

Sample Budget and Justification (no match required)

THIS IS AN ILLUSTRATION OF A SAMPLE DETAILED BUDGET AND NARRATIVE JUSTIFICATION 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
Project Director	John Doe	\$64,890	10%	\$ 6,489
Coordinator	To be selected	\$46,276	100%	\$46,276
			TOTAL	\$52,765

JUSTIFICATION: Describe the role and responsibilities of each position.

The Project Director will provide daily oversight of the grant and will be considered a key staff. The coordinator will coordinate project services and project activities, including training, communication and information dissemination. Key staff positions require prior approval of resume and job description.

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
		TOTAL	\$10,896

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
Grantee Conference	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 staff to attend a grantee meeting in Washington, DC. Local travel is needed to attend local meetings, project activities, and training events. Local travel rate is based on agency's policies and procedures 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 than \$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 workshops. All costs were based on retail values at the time the application was written.

*Provide adequate justification for purchases.

FEDERAL REQUEST – (enter in Section B column 1 line 6e of form SF424A) **\$ 3,796**

F. Contract: A consultant is an individual retained to provide professional advice or services for a fee but usually not as an employee of the organization. The grantee must have policies and procedures governing their use of consultants that are consistently applied among all organization’s agreements.

FEDERAL REQUEST

Name	Service	Rate	Other	Cost
Joan Doe	Training staff	\$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 on ways to increase the number clients and client services. Consultant is expected to make up to 6 trips (each trip a total of 60 miles) to meet with staff and other local and government experts. Mileage rate is based on grantee’s POV reimbursement rate.

FEDERAL REQUEST

Entity	Product/Service	Cost
To Be Announced	Marketing Coordinator \$25/hour x 115 hours	\$2,300
ABC, Inc.	Evaluation \$65/hr x 70 days	\$4,500
	TOTAL	\$6,800

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

The Marketing Coordinator will develop a marketing plan to include public education and outreach efforts to engage clients of the community about grantee activities, provision of presentations at public meetings and community events to stakeholders, community civic organizations, churches, agencies, family groups and schools. Information disseminated by written or oral communication, electronic resources, etc. A local evaluator will be contracted to produce the outcomes and report input of GPRA data.

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
Client Incentives	\$10/client follow up x 278 clients	\$2,784
Brochures	.89/brochure X 1500 brochures	\$1,335
	TOTAL	\$15,819

JUSTIFICATION: Break down costs into cost/unit, i.e. cost/square foot. Explain the use of each item requested.

Office space is included in the indirect cost rate agreement; however other rental costs are necessary for the project as well as telephone service to operate the project. The rent is calculated by square footage and reflects SAMHSA's share of the space. The monthly telephone costs reflect the % of effort for the personnel listed in this application for the SAMHSA project only. Survey copyright requires the purchase of the ATOD surveys. Brochures will be used at various community functions (health fairs and exhibits).

*If rent is requested (direct or indirect), provide the name of the owner(s) of the space/facility. If anyone related to the project owns the building which is less than an arms length arrangement, provide cost of ownership/use allowance calculations since mortgage costs are unallowable.

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**

BUDGET SUMMARY: (identical to SF-424A)

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**