

Budget Detail Worksheet

A. Personnel – List each position by title and name of employee, if available. If salaries are allowable under the grant program/year, show the annual salary rate and percent of time devoted to the project. Compensation of employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization.

If costs for Management and Administration of the grant (vs. the project) are being included, please designate this by inserting (M&A) after the employee name/position. In this case, use the formula as follows for the computation section: \$XX/hr times XX hours.

Name/Position	Computation	Cost
	Sub-Total	

B. Fringe Benefits – Fringe benefits should be based on actual known costs or an established formula. Fringe benefits are for the personnel listed in Section (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
	Sub-Total	
	Total Personnel & Fringe Benefits	

D. Equipment – List **non-expendable** items that are to be purchased. Non-expendable equipment is tangible property having a useful life of more than one year. (Note: Organization’s own capitalization policy and threshold amount for classification of equipment may be used). Applicants should analyze the cost benefits of purchasing versus leasing equipment, especially high cost items and those subject to rapid technical advances.

Do not list expendable items here. These should be included either in the “Supplies” category or in the “Other” category. Rented or leased equipment costs and equipment installation expenses are to be included in the “Contract/Consultant” section.

Item	Computation	Cost
Total		

Narrative: Provide additional detail, technical specifications, and other information about the equipment to be acquired. Include quantities, cost per unit, etc.

E. Supplies – List items by type (office supplies, postage, training materials, copying paper, and other expendable items such as books, hand held tape recorders) and show the basis for computation. (Note: Organization’s own capitalization policy and threshold amount for classification of supplies may be used). Generally, supplies include any materials that are expendable or consumed during the course of the project.

Item	Computation	Cost
	Total	

Contracts: Provide a description of the product or services 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
Sub-Total			

Budget Narrative: Provide a narrative budget justification for each item listed. Include specific information on what deliverables will be included in the contract. If not using a local contractor, provide the rationale.

Consultants/Contracts

TOTAL

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 funds requested and the amount of non-Federal funds that will support the project.

Enter your non-Federal match: %

Calculated Federal match: %

Budget Category	Federal Amount (75% max)	Match (25% min)	Total
A. Personnel			
B. Fringe Benefits			
C. Travel			
D. Equipment			
E. Supplies			
F. Consultants/Contracts			
G. Other			
Total Direct Costs			
H. Indirect Costs			
TOTAL PROJECT COSTS*			

***NOTE:** This total must equal the total on your IJ and NEPA checklist.