Appendix A – Budget Justification Worksheet Instructions

The budget justification worksheet is where the applicant breaks down their total project cost into Federal or matching share within nine budget categories. Additional breakdown is required between administrative and project related costs. All costs must be eligible, reasonable, and directly relevant to the project, including costs covered by matching share. All costs must be justified in the project description. Make sure to confirm matching requirements for the grant program you are applying for. If your project does not include costs for a particular category, simply leave it blank or enter "N/A" into the first box. The Budget Justification Worksheet does not replace the SF-424A or SF-424C application forms.

Administrative costs can be defined as: Allowable, reasonable, and allocable costs related to the overall management of activities directly related to finance (accounting, auditing, budgeting, contracting), general administrative salaries and wages (grant administration, personnel, property management, equal opportunity) and other "overhead" functions (general legal services, general liability insurance, depreciation on buildings and equipment, etc.) not directly attributable to specific program areas identified in the grant agreement. All administrative costs reported must be absolutely necessary for project and/or program implementation, such as the cost items identified in the final grant agreement or items otherwise approved in writing by the NPS Awarding Officer (AO). All grant programs funded through the Historic Preservation Fund have a maximum 25% of total project cost (Federal plus match) that can go towards both administrative and indirect costs combined. Lower relative administrative costs will be considered as a competitive factor.

Section One: Personnel

The first section on the budget justification worksheet lists the staff that you will have involved managing the project. Include the title of each person, and their name if applicable, the percent of time they will spend on the grant project each year, the number of years they will work on the project, and their annual salary. Annual salary may also be given as an hourly rate (e.g. $22/hr). Then break out the costs between Federal and matching share.

For example: Project Manager, Jane Smith will work on the project for 10% of her time for two years at an annual salary of $100,000. The total charged to the grant equals Jane's salary multiplied by the percent of time spent on the project, or in this case $10,000 per year for a total of $20,000 for two years. If half of Jane's time is being supplied as match, the $20,000 is then split between the Federal Grant Funds column and the Match/Cost Share columns.

Title/Name of Personnel	% of Time	Annual Salary	# of Years	Federal Grant Funds, Admin	Federal Grant Funds, Program	Match/Cost Share, Admin	Match/Cost Share, Program	Total
Project Manager / Jane Smith	10	100,000	2	$ 10,000.00		$ 10,000.00		$ 20,000.00
								$ 0.00
								$ 0.00

Section Two: Fringe Benefits

For the second section, you are documenting any personnel that have fringe benefits charged to the project. Note, Charged Salary is the amount you are charging towards the grant. The charged salary should equal the total in in Section One: Personnel. If it does not, provide an explanation in the Project Description Worksheet.

Continuing the example from above, Jane's charged salary would be $20,000 over the two years she will work on the project. With a fringe benefits rate of 25%, the total fringe benefits charged to the grant for Jane would be $5,000. If half of Jane's time is being supplied as match, the $5,000 is then split between the Federal Grant Funds column and the Match/Cost Share columns.

Title/Name of Personnel	% Rate	Charged Salary	Federal Grant Funds, Admin	Federal Grant Funds, Program	Match/Cost Share, Admin	Match/Cost Share, Program	Total
Project Manager / Jane Smith	25	20,000.00	$ 2,500.00		$ 2,500.00		$ 5,000.00
							$ 0.00
							$ 0.00

Section Three: Travel and Per Diem

The third section covers necessary travel, though many grants will not need travel. If your application includes travel, be sure to discuss in detail within your Project Description Worksheet including where people are going, why, and how this supports the project. The budget section asks you to input some simple information first: where you are traveling to/from, how many people will be going on each trip, the number of days of the trip. If you are travelling overnight, include a daily sum for lodging plus per diem. These rates cannot exceed federal rates, which can be found at www.gsa.gov. Also, include the total transportation costs per person, i.e. plane ticket cost, train, rental car cost, etc. Travel must be directly tied to the grant assisted project.

It should be easy for reviewers to see that there are 2 people going for 2 days with daily lodging at $100 per person and transport at $100 per person. That would mean $200 total for transport ($100 x 2 people) and $400 for lodging and per diem ($100 x 2 days x 2 people) for a total of $600.

Location From/To	No. of People	No. of Days	Lodging and Per Diem	Transportation Costs per Person	Federal Grant Funds, Admin	Federal Grant Funds, Program	Match/Cost Share, Admin	Match/Cost Share, Program	Total
Atlanta, GA to Birmingham, AL	2	2	100	100		$ 300.00		$ 300.00	$ 600.00
									$ 0.00
									$ 0.00

Section Four: Equipment

Section four is equipment as defined by 2 CFR 200.1 "Equipment". Items worth less than $10,000 or having a useful life of less than one year must be listed in Section Five: Supplies and Materials.

Item	Total Cost	Federal Grant Funds, Admin	Federal Grant Funds, Program	Match/Cost Share, Admin	Match/Cost Share, Program	Total
GIS Collector	$16,000		$ 16,000.00			$ 16,000.00
						$ 0.00
						$ 0.00

Section Five: Supplies and Materials

Section five is supplies, which are defined as any items costing less than $10,000 or with an estimated useful life of less than one year. Supplies with a per-unit cost of more than $10,000 are automatically equipment. Pay close attention to the definitions provided for what is a supply/material and what is equipment. Construction materials should NOT go in these sections, they belong in section seven.

Item	Total Cost	Federal Grant Funds, Admin	Federal Grant Funds, Program	Match/Cost Share, Admin	Match/Cost Share, Program	Total
Project sign	2,000.00		$ 2,000.00			$ 2,000.00
						$ 0.00
						$ 0.00

Section Six: Contractual/Consultant Fees

The sixth section lists any consultants you expect to hire to assist with your project. Examples include historic preservation consultants, architects, engineers, conservators, etc. Contracting out for grant management services is allowable and may be recommended if your organization does not currently have the capacity to manage a federal grant. You need to either provide a flat rate for each consultant OR a daily rate and the number of days they will work on the project. You should not provide both. Remember that all consultants must be chosen through a competitive procurement process.

Type of Consultant	Flat Rate	Daily Rate	# of Days	Federal Grant Funds, Admin	Federal Grant Funds, Program	Match/Cost Share, Admin	Match/Cost Share, Program	Total
Architect Fees	34,312.00				$ 34,312.00			$ 34,312.00
Grants Management		125.00	72	$ 9,000.00				$ 9,000.00
								$ 0.00
								$ 0.00

Section Seven: Construction/Conservation Materials and Labor

Section seven is for any costs related to physical construction or conservation. Costs can be broken into large categories such as "repair roof" and "underpin foundation". The costs should not be a lump sum "construction" line item.

Item	Total Cost	Federal Grant Funds, Admin	Federal Grant Funds, Program	Match/Cost Share, Admin	Match/Cost Share, Program	Total
Installation of new HVAC system	40,000.00		$ 40,000.00			$ 40,000.00
New electrical system and light fixtures	38,000.00		$ 38,000.00			$ 38,000.00
Restore and repair exterior wooden windows	25,000.00		$ 25,000.00			$ 25,000.00
Paint exterior of building	3,5000.00		$ 3,500.00			$ 3,500.00
						$ 0.00

Section Eight: Other

Section eight is for any other costs either not captured in the sections above or as overflow from above sections. If an overflow from other categories, mark which category the cost belongs with.

Item	Total Cost	Federal Grant Funds, Admin	Federal Grant Funds, Program	Match/Cost Share, Admin	Match/Cost Share, Program	Total
Building permit	3,000.00		$ 3,000.00			$ 3,000.00
						$ 0.00
						$ 0.00

Section Nine: Indirect Charges

Section nine provides a line for your indirect costs if you are charging indirect costs to the grant. Indirect charges must be based on a federally-negotiated cost rate or the 15% De Minimis indirect cost rate. The federally-negotiated rate or De Minimis certification must be included in the application.

Type of Indirect Cost Rate	Expiration Date	Base	Percent	Federal Grant Funds, Admin	Match/Cost Share, Admin	Total
De Minimus	07/08/2029	45,455.00	10%	$ 4,546.00		$ 4,546.00

Section Ten: Budget Summary

Section ten provides an example of the budget summary. Information throughout the Budget Justification Worksheet must be consistent with SF-424A, and, when applicable, the SF-424C.

Section Eleven: Questionnaire

For all non-Federal applicants, input your most recently completed fiscal year along with your non-Federal budget for that year. Review the questions and respond as directed. If any match is recorded in the budget, use the Secured Match and Unsecured Match fields to detail the current status and source of the match to be supplied.

If you need assistance in completing the project description or budget justification worksheet, contact NPS at: 202-354-2020 or STLPG@nps.gov. If you are having problems with Grants.gov or with the SF-424 series, contact Grants.gov directly at 1-800-518-4726.