

## Sample Budget and Justification (no match required)

THIS IS AN ILLUSTRATION OF A SAMPLE DETAILED BUDGET AND NARRATIVE. WITH GUIDANCE FOR COMPLETING SF 424A: SECTION B FOR THE BUDGET PERIOD

**A. Personnel:** an employee of the applying agency whose work is tied to the application

**FEDERAL REQUEST**

Position	Name	Annual Salary/Rate	Level of Effort	Cost
Executive Director	John Doe	\$64,890	10%	\$6,489
Coordinator	To be selected	\$46,276	100%	\$46,276
			<b>TOTAL</b>	<b>\$52,765</b>

**JUSTIFICATION: Describe the role and responsibilities of each position.**

The executive director will provide oversight of grant, including fiscal and personnel management, community relations and project implementation and evaluation. The coordinator will coordinate project services and project activities, including training, communication, data collection and information dissemination.

**FEDERAL REQUEST** (enter in Section B column 1 line 6a of form SF424A)

**\$52,765**

**B. Fringe Benefits:** List all components of fringe benefits rate

**FEDERAL REQUEST**

Component	Rate	Wage	Cost
FICA	7.65%	\$52,765	\$4,037
Workers Compensation	2.5%	\$52,765	\$1,319
Insurance	10.5%	\$52,765	\$5,540
		<b>TOTAL</b>	<b>\$10,896</b>

**JUSTIFICATION:** Fringe reflects current rate for agency.

**FEDERAL REQUEST** (enter in Section B column 1 line 6b of form SF424A)

**\$10,896**

**C.Travel:** Explain need for all travel other than that required by this application. Local travel policies prevail.

**FEDERAL REQUEST**

Purpose of Travel	Location	Item	Rate	Cost
Conference (be as specific as possible)	Washington, DC	Airfare	\$200/flight x 2 persons	\$400
		Hotel	\$180/night x 2 persons x 2 nights	\$720
		Per Diem (meals)	\$46/day x 2 persons x 2 days	\$184
Local travel		Mileage	3,000 miles@.38/mile	\$1,140
			TOTAL	\$2,444

**JUSTIFICATION: Describe the purpose of travel and how costs were determined.**

Cost for two members to attend a grantee meeting in Washington. Local travel is needed to attend local meetings, project activities, and training events. Local travel rate is based on agency's privately owned vehicle (POV) reimbursement rate.

**FEDERAL REQUEST** (enter in Section B column 1 line 6c of form SF424A)

**\$2,444**

**D. Equipment:** an article of tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit – federal definition.

**FEDERAL REQUEST** – (enter in Section B column 1 line 6d of form SF424A)

**\$ 0**

**E. Supplies:** materials costing less that \$5,000 per unit and often having one-time use

**FEDERAL REQUEST**

Item(s)	Rate	Cost
General office supplies	\$50/mo. x 12 mo.	\$600
Postage	\$37/mo. x 8 mo.	\$296
Laptop Computer*	\$900	\$900
Printer*	\$300	\$300
Projector*	\$900	\$900
Copies	8000 copies x .10/copy	\$800
	TOTAL	\$3,796

**JUSTIFICATION: Describe need and include explanation of how costs were estimated.**

Office supplies, copies and postage are needed for general operation of the project. The laptop computer is needed for both project work and presentations. The projector is needed for presentations and outreach workshops. All costs were based on retail values at the time the application was written. \*Provide justification for purchases, especially if they were requested and purchased under a previous budget.

**FEDERAL REQUEST** – (enter in Section B column 1 line 6e of form SF424A)

**\$ 3,796**

**F. Contract:** generally amount paid to non-employees for services or products. A consultant is a non-employee who provides advice and expertise in a specific program area.

**FEDERAL REQUEST (Consultant)**

Name	Service	Rate	Other	Cost
To be selected	Coalition Building	\$150/day	15 days	\$2,250
	Travel	.38/mile	360 miles	\$137
			TOTAL	\$2,387

**JUSTIFICATION: Explain the need for each agreement and how they relate to the overall project.**

This person will advise staff and coalition members of ways to maintain, increase membership, and develop a Strategic Prevention Framework for the local coalition. The rate is based on the average consulting rate in this area. Consultant is expected to make up to 6 trips (each trip a total of 60 miles) to meet with staff and the coalition. Mileage rate is based on POV reimbursement rate. A request for proposal will be issued to secure a competitive bid before final selection is made.

**FEDERAL REQUEST (Contract)**

Entity	Product/Service	Cost
To be selected	1.5 minute Public Service Announcement (PSA)	\$2,300
To be selected	Evaluation Report	\$4,500
	TOTAL	\$6,800

**JUSTIFICATION: Explain the need for each agreement and how they relate to the overall project.**

A local media outlet will produce a 1.5-minute PSA from the youth drug awareness video for the local television market. Tasks will include cutting and editing the tape, preparing introductory statement, inserting music and/or narrative, and synchronizing the sound track. A local evaluation specialist will be contracted to produce the year-end results of the coalition efforts. A request for proposal will be issued to secure a competitive bid before final selection is made.

**FEDERAL REQUEST –** (enter in Section B column 1 line 6f of form SF424A) **\$ 9,187**  
(combine the total of consultant and contact)

**G. Construction: NOT ALLOWED** – Leave Section B columns 1&2 line 6g on SF424A blank.

**H. Other:** expenses not covered in any of the previous budget categories

**FEDERAL REQUEST**

Item	Rate	Cost
Rent	\$15/sq.ft x 700 sq. feet	\$10,500
Telephone	\$100/mo. x 12 mo.	\$1,200
Student Surveys	\$1/survey x 2784	\$2,784
Brochures	.89/brochure X 1500 brochures	\$1,335
	TOTAL	\$15,819

**JUSTIFICATION: Breakdown costs into cost/unit: i.e. cost/square foot. Explain the use of each item requested.**

Rent and telephone is necessary to operate the project. The monthly telephone costs reflect the % of effort for the personnel listed in this application. Survey copyright requires the purchase of the ATOD surveys. Brochures will be used at various community functions (health fairs and exhibits).

**FEDERAL REQUEST** – (enter in Section B column 1 line 6h of form SF424A) **\$ 15,819**

**Indirect cost rate:** Indirect costs can only be claimed if your organization has a negotiated indirect cost rate agreement. It is applied only to direct costs to the agency as allowed in the agreement. For information on applying for the indirect rate go to: samhsa.gov then click on grants – grants management – HHS Division of Cost Allocation – Regional Offices.

**FEDERAL REQUEST** (enter in Section B column 1 line 6j of form SF424A)  
 8% of personnel and fringe (.08 x \$63,661) **\$5,093**

The indirect costs rate was approved by the Dept. of Health and Human Services in 200X and is applied to the personnel and fringe, per the negotiated agreement. A copy of the fully executed, negotiated, indirect cost agreement is attached.

**BUDGET SUMMARY:**

Category	Federal Request
Personnel	\$52,765
Fringe	\$10,896
Travel	\$2,444
Equipment	0
Supplies	\$3,796
Contractual	\$9,187
Other	\$15,819
Total Direct Costs*	\$94,907
Indirect Costs	\$5,093
Total Project Costs	\$100,000

**\* TOTAL DIRECT COSTS:**  
**FEDERAL REQUEST** – (enter in Section B column 1 line 6i of form SF424A) **\$94,907**

**TOTAL PROJECT COSTS:** Sum of Total Direct Costs and Indirect Costs  
**FEDERAL REQUEST** (enter in Section B column 1 line 6k of form SF424A) **\$100,000**