



OFFICE OF PLANNING AND BUDGET

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Sample Budget and Justification

GENERAL INFORMATION:

We have designed this workbook to make drafting a budget more accurate and efficient. We have broken sections of the budget into individual a worksheet that feed directly into the Budget Summary.

Please read the important information below to ensure you can fully navigate the budget detail worksheet. Once you review this guidance, you may also contact the Program Specialist responsible for your grant application if you have any further questions. Program contacts and resources to assist you in the success of your project can be found here <https://opb.georgia.gov/covid-response/grantees>.

Budget Detail Worksheets should include only those budgeted items that the subrecipient intends to pay for with funds passed through by OPB. If budget values and supplemental schedules are for projects with multiple funding sources, the subrecipient must identify the specific amounts it anticipates will be paid for with funds passed through by OPB in the budget narrative. Within the Budget Detail Worksheet, line 83, TOTAL must reconcile to the application, and the total grant award. To maximize the funds available for services to beneficiaries of federal funds indirect costs are not an allowable cost through this program. Administrative costs should be limited to the management costs related to disbursing payments of Fiscal Recovery Funds and managing new grant programs established using the funds awarded.

IMPORTANT INFORMATION ABOUT THIS DOCUMENT

1. On the "Budget Detail" worksheet, enter Grantee Name, Grant ID, Submitted By, Budget POC, Contact, Grant Program, Program Area, Budget Years
2. This Budget Detail Worksheet will be used as a tool by your Program Specialist during Payment Requests (PA) review. All required information must be present in the budget narrative, regardless of format. Please ensure that you explain all budget details clearly and concisely in your budget narrative
3. Applicants should not add budget items outside the scope of their initial application selected for funding.
4. Some cells are set up to auto calculate based on your fill-in values. For example, once you fill in the number of staff members' salary rates covered by the grant, the Personnel Total budget column will automatically add those

values. Each Budget Category total will automatically be totaled on the Budget Summary columns. **Applicants are responsible for verifying all calculations in the budget are accurate and accounting for all line items.**

5. Depending on your needs, you may add and delete lines anywhere in the Detailed Budget. 1) Highlight an entire row or block of lines within the same category 2) Keeping your mouse over the highlighted row or block, right-click and select the copy option by left-clicking 3) Next, right-click with your mouse again on the highlighted row or block and chose the option "insert copied cells" by left-clicking If you selected only a block and not the entire row, a new tile will open up and select the option "Shift cells down" and click OK.

THIS IS A SAMPLE OF A SAMPLE DETAILED BUDGET AND NARRATIVE. WITH GUIDANCE FOR COMPLETING BUDGET WORKSHEET.

Please note that the sample expenses noted in this example may not fit the purposes or activities of this particular grant program.

1. Personnel: Provide employee(s) (including names for each identified position) of the applicant/recipient organization, including in-kind costs for those positions whose work is tied to the grant project.

Position	Name	Annual Salary/Rate	% Time to Project	Select Pay Period Frequency	Cost
(1) Project Director	John Doe	\$64,890	10%	Monthly	\$6,489
(2) Grant Coordinator	To be selected	\$46,276	50%	Monthly	\$23,138
(3) Clinical Director	Jane Doe	\$73,456	10%	Monthly	\$7,345
			PERSONNEL TOTAL		\$36,972

JUSTIFICATION: Describe the role and responsibilities of each position must be included in the budget narrative at the end of the budget detail worksheet.

- (1) The Project Director will provide daily oversight of the grant and be considered key staff.
- (2) The coordinator will coordinate project services and activities, including training, communication, and information dissemination.
- (3) Clinical Director will provide necessary medical direction and guidance to staff for 540 clients served under this project.

2. Fringe Benefits

Title	Name	Salary/Wages	Fringe Type	Rate	% Time	Cost
Grant Coordinator	TBS	\$46,276	FICA	7.65%	50%	\$1,770.06
Grant Coordinator	TBS	\$46,276	Workers Compensation	2.5%	50%	\$578.45
Grant Coordinator	TBS	\$46,276	Insurance	10.5%	50%	\$2,429.49
					FRINGE TOTAL	\$10,896

3. Travel: We have created three (2) separate travel calculators to assist with proper budgeting. Itemize travel expenses of project personnel by category (e.g., mileage, meals, lodging, incidentals, and airfare) and purpose (e.g., staff to training, field interviews, advisory group meeting, etc.).

Trainings and Conferences

Purpose of Travel	Staff Member	Item	Cost	# Individuals	# Days	Cost
(1) Grantee Conference	Project Director and Grant Coordinator	Airfare	\$200	2	3	\$400
		Hotel	\$180	2	3	\$1080
		Meals	\$46	2	3	\$276

JUSTIFICATION: Describe the purpose of travel and how costs were determined in the budget narrative at the end of the budget detail worksheet.

- (1) Two staff (Project Director and Grant Coordinator) to attend mandatory grantee meetings in Washington, DC.

Mileage

Purpose of Travel	Staff Member	Location	Cost per mile	Miles per yr.	Total Cost
Outreach workshops	John Doe	XZY Co.	\$0.585	150	\$87.75
			TRAVEL TOTAL		\$2103.75

JUSTIFICATION: Describe the purpose of travel and how costs were determined.

- (1) Grantees will provide funding for two members to attend the regional technical assistance workshop to the closest location
- (2) Local travel rate is based on the agency's reimbursement rate. If the policy does not have a rate, use SOG Mileage Amount

4. Equipment: an article of tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit – federal definition.

Equipment Item	Cost per Unit	# Items	Vendor	Cost
Cisco Switch	\$6,000	20	CDW-G	\$120,000
			EQUIPMENT TOTAL	\$120,000

JUSTIFICATION: Describe the purpose of the equipment and include an adequate justification of how each cost was estimated in the budget narrative at the end of the budget detail worksheet.

5. Supplies: Materials costing less than \$5,000 per unit and often having one-time use. List items by type (e.g., office supplies, postage, copier usage, training supplies, publications, audio/video (batteries, film, CD/DVD's, etc.), office furniture, computer software, educational/therapeutic supplies, uniforms, weapons (law enforcement and prosecution units only)

Item(s)	Cost per Unit	Unit	Cost
General office supplies	\$50	12	\$600
Postage	\$37	12	\$444
Laptop Computer	\$900	1	\$900
Printer	\$300	1	\$300
Projector	\$900	1	\$900
Copy Paper	\$100	12	\$1200
		SUPPLY TOTAL	\$4344.00

JUSTIFICATION: Describe the need and include an adequate justification of how each cost was estimated in the budget narrative at the end of the budget detail worksheet.

- (1) Office supplies, copies, and postage are needed for the general operation of the project.
- (2) The laptop computer is needed for project work and presentations.
- (3) The projector is needed for presentations and outreach workshops.

All costs were based on retail values when the application was written.

6. Contracts/Consultants/Subawards: A contractual arrangement to carry out a portion of the programmatic effort or for the acquisition of common goods or services under the grant. Such arrangements may be in the form of consortium agreements or contracts. A consultant is an individual retained to provide professional advice or services for a fee. The applicant/grantee must establish written procurement policies and procedures consistently applied. All procurement transactions shall be conducted to provide practical, open, and accessible competition to the maximum extent. Please see [2 CFR 200](#) for further details.



COSTS FOR CONTRACTS MUST BE BROKEN DOWN IN DETAIL AND NARRATIVE JUSTIFICATION. IF APPLICABLE, NUMBER OF CLIENTS SHOULD BE INCLUDED IN THE COSTS.



INFRASTRUCTURE PROJECTS SHOULD REFERENCE THE SUPPLEMENT AT THE END OF THIS DOCUMENT FOR INSTRUCTIONS REGARDING INFRASTRUCTURE AND CAPITAL PROJECT BUDGETS.

Name of Consultant	Service	Cost per unit	Units	Cost
(1) State Department of Human Services	Training	\$250	5	\$1250
(2) Treatment Services	Counseling Sessions	\$250	1050	\$262,500
(3) Jane Doe (Case Manager)	Treatment Client Services	\$45,000	1	\$45,000
(4) Jane Doe	Evaluator	\$40	225	\$9,000
			C/C/S TOTAL	\$317,750

JUSTIFICATION: Explain the need for each contractual agreement and how they relate to the overall project in the budget narrative at the end of the budget detail worksheet.

- (1) Certified trainers are necessary to carry out the purpose of the statewide consumer Network by providing recovery and wellness training, preparing consumer leaders statewide, and educating the public on mental health recovery.
- (2) Treatment services for clients to be served based on the organizational history of expenses.
- (3) Case Manager is vital to client services related to the program and outcomes.
- (4) Evaluator is provided by an experienced individual (Ph.D. level) with expertise in substance abuse, research, and evaluation and is knowledgeable about the target population and will report GPRA data.

7. Other: expenses not covered in any of the previous budget categories

Item	Cost	# of Unit	% Charged to Grant	Vendor	Cost
Internet	\$200	12	100	ABC Wireless	\$2,400
Telephone	\$100	12	50	ABC Wireless	\$600
Brochures	.89	2000	100	ABC Printing	\$1780
				Other/IC TOTAL	\$3000.00

JUSTIFICATION: Break down costs into cost/unit. Explain the use of each item requested in the budget narrative at the end of the budget detail worksheet. Costs

should be other direct costs associated with the project or approved administrative costs related to administering or management the grant program dollars awarded.

(1) Office space for the project

(2) The monthly telephone costs reflect the % of effort for the personnel listed in this application for the project only.

(3) Brochures will be used at various community functions (health fairs and exhibits).

8. Budget Summary: When you have completed this budget worksheet, the totals for each category will transfer to the spaces below. The total costs and total project costs will be computed via Excel formula. Indicate the amount of grant funds requested and the amount of non-grant funds that will support the project.

Budget Category	Amount
1. Personnel	\$36,972
2. Fringe Benefits	\$4,778
3. Travel	\$2,104
4. Equipment	\$120,000
5. Supplies	\$4344
6.. Contracts/Consultants/Subawards	\$317,750
7. Other	\$3000
TOTAL	\$489,478

9. Budget Narrative: Adequate detail should be provided in the budget narrative to justify the expense under the approved award. Any deviations from the awarded application should be detailed in this section and are subject to OPB approval. These deviations should not change in project scope.

If budget values and supplemental schedules are for projects with multiple funding sources, the subrecipient must identify the specific amounts it anticipates will be paid for with funds passed through by OPB in the budget narrative. Please include this in the budget narrative section. Example: "This project will utilize the awarded grant amount for the a, b, c. Match funds will be utilized for the remainder of the project x, y, and z."

BUDGET DETAIL WORKSHEET SUPPLEMENTAL INSTRUCTIONS INFRASTRUCTURE & CAPITAL PROJECTS

Applicability

These instructions serve as a supplement to those included in the Governor's Office of Planning and Budget's (OPB) Budget Detail Worksheet. These instructions are meant to bring consistency to the format and content of each Budget Detail Worksheet submitted to OPB, and generally apply to projects which utilize construction and engineering contracts as the primary basis for project delivery.

General Guidance

Through the Budget Detail Worksheet submission process, OPB seeks to obtain the *greatest level of detail available* to support budgeted amounts. Budgeted amounts for construction costs included in **Section 6) Contracts Consultants Subawards** may be entered using a multi-line detailed approach, or as a single line dollar value. If a single line dollar value is utilized, it must be accompanied by a supplemental schedule (PDF or XLS) breaking down the budget estimate to its lowest available level of detail. The supplemental schedule should disclose whatever information serves as the basis for the estimate, may include narratives, and is expected to include unit prices, quantities, labor rates, labor hours, equipment rates, equipment hours, percentages, past project data, and / or any other major assumptions used to derive the budgeted amount.

Projects with Multiple Funding Sources

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For additional information, visit: <https://opb.georgia.gov/step-5-final-budget-and-program-justification>

Please direct questions to:

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Please see the [important documents](#) tab on the website for the blank budget template and sample infrastructure detailed budget worksheet.