

Attachment A

Budget Categories

PERSONNEL:

Enter a description of the itemized personnel (staff) costs requested. These costs should only include the labor costs 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 for the project and how the work of each budgeted position will support the purpose and goals of the overall project. —

FRINGE:

Within the Personnel category, document the fringe benefits rate applied to each budgeted staff position assigned to the project. These costs should only include the fringe costs of the organization's staff and not those of contractors or other third parties. TRAVEL: Describe the purpose of the travel and the assumptions used in estimating the cost of all travel that the applicant is paying for directly. These costs should not include the travel costs being paid for by subrecipients, contractors or other third parties, which 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:

Describe and itemize the equipment requested for purchase, the intended purpose of each item, and how the estimated costs were determined. These costs should only include the costs to purchase new equipment needed to complete the project and not equipment rental costs or costs for equipment already owned by the applicant organization, which should typically be listed in the Other Direct Costs budget category.

MATERIALS & SUPPLIES:

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:

Enter a description of each budgeted cost item that does not appropriately fit in the above categories. Explain the need for each item, how it will further the objectives of the project, and how the cost estimation was determined. For Example: rent, reproduction, telephone, Internet, janitorial or security services

INDIRECT COSTS:

Identify the base/MTDC elements used to calculate the indirect costs for this project and if the costs and base were derived from a valid NICRA, the de minimis rate & base, or a federal negotiated rate & base.