

A-9
BUDGET DETAIL WORKSHEET
FOR TWELVE MONTH BUDGET PERIOD
(Non-Construction Programs)

SUPPLEMENTARY INSTRUCTIONS

1. Personnel

Enter in Column 1 the annual (12 months) salary rate for each key position referred to in the narrative, which will be filled for all or any part of the year by an incumbent working on the project. This rate may not be more than that paid by the grantee to other employees in comparable positions or, if the grantee has no comparable positions, the rate may not be more than that paid for such services elsewhere in the community.

Enter in column the number of months the position will be filled by an incumbent working on the project.

Enter in Column 3 the percent of time or effort the incumbent will devote to the project during the number of months shown in Column 2.

Enter in Column 4 the total amount required, as computed from the information shown in Columns 1 through 3. Use the following formats:

$$\text{Annual Salary (Col. 1)} \times \frac{\text{No. of Months (Col. 2)}}{12} \times \text{Percent of Effort (Col. 3)} = \text{Total Amount Required (Col. 4)}$$

EXAMPLES:

PERSONNEL				
NAME	ANNUAL SALARY RATE	NO. MOS. BUDG.	% TIME	TOTAL AMOUNT REQUIRED
	(1)	(2)	(3)	(4)
Full-Time Employee of Institution working 60% time on project. -----				
John Doe	\$24,000	12	60%	\$14,400
<u>Calculation</u>	\$24,000 x	$\frac{12}{12}$ x	60%	= \$14,400
Summer Employee (3 months) to be paid \$1,000 a month. will work on project 25% of time. -----				
Richard Doe	\$12,000	3	25%	\$ 750
<u>Calculation</u>	\$12,000	3	25%	= \$ 750

2. Fringe Benefits

Enter in the parenthesis the fringe benefit rate applicable to employees of the institutions. In Column 4, enter the amount determined by applying the rate to the total of the salaries in Column 4 to which the rate applies.

3. Option for Salary Detail Submission

Institutions may require that the salary rates and amounts requested for individuals not be made available to SBA reviewing consultants. To do so, an additional copy of this page must also be submitted, complete in all respects, except that Columns 1 and 4 may be left blank.

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KEY PERSONNEL LIST

NAME AND POSITION TITLE	ANNUAL SALARY RATE	NO. MOS. BUDG.	% TIME	CUMULATIVE (Fed. & non-Fed) AMOUNT REQUIRED
	(1)	(2)	(3)	(4)
TOTAL PERSONNEL				\$
FRINGE BENEFITS (Rate - _____)				\$
TOTAL PERSONNEL & FRINGE				\$

Signature: _____ **Title:** _____ **Date:** _____

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<u>DIRECT COST</u> (If additional space is needed for any category, attach sheet.)		CUMULATIVE (Fed. & non- AMOUNT REQUIRED
Fed) <i>If multiple items purchased under a category, provide separate costs for each item.</i>		
Personal Services - List all Key Personnel on page A-10. Provide name of employees, if available, and provide all position titles. Show the annual salary rate and the percentage of time to be devoted to the project. Compensation paid for employees engaged in grant activities may not be more than that paid by the grantee to other employees in comparable positions or, if the grantee has no comparable positions, the rate may not be more than that paid for such services elsewhere in the community.		\$
Fringe Benefits - Fringe benefits are to be listed separately and should be based on actual known costs or an established formula. Fringe benefits are for the personnel listed in Personal Services category 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.		\$
Consultants - Indicate whether applicant's formal, written Procurement Policy or the Federal Acquisition Regulations are followed. 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.		\$
Travel - Itemize travel expenses of project personnel by purpose (e.g., staff to training, field interview, advisory group meeting, etc.). Show the basis of computation (e.g., six people to 3-day training at \$X lodging, \$X subsistence). Identify the location of travel, if known. Indicate source of Travel Policies applied, Applicant or Federal Travel Regulations. NOTE: Per diem is <u>not</u> allowed for local travel.		\$
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 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. Provide procurement method used.		\$
Supplies - List items by type (office supplies, postage, training materials, copying paper, and expendable equipment items costing less than \$5,000, such as books, hand held tape recorders) and show the basis for computation. (Note: Organization's own capitalization policy may be used for items costing less than \$5,000). Generally, supplies include any materials that are expendable or consumed during the course of the project.		\$
Contractual - Indicate whether applicant's formal, written Procurement Policy or the Federal Acquisition Regulations are followed. Provide company or person name and a description of the product or service to be procured by the 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 over \$2,500.)		\$
Other - List items (e.g., rent, reproduction, telephone, janitorial or security services, etc.) 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.		\$
TOTAL DIRECT COST		\$

NOTE: ALL CATEGORIES MUST BE SUPPORTED BY NARRATIVE JUSTIFICATION.

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INDIRECT COST

(Costs identified as indirect can not be duplicated in Direct Cost.)

(Rate _____%)

I the applicant has an approved 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.

	CUMULATIVE (Fed. & non- AMOUNT REQUIRED
Fed)	
Overhead	
General and Administrative	\$
TOTAL INDIRECT COST	\$
<u>OTHER</u>	
Profit/Fee	\$
TOTAL ALLOWABLE BUDGET	\$

Does organization have a definitized approved rate package across the board for all grants/cooperative agreements/contracts?

Check one: Yes No

If the answer is "yes", provide name of approving audit agency and date and attach a copy of the rate approval, (a fully executed, negotiated agreement).

Name of Audit Agency: _____

Date: _____

NOTE: All costs approved on this budget must meet the tests of necessity, reasonableness, allowability, and allocability in accordance with applicable cost principles applicable to this award. All costs charged to this project are subject to audit. Recipients are responsible to insure proper management and financial accountability of federal funds to preclude future costs disallowances.

All categories **must** be supported by narrative justification.