

## **BUDGET CONSIDERATIONS**

### **Costs charged to awards must be allowable, allocable, reasonable, and necessary.**

Travel expenses are heavily scrutinized. Make sure to provide precise formulas and documentation for why travel is necessary. Include the cost of transportation, the cost of a hotel per night and the number of nights you will be staying, and a food allowance. Use realistic but conservative figures. In the case of air travel, the lowest reasonable commercial airfares must be used.

### **Allowable Expense Examples**

- Hourly work rate equal to 1.5x the minimum wage of the state, province, or territory in which work is done.
- Equipment and supplies.
- Sales tax.
- Shipping cost.
- Registration fees .
- Hotels.
- Parking.
- Flight.
- Taxi.
- Transportation rental and gas.
- Mileage (cannot get both gas and mileage). Current U.S. government rates can be accessed at <https://www.irs.gov/tax-professionals/standard-mileage-rates>
- Per diem. Maximum per diem and subsistence rate information set by the U.S. General Services Administration is available at <https://www.gsa.gov/travel/plan-book/per-diem-rates>
- Canadian residents may consult the Travel Directive appendices found at <http://www.njc-cnm.gc.ca/s3/en> for kilometric rates and per diems.

### **Unallowable Costs**

The following costs are unallowable and cannot be supported with Barnes Grant funds. Do not include them in your project budget.

- Alcoholic beverages.
- Gifts and prizes, includes cash prizes and items such as iPads and gift certificates/cards with monetary value.
- General contingencies or miscellaneous costs.
- General fundraising for your organization.
- Hospitality costs and social functions such as receptions and galas.
- Land purchase costs, construction, or renovation of building structures.
- Rental costs for home office workspace owned by individuals or entities affiliated with your organization.
- Cash reserves or endowments.
- Concessions including food, beverages, T-shirts, posters, and other items for resale.
- Contributions or donations to other entities.
- Fines and penalties, bad debt costs, or deficit reduction.
- Visa costs paid to the U.S. government.
- Costs incurred before the approved period of project.
- Lobbying.
- Marketing expenses not directly related to the project.