

WIA Incentive Award Budget Narrative¹

The below budget narrative template provides a crosswalk between a grantees budget narrative and the corresponding line items on the SF 424A. It is very important that the dollar amounts entered on the SF 424A exactly match what is described in the narrative.

Please use the descriptions of each category below when drafting your budget narrative; these items should accompany a general statement about what project(s) are envisioned to be funded with the incentive grant.

Line No.	Object Class Categories
6a	<p>Personnel</p> <p><i>Description:</i> List all staff positions by title. Give the annual salary of each person, the percentage of each person's time devoted to the project, the amount of each person's salary funded by the grant and the total personnel cost for the period of performance.</p>
6b	<p>Fringe Benefits</p> <p><i>Description:</i> Provide a breakdown of the amounts and percentages that comprise fringe benefit costs such as health insurance, FICA, retirement, etc.</p>
6c	<p>Travel</p> <p><i>Description:</i> Specify the purpose, mileage, per diem, estimated number of in-state and out-of-state trips and other costs for each type of travel.</p>
6d	<p>Equipment</p> <p><i>Description:</i> Identify each item of equipment to be purchased which has an estimated acquisition cost of \$5,000 or more per unit and a useful lifetime of more than one year. List the quantity and unit cost per item. Items with a unit cost of less than \$5,000 are supplies.</p>
6e	<p>Supplies</p> <p><i>Description:</i> Supplies include all tangible personal property other than "equipment." The detailed budget should identify categories of supplies (e.g. office supplies). List the quantity and unit cost per item.</p>

¹ The budget narrative must provide a description of costs associated with each line item on the SF-424A.

6f	<p>Contractual</p> <p><i>Description:</i> Identify each proposed contract and specify its purpose and estimated cost. If applicable, identify any sub-recipient agreements, including purpose and estimated costs.</p>
6g	<p>Construction</p> <p><i>Description:</i> Construction costs are not allowed and this line must be left as zero. Minor alterations to adjust an existing space for grant activities (such as a classroom alteration) may be allowable. The Department does not consider this as construction and the costs must be shown on other appropriate lines such as Contractual.</p>
6h	<p>Other</p> <p><i>Description:</i> List each item in sufficient detail for the Department to determine whether the costs are reasonable or allowable. List any item, such as stipends or incentives, not covered elsewhere here.</p>
6j	<p>Indirect Charges</p> <p><i>Description:</i> If indirect charges are included in the budget, include the approved indirect cost rate with a copy of the Indirect Cost Rate Agreement, a description of the base used to calculate indirect costs and total cost of the base, and the total indirect charges requested.</p>