# Grant Application Budget Forms

D.1. Purpose

These forms, when properly completed, reviewed, and approved, serve as the mutually agreed-upon “roadmap” for activity financial management. All activity costs must be identified. Cost data must be accurate; proposed amounts should not be unrealistically high or low. To be successful, a grant activity must be adequately funded—not over-funded or under-funded. For Standard Program Grants and Simplified Grants, the forms consist of a -grant application budget form and the monthly budget breakout form. For Fixed Amount Awards, the budget application is the Financial Summary Form.

D.2. Instructions

Grant Budget Form (D.3.) (Standard Program Grants and Simplified Grants)

**Personnel (Salaries)**—Salary or any other form of direct payment of grant funds to any Applicant employee (or consultant) who is directly engaged with the grant activity implementation plan. Grantees without verifiable rates will use market-based rates researched by the Workforce and Higher Access to Markets (WHAM) Activity.

**Fringe Benefits**— For the allocated portion of the salary of the referenced personnel, per Applicant’s established policy and procedures, and Laws of Bosnia-Herzegovina.

**Travel**—This covers activity staff and/or beneficiary travel costs and per diem, plus the cost of transporting activity materials. Simplified Grants normally do not include international travel.

**Equipment –** This covers equipment to be purchased specifically for the proposed grant activity. It must adhere to U.S. Agency for International Development local procurement regulations. (Fixed Amount Awards and Simplifed Grants are normally limited to equipment items with less than one year life and a value less than $5,000).

**Supplies-**This covers all tangible personal property other than Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by IESC for financial statement purposes or $5,000, regardless of the length of its useful life.

**Other**—This covers all other non-personnel-related costs allocated to implementation of the grant activity (e.g., Applicant office rent, utilities, translation services, rental of a training facility, printing of training documents, etc. ).

**Indirect costs**—Budget any indirect costs that are substantiated by an independent audit by a qualified audit firm, and submit the relevant audit report. If an audit report is not available, IESC should review the Applicant’s financial statements and negotiate an appropriate indirect rate, or establish a 10% *de minimus* indirect rate (Indirect costs are typically not allowed on Simplified Grants)

Monthly Budget Breakout Template (D.4.) (Standard Program Grants and Simplified Grants)

The monthly budget breakout form contains the same budget information broken out in the anticipated monthly expenditures. This form helps in programing cash flow needs.

**D.3. Grant Budget Form (Standard and Simplified Program Grants)\***

Workforce and Higher Access to Markets (WHAM) Activity

Grant Budget Form

**Applicant Name: Grant Activity Title:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item** | **Amount**  **to be funded by the grant** | **Cost-sharing amount** | **Leverage amount** | **Total**  **(in Bosnian Convertible Marka)** |
| **1. Personnel (salaries)** |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **Subtotal** |  |  |  |  |
| **2. Fringe Benefits** |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| Subtotal |  |  |  |  |
| **3. Travel** (International travel –Standard Grants ONLY) |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **Subtotal** |  |  |  |  |
| **4. Equipment** |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **Subtotal** |  |  |  |  |
| **5. Supplies** |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **Subtotal** |  |  |  |  |
| **6. Other** |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **Subtotal** |  |  |  |  |
| **7. Total Direct Costs** |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| **Subtotal** |  |  |  |  |
| **8. Indirect costs (normally Standard Grants ONLY)** |  |  |  |  |
|  |  |  |  |  |
| **Subtotal** |  |  |  |  |
| **TOTAL** |  |  |  |  |

Note: Budget notes are required for each line item in sufficient detail to facilitate a complete cost allowability determination in accordance with Workforce and Higher Access to Markets (WHAM) Activity cost principles.

The above cost data is certified to be accurate, complete, current, and allowable per the guidance found in Workforce and Higher Access to Markets (WHAM) Activity’s Grants Manual and Management Plan:

Applicant Agent Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Title: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

D.4. Monthly Budget Breakout Template (Standard and Simplified Grants Budget)\*

**Applicant Name: Grant Activity Title:**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **MONTHS** | | | | | | | | | | | |  |
| **Item** | **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **Total (in Bosnian Convertible Marka)** |
| **1. Personnel (Salaries)** |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Subtotal** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **2. Fringe Benefits** |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Subtotal** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **3. Travel** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| (International Travel – Standard Grants ONLY) |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Subtotal** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **4. Equipment (items $5,000 and greater)** |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Subtotal** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **5. Supplies** |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Subtotal** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **6. Other** |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Subtotal** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **7. Total Direct Costs** |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **8. Indirect costs** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| (Standard Grants ONLY) |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Subtotal** |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |  |  |  |  |  |  |  |  |

Note: Budget notes are required for each line item in sufficient detail to facilitate a complete cost allowability determination in accordance with Workforce and Higher Access to Markets (WHAM) Activity cost principles.

The above cost data is certified to be accurate, complete, current, and allowable per the guidance found in Workforce and Higher Access to Markets (WHAM) Activity’s Grants Manual and Management Plan:

Applicant Agent Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Applicant Agent Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Applicant Agent Title: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_