

## Budget Tables and Cost Category Descriptions

Proposal budgets MUST be prepared using the tables in Attachment 1, following the cost category descriptions provided below. Note that, in addition to Attachment 1, a narrative description (not a definition of the budget categories) is required for each budget item. In some cases, modified versions of these tables are needed to accommodate a variety of budget scenarios. Contact Jana Baxley, [jana.baxley@des.sc.gov](mailto:jana.baxley@des.sc.gov) or 803-898-4213, to request modifications to the tables and/or for assistance in completing a budget.

### Completing Attachment 1: Budget

General Instructions:

- Complete “yellow” cells
- TAB to navigate through the form
- See guidelines on the right side of the table
- Contact SCDES if assistance or modifications are needed
- The *green* sections in Attachment 1 are the Federal categories:

<b>Sections 1 - 9</b>	<b>Federal Budget (to be billed to Grant)</b>
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- The Supplemental Funding sections are pink (not required unless additional funds are to be leveraged):

<b>Sections 10 - 18</b>	<b>Supplemental Funding</b>
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### Sections 1 and 10: Itemizing Staffing Costs for Lead Organization

1. Itemize staffing costs for LEAD ORGANIZATION MEMBERS ONLY in Section 1. Specify hourly rate and number of hours OR Annual Salary and number of staffing years for each staff member of the lead organization.
2. Section 10, is for services donated by LEAD organization members.
3. Do not include Contractors’ positions or salaries in Section 1 or 10, use Section 6-B or 15-B.
4. Do not include Fringe Benefit Costs in Section 1 or 10, use Section 2 or 11.

Section	Federal Budget (to be billed to Grant)			
<b>1</b>	<b>Federal: Personnel - Salary Costs (Lead Organization Personnel ONLY)</b>			
	Employee	# of Hours or Years	Hourly Rate or Salary	Total Cost
		0.00	\$0.00	\$0.00
			<b>Section 1 TOTAL</b>	<b>\$0.00</b>

### Sections 2 and 11: Calculating Fringe Benefit Costs

Sections 2 and 11 are used for the LEAD ORGANIZATION ONLY. Enter the percentage of the fringe benefit costs based on the TOTAL from Section 1 - Personnel Salary. The totals will sum automatically.

<b>2</b>	<b>Federal: Personnel - Fringe Benefits Costs (Lead Organization Personnel ONLY)</b>		
	Percentage of TOTAL Federal Salary	0.00%	
		<b>Section 2 TOTAL</b>	<b>\$0.00</b>

**Sections 3 and 12: Travel**

Estimate the travel expenses for the LEAD ORGANIZATION ONLY. Overnight travel has special guidelines, contact Jana Baxley for assistance and find the current mileage reimbursement rates [here](#).

<b>3</b>	<b>Federal: Travel (Lead Organization Personnel ONLY)</b>			
	<b>Employee</b>	<b># of miles</b>	<b>Per Mile</b>	<b>Total Cost</b>
		0.00	\$0.67	\$0.00
		<b>Mileage</b>	<i>Sub Total</i>	\$0.00
**		<b>Overnight Travel Cost</b>	\$0.67	\$0.00
			<b>Section 3 TOTAL</b>	<b>\$0.00</b>

**Sections 5 and 14: Supplies**

List the supplies needed (describe as necessary) and the estimated cost for the duration of the project.

<b>5</b>	<b>Federal: Supplies (i.e., office supplies, laptop, printing costs, postage)</b>			
	<b>Description</b>	<b>Cost</b>		
		\$0.00		\$0.00
			<b>Section 5 TOTAL</b>	<b>\$0.00</b>

**Sections 6 and 15: Contractual Expenses**

For EACH Contractor and/or Partnering Organization, itemize and identify each contracted expense. A break down of this category is provided for Federal expenses using Section 6-A Services, 6-B Salary, and 6-C Travel or for Supplemental Expenses 15-A Services, 15-B Salary, 15-C Travel. A detailed explanation is required on the application when using this section. Please contact Jana Baxley for any needed table **modifications** or questions.

<b>6</b>	<b>Federal: Contractual / Services - Section A (Sub-Contractor services, not associated with salary)</b>			
<b>A</b>	<b>Description</b>	<b>Cost</b>		<b>Total Cost</b>
		\$0.00		\$0.00
		Section A	<i>Sub Total</i>	\$0.00
<b>B</b>	<b>Federal: Contractual / Services - Section B - Salary Costs (Sub-Contractors)</b>			
		<b>Total # of Hours</b>	<b>Hourly Rate</b>	<b>Total Cost</b>
		0.00	\$0.00	\$0.00
		Section B	<i>Sub Total</i>	\$0.00
<b>C</b>	<b>Federal: Contractual / Services - Section C - Travel (Sub-Contractors)</b>			
	<b>Employee</b>	<b>Mileage</b>	<b>Per Mile</b>	<b>Total Cost</b>
		0.00	0.67	\$0.00
		Section C	<i>Sub Total</i>	\$0.00
			<b>Section 6 TOTAL</b>	<b>\$0.00</b>

### Section 19: Budget Summary

This section will automatically calculate for you as the sections are completed for each category of the spreadsheet. Use this section to complete the Budget Estimates (Section 8 - A) on the application form.

19	Category	Section Totals	Percentage	
	<b>Federal:</b>			
1	Personnel - Salary	\$0.00		
2	Personnel - Fringe	\$0.00		
3	Travel	\$0.00		
5	Supplies	\$0.00		
6	Contractual / Services	\$0.00		
8	Other	\$0.00		
9	Indirect	\$0.00		
	<b>Federal TOTAL</b>	<b>\$0.00</b>	<b>#DIV/0!</b>	<b>Federal TOTAL</b>

### Completing the Application

General Application Form Instructions:

- Complete "gray" cells
- TAB to navigate through the form
- Contact SCDES if assistance is needed

### Section 8 A: Overall Project Budget Chart:

Use the Budget Summary table from Attachment 1, Section 19 in order to complete the Overall Project Budget Chart of the Application. Please note that the totals will sum automatically in Attachment 1's table.

#### 10. PROPOSED BUDGET

##### A. OVERALL PROJECT BUDGET

Use the chart in Attachment 1 (required) to generate the overall project budget. Use those numbers to fill in the chart below. Supplemental in Kind is **not** required and will be removed from your final workplan, but it should still be listed below in the chart below.

	Federal	Supplemental (Non-Federal)	Total
Personnel - Salary	\$		\$0.00
Personnel - Fringe	\$		\$0.00
Travel	\$		\$0.00
Supplies	\$		\$0.00
Contractual	\$		\$0.00
Other	\$		\$0.00
Indirect <i>(Requires additional documentation)</i>	\$		\$0.00
<b>TOTAL</b>	<b>\$ 0.00</b>		<b>\$0.00</b>

## **Section 8 B & C: Budget Narratives**

Following the proposed budget chart, all proposals must also include a budget narrative. This describes how all budget category amounts were derived and explains how each expense relates to the project. The goal is to outline the scope of your proposal and to justify the funding amount requested. The category definitions are provided in the following section and should not be included in the narrative itself. **Be sure to clearly explain the source of ALL non-federal funds in Section 8 C Supplemental Budget Narrative.**

### **Cost Category Descriptions**

In order to meet the requirements of the RFP, complete all applicable sections in Attachment 1 and the budget narrative according to the following cost category descriptions.

**Salary:** Salary constitutes payment to members of the lead organization for work (except construction work) on the project. Salaries do not include costs for Contractors' positions. Salaries do not include costs for Fringe Benefits. Salaries do not include construction labor. Services donated by the lead organization may be used as Supplemental Funding Salaries. Proposals MUST itemize staffing costs (paid and/or in-kind) of the lead organization in Sections 1 and 10.

**Donated Services (Services "In-Kind"):** Donated services are not an individual cost category, however may be considered and listed within other cost categories. Donated Services represent the value of volunteer personnel services for any project work. The total value is based on labor (hours of work) donated to help accomplish the project. Itemize all services donated by the lead organization as "Salaries" in Section 10. List all services donated by other organizations as "Contractual" (Section 15) expenses. List all donated services for construction within the "Construction" (Section 16) category.

**Fringe Benefits:** Benefits offered to salaried employees of the lead organization in place of cash. These may include health insurance plan enrollments, retirement plans, or other beneficial perks to employees.

**Travel:** Project related charges for travel activities (mileage rates, tolls, hotels and auto rental charges) for the *lead organization only*. Mileage calculations should be included and rates must be in accordance with State reimbursement rates at the time of the travel. Find current GSA mileage reimbursements rates [here](#).

**Supplies:** Office/ field/ lab supplies, data processing materials, books, paper, computer software, postage, printing and other office supplies, etc. No individual supply item may cost more than \$2,500 (items over \$2,500 must be listed as "Equipment").

**Contractual:** Cost for a contract for the purchase of (or donated) services that will be provided to the grant recipient. Contractual services constitutes all work (*except construction work*) preformed by organizations (other than the lead organization). List all construction work in the "Construction" category. Itemize and identify each contracted expense. Include these costs in Sections 6 and 15.

**Other:** Any direct cost not included in one of the above categories. This may include costs for license fees, equipment maintenance and repair, or other eligible costs. Use of this category is relatively rare.

**Indirect Costs:** Any costs that are incurred as a result of grant award activities and that provide a benefit to the grant project, but that cannot be allocated directly to a grant. Indirect costs may include costs relating to facilities, utilities, accounting and bookkeeping services, legal services, grant administration systems, procurement systems, general operating expenses, etc. *A grantee intending to claim indirect costs must provide documentation and confirm in writing to the SCDES NPS Grant Program that they operate according to an "indirect cost rate proposal" that conforms to the applicable "Cost Principles" (Circular A-21, A-87, and A-22) available from the Federal Office of Management Budget.* Applicants claiming indirect costs must also complete Attachment 4 and provide documentation.