

Detailed Budget Justification

Award Number: (Not Available at Application)

Award Recipient:

General Instructions

1. **Only fill in light blue cells**, white cells contain instructions, headers, or summary calculations and should not be modified.
2. The Summary section at the end will auto-fill when each budget subsection is completed.
3. Budget categories must include both Federal and Non-Federal (cost match) portions. All costs must be directly relevant to the project objectives.
4. All costs incurred by the preparer's sub-recipients and vendors should be entered only in section f. Contractual.
5. All costs must be allowable, allocable, and reasonable in accordance with the administrative requirements and applicable cost principles prescribed in 2 CFR 200.
6. Rows can be added as needed throughout sections a. through j. If rows are added, formulas/calculations may need to be adjusted.

Cost Match Instructions

1. The budget must include at least the minimum Federal to non-Federal required match, if applicable.
2. Cost Match can be either Cash or In-kind. Cash Cost Match - encompasses all contributions to the project incurred and paid for during the project. This includes Cost Match payments for personnel, supplies, equipment, activities and items necessary for the project. In-kind Cost Match - encompasses all contributions to the project that do not involve a payment or reimbursement and represent donated items or services that are necessary to the performance of the project. This includes volunteer personnel hours, donated existing equipment, donated existing supplies, etc. The market value and calculations for all In-kind cost match items must be justified and explained.
3. Funds from other Federal sources **MAY NOT** be counted as cost match. Non-Federal sources include any source not originally derived from Federal funds.
4. Fee or profit, including foregone fee or profit, are not allowable as project costs (including cost match). The project may only incur those costs that are allowable and allocable to the project (including cost match) as determined in accordance with the administrative requirements and cost principles in 2 CFR 200.

a. Personnel

1. Personnel are staff employed by the lead applicant organization. Personnel costs for subrecipients and vendors must be included under f. Contractual.
2. Identify all personnel by position title. Enter the amount of time (i.e., hours or % of time) and the base pay rate and the total will automatically calculate. Also include the basis of rate (e.g., actual salary, labor distribution report, state civil service rates, etc.). Personnel costs may only include time spent working directly on the project.
3. If a position and hours are attributed to multiple employees (e.g. Technician working 2500 hours) the number of employees for that position title must be identified.

Position Title	Time (Hrs or %)	Rate (Hr or Salary)	Total Cost	Federal Share	Cost Match	Rate Basis
EXAMPLE!!! Sr. Engineer	400	\$46.00	\$18,400	\$14,000	\$4,400	Actual Salary
			\$0	\$0		
			\$0	\$0		
			\$0	\$0		
			\$0	\$0		
			\$0	\$0		
			\$0	\$0		
			\$0	\$0		
Total	0		\$0	\$0	\$0	

b. Fringe Benefits

1. Fill out the table below by position title. If all employees receive the same rate, you may list Total Personnel in the Position column instead of listing out all position titles. If more than one rate is used, list each rate separately. Complex calculations should be provided in the Comments section.
2. Fringe rates may not exceed what is currently provided by the organization. If a federally approved Fringe rate exists, provide the rate agreement with the application.

Position Title	Personnel	Rate	Total Cost	Federal Share	Cost Match	Comments (as needed)
EXAMPLE!!! Sr. Engineer	\$18,400	20%	\$3,680	\$1,680	\$2,000	
			\$0	\$0		
			\$0	\$0		
			\$0	\$0		
			\$0	\$0		
			\$0	\$0		
Total:	\$0		\$0	\$0	\$0	

c. Travel

1. All travel must be necessary for performance of the project objectives.
2. Travel costs should remain consistent with travel costs incurred by an organization during normal business operations as a result of the organizations written travel policy. In absence of a written travel policy, organization's must follow the regulations prescribed by the General Services Administration (GSA): www.gsa.gov.

From	To	# of Days	# of Travelers	Lodging per Traveler	Flight per Traveler	Vehicle per Traveler	Per Diem per Traveler	Cost per Trip	Federal Share	Cost Match	Basis for Estimate
Denver	Washington, D.C.	2	2	\$250	\$500	\$100	\$160	\$2,020	\$1,520	\$500	GSA rates
								\$0	\$0		
								\$0	\$0		
								\$0	\$0		
								\$0	\$0		
								\$0	\$0		
Total								\$0	\$0	\$0	

d. Equipment

1. Equipment is generally defined as **one item with an acquisition cost greater than \$5,000** and a useful life of more than one year. Refer to the supplies section for items of lesser value and useful life.
2. List all equipment noting its purpose in the project and the basis of cost (e.g. vendor quotes, catalog prices, prior invoices, etc.). If it is existing equipment, provide a justification for its estimated value.
3. Note that equipment items with a residual value of \$5,000 or more at the end of the award will be subject to the equipment disposition regulations in 2 CFR 200.313.

Equipment Item	Quantity	Unit Cost	Total Cost	Federal Share	Cost Match	Basis of Cost	Purpose
EXAMPLE!!! Commercial Printer	1	\$12,000	\$12,000	\$8,000	\$4,000	Vendor Quote	Printing of photographs and brochures
			\$0	\$0			
			\$0	\$0			
			\$0	\$0			
			\$0	\$0			
			\$0	\$0			
Total			\$0	\$0	\$0		

e. Supplies

1. Supplies are generally defined as items with an acquisition cost of \$5,000 or less and a useful life expectancy of less than one year. Supplies are generally consumed during the project.
2. List all supplies noting their purpose in the project and the basis of cost (e.g. vendor quotes, catalog prices, prior invoices, etc.). Supply items must be direct costs to the project and not duplicative of supply costs covered in the indirect rate.
3. Multiple supply items valued at \$5,000 or less used to assemble an equipment item with a value greater than \$5,000 and useful life of more than one year should be included in the equipment section.

Supply Item	Quantity	Unit Cost	Total Cost	Federal Share	Cost Match	Basis of Cost	Purpose
EXAMPLE!!! Photo Laminate	800	\$2.00	\$3,600	\$3,600	\$0	Catalog price	Lamination of the printed photographs
			\$0	\$0			
			\$0	\$0			
			\$0	\$0			
			\$0	\$0			
			\$0	\$0			
			\$0	\$0			
Total			\$0	\$0	\$0		

f. Contractual

1. List all third party costs as either sub-recipients or contractors. A sub-recipient (partner, sub-awardee) is a legal entity to which a subaward is made, who has performance measured against whether the objectives of the grant project are met, is responsible for project-related decision-making, must adhere to the applicable grant program compliance requirements, and uses the Federal funds to carry out a program of the organization. A contractor (vendor): is a legal entity contracted to provide goods and services within normal business operations, provides similar goods or services to many different purchasers, operates in a competitive environment, provides goods or services that are ancillary to the operation of the grant project, and is not subject to compliance requirements of the Federal program. All characteristics may not be present and judgment must be used to determine subrecipient vs. contractor status.
2. For each sub-recipient budget cost that is 35% or more of the total project costs, a separate budget justification form must be submitted with the application. The sub-recipient budget justification may be completed by the lead applicant or the sub-recipient.
3. List all vendors supplying commercial supplies or services used to support the project. For each Vendor budget cost that is 35% or more of the total project costs, a vendor price quote must be submitted with the application. All vendor work must be competitively selected in accordance with the procurement standards in 2 CFR 200.317 - 200.326.

Subrecipient Name	Purpose	Total Cost	Federal Share	Cost Match	Basis of Cost
EXAMPLE!!! XYZ Corp.	Partner to develop training curriculum for teachers	\$25,000	\$10,000	\$15,000	Personnel and supplies costs
		\$0	\$0		
		\$0	\$0		
		\$0	\$0		
		\$0	\$0		
		\$0	\$0		
	Subtotal	\$0	\$0	\$0	
Vendor Name	Purpose	Total Cost	Federal Share	Cost Match	Basis of Cost
EXAMPLE!!! ABC Corp.	Vendor to perform photograph scanning	\$8,000	\$0	\$8,000	Cost per 800 photos
		\$0	\$0		
		\$0	\$0		
		\$0	\$0		
		\$0	\$0		
		\$0	\$0		
	Subtotal	\$0	\$0	\$0	
	Total	\$0	\$0	\$0	

g. Construction

1. Construction is generally defined as construction, alteration, or repair (including dredging, excavating, and painting) of buildings, structures, or other real property.
2. List all proposed construction below, providing a basis of cost such as engineering estimates, prior construction, etc., and purpose as it applies to the Project Objectives.

General Description	Purpose	Total Cost	Federal Share	Cost Match	Basis of Cost
EXAMPLE!!! Construct Parking	To build a parking structure for the museum	\$22,000	\$12,000	\$10,000	Engineering estimate
			\$0		
			\$0		
			\$0		
			\$0		
			\$0		
	Total	\$0	\$0	\$0	

h. Other Direct Costs

1. Other direct costs are direct cost items required for the project which do not fit clearly into other categories. Indirect Costs should not be included in this section.
2. Basis of cost are items such as vendor quotes, prior purchases of similar or like items, published price list, established organizational rates, etc.

Cost Item	Purpose	Total Cost	Federal Share	Cost Match	Basis of Cost
EXAMPLE!!! 4 Grad student	Support of graduate students working on project	\$16,000	\$12,000	\$4,000	Established University tuition rate
			\$0		
			\$0		
			\$0		
			\$0		
			\$0		
	Total	\$0	\$0	\$0	

i. Indirect Costs

1. Indirect costs are costs an organization incurs for common or joint objectives that cannot be specifically identified with one organizational cost objective or project.
2. Applicants may apply established indirect rates if they have been approved or negotiated with a Federal government agency, and a copy is included with this application.
3. If the applicant does not have a current Federally approved rate agreement they may elect to apply a rate limited to 10% of total direct costs.

Rate Type	Federal Rate?	Base Description	Base Total	Rate	Total Cost	Fed Share	Cost Match
EXAMPLE!!! Indirect Rate	Yes	Total Direct costs excluding equipment, tuition, and subgrants greater than \$25,000	\$113,020	42.80%	\$48,373	\$28,373	\$20,000
EXAMPLE!!! Overhead Rate	No	Total Direct Costs	\$141,020	15.00%	\$21,153	\$5,000	\$16,153
					\$0	\$0	
					\$0	\$0	
					\$0	\$0	
					\$0	\$0	
Total					\$0	\$0	\$0

Summary

Figures in this summary table are calculated from entries made in subsequent categories, only blank white cells require data entry.

Category	Total Cost	Federal Share	Cost Match	Cost Match %	Comments (as needed)
a. Personnel	\$0	\$0	\$0	#DIV/0!	
b. Fringe Benefits	\$0	\$0	\$0	#DIV/0!	
c. Travel	\$0	\$0	\$0	#DIV/0!	
d. Equipment	\$0	\$0	\$0	#DIV/0!	
e. Supplies	\$0	\$0	\$0	#DIV/0!	
f. Contractual	\$0	\$0	\$0	#DIV/0!	
g. Construction	\$0	\$0	\$0	#DIV/0!	
h. Other Direct Costs	\$0	\$0	\$0	#DIV/0!	
i. Indirect Charges	\$0	\$0	\$0	#DIV/0!	
Total Costs	\$0	\$0	\$0	#DIV/0!	