

http://www.ims.gov/applicants/budget_documents3.aspx#detail

Detailed Budget Form(s)

You must fill out one Detailed Budget Form for each year of the project. The first Detailed Budget Form should begin on the project start date (as listed on 6c of the SF-424S) and end 12 months later. If the project timeline exceeds one year, the subsequent 12-month period(s) must be shown on separate Detailed Budget Forms. (Note: If the project timeline exceeds any number of months beyond a 12-month period, an additional Detailed Budget Form is required for the subsequent months. No more than 12 months may be included on a single Detailed Budget Form.)

The budget should include the project costs that will be charged to grant funds as well as those that will be supported by cost sharing. In-kind contributions to cost sharing may include the value of services or equipment donated to the project. All the items listed, whether supported by grant funds or cost share, must be reasonably necessary to accomplish project objectives, allowable in terms of the applicable federal cost principles, auditable, and incurred during the grant period. Charges to the project for items such as salaries, fringe benefits, travel, and contractual services must conform to the written policies and established practices of your organization. All revenues generated with project funds during the grant period must be reported as program income and should be applied to your cost sharing.

"Basis/Method of Cost Computation" may be a percentage of a person's time devoted to the project, a number of days, a quantity of items, and so on. These entries should clarify how you arrived at the costs indicated.

- 1. Salaries and Wages:** Include both temporary and permanent staff as well as volunteers engaged in project activities. Be certain to provide adequate information to allow us to verify computations—staff wages must be shown either on this form or in the Budget Justification.
- 2. Fringe Benefits:** Fringe benefits may include contributions for Social Security, employee insurance, pension plans, etc. Only those benefits not included in your indirect cost pool may be shown as direct costs. Fringe benefits may only be claimed on the portion of Salaries and Wages identified for this project.
- 3. Consultant Fees:** List the individuals or groups who will provide consulting services for the project and their fees, and explain the method of computation for the fees.
- 4. Travel:** You must include \$2,000 per year in grant funds for travel to attend IMLS-designated meetings. For partnership projects, include \$4,000 per year in grant funds for such travel. The lowest available commercial fares for coach or equivalent accommodations must be used, and foreign travel must be undertaken on U.S. flag carriers when such services are available, in accordance with applicable U.S. legal requirements (e.g. The Fly America Act).
- 5. Supplies and Materials:** List the costs of supplies and materials purchased specifically for the proposed project.
- 6. Services:** List the costs of project activities to be undertaken by a third-party contractor, including a formal partner, under this budget category as a single line item that shows the amount that will be charged to IMLS grant funds and the cost sharing that will be contributed by the third party. These costs should be clearly itemized in the attached Budget Justification.
- 7. Student Support:** Ignore this section. It does not apply to this program.
- 8. Other Costs:** Use this section for costs that are not assignable to other categories, such as internship expenses and equipment purchases. Permanent equipment is defined as nonexpendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more. Equipment costing less than \$5,000 may be listed under Supplies and Materials.

Please do not use the "Other Costs" section to list items that did not fit in the number of lines allotted for another section. If more lines are needed for a specific section, the information should be summarized in the Detailed Budget Form and further explained in the Budget Justification.

- 9. Total Direct Costs:** Add the subtotal amounts from the previous sections.

10. Indirect Costs: Indirect costs are also called "overhead" or "administrative costs." They are costs that are incurred for common or joint objectives and cannot be easily identified with a particular project. Examples are charges for utilities, general insurance, use of office space and equipment owned by the applicant, local telephone service, and the salaries of the management and administrative personnel of the organization. [Click here for more information about Indirect Cost Options](#)

11. Total Project Costs: Complete the first line; ignore the second line, which is not relevant to this program.

Detailed Budget form:

[Adobe® PDF](#) (335 KB)

[Microsoft® Word Document](#) (312 KB)