

In completing the ACWA Budget Template(s), please follow the guidelines listed below.

Personal Services: List all project participant's positions or titles. Include the salaries and fringe benefits paid for each position. Only the costs of actual time devoted to the project should be included in the budget.

Travel: Indicate the purpose of the travel, the destination of each trip and the number of travelers. Include cost of transportation, per diem, miscellaneous expenses while in a travel status only in connection with the performance of tasks required by the project.

Contractual Costs: Specify the nature and cost of contractual services. This may include the costs of services such as engineering, hired speakers, legal services, etc. Identify the cost per hour and number of hours. Applicants should review the federal funding agency's regulations concerning procurement particularly the MBE/WBE requirements for contracts in Appendix F.

Supplies: Itemize budgeted supplies. Supplies include office/field/lab supplies, data processing materials, books, papers and other supplies used for project completion. Include equipment costing less than \$5,000.

Equipment: Provide a list of equipment to be purchased. Equipment is any single article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of more than \$5,000. The cost of equipment may include freight charges.

Insurance: Identify insurance costs if any. This could include general liability insurance if volunteers are being used.

Others: Include and itemize items that cannot be scheduled in the more specific categories. These may include postage, publication and printing, license fees, equipment maintenance and repair, computer software, and other eligible costs.

Indirect Costs: This may only be used by organizations with federal approved indirect rates.

Administrative Costs: Estimate of administrative costs for the duration of the project. Estimates can be a percentage based on previous year(s) financial records, however, admin. Costs must be charged quarterly for actual costs not at budgeted percentage rate.

Matching Fund: Matching fund is the portion of allowable costs that the grantee contributes towards completing the project. Match may be cash or the value of "in-kind" non-cash contributions. Cash is anything paid for with money during the grant cycle. In-kind non-cash may be charges for equipment on the project or the value of goods and/or services directly contributed to the project. Third party "in-kind" contributions may be provided by non-federally funded public agencies, organizations or individuals. Federal funded grants, projects or services cannot be used as match.

Examples of items that might be used as eligible match include:

- Costs of office or field equipment rentals, vehicles used for the project that are not charged to the federal grant;
- Cash donations to pay for project specific costs;
- Donated supplies used for the project;
- Donated time and effort by the grantee or by other organization;
- Volunteer services provided by individuals to carry out project work plans. Volunteer services must be reasonably valued for the level of work performed. Services contributed by volunteers must relate directly to the completion of tasks in the project workplan. For example, the value of time in making presentation called for by the workplan is eligible for match. However, a person simply attending a presentation as part of the general audience is not eligible as match;
- Unrecovered indirect costs, but only with prior approval.

BUDGET NARRATIVE:

Example:

Personal Services:

John Doe, project officer, will be fully dedicated to this project. He will provide direct supervision of the project and perform Task 1, 2, 3, and 6 of the objectives.

Annual Salary including fringe benefits: \$32,000.

Missy Smith, program director, will assure that work to be done will be performed according to the time schedule. In cooperation with the project officer, she provides overall supervision of the project. She is budgeted at 10% on this project.

Annual Salary including fringe benefits: \$48,000.

Project Officer: 12 months 32,000

Program Director: 12 months @ 10% 4,800

Total Personal Services \$36,800