## TAB B:  BUDGET GUIDELINES

Complete budgets will provide a detailed line-item budget outlining specific cost requirements for proposed activities.  A minimum of three columns should be used to delineate the Embassy funding request, cost-share by applicant (if any), and total project funding.  Applications may include a budget narrative to clarify and justify individual line-items (i.e. calculations of how the costs were derived per month or year, their necessity, and overall contribution to the program's cost-effectiveness).

The three-column proposal line item budget should include the following components, in the suggested format below:

| | | Request | Cost Share | Total |
|---|---|---|---|---|
| **A. PERSONNEL** | | | | |
| a) Primarily Headquarters-Based Personnel | | | | |
| -H.Q.-based project -dedicated staff salary (X months)<br>-H.Q.-based administrative staff salary (X months) | X% of $X/yr<br>X% of $X/yr | | | |
| b) Primarily Field-Based Personnel | | | | |
| -Field-based Country Director salary (x months or year)<br>-Field-based Program Assistant salary (x months or year) | X% of $X/yr<br>X% of $X/yr | | | |
| **Subtotal Personnel** | | | | |
| **B. FRINGE BENEFITS** | | | | |
| a) Primarily H.Q.-Based Fringe Benefits | fringe=X% salary | | | |
| -H.Q.-based project -dedicated staff fringe (X months)<br>-H.Q.-based administrative staff  fringe(X months) | X% fringe<br>X% fringe | | | |
| b) Primarily Field-Based Fringe Benefits | fringe=X% salary | | | |
| -Field-based Country Director fringe (x months or year)<br>-Field-based Program Assistant fringe (x months or year) | X% fringe<br>X% fringe | | | |
| **Subtotal Fringe Benefits** | | | | |
| **C. TRAVEL** | | | | |
| a) Monitoring Travel | | | | |
| -Monitoring Trip: H.Q. to field (X)<br>-Per diem (X days) | $X/RT flight<br>$X/day | | | |
| b) Field Travel | | | | |
| <u>Activity 1: Workshop</u><br>-Staff Travel (# staff)<br>-Staff Per Diem (X days)<br>-Participant Travel (# participants) | <br>$X/RT flight/# staff<br>$X/day/# day/# staff<br>$X/trip/# pax | | | |
| -Participant Per Diem (X days) | $X/day/# day/# pax | | | |
| <u>Activity 2: Town Hall Meeting</u><br>-Staff Travel (# staff)<br>-Staff Per Diem (X days)<br>-Participant Travel (# participants)<br>-Participant Per Diem (X days) | <br>$X/RT flight/# staff<br>$X/day/# day/# staff<br>$X/trip/# pax<br>$X/day/# day/# pax | | | |
| **Subtotal Travel** | | | | |

| | | | | |
|---|---|---|---|---|
| **D. EQUIPMENT** | | | | |
| a) Primarily H.Q.-Based Equipment (if applicable) | | | | |
| -H.Q.-equipment (if applicable) | $X/unit | | | |
| d) Primarily Field-Based Equipment | | | | |
| -Field-equipment | $X/unit | | | |
| **Subtotal Equipment** | | | | |
| **E. SUPPLIES** | | | | |
| a) Primarily H.Q.-Based Supplies (if applicable) | | | | |
| -Printing and Photocopying (X months) | X% of $X/yr | | | |
| b) Primarily Field-Based Supplies | | | | |
| -Markers and dry erase board<br>-Telephone (X months)<br>-Office Supplies (X months) | $X/set<br>X% of $X/yr<br>X% of $X/yr | | | |
| **Subtotal Supplies** | | | | |
| **F. CONTRACTUAL** | | | | |
| a) Subgrants | | | | |
| -Local Subgrantees (X subgrants) | $X/unit | | | |
| b) Consultant Fees | | | | |
| -Media Specialist/Honoraria (X days/hours)<br>-Independent M & E specialist<br>-Translation Fees (X pages) | $X/consult<br>$X/unit<br>$X/page | | | |
| **Subtotal Contractual** | | | | |
| **G. CONSTRUCTION** | **N/A** | | | |
| **H. OTHER** | | | | |
| a) Other Direct Costs | | | | |
| -Field Office Rent (X months) | X% of $X/mo | | | |
| **Subtotal Other** | | | | |
| **I. TOTAL DIRECT CHARGES (Sum of A-H Subtotals)** | | | | |
| **J. INDIRECT CHARGES** | | | | |
| a) Indirect Costs/NICRA (X% of costs) | | | | |
| **Subtotal Indirect Charges** | | | | |
| **K. TOTAL COSTS (Sum I-J)** | | | | |

**Note: This budget is designed to serve as an example of the format for complete budget submissions and is NOT exhaustive.** Individual line items included in each applicant's budget should reflect specific program activities. (pax = participants)

**Before grants are awarded, the Embassy reserves the right to reduce, revise, or increase proposal budgets in accordance with the needs of the Embassy's program and availability of funds.**

As mentioned above, the detailed budget should also include an accompanying budget notes document that explains and justifies each line item, in the suggested format below:

**LINE-ITEM BUDGET –**

**A. Personnel –** Identify staffing requirements by each position title and brief description of duties. For clarity, please list the annual salary of each position, percentage of time and number of months devoted to the project. (e.g., Administrative Director: $30,000/year x 25% x 8.5 months; calculation: $30,000/12 = $2,500 x 25% x 8.5 months = $5,312.).

**B. Fringe Benefits** - State benefit costs separately from salary costs and explain how benefits are computed for each category of employee - specify type and rate.

**C. Travel** - Staff and any participant travel:

1) international airfare
2) in-country travel
3) domestic travel in the U.S., if any
4) per diem/maintenance: includes lodging, meals and incidentals for both participant and staff travel. Rates of maximum allowances for U.S. and foreign travel are available from the following website: http:/www.policyworks.gov/. Per diem rates may not exceed the published U.S. government allowance rates; however, institutions may use per diem rates lower than official government rates.

**D. Equipment –** please provide justification for any equipment purchase/rental, defined as tangible personal property having a useful life of more than one year and an acquisition cost of $5000 or more.

**E. Supplies** - list items separately using unit costs (and the percentage of each unit cost being charged to the grant) for photocopying, postage, telephone/fax, printing, and office supplies (e.g., Telephone: $50/month x 50% = $25/month x 12 months).

**F. Contractual –**
**a) Subgrants**. For each subgrant/contract please provide a detailed line item breakdown explaining specific services.
**b) Consultant Fees**. For example lecture fees, honoraria, travel, and per diem for outside speakers or independent evaluators: list number of people and rates per day (e.g., 2 x $150/day x 2 days).

**G. Other** - these will vary depending on the nature of the project. The inclusion of each should be justified in the budget narrative.

**H. Indirect Charges** - See OMB Circular A-122, "Cost Principles for Non-profit Organizations"

1) If your organization has an indirect cost-rate agreement with the U.S. Government, please include a copy of this agreement. This does not count against submission page limitations.
2) If your organization is charging an indirect rate, please indicate how the rate is applied--to direct administrative expenses, to all direct costs, to wages and salaries only, etc.
3) Do not include indirect costs against participant expenses in the Embassy budget, as it generally does not pay for these costs.

**Cost Share/Cost-Effectiveness -** Explanation of contributions should be included, whether cash or in-kind. Assign a monetary value in U.S. dollars to each in-kind contribution. If the proposed project is a component of a larger program, identify other funding sources for the proposal and indicate the specific funding amount to be provided by those sources. In addition, it is recommended that budget narratives address the overall cost-effectiveness of the proposal, including leveraging of institutional or other resources.

**BUDGET CONDITIONS AND RESTRICTIONS:**

The Embassy does not pay for the following:

- Publication of materials for distribution within the U.S.;
- Administration of a program that will make a profit;
- Expenses incurred before or after the specified dates of the grant (unless prior approval received);
- Projects designed to advocate policy views or positions of foreign governments or views of a particular political faction;
- Entertainment expenses, including alcoholic beverages.
- Contingency funds.

The Embassy may make conditions and recommendations on proposals to enhance proposed programs. Conditions and recommendations are to be addressed by the applicant before approval of the award. To ensure effective use of limited Embassy funds, conditions or recommendations may include requests to increase, decrease, clarify and/or justify costs.