Personnel Cost Worksheet

Clarification on Column I

INSTRUCTIONS: Notice the two sections "For the Organization" and "Allocable to Grant Project". The # of hours for an employee may, or may not, have the same value in both sections. **For each employee, enter data in cells highlighted yellow.** Values in protected cells will calculate based on entered data. Transfer the totals for column **J** and column **K** to the Budget Justification and the Budget & Expense worksheets.

Full-time equivalent (FTE) is a unit to measure workload. 1.0 FTE is equivalent to full-time (100%) or 2,080 hrs/yr. 0.50 FTE is half-time (50%). **Example:** Worker is hired 0.50 FTE (1,040 hours) @ $24,000 to work on both grant and non-grant activities. It is anticipated that the employee will work 310 hours on grant activities, which is 0.30 FTE, or 30%, for the grant. The salary/wage budgeted for the grant for that employee is $7,153.85. Fringe benefits calculate based on the values entered. A worksheet sample is provided in the 2nd tab.

Formulas[1]	
column **D**=	column **C** divided by 2,080
column **I**=	column **H** divided by column **C**
column **J**=	column **E** multiplied by column **I**
column **K**=	column **F** multiplied by column **I**
column **G**=	column **E** plus column **F**
column **L**=	column **J** plus column **K**

[1]based on 40 hrs/wk x 52 wks/yr = 2,080 hrs/yr

A	B	C	D	E	F	G	H	I	J	K	L
		For The Organization					Allocable to the Grant Project *(may include match)* [2]				
Employee Name	Job Title	Annual # of Hours	Organiz-ation FTE	Annual Salary / Wage $	Annual Fringe Benefits $	Organization Salary + Fringe	# of hours for **GRANT**	FTE for **GRANT**	Salary/Wage $ for **GRANT**	Fringe Benefits $ for **GRANT**	Salary/Wage + Fringe $ for **GRANT**
Kim Brown	Administrative Asst	1040	0.50	$ 18,000.00	$ -	$ 18,000.00	1040	1.00	$ 18,000.00	$ -	$ 18,000.00
		0	0.00			$					
		0	0.00								
		0	0.00			$					
		0	0.00			$					
		0	0.00			$					
		0	0.00			$					
		0	0.00			$ -		0.00	$ -	$ -	$ -
									TOTALS		

The spreadsheet calculates projected allocable costs to assist with budgeting. In this example, Kim Brown who works .50 FTE for the organization, is expected to work exclusively on the grant project. Kim is 1.0 for the GRANT, i.e. Kim's wage will be entirely allocable to the grant. Her $18,000 wage paid by the organization is budgeted $18,000 with grant funds.

2 This worksheet is not intended to show calculations for vendor services in contract(s). The nature of the relationship should be clear; i.e. contractors are not employees of the subrecipient. Any contract under the subgrant should be described in the Budget Justification, including the basis for the fee which may include costs for personnel services.