2021 Section 5310 Budget Narrative Worksheet

Purpose

The Budget Detail Worksheet will be used to assist applicants in the preparation of the budget and budget narrative to ensure that only costs that are allowable be charged to the federal award.

Applicants must complete and submit a detailed budget narrative that reflects the amounts included in the Project Budget table of the application. The budget narrative must provide justification, in detail, the total amount needed to implement the project your organization is proposing.

All funds requested must support participants directly served by this project. Projects that receive Section 5310 funding will be required to provide sufficient documentation (established through billing invoices and/or quarterly progress reports) to establish direct benefit to seniors and persons with disabilities.

For each line item listed with a dollar figure provide a brief narrative detailing: (a) how the item relates to the proposed service and (b) the method used to determine the cost. The budget narrative should reflect the budget table in the application and provide information regarding the basis of estimation for each line item, including reference to sources used to substantiate the cost estimate (e.g., organization's policy, payroll document, and vendor quotes, etc.).

Personnel

List each position by title and name of employee, if available. Show the annual salary rate and the 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.

Name/Position	**Computation**	**Cost**

Budget Narrative: Provide a narrative budget justification for each of the budget items identified.
Note: Personnel costs are only allowable for direct management and administration of the grant award, i.e., service delivery and preparation of mandatory post-award reports.

TOTAL _____

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 and only for the percentage of time devoted to the project (based on approved time records/sheets).

Fringe Category	Rate
Payroll Taxes	X%
401(k)	X%
Retirement	X%
FICA	X%

Insurance	X%
Social Security	X%
Workman's Comp	X%
Total	**X%**

Name/Position   **Computation**   **Cost**

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

Mileage/Travel

Itemize mileage and travel expenses of project personnel by purpose (e.g., staff/volunteer mileage reimbursement, employee training, community meeting etc.). Show the basis of computation (e.g., two employees to 3-day (specify) training at $X airfare, $X lodging, $X subsistence). Identify the location of travel and purpose (to include specific conference agendas, fees, relevance), if known.

Purpose of Travel   **Location**   **Item**   **Computation**   **Cost**

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

Equipment

List equipment and supplies (including rolling stock) items that are to be purchased. Rolling stock describes equipment that is used to transport passengers and includes buses, vans, and cars. Light duty vehicles, such as vans, sedans, and pick-up trucks, employed in administrative and maintenance purposes are considered equipment. Explain how the equipment is necessary for the success of the project. Attach a narrative describing the procurement method to be used.

Item   **Computation**   **Cost**

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

Supplies

List items by type (office supplies, postage, training materials, copying paper, and other expendable items such as books and show the basis for computation. Generally, supplies include any materials that are expendable or consumed during the course of the project.

Supply Items   **Computation**   **Cost**

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

TOTAL _____

Other Costs

List items (e.g., rent, reprographics and postage, telephone) by major type and the basis of the computation. For example, provide the square footage and the cost per square foot for rent, and provide a monthly rental cost and how many months to rent.

Description   **Computation**   **Cost**

Budget Narrative: Provide a narrative budget justification for each of the budget items identified. *Important Note:* If applicable to the project, construction costs should be included in this section of the Budget Detail Worksheet.

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. *Under Section F list any cost not captured or categorized in Sections A-E.*

Budget Category	Federal Amount Requested	Non-Federal Amount (support)
A. Personnel	_____	_____
B. Fringe Benefits	_____	_____
C. Travel	_____	_____
D. Equipment	_____	_____
E. Supplies	_____	_____
F. Other	_____	_____
Total Direct Costs	_____	_____
* TOTAL PROJECT COSTS	_____	_____
Federal Request	_____	
Non-Federal Amount	_____	