

Compliant Budget Discussion

Examples by Line Item ¹	Professional Judgment
Supplies \$1,200	Accept As Is
Staff Training Travel: 3 staff X 4 course X \$1,000 each = \$12,000	Add Calculation Add Justification
Notebook Computer \$3,000	Accept As Is
Computer system annual service and operations contract \$10,000; Upgrade servers for increase in client use under grant project: \$5,000; Replace outdated desktop PCs for 5 employees \$10,000 (current computers > 10 years old).	Add Calculation Add Explanation Add Justification
Annual rent of space for new grant project employees, 3,000 ft. sq. = \$6,000	Add Calculation Add Justification
Printing Project Brochure: Print Set-up: \$1,000; 3000 copies X \$1; total = \$4,000	Add Calculation
Internet Access: \$295	Accept As Is
IDEA Conference on volunteer recruitment, 1 Registration fee at \$1,400	Add Calculation Add Justification
Accountant Services: Set up of system of accounts, one-time fee: \$1,000	Add Explanation
Utilities (cost excluded from indirect cost rate pool) \$14,000	Add Explanation
Annual Cell Phone Service Contracts for Staff: 5 X \$100/mo. X 10 months/yr = \$5,000	Add Calculation
Staff Training: 3 X \$100 for internet course + 1 X \$3,000 for mentoring program	Add Calculation Add Explanation
Food: Incentive to recruit low-income, single fathers into program meetings, 12 meetings X \$100 = \$1,200	Add Calculation Add Justification
Construction Supplies: Lumber and roofing materials for 3 home repair projects at \$5,000 per home (\$15,000) at 6 subgrant sites (bulk purchase for savings) = \$90,000	Add Calculation Add Explanation
Federally Approved Indirect Cost Rate Agreement 20.0% X salaries (\$100,000) = \$20,000	Add Calculation

¹ Examples indicate situations where staff typically may ask for more justification/explanation and/or calculation of costs; requesting additional information is subject to professional judgment and the presentation of other information within an application.