Each budget should contain only costs that are allowable under the applicable federal statutes, regulations, terms, and conditions of this RFA. Applicants will not be allowed to change their budgets once submitted to DHHS, unless the RFA POC specifically requests, in writing, budget changes. Budgets may be modified as required by DHHS or in agreement between DHHS and the Applicant after the Intent to Subaward is announced. Applicants should not rely on budget changes or modifications in submitting their proposed budget but should be able to perform the program activities consistent with their budget.

If an Applicant has or has prepared a cost allocation plan for this subaward, it may be submitted along with the Application.

If an Applicant plans to charge indirect costs other than through a cost allocation plan, Applicant thus must provide one of the following along with their budget: 1) A current federally approved indirect cost rate agreement; 2) A currently approved indirect cost rate agreement with DHHS; or 3) A calculation of *de minimis* indirect costs consistent with federal rules. DHHS may provide a calculator to aid programs in calculating *de minimis* indirect costs, upon request.

Indirect costs and cost allocation plans may also be negotiated after the Intent to Subaward. As consistent with law, Applicant may voluntarily opt to take a lower indirect rate than their approved agreement, or indirect cost calculation, allows.

**8. Budget.** Create a Budget using the Budget template. \*\*The amount of DHHS grant funds requested in the Applicant’s budget must not exceed $20,000.00\*\*

**9. Budget Justification.** Include a brief budget justification narrative to explain expenses listed and how you arrived at the requested amounts. Provide explanations as to why each item is necessary for the success of the project. Identify costs for which federal funds are requested and those that will be provided by match (non-federal cash funds or in-kind).

When calculating Personnel costs, provide the name of the employee or the position and the percentage of time they will be working on the project. Be prepared to provide documentation of the hourly rate/annual salary of each individual and calculations on how benefits for individuals were determined for the time they will be working on the project.

For Matching Funds, show how the amounts were determined and how they will be documented.

For Office Expenses, Communications, and other/Miscellaneous costs that can only partially be allocated to the project (e.g., rent or phone), explain how the amount was determined. For example, if personnel is 20% then rent, phone, etc. would be 20% of the annual costs.

For Other Costs, identify each dollar amount and describe how it will be used both for subaward and matching funds.

Indirect costs: Applicants that have included indirect costs in their budgets must include a copy of the current indirect cost rate agreement approved by a Federal agency or the Nebraska Department of Health and Human Services. This is optional for applicants that have not included indirect costs in their budgets.

Program Income: As appropriate, include the estimated amount of income, if any, you expect to be generated from this project.

**SUMMARY BUDGET***Organization Name
Project Title
Project Duration*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   |   | **Requested Funds** | **Matching Funds** |   | **Total Project Budget** |
| **A** | **Personnel** | $ | - | $ | - | $ | - |
| **B** | **Fringe Benefits** | $ | - | $ | - | $ | - |
| **C** | **Travel** | $ | - | $ | - | $ | - |
| **D** | **Equipment** | $ | - | $ | - | $ | - |
| **E** | **Supplies** | $ | - | $ | - | $ | - |
| **F** | **Consultants/Contracts** | $ | - | $ | - | $ | - |
| **G** | **Other Direct Costs** | $ | - | $ | - | $ | - |
| **H** | **Total Direct Costs** | $ | - | $ | - | $ | - |
| **I** | **Total Indirect Costs** | $ | - | $ | - | $ | - |
| **J** | **Total (Sum H+I)** | **0.00** |   | **0.00** |   | **0.00** |