Key Questions In Budget Development

1. **Salary and Wages**
   a. Who will be working on the project?
      i. How many hours/days will they devote to the project?
      ii. Will they need to devote the same amount of time in each year of the project or will it vary by year? If the later, repeat the earlier question for each year.
      iii. Do they have that amount of time available to devote to the program? (No one can devote more than 100% of their time.)
      iv. Are they agreeable to work on the program?
      v. Is their supervisor agreeable to their involvement in the project?
      vi. If county agents are to be involved in any aspect of the program, have you visited with the District Directors and received their agreement for their agents involvement?
      vii. Are they eligible to be charged on the program (not included in the indirect cost pool or paid from federal funds or soft money)?
   b. What is the time frame of the project?
      i. Remember that Extension salary increases are normally given on July 1 of a given year.
         1. Determine how many months there will be from the anticipated award date through the end of June of that year.
         2. Then determine how many months there will be from July 1 of that year to the anniversary date of the award.
         3. You now know how many months of the first salary amount and how many months of the second salary amount to charge when calculating the salary costs.
2. **Fringe Benefits:**
   a. Are any of the above people temporary (less than 1,800 hours from July 1-June 30 for all work done for the state during that period)? If so, they have a different fringe rate than the other employees.
   b. Is this a NIFA formula grant that is non-competitive? If so, it has a different fringe benefit rate than the regular one.
   c. Remember, fringe benefit rates normally change each year on July 1.
3. **Equipment:**
   a. What equipment (cost of $5,000 or more and a useful life of one year or longer) will be needed on this project?
      i. Is it available within Extension? If so, will it be available enough that you can meet the needs of your program design?
      ii. Is the equipment going to need any special installation, renovation or other conditions?

1. If so, you will need to check with your supervisor and with the Director of the Physical Plant about accommodating these special needs.
2. If so, double check with the agency Program Officer to see if renovation/alteration costs are allowable under this particular funding opportunity.
3. If so and the renovation/alternation costs are allowable, be sure to include costs to change the building back to its original state after the award period provided that the equipment need is for only the time of the project.
4. Will any equipment need to be fabricated for the proposed program? Will the sum total of all of the pieces cost above or below the equipment threshold ($5,000)? If the sum total is $5,000 or more, it is equipment and should be included in this category. If it is less than $5,000, it should be listed in the Material and Supply category in the *Other Direct Costs* section.

4. Travel:

Instate Travel

a. Will the base allocation of in-state travel be reasonable for the proposed program in light of the number of FTEs involved in the program?
   i. Will you need to add some additional funds because the project it in a far corner of the county or state and will require numerous trips? If that is the case, you may need to add some additional to the base calculation.
   ii. Is the project being conducted in a location across the street from your office and will make it where you won't need as much travel as normal for the amount of time involved? If so, you may need to subtract some from the normal allocation for that amount of FTEs.

b. Do you plan to conduct an in-service training in connection with the project?
   i. If so, how many people do you anticipate to attend?
      1. How many days will the training be?
      2. Will any of these people need to come in the night before the training?
      3. Where will the in-service be conducted (Pulaski County, Garland County or other part of the state)?
      4. What is the average round trip mileage from the county seats of the agents who will be involved? (Are they all within a 50 miles radius or are they from the counties in the four corners of the state?)
      5. Don't forget the vicinity miles (15 miles) that they are eligible for each day of training.
      6. Will you have to pay for facility rental (this will appear in the Other Direct Costs Equipment/Facility Rental or User Fees section of the budget)?
      7. Will you conduct this in-service more than once?

      c. Do you plan to conduct any group trainings in connection with the project?
         i. If so, how many people do you anticipate to attend?
           1. How many days will the training be?
           2. Where will the trainings be conducted (Pulaski County, Garland County or other part of the state)?
           3. Will you have to pay for facility rental (this will appear in the Other Direct Costs Equipment/Facility Rental or User Fees section of the budget)?
           4. Do you anticipate have agents involved in the training or clientele? (Clientele's involvement cost will appear in Participant Support Costs)
              a. Number of Agents who you anticipate will be involved?
              b. Average mileage from the agent's county seat to the training site?
           5. Will you conduct this group training more than once?
              a. If so, how many times/topic?
              b. How many topics (if done at different sessions)?
      d. Will you conduct any in-state conferences in connection with the project?
         i. If so, how many people do you anticipate to attend?
           1. How many days will the training be?
           2. Will there be a registration fee associated with this training?
           3. Where will the trainings be conducted (Pulaski County, Garland County or other part of the state)?
           4. Will you have to pay for facility rental (this will appear in the Other Direct Costs Equipment/Facility Rental or User Fees section of the budget)?
           5. Will you conduct this conference more than once?
              a. If so, how many times?
      e. Will you have an advisory panel/planning group involved with this program?
         i. If so, how many people do you anticipate being involved?
           1. How many days will you meet each meeting?
           2. How many meetings will you have per year?
           3. Where will the meetings be conducted (Pulaski County, Garland County or other part of the state)?
           4. Will anyone attending have to have an overnight stay? If so, how many/meeting?
           5. Will you have to pay for facility rental (this will appear in the Other Direct Costs Equipment/Facility Rental or User Fees section of the budget)?

Out-of-State Travel
      f. Will you be attending a project director's grant meeting in connection with this project if it is funded? (Normally if one of these will be held, it is referenced in the RFP).
         i. If so, how many people do you anticipate to attend?

1. How many days will the training be?
2. Will there be a registration fee associated with this training?
3. Where will the trainings be conducted (consult GSA per diem rates for appropriate rate for that location)?
4. Approximately what will the air fare be for that location?
   a. Will there be an extra charge for luggage?
   b. If so, how much?
5. What kind of local transportation costs will be needed?
   a. Cab
   b. Parking
   c. Car Rental

g. Will you be attending any other out-of-state conferences in connection with the project?
   i. If so, how many people do you anticipate to attend?
      1. How many days will the training be?
      2. Will there be a registration fee associated with this training?
      3. Where will the trainings be conducted (consult GSA per diem rates for appropriate rate for that location)?
      4. Approximately what will the air fare be for that location?
         a. Will there be an extra charge for luggage?
         b. If so, how much?
      5. What kind of local transportation costs will be needed?
         a. Cab
         b. Parking
         c. Car Rental
      6. Is participation in the entire conference related to the grant or is only part of it?
   ii. Are there any additional out-of-state meetings in the first year?
      1. If so, repeat the questions above.
      2. If more than one additional out-of-state meeting, continue repeating these questions until you have considered all of the out-of-state meetings associated with the program.

Foreign Travel
   h. Foreign Travel will appear on a separate line in the budget.
   i. Are you planning any foreign travel in connection with the project?
      i. If so, where?
      ii. How many people will be traveling?
      iii. How many days will the trip involve?
      iv. Remember, that all travel on federal awards must be on U.S. Flag carriers even when they are more expensive, unless the situation qualifies for an exception. Consult Sponsored Programs who will be glad to help you determine whether a non U.S. Flag carrier is allowable.
      v. Will you have any conference registration fees in association with the trip?

      vi. Is the entire trip in connection with the project or is part of it for other purposes? Only charge the portion of the trip related to the project.

      vii. Is the travel to a country on either the Department of Commerce Control Lists or Department of State's Country Policies and Embargoes List? If you have any questions, contact the Office of Sponsored Programs.

      viii. Will there be other special costs in connection with this trip?

5. Participant/Trainee Support Costs:

  a. Will you have any participants/trainees participating in the program?

      i. If not, go to section 6. Other Direct Costs – Material and Supplies.

      ii. If yes, continue to the other items in this section.

  b. Will you have any program tuition for program participants? (Not Extension employees?)

      i. If so, how many people will you being tuition for?

        1. How much will the tuition be for each person?

      ii. Will you have any fees that you will have to pay for participants?

        1. If so, how much are the fees?

        2. How many people will you be paying the fees for?

      iii. Will you have any people you will be having to pay insurance for in connection with the program? Remember 4-H activity insurance if you are conducting a youth program.

        1. How many people?

        2. How many days?

        3. What is the cost per day/person?

        4. What is the cost per year/person?

        5. Select whichever is the lesser rate if this will provide coverage for the type of event you will be having.

  c. Are you going to have to pay stipends to your program participants/trainees?

      i. If so, how much per person?

      ii. How many days will you be having to pay the stipends for?

      iii. How many sessions will you have to pay stipends for during the year?

      iv. Remember to consider the same question for each year's budget.

  d. Will you be paying for travel costs for the participants/trainees?

      i. If so, how many people?

      ii. How many miles round trip from their homes?

      iii. How many trips/person?

      iv. How many days?

      v. What will be their destination? Consult GSA (General Services Administration) for current per diem rates for that destination.

  e. Will any meals or lodging be provided for the participants/trainees?

      i. If so, for how many people?

      ii. How many days?

   iii. What will be their destination? Consult GSA (General Services Administration) for current per diem rates for that destination.
  f. Will there be any other support costs for the participants/trainees?
   i. If so, include them.
  g. List the number of participants/trainees who will be involved?
  h. Figure the per person cost of the training? Is it reasonable? If it is high, additional justification will be needed in the budget narrative.

6. Other Direct Costs – Material and Supplies
  a. What material will be needed for the project?
   i. How many of each item?
   ii. How much does each item cost?
   iii. Will you need these in multiple years of the project?
    1. If so, will the specific item change each year or will it continue to just be more units of the original item?
    2. If more of the same, are there any economies available for purchasing a larger quantity in the earlier years of the project for use throughout?
  b. Will a computer be needed for the project?
   i. Will it be used solely by personnel 100% on the project or for general office use?
   ii. Where will it be used?
   iii. Does the organization have another available for use on the project?
   iv. How many?
   v. How much per unit?
  c. Will a LCD projector be needed for the project?
   i. Will it be used solely by personnel 100% on the project or for general office use?
   ii. Where will it be used?
   iii. Does the organization have another available for use on the project?
   iv. How many?
   v. How much per unit?

7. Other Direct Costs – Publication Costs?
  a. Will there be any fact sheets printed for this project?
   i. If so, how many different fact sheets
   ii. How many copies of each?
   iii. How many pages will each contain?
   iv. How many colors of ink will be used?
   v. Will special paper be required to print them?
  b. Do you plan to publish your results in a journal?
   i. If so, what journal?
   ii. What are the page charges for that journal?
   iii. How many pages will the article be?
  c. Are there reprint charges?

8. Other Direct Costs - Consultant Services?

    a. Will there be any consultants in connection with the project?
        i. If so, how many?
        ii. What is their hourly or daily rate of pay?
            1. Is this rate within the agency limitations? (Sponsored Programs can help you with this.)
            2. If not, additional justification will be needed in the budget narrative.
        iii. How many days will they be consulting?
    b. Any other consultants?
        i. Repeat the questions above for each.

9. Other Direct Costs – ADP/Computer Services
    a. Will you be using any large organizational computer systems (not individual desktops) in connection with the project?
        i. What is the basis of the charge for these?
        ii. How much?
    b. Will you be using

10. Other Direct Costs – Subawards/Consortium/Contractual Costs
    a. Will there be any subcontracts on this project?
    b. If so, how many?
    c. To whom (name of institution)?
    d. How much is each subaward budget?
        i. How much of that is grant dollars they are requesting?
        ii. How much of that total are match dollars?
    e. Repeat these questions for each sub and for each year.
    f. Separate numeric budgets and budget narratives will be required for each subaward included, as well as a Letter of Commitment signed by the Authorized Organizational Representative (AOR) from that institution and a work plan.

11. Other Direct Costs – Equipment or Facility Rental/User Fees
    a. Will there be any facility/meeting room costs?
        i. If so, how many rooms?
        ii. For how many days?
        iii. For how many different meetings?
        iv. What is the room rental fee for each of these?
    b. Repeat these questions for each meeting that will involve a room rental?
    c. Will there be any equipment items that will have to be rented for meetings?
        i. If so, what?
        ii. For how many days?
        iii. For how many different meetings?
        iv. What is the equipment rental fee for each of these?
    d. Repeat these questions for each piece of equipment that needs to be rented for the program.
    e. Will there be any user fees that will have to be paid for the program?
        i. If so, what?
        ii. For how many days?

        iii. For how many people?

        iv. For how many different meetings?

    f. Repeat these questions for each different user fee that needs to be paid in connection with the program.

12. Other Direct Costs – Alterations and Renovations

    a. Will the program/project require any alterations or renovations to current facilities?

        i. If so, what?

    b. Why?

    c. Is it allowable under the RFP and the agency guidelines?

    d. Will these alterations or renovations need to be reversed after the program?

    e. How much will each of these items cost?

13. Other Direct Costs – Open Categories

    a. Will the project have any targeted specific mailings directly related to the project which would not be made otherwise?

        i. If so, how many pieces/mailing?

        ii. How many pages per mailing?

        iii. How many mailings?

    b. Will the project require any special analysis to be performed?

        i. If so, what kind?

        ii. How many of that kind per run?

        iii. How often will the analysis be required

        iv. What is the cost per analysis?

        v. What is the lab where the analysis will be done (needed for budget narrative).

    c. Will the project require any long distance phone calls?

        i. If so, how many minutes/month?

        ii. How many months?