

HRI Subcontract Budget Preparation Guidelines

Salaries and Wages: For each requested position, provide the following information: name of staff member occupying the position, if available; annual salary; percentage of time budgeted for this program; total months of salary budgeted; and total salary requested. Also, provide a justification and describe the scope of responsibility for each position, relating it to the accomplishment of program objectives.

Sample budget

| | | | | |
|---|-----------------|-------------|------------------|-------------------------|
| <i>Personnel</i> | | | | <i>Total \$ _____</i> |
| <i>Position Title and Name</i> | <i>Annual</i> | <i>Time</i> | <i>Months</i> | <i>Amount Requested</i> |
| <i>Project Coordinator Susan Taylor</i> | <i>\$45,000</i> | <i>100%</i> | <i>12 months</i> | <i>\$45,000</i> |
| <i>Finance Administrator John Johnson</i> | <i>\$28,500</i> | <i>50%</i> | <i>12 months</i> | <i>\$14,250</i> |
| <i>Outreach Supervisor (Vacant*)</i> | <i>\$27,000</i> | <i>100%</i> | <i>12 months</i> | <i>\$27,000</i> |

Sample Justification: The format may vary, but the description of responsibilities should be directly related to specific program objectives.

Job Description: Project Coordinator - (Name)

This position directs the overall operation of the project; responsible for overseeing the implementation of project activities, coordination with other agencies, development of materials, provisions of in service and training, conducting meetings; designs and directs the gathering, tabulating and interpreting of required data, responsible for overall program evaluation and for staff performance evaluation; and is the responsible authority for ensuring necessary reports/documentation are submitted to HRI. This position relates to all program objectives.

Fringe Benefits: Provide information on the fringe benefit rate used and the basis for the calculation. If the agency has a federally approved rate, please attach a copy.

Sample Budget

Fringe Benefits *Total \$ _____*

25% of Total salaries = Fringe Benefits

If fringe benefit rate is not federally approved, provide methodology of how the rate is determined.

*eg. Retirement = \$2,250
FICA 7.65% = \$3,443
Insurance = \$2,000
Workers Compensation = _____*

Total:

Supplies: Individually list each item requested. Show the unit cost of each item, number needed, and total amount. Provide justification for each item and relate it to specific program objectives. If appropriate, general office supplies may be shown by an estimated amount per month times the number of months in the budget category

Sample Budget

| | |
|--|-----------|
| General office supplies (pens, pencils, paper, etc.) | |
| 12 months x \$240/year x 10 staff | = \$2,400 |
| Educational Pamphlets (3,000 copies @) \$1 each | = \$3,000 |
| Educational Videos (10 copies @ \$150 each) | = \$1,500 |
| Word Processing Software (@ \$400-specify type) | = \$ 400 |

Sample Justification: Provide complete justification for all requested supplies, including a description of how it will be used in the program. General office supplies will be used by staff members to carry out daily activities of the program. The education pamphlets and videos will be purchased from XXX and used to illustrate and promote safe and healthy activities. Word processing software will be used to document program activities, process progress reports, etc.

Travel: Dollars requested in the travel category should be for **staff travel only**. Travel for consultants should be shown in the consultant category. Travel for other participants, advisory committees, review panel, etc. should be itemized in the same way specified below and placed in the **Miscellaneous Other** category.

In-State Travel - Provide a narrative justification describing the travel for staff members. List where travel will be undertaken, number of trips planned, who will be making the trip, and approximate dates. If mileage is to be paid, provide the number of miles and the cost per mile. If travel is by air, provide the estimated cost of airfare. If per diem/lodging is to be paid, indicate the number of days and amount of daily per diem as well as the number of nights and estimated cost of lodging. Include the cost of ground transportation when applicable.

Out-of-State Travel - Provide a narrative justification describing the same information requested above. Include meetings, conferences, and workshops. Itemize out-of-state travel in the format described above.

Sample Budget

| | | |
|---|-----------------|----------------|
| <i>Travel (in-State and out-of-State)</i> | | Total \$ _____ |
| <i>In-State Travel:</i> | | |
| 1 trip x 2 people x 500 miles r/t x .27/mile | = \$ 270 | |
| 2 days per diem x \$37/day x 2 people | = 148 | |
| 1 nights lodging x \$67/night x 2 people | = 134 | |
| 25 trips x 1 person x 300 miles avg. x .27/mile | = 2,025 | |
| Total | \$ 2,577 | |

Sample Justification: The Project Coordinator and the Outreach Supervisor will travel to (location) to attend xxx conference. The Project Coordinator will make an estimated 25 trips to local outreach sites to monitor program implementation.

Sample Budget

Out-of-State Travel:

| | |
|---|--------------|
| 1 trip x 1 person x \$500 r/t airfare | = \$500 |
| 3 days per diem x \$45/day x 1 person | = 135 |
| 1 night=s lodging x \$88/night x 1 person | = 88 |
| Ground transportation 1 person | = 50 |
| Total | \$773 |

Sample Justification: The Project Coordinator will travel to Atlanta, GA, to attend the xxx Conference.

Equipment: Provide justification for the use of each item and relate it to specific program objectives. Allocate the appropriate percentage of equipment cost to the relative benefit of the program. Maintenance or rental fees for equipment should be shown in the **Miscellaneous Other** category.

Sample Budget

| | | | |
|-----------------------|-----------------|------------------|----------------|
| Equipment | | | Total \$ _____ |
| <u>Item Requested</u> | <u>How Many</u> | <u>Unit Cost</u> | <u>Amount</u> |
| Computer Workstation | 2 ea. | \$5,500 | \$11,000 |
| Computer | 1 ea. | 6,000 | 6000 |
| | | | Total \$17,000 |

Sample Justification: Provide complete justification for all requested equipment, including a description of how it will be used in the program.

Note: Equipment— Federal regulations define “equipment” as items with a unit cost of \$5,000 or more. Some contractors will have similar thresholds to differentiate “equipment” from “supplies” and these thresholds may be lower than \$5,000. Contractors should utilize their institution’s threshold policy for categorizing equipment for any items with a unit cost of less than \$5,000. Items with a unit cost of \$5,000 or more must be categorized as equipment

Each item in the Equipment category will require a copy of the invoice, proof of payment (check number and date) and equipment serial numbers when submitting vouchers for reimbursement.

Any single item priced at \$25,000 or more will require three quotes AND prior approval from the sponsor. All equipment purchased must be inventoried.

Miscellaneous Other: This category contains items not included in the previous budget categories. Individually list each item requested and provide appropriate justification related to the program objectives.

Sample Budget

| | |
|---|----------------------|
| | Total \$ _____ |
| Telephone (\$ ___ per month x ___ months x #staff) | = <u>\$ Subtotal</u> |
| Postage (\$ ___ per month x ___ months x #staff) | = <u>\$ Subtotal</u> |
| Printing (\$ ___ per x ___ documents) | = <u>\$ Subtotal</u> |
| Equipment Rental (describe) (\$ ___ per month x ___ months) | = <u>\$ Subtotal</u> |
| Internet Provider Service (\$ ___ per month x ___ months) | = <u>\$ Subtotal</u> |

Sample Justification

Some items are self-explanatory (telephone, postage, rent) unless the unit rate or total amount requested is excessive. If not, include additional justification. For printing costs, identify the types and number of copies of documents to be printed (e.g., procedure manuals, annual reports, materials for media campaign). Methodology for allocation of costs must also be included in justification.

Contractual / Consultant

1. Name of Contractor
2. Description of services to be rendered
3. Amount of Contract

Hiring an individual to give professional advice or services (e.g., training, expert consultant, etc.) for a fee but not as an employee of the grantee organization.

