

SUPPLEMENTARY INSTRUCTIONS

1. Personnel

Enter in Column 1 the annual (12 months) salary rate for each key position referred to in the narrative, which will be filled for all or any part of the year by an incumbent working on the project. This rate may not be more than that paid by the grantee to other employees in comparable positions or, if the grantee has no comparable positions, the rate may not be more than that paid for such services elsewhere in the community.

Enter in column the number of months the position will be filled by an incumbent working on the project.

Enter in Column 3 the percent of time or effort the incumbent will devote to the project during the number of months shown in Column 2. Enter in Column 4 the total amount required, as computed from the information shown in Columns 1 through 3. Use the following formats:

$$\text{Annual Salary } \times (\text{Col. 1}) \frac{\text{No. of Months (Col. 2)}}{12} \times \text{Percent of Effort (Col. 3)} = \text{Total Amount Required (Col. 4)}$$

EXAMPLES:

PERSONNEL				
NAME	ANNUAL SALARY RATE	NO. MOS. BUDG.	% TIME	TOTAL AMOUNT REQUIRED
	(1)	(2)	(3)	(4)
Full-Time Employee of Institution working 60% time on project. ----- ----- John Doe	\$24,000	12	60%	\$14,400
<u>Calculation</u>	\$24,000 x	$\frac{12}{12}$ x	60%	= \$14,400
Summer Employee (3 months) to be paid \$1,000 a month. will work on project 25% of time. ----- ----- Richard Doe	\$12,000	3	25%	\$ 750
<u>Calculation</u>	\$12,000	3	25%	= \$ 750

2. Fringe Benefits

Enter in the parenthesis the fringe benefit rate applicable to employees of the institutions. In Column 4, enter the amount determined by applying the rate to the total of the salaries in Column 4 to which the rate applies.

3. Option for Salary Detail Submission

Institutions may require that the salary rates and amounts requested for individuals not be made available to SBA reviewing consultants. To do so, an additional copy of this page must also be submitted, complete in all respects, except that Columns 1 and 4 may be left blank.

A-10

Supplement To Part III, Section F  
Key Personnel

NAME AND POSITION TITLE	ANNUAL SALARY RATE	NO. MOS. BUDG.	% TIME	TOTAL AMOUNT REQUIRED
	(1)	(2)	(3)	(4)
FRINGE BENEFITS (Rate _____)				
	CATEGORY TITLE			\$

(Signature)

(Title)

(Date)

DETAILED BUDGET FOR TWELVE MONTH BUDGET PERIOD

<u>DIRECT COST</u>	
	TOTALS
Personal Services <i>(Refer to Key Personnel, Section F, Page A-10)</i>	
Fringe Benefits	
Consultants <i>(Refer to Contractual)</i>	
Travel	
Equipment	
Supplies	
Contractual	
Other	
TOTAL DIRECT COST	

NOTE: All categories must be supported by narrative justification.

<u>INDIRECT COST</u>	
	TOTALS
Overhead	
General and Administrative	
<b>TOTAL INDIRECT COST</b>	<b>\$</b>

<u>OTHER</u>	
Profit/Fee	\$ -0-
<b>TOTAL ALLOWABLE BUDGET</b>	<b>\$</b>

Does organization have a definitized approved rate package across the board for all grants/cooperative agreements/contracts? Check one:  Yes  No

If the answer is “yes”, provide rate(s); name of approving audit agency; date.

Note: All costs approved on this budget must meet the tests of necessity, reasonableness, allowability, and allocability in accordance with applicable cost principles applicable to this award. All costs charged to this project are subject to audit. Recipients are responsible to insure proper management and financial accountability of federal funds to preclude future costs disallowances. Payment will be made by reimbursement.

All categories must be supported by narrative justification.