

DEPARTMENT OF HOMELAND SECURITY
 FEDERAL EMERGENCY MANAGEMENT AGENCY
BUDGET DETAIL WORKSHEET

OMB NO. 1660-0025
 Expires November 30, 2013

PAPERWORK BURDEN DISCLOSURE NOTICE

Public reporting burden for the data collection instrument is estimated to average .25 hours per response. The burden estimate includes the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and submitting the form. You are not required to respond to this collection of information unless it displays a valid OMB control number. Send comments regarding the accuracy of the burden estimate and any suggestions for reducing the burden to: Information Collections Management, Department of Homeland Security, Federal Emergency Management Agency, 500 C Street, S.W., Washington, DC 20472, Paperwork Reduction Project (1660-0025). **NOTE: Do not send your completed form to this address.**

Purpose: The Budget Detail Worksheet is provided as a guide to assist applicants in the preparation of the budget and budget narrative, when required. You may submit the budget information using this form or in the format of your choice (plain sheets, your own form, or a variation of this form). However, all required information (including the budget narrative) must be provided. Any category of expense not applicable to your budget may be deleted.

A. Personnel. List each position by title and name of employee, if available. Show the annual salary rate and percentage of time to be devoted to the project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization.

Position	Name	Computation	Cost

NOTE: Personnel cost are only allowable for direct management and administration of the grant award, i.e., preparation of mandatory post-award reports. Total Cost _____

B. Fringe Benefits. Fringe benefits should be based on actual known costs or an established formula. Fringe benefits are for the personnel listed in budget category (A) and only for the percentage of time devoted to the project.

Total Personnel & Fringe Benefits _____ Total Computations _____ Total Cost _____

C. Travel. Itemize travel expenses of project personnel by purpose (e.g., staff to training, field interviews, advisory group meeting, etc.). Show the basis of computation (e.g., six people to 3-day training at \$x airfare, \$x lodging, \$x subsistence). In training projects, travel and meals for trainees should be listed separately. Show the number of trainees and unit costs involved. Identify the location of travel, if known. Indicate source of Travel Policies applies, Applicant or Federal Travel Regulations.

Purpose of Travel

Location

Item	Cost	Computation	Total

D. Equipment. List non-expendable items that are to be purchased. Non-expendable equipment is tangible property having a useful life of more than two years. (Note: Organization's own capitalization policy and threshold amount for classification of equipment may be used). Expendable items should be included either in the "Supplies" category or in the "Other" category. Applicants should analyze the cost benefits of purchasing versus leasing equipment, especially high cost items and those subject to rapid technical advances. Rented or leased equipment costs should be listed in the "Contractual" category.

Explain how the equipment is necessary for the success of the project. Attach narrative describing the procurement method to be used.

Item	Computation	Cost
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Budget Narrative: Provide a narrative budget justification for each of the budget items identified.

Total Cost _____

E. Supplies. List items by type (office supplies, postage, training materials, copying paper, and other expendable items such as books, hand held tape recorders) and show the basis for computation. (Note: Organization's own capitalization policy and threshold amount for classification of supplies may be used). Generally, supplies include any materials that are expendable or consumed during the course of the project. These costs are applicable to the overall M&A cap of three percent (3%).

Supply Items	Computation	Cost

Total Cost _____

F. Consultants/Contracts. Indicate whether a applicant's formal, written Procurement Policy or the Federal Acquisition Regulations are followed.

Consultant Fees: For each consultant enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project.

Name of Consultant	Service Provided	Computation	Cost

Budget Narrative: Provide a narrative budget justification for each of the budget items identified.

Subtotal _____

Consultant Expenses: List all expenses to be paid from the grant to the individual consultant in addition to their fees (i.e., travel, meals, lodging, etc.)

Item	Location	Computation	Cost

Budget Narrative: Provide a narrative budget justification for each of the budget items identified

Subtotal _____

Contracts: Provide a description of the product or services to be procured by contract and an estimate of the cost. Applicants are encouraged to promote free and open competition in awarding contracts. A separate justification must be provided for sole source contracts in excess of \$100,000.

Item	Cost

Budget Narrative: Provide a narrative budget justification for each of the budget items identified

Subtotal _____ Total _____

G. Other Cost. List items (e.g., rent, reproduction, telephone, janitorial or security services, and investigative or confidential funds) by major type and the basis of the computation. For example the square footage and the cost per square foot for rent, and provide a monthly rental cost and how many months to rent.

Budget Narrative: Provide a narrative budget justification for each of the budget items identified

Subtotal _____

H. Other Cost. Indirect costs are allowed only if the applicant has a Federally approved indirect cost rate. A copy of the rate approval, (a fully executed, negotiated agreement), must be attached. If the applicant does not have an approved rate, one can be requested by contacting the applicant's cognizant Federal agency, which will review all documentation and approve a rate for the applicant organization, or if the applicant's accounting system permits, costs may be allocated in the direct cost categories.

Description	Computation	Cost
Total		_____

Budget Summary. When you have completed the budget worksheet, transfer the totals for each category to the spaces below. Compute the total direct costs and the total project costs. Indicate the amount of Federal funds requested and the amount of non-Federal funds that will support the project

<u>Budget Category</u>	<u>Federal Amount</u>	<u>Non-Federal Amount</u>
A. Personnel	_____	_____
B. Fringe Benefits	_____	_____
C. Travel	_____	_____
D. Equipment	_____	_____
E. Supplies	_____	_____
F. Consultant/Contracts	_____	_____
G. Other	_____	_____
Total Direct Costs	_____	_____
H. Indirect Costs	_____	_____
I. Total Grantee Contribution	_____	_____
* TOTAL PROJECT COSTS	_____	_____
Federal Request	_____	