**Budget**

*The budget planning process should parallel planning for the development of the project narrative and will ensure that the costs associated with the project narrative do not exceed the maximum amount funded. The following list of budget items is provided to give the applicant ideas about what you might include in your actual budget.*

* *The following budget table is the template for the line item budget.*
* *The applicant does not need to include all the items below – and may include other items not listed. The budget is specific to your own project, objectives, and activities.*
* *Keep in mind your activities and budget for years 2 and 3.*

***[DELETE ALL INSTRUCTIONS IN ITALICS FROM THE TEMPLATE when you complete the budget and budget narrative.]***

**Year One:**

| **Budget Line Items** |  |  | **\*** | **Total** |
| --- | --- | --- | --- | --- |
| 1. **Personnel** | *Annual* | *FTE* |  |  |
| 1. **Fringe Benefits** |  |  |  |  |
| 1. **Supplies** |  |  |  |  |
| 1. **Equipment** |  |  |  |  |
| 1. **Training** |  |  |  |  |
| 1. **Travel** |  |  |  |  |
| 1. **Contractual** |  |  |  |  |
| 1. **Other Direct Costs** |  |  |  |  |
| 1. **Indirect Costs**   *IDC Negotiated Rate =* |  |  |  |  |
| **TOTAL** |  |  |  |  |

**Budget Narrative**

*In the budget narrative, you will provide a justification for all budget line items included in your proposed budget.*

***FOR GRANTEES****: The budget narrative provides supporting information for the SF-424A – Budget Information – Non-Construction Programs.*

1. **Personnel**

* *List all staff positions by title.*
* *Give annual salary, percentage of time assigned to the project, and total cost for the budget period.*
* *This category includes only direct costs for the salaries of those individuals who will perform work directly for the project.*

1. **Fringe Benefits**

* *Identify the percentage used by the Tribe or Tribal organization and the basis for computation.*
* *Identify the types of benefits included.*
* *Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages.*
* *Fringe benefits include, but are not limited to payroll taxes, employee insurance, workers compensation, and pension.*

1. **Supplies**

* *All tangible personal property other than “equipment”.*
* *The budget detail should identify categories of supplies to be procured (e.g., office supplies).*
* ***NOTE:*** *Non-tangible goods and services associated with supplies, such as printing services, photocopy services, and rental costs should not be placed in the “supplies” line item – place the non-tangible goods and services costs in the “other direct costs” line item.*

1. **Equipment**

* *Identify all equipment items to be purchased for the proposed project and place in an itemized list.*
* *Also includes accessories necessary to make the equipment operational.*
* ***Do not*** *include equipment service or maintenance costs or contracts. These costs should be placed in the “other direct costs” line item.*

1. **Training**

* *Identify all trainings and the purpose of the training that will be conducting for the proposed project (e.g., staff trainings, provider trainings, community member trainings) and list each individual training, if known.*
* *Specify the fees associated with each training (e.g., conference or registration fees).*
* ***Do not*** *include trainer or consultant/contractor fees. These costs should be placed in the “contractual” line item.*

1. **Travel**

* *Specify the mileage and approved rate per mile, airfare, lodging, per diem, estimated number of trips (in-state/out-of-state), number of travelers, and other travel costs for each type of travel.*
* *Travel may be integral to the purpose of the proposed project or related to the proposed project activities (e.g., attendance at meetings).*
* ***Do not*** *include costs for travel for consultants, contractors or other partner organizations – these costs should be placed in the “contractual” line item.*

1. **Contractual**

* *Identify each proposed contract and specify its purpose and estimated costs.*
* *Contractual/consultant services are those services to be carried out by an individual or organization, other than the application, in the form of a procurement relationship.*
* *The applicant should list the proposed contract activities along with a brief description of the scope of work or services to be provided, proposed duration, and proposed procurement method (competitive or non-competitive), if known.*

1. **Other Direct Costs**

* *This category should include only those types of direct costs that do not fit in any other budget categories.*
* *Examples of costs that may be in this category are: insurance, rental/lease of equipment or supplies, equipment service or maintenance contracts, and printing or photocopying.*

1. **Indirect Costs (IDC)**

* *If you choose to include IDC, you will use this line item.*
* *Indicate the approved rate for the Tribe or Tribal organization (the applicant must have a negotiated IDC).*
* *Indirect costs are those incurred by the grantee for a common or joint purpose that benefit more than one cost objective or project, and are not readily assignable to specific cost objectives or projects as a direct cost.*
* *Examples of IDC are:*
  + *Personnel: IDC x Personnel = Indirect costs*
  + *Personnel and Fringe: IDC x Personnel & Fringe = Indirect costs*
  + *Total Direct Costs: IDC x Total Direct Costs = Indirect costs*
  + *Direct Costs minus Distorting or other factors such as contracts and equipment = IDC x [(Total Direct Costs – Distorting Factors) = Indirect costs)]*
* ***NOTE:*** *If you are including IDC in your budget, attach the documentation of approved rate as an Appendix document per the instructions of the proposal submission.*