe benefits are for the personnel listed in budget category (A) and only for the percentage of time devoted to the project. Fringe benefits on overtime hours are limited to FICA, Workman’s Compensation, and Unemployment Compensation.

Name/Position	Computation	Cost
<b>Sub-Total</b>		
<b>Total Personnel and Fringe Benefits</b>		



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**D. Equipment** - List non-expendable items that are to be purchased. Non-expendable equipment is tangible property having a useful life of more than two years and an acquisition cost of \$5,000 or more per unit. (Note: Organization’s own capitalization policy may be used for items costing less than \$5,000). Expendable items should be included either in the “supplies” category or in the “Other” category. Applicants should analyze the cost benefits of purchasing versus leasing equipment, especially high cost items and those subject to rapid technical advances. Rented or leased equipment costs should be listed in the “Contractual” category. Explain how the equipment is necessary for the success of the project. Attach a narrative describing the procurement method to be used.

Item	Computation	Cost
	<b>Total</b>	

**Budget Narrative:** Provide a narrative budget justification for each of the budget items identified.



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**F. Consultants/Contracts** - Indicate whether applicant's formal, written Procurement Policy or the Federal Acquisition Regulations are followed.

**Consultant Fees:** For each consultant enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Consultant fees in excess of \$450 per day require additional justification and prior approval from OJP.

Name of Consultant	Service Provided	Computation	Cost
	<b>Sub-Total</b>		

**Budget Narrative:** Provide a narrative budget justification for each of the budget items identified.



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**Contracts:** Provide a description of the product or service to be procured by contract and an estimate of the cost. Applicants are encouraged to promote free and open competition in awarding contracts. A separate justification must be provided for sole source contracts in excess of \$100,000.

Item	Location	Computation	Cost
<b>Sub-Total</b>			

**Budget Narrative:** Provide a narrative budget justification for each of the budget items identified.

**Consultants/Contracts**

**TOTAL**

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**G. Other Costs** - List items (e.g., rent, reproduction, telephone, janitorial or security services, and investigative or confidential funds) by major type and the basis of the computation. For example, provide the square footage and the cost per square foot for rent, or provide a monthly rental cost and how many months to rent.

Description	Computation	Cost
<b>Total</b>		

**Budget Narrative:** Provide a narrative budget justification for each of the budget items identified.

**H. Indirect Costs** - Indirect costs are allowed only if the applicant has a Federally approved indirect cost rate. A copy of the rate approval, (a fully executed, negotiated agreement), must be attached. If the applicant does not have an approved rate, one can be requested by contacting the applicant's cognizant Federal agency, which will review all documentation and approve a rate for the applicant organization, or if the applicant's accounting system permits, costs may be allocated in the direct costs categories.

Description	Computation	Cost
		<b>Total</b>

**Budget Summary**- When you have completed the budget worksheet, transfer the totals for each category to the spaces below. Compute the total direct costs and the total project costs. Indicate the amount of Federal requested and the amount of non-Federal funds that will support the project.

Budget Category	Federal Amount	Non-Federal Amount
<b>A. Personnel</b>		
<b>B. Fringe Benefits</b>		
<b>C. Travel</b>		
<b>D. Equipment</b>		
<b>E. Supplies</b>		
<b>F. Consultants/Contracts</b>		
<b>G. Other</b>		
<b>Total Direct Costs</b>		
<b>H. Indirect Costs</b>		
<b>TOTAL PROJECT COSTS</b>		

**Federal Request**

**Non-Federal Amount**