

SUGGESTED BUDGET CATEGORIES

PERSONNEL:

Personnel are people who work for a specific company or on a specific project. Enter a description of the itemized personnel (staff) cost requested. These costs should only include the labor cost of the organization's staff assigned to the project, and not those of contractors or other third parties. Provide a brief explanation of the work to be completed by each position budgeted and how the work of each position will support the purpose and goals of the overall project.

FRINGE:

Fringe benefits are an employee's benefits (such as a pension or a paid holiday) granted by an employer that has a monetary value but do not affect basic wage rates. Document the fringe benefit rate applied to each budgeted staff person assigned to the grant. The fringe cost applies to staff only not those of contractors or other third parties.

TRAVEL:

Travel expenses are costs associated with traveling for the purpose of conducting business-related activities. Describe the purpose of the travel and the premise used to estimate the cost of travel. This cost should include travel that the applicant is paying for directly. These costs should not include the travel cost being paid for by the subrecipient, contractor or other third parties. These costs should be included in the Contractual Services budget category and incorporated in the applicable Subgrant or Contract budget item. Each Travel subcategory should include a narrative that addresses the purpose of the travel and how it assists with accomplishing the goals of the project.

EQUIPMENT:

Equipment means tangible personal property (including information technology systems). Describe and itemize the equipment requested for purchase, the intended purpose and how the estimated cost was determined. The cost should only include cost to purchase new equipment needed to complete the project and not equipment rental cost or cost for existing equipment owned by the organization.

MATERIALS & SUPPLIES:

Materials and Supplies means tangible property that is used or consumed in business operations. Describe and itemize the materials & supplies requested for purchase, the intended purpose and how the estimated costs were determined for each item.

CONTRACTUAL SERVICES:

Explain the need for each agreement and how their use will support the purpose and goals of the project. For each sub-grant or sub-contract, describe the associated activities, scope of work or services to be provided and how the costs were estimated. If budgeting for a procurement action, document if a solicitation process has occurred or if the contract will be a sole source.

OTHER DIRECT COSTS:

Other Direct Costs are those cost necessary to perform the project or activity, but do not fit any other budget line item. Enter a description of each budgeted cost item that does not fit in the above categories. Explain the need, how it is attributes to the project and how the cost was determined. (Examples: rent, reproduction, telephone, computer services, equipment and maintenance repair, janitorial services, security services etc.)

INDIRECT COSTS:

Indirect costs are costs that are not directly accountable to the project. For non-federal entities that have never received a negotiated indirect cost rate may elect to charge a de minimis rate of 10% of modified total direct costs.

STIPEND:

A stipend is a predetermined amount of money that is provided periodically to help offset expenses. A stipend is generally lower than a salary would be, but the recipient is at the same time able to gain experience and knowledge in a specific field.