

## **NOAA Budget Justification Checklist**

The following is a checklist provide by the NOAA Grants Management Division. Please use this checklist to ensure that the Budget Justification section of the proposal complies with the mandates issued by NOAA. The National Sea Grant Office will use these same guidelines when reviewing the omnibus proposal at the end of the year. Be sure to submit a separate Budget Justification for each year of funding.

### **Salaries and Wages**

1. Is each individual identified by name and position?
2. Are time commitments in man months stated for each position?
3. Are the total charges for each person listed along with an explanation of how the costs were calculated?
4. Do the combined charges for any individual exceed 100% of their time?
5. Do the time commitments and charges appear to be reasonable?
6. For support or executive personnel, are costs charged to salaries excluded from the indirect cost category?
7. Are all individuals employees of the applicant organization? (If not, explain.)
8. Is a cost-of-living increase built into the budget?
9. Are salary increases justified for the grant period?
10. Are any salary/personnel costs unallowable? (i.e., federal employees or legislative personnel.)

### **Fringe Benefits**

The budget narrative should provide a description of the benefits received by personnel when rates are 25% or higher.

1. Are fringe benefits identified as a separate item?
2. Are the types of fringe benefits indicated?
3. Do the fringe benefits and charges appear reasonable?
4. Are the total charges for each person listed along with an explanation?
5. Are fringe benefits charged to federal and matching categories in the same proportion as salaries?

### **Travel**

1. For foreign, domestic and local travel is each trip listed along with the destination, estimated mileage, method of travel, cost per mile and duration, number of travelers and per-diem rate for meals and lodging?
2. If actual trip details are unknown, what is the basis for the proposed travel charges?
3. Is the requested travel directly relevant to the successful completion of the project?
4. Are the travel charges reasonable?
5. Contingency or miscellaneous charges must be excluded!

### **Supplies**

1. Are supplies itemized by type of material or nature of expense?
2. For general office or business supplies, is the total charge listed along with the basis for the charge (i.e., historical use rates)?
3. For other specific supply categories, are the number of units, cost per unit and total cost specified?
4. Are the charges necessary for the successful completion of the project?
5. Are the charges reasonable?

6. Are disallowed costs (e.g., liquor, entertainment) excluded?
7. Contingency and miscellaneous charges must be excluded!

#### **Equipment**

1. Is each item of equipment listed?
2. Is there a description of how it will be used in the project?
3. If over \$5,000 has a lease vs. purchase analysis been completed?
4. For each item of equipment, are the number of units, cost per unit and total cost specified?
5. Is each item of equipment necessary for the successful completion of the project?
6. Are the charges for each item reasonable?

#### **Other**

1. Are items listed by type of material or nature of expense?
2. For each charge, are the number of units, cost per unit and total cost specified?
3. Are the charges necessary for the successful completion of the project?
4. Are the charges reasonable?
5. Are charges which duplicate indirect cost items excluded?
6. Contingency or miscellaneous charges must be excluded!

#### **Indirect Costs**

1. Are indirect costs requested?
2. Is a copy of the current approved rate from the cognizant agency included?
3. Is the correct rate being used?
4. Is the rate applied to the correct base?
5. Are the charges that duplicate direct costs excluded? (If no, explain/revise.)

#### **Matching**

1. Is a match (nonfederal share) required for this program?
2. If yes, does the application meet the matching requirements?
3. Are the sources of match clearly identified (i.e., cash or in-kind)?
4. Does the application provide adequate documentation to support in-kind contributions?
5. Does the application exclude matching contributions, cash or in-kind, used for other programs?
6. Does the application exclude federal funds used as match?
7. Are all matching contributions necessary for accomplishing the project?
8. Are the matching contributions in compliance with federal cost principles?