

**BUDGET JUSTIFICATION TEMPLATE**

The Budget Justification Template must correspond with the Budget Template spreadsheet.

Contractors must provide the following two elements as part of the budget submission:

* Budget
* Budget Justification
* In certain situations, a Time Study may also be required.

Nebraska Children requires your organization to complete the budget and budget justification utilizing the templates provided. The budget justification needs to be an explanation of each of the components of the budget, which "justifies" the cost in terms of the proposed work. The explanation should focus on how each budget item is required to achieve the aims of the project and how the estimated costs in the budget were calculated. The important thing to show in the narrative is: **How did you arrive at the numbers in the Budget?**

In some situations it might be necessary to explain why an expense is necessary and/or how it would be utilized for the project.

In order to provide further details to the Budget Template, please complete the tables below. Detailed instructions are included in each table.

|  |
| --- |
| **DIRECT PERSONNEL** |
| **Wages** |
| **Instructions:** List each position by title. Show the annual salary rate and the percentage of time to be devoted to the contract. Compensation paid for employees engaged in project/contract activities must be consistent with that paid for similar work within Contractor's organization. List only the employees of the applicant organization; all other sub-contracted positions should be listed in the “Contract/Consulting” category. |
| **Position** | **Name** | **Annual Salary / Rate** | **Level of Effort** | **Total NCFF Funds** | **Total Leveraged Funds** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **TOTAL** |  |  |
| **Justification:**  |

|  |
| --- |
| **DIRECT PERSONNEL** |
| **Benefits and Payroll Taxes** |
| **Instructions:** Payroll Taxes include costs of benefit(s) for the project staff. Identify the types of fringe benefits to be covered and the costs of benefit(s) for each staff position. Allowable fringe benefits typically include FICA, Worker’s Compensation, Retirement, SUTA, Health and Life Insurance, IRA, and 401K. The Contractor may provide a calculation for total benefits as a percentage of the salaries to which they apply or list each benefit as a separate item. If a fringe benefit amount is over 30%, please list covered items separately and justify the high cost. Holidays, leave, and other similar vacation benefits are not included in the fringe benefit rates, but are absorbed into the personnel expenses (salary) budget line item. For example, fringe benefit rate = 28%: Direct Salaries of $42,000 x .28 = $11,760 in Fringe Benefits. |
| **Component** | **Wage** | **Rate** | **Total NCFF Funds** | **Total Leveraged Funds** |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **TOTAL** |  |  |
| **Justification:**  |

|  |
| --- |
| **DIRECT EXPENSES** |
| **Office Operation Expenses** |
| **Instructions:** List items (e.g., phone, Internet, rent, insurance, software licensing, equipment leases) by major type and show how the costs were calculated. For example, for rent, provide the square footage and the cost per square foot or a monthly rental cost and how many months of rent are proposed. Expenses that are covered by an administrative rate cannot also be covered in this category. |
| **Item** | **Rate** | **Total NCFF Funds** | **Total Leveraged Funds** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **TOTAL** |  |  |
| **Justification:**  |

|  |
| --- |
| **DIRECT EXPENSES** |
| **Travel** |
| **Instructions:** Itemize travel expenses for project personnel by purpose (e.g., staff to training, field interviews, advisory group meetings). Show how these costs were calculated (e.g., six people to 3-day training at $X airfare, $X lodging, $X meals). In training projects, list travel and meals for trainees separately. Show the number of trainees and the unit costs involved. Identify the location of travel, if known. Indicate the source of any travel policies you have applied, and if applicant or federal travel regulations apply.    |
| **Item** | **Rate** | **Total NCFF Funds** | **Total Leveraged Funds** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **TOTAL** |  |  |
| **Justification:**  |

|  |
| --- |
| **DIRECT EXPENSES** |
| **Equipment** |
| **Instructions:** List nonexpendable items that are to be purchased. Nonexpendable equipment is tangible property having a useful life of more than 2 years and an acquisition cost of $5,000 or more per unit. (Note: An organization’s own capitalization policy may be used for items costing less than $5,000.) Explain why the equipment is needed for the project to succeed. List expendable items in the "Supplies" category.  List rented or leased equipment costs in the "Office Operation Expenses" category.  |
| **Item** | **Rate** | **Total NCFF Funds** | **Total Leveraged Funds** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **TOTAL** |  |  |
| **Justification:**  |

|  |
| --- |
| **DIRECT EXPENSES** |
| **Supplies** |
| **Instructions:** Include the funds for the purchase of consumable supplies and materials that do not fit the definition of “Equipment”. List any single item costing $1,000 or more. Provide the calculation for cost determinations. Example: Consumable office supplies (e.g. paper, pens) @ $250 and conference supplies (name badges, table tents) @ $320 for a total of $570.   |
| **Item** | **Rate** | **Total NCFF Funds** | **Total Leveraged Funds** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **TOTAL** |  |  |
| **Justification:**  |

|  |
| --- |
| **DIRECT EXPENSES** |
| **Training and Outreach** |
| **Instructions:** List activity (e.g., training, professional development, parent education/engagement).  List items (e.g., registration fees, website development, marketing expenses, training materials, meeting expenses) by major type and show how you calculated the costs. |
| **Item** | **Rate** | **Total NCFF Funds** | **Total Leveraged Funds** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **TOTAL** |  |  |
| **Justification:**  |

|  |
| --- |
| **DIRECT EXPENSES** |
| **Contract/Consulting** |
| **Instructions:** Refer to the contract regarding agreed upon process for subcontracting.* Contracts: Describe the product or service to be procured by contract and provide an estimate of the cost.
* 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.
* Consultant Expenses: List all expenses to be paid from the contract to the individual consultant(s) in addition to their fees (e.g., travel, meals, lodging).
 |
| **Company/Individual Name** | **Rate** | **Total NCFF Funds** | **Total Leveraged Funds** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **TOTAL** |  |  |
| **Justification:**  |

|  |
| --- |
| **DIRECT EXPENSES** |
| **Other Expenses** |
| **Instructions:** If applicable, list and describe any expenses that do not fit into the specified categories identified. |
| **Item** | **Rate** | **Total NCFF Funds** | **Total Leveraged Funds** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **TOTAL** |  |  |
| **Justification:**  |

|  |
| --- |
| **ADMINISTRATIVE EXPENSES** |
| **Administrative Expenses** |
| **Instructions:** When applicable, administrative costs as allowable to ensure outcomes are achieved. Describe how the amount was calculated in the justification section below. 10% based on total direct expenses less program grants and contracted services. Any line items that are already listed in other budget categories cannot also be covered by the administrative rate. For example, if the administrative rate for the organization typically covers the cost of copies for meetings, copies should not be listed in "Office Operation Expenses" as its own line item as those expenses are already covered by the administrative rate.  |
| **Item** | **Rate** | **Total NCFF Funds** | **Total Leveraged Funds** |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **TOTAL** |  |  |
| **Justification:**  |

|  |
| --- |
| **BUDGET JUSTIFICATION SUMMARY** |
| **Instructions:** Transfer the total of each budget category to this table. The Total Budget amount below must match the Total Budget amount on the budget template. |
| **Budget Item** | **Total NCFF Funds** | **Total Leveraged Funds** |
| Wages |  |  |
| Benefits and Payroll Taxes |  |  |
| Office Operation Expenses |  |  |
| Travel |  |  |
| Equipment |  |  |
| Supplies |  |  |
| Training and Outreach |  |  |
| Contract/Consulting |  |  |
| Other Expenses |  |  |
| Administrative Expenses |  |  |
| **TOTAL BUDGET** |  |  |