

## Grant Applicants

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### Instructions for Completing Budget Documents

You must provide two budget documents to describe the costs of a proposed project:

- IMLS Budget Form
- Budget Justification

Note: If a separate IMLS Budget Form is included in an application for a project partner's portion of an overall project budget, please include the partner budget as a supporting document. Be sure that the primary IMLS Budget Form and Budget Justification for the lead applicant include summary explanations of all partner budget details. Project partner budgets must comply with all instructions in these Notice of Funding Opportunities regarding allowable costs and methods of budget calculation.

#### IMLS Budget Form

The IMLS Budget Form is designed to accommodate up to three years of project activities and expenses. Project timelines, allowable costs, and other budget details vary by program. Be sure to review the Notice of Funding Opportunity for the grant program/category to which you are applying before you complete the IMLS Budget Form. The Year 1 columns should include costs for activities that 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, list the costs for the next 12 months in the Year 2 columns. If the project extends beyond two years, list the costs for the next 12 months in the Year 3 columns. If the program/category to which you are applying permits a fourth year as part of the budget, enter Year 4 budget details on a second copy of the IMLS 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 (e.g., donated volunteer or consultant time) or equipment donated to the project between the authorized start and end dates of your project. All the items listed, whether supported by grant funds or cost share, must be necessary to accomplish project objectives, allowable according to 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. You must report all revenues generated with project funds during the grant period as program income and apply it to your cost share.

- 1. Salaries and Wages:** Include both temporary and permanent staff as well as volunteers engaged in project activities. Document the method of cost computation (e.g., as percentage of a person's time devoted to the project, a number of days, a number of hours) in your Budget Justification.
- 2. Fringe Benefits:** Fringe benefits may include contributions for Social Security, employee insurance, pension plans, etc. Limit direct cost fringe benefits to those not included in your indirect cost pool. Fringe benefits may be claimed only on the portion of Salaries and Wages identified for this project.
- 3. Travel:** *Before completing this section of the IMLS Budget Form, please consult the Notice of Funding Opportunity for the program to which you are applying for any special guidance.*

Explain the method of cost computation for each travel cost, including subsistence and transportation, in

your Budget Justification.

You must use the lowest available commercial fares for coach or equivalent accommodations, and you must use U.S. flagged air carriers for foreign travel when such services are available, in accordance with applicable U.S. legal requirements.

**4. Supplies, Materials, and Equipment:** List the costs of supplies, materials, and equipment purchased specifically for the proposed project. For definitions and other information regarding supplies, materials, and equipment, please see 2 CFR Part 200. Use the Budget Justification to explain or describe these items in further detail.

**5. Contracts and Subawards:** List the costs of project activities to be undertaken by a third party, including a formal partner, as a single line item that shows the amount that will be charged to IMLS grant funds and any cost sharing that will be contributed by the third party. Itemize these third party costs in the Budget Justification. List any individuals or groups who will provide consulting services for the project and their fees. Explain the method of computation for fees in your Budget Justification. [Click here for more information on partners.](#)

**6. Student Support:** If you are applying for a program that allows student support, enter those costs in this section. Student support can include costs such as scholarships or fellowships or student participant support costs. Other student items such as wages, materials including books or other supplies, student memberships in professional organizations, and travel should be included elsewhere in the budget (e.g., under supplies, contracts, travel categories) and identified as student items (e.g. "student wages").

**7. Other Costs:** Use this section for costs that are not assignable to other categories. 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 you need more lines for a specific section, summarize the information in the IMLS Budget Form and explain it further in the Budget Justification.

**8. Total Direct Costs:** These amounts will total automatically.

**9. Indirect Costs:** Indirect costs are the same as "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 that you own, local telephone service, and the salaries of the management and administrative personnel of the organization. Before completing this section of the IMLS Budget Form, please consult the Notice of Funding Opportunity for the program to which you are applying for any special guidance regarding indirect costs. [Click here for more information about Indirect Cost Options.](#)

**10. Total Project Costs:** These amounts will total automatically.

**IMLS Budget Form:**

[Adobe® PDF \(212KB\)](#)

**Cost Share**

Cost share is that portion of the project costs that is not charged to IMLS funds. These costs may be supported by your cash outlays; contribution of property and services; and in-kind contributions, such as staff or volunteer time that support project activities. Cost share requirements may vary by project or program. For more information regarding cost sharing, refer to specific Notice of Funding Opportunity for the grant program to which you are applying.

All listed expenses, including cost sharing, must be incurred during the grant period unless otherwise specified. Federal funds may not be used for cost sharing. All federal, agency, and program instructions regarding use of funds apply to both requested IMLS funds and cost sharing.

**Budget Justification**

Use the Budget Justification to explain all the costs included in your IMLS Budget Form. Address the purpose for each expense and explain the basis or method of cost computation used to determine each dollar amount. Itemize and explain any costs that you consolidated and summarized in the IMLS Budget Form. Follow the format of the IMLS Budget Form's section headings.

We encourage you to contribute as cost share the salaries of permanent staff to be employed on a project in proportion to the amount of time they will spend on the project. If you are requesting IMLS funding for salaries of permanent staff, explain the reason for the request and how the regular duties of these individuals will be performed during the grant period. Explain the role of any outside consultants and third party vendors to be employed on the project and how each was identified and selected. Document costs for third party service providers through bids or similar means.

List the cost of project activities to be undertaken by a third party under "Contracts and Subawards" on the IMLS Budget Form as a single line item that shows the amount that will be charged to IMLS grant funds and the cost sharing that will be provided by the third party. Include a complete itemization of these costs as part of the Budget Justification. If there is more than one contractor or subrecipient, list the costs of each contract or subaward separately on the IMLS Budget Form and include an itemization as part of the Budget Justification. [Click here for guidance for writing a budget justification.](#)

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