

## BUDGET INSTRUCTIONS

**These instructions supersede any previous budget instructions in the published RFP.**

### Excel Budget Workbook

This must be completed for expenses by country. Some expenses incurred by the U.S. institution(s) may be on behalf of a host country (such as travel for collaborators). All country expenses are recorded by country regardless of how many institutions are involved from a particular country.

Note that subaward costs for both U.S. and host country institutions should be broken out by expense type in the budget workbook. However, the budget justification(s) should be detailed by institution rather than by country and include a category for subawards (see instructions below). It is recommended to first prepare institutional budgets before filling out the Excel workbook.

Do not fill in anything on the Total Budget sheet—it auto-fills.

Fill out the foreign travel and participant training tabs first as that information will flow into the yearly budget tabs.

When filling out the yearly budget tabs, text entry is allowed in the orange boxes, and number entry is allowed in the light-grey boxes. Boxes with hatch marks generally should not have any data entry (although in some cases it may be appropriate), and blue boxes and light-grey boxes with stipple marks are formula-generated.

Some cells have help notes added to them—look for the red marks.

On the Yr1 Budget sheet, overwrite “Host Country 1”, “Host Country 2”, and “Host Country 3” with the appropriate country name. The rest of the forms will mirror these labels.

### Budget Justification

Prepare institutional budget justifications for the following categories in the order below (a separate budget justification is required for each institution, no page limit). *Label the top of each budget justification with the name of the institution and the total dollar amount per year.*

- a. **Sr. Personnel** (salary and fringe benefits)  
Provide names and titles for all senior personnel, including those who are not being paid against the project. State the appropriate amount of effort as a percentage or calendar months for each key person on the project. Senior personnel from another institution should be reflected on the corresponding budget justification for that institution.
- b. **Other Personnel** (salary and fringe benefits)  
Provide the title/position/role for all support personnel. Administrative salary generally is not allowed as a direct cost.

c. **Materials and Supplies**

List specific supplies and costs if possible; if specifics are unknown, list specific categories of supplies. No miscellaneous or contingency categories are allowed. All goods and services must meet the source, origin, and nationality requirements set forth in 22 CFR Part 228 for the authorized geographic code 937. The following goods are restricted and may not be purchased without prior approval:

- agricultural commodities
- pharmaceuticals
- pesticides
- US Government-owned excess property
- fertilizer

PRIOR APPROVAL will be deemed to have been met when:

- the item is of US source/origin;
- the item has been identified and incorporated in the program description or schedule of the award (initial or revisions), or amendments to the award; and
- the costs related to the item are incorporated in the approved budget of the award.

d. **Travel**

*Domestic*

Detail domestic travel using applicable rates (mileage, etc.).

*Foreign*

Provide a full explanation for each anticipated international trip by the budget sheet identifier (A1, B12, etc.)—this explanation needs to include the following information (per trip):

- names and/or number of travelers
- destination country

Provide the method of calculation for each international trip including applicable per diem rates. All USAID funded travel must be purchased in compliance with the Fly America Act. Entry to and exit from the U.S. must be on a U.S.-registered carrier.

Travel budget must include air travel and lodging for the U.S. P.I. plus at least one host country collaborator to attend the annual Horticulture Innovation Lab Annual Meeting(s).

e. **Equipment**

Equipment is defined as tangible, non-expendable property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. Motor vehicles and used equipment are not allowed. All goods and services must meet the source, origin, and nationality requirements set forth in 22 CFR Part 228 for the authorized geographic code 937. Detail each piece of equipment by name/model/type.

f. **Subawards**

Briefly list each subaward here and include yearly and cumulative amounts. Each subaward will have its own, separate budget justification.

g. **Participant Training**

Guidelines for participant training are found in ADS Chapter 253 – Training for Development. <http://www.usaid.gov/policy/ads/200/253.pdf>

*Note: Trainers and facilitators are not participants and should not be included in this section of the budget. Participants cannot be employees or collaborators on the project.*

Detail each training program separately by the budget sheet identifier (A1, B12, etc.). Each training program must have a title/description, proposed country, approximate number of participants, and approximate dates. Costs for each program must be broken down into three categories:

1. **travel** (cost of transportation to and from the training site and travel within the training site. All USAID funded travel must be purchased in compliance with the Fly America Act. Entry to and exit from the U.S. must be on a U.S.-registered carrier.)
  2. **instruction** (books, equipment, supplies, course handouts, registration fees, academic tuition and fees)
  3. **participant costs** (per diem, medical exams, visa fees, health and accident insurance premia, federal/state/local income taxes)
- For all in-country training, costs and allowances may be proposed by the training provider for review and approval by the Management Entity.
  - For third-country and U.S.-based short-term training (fewer than six months), program allowance rates (such as standard per diem rates) are based on the General Services Administration (GSA)'s Standardized U.S. Government Federal Travel Regulations, as established by the General Services Administration (GSA). These rates are found at **41 CFR 301-7** and **301-8**.
  - For third-country long-term training (greater than 6 months), costs and allowances may be proposed by the training provider for review and approval by the Management Entity.
  - For U.S. long-term training (six months or greater), please refer to the monthly maintenance rates (by state or region) available here: [http://trainethelp.usaid.gov/Documents/rawmedia\\_repository/Monthly\\_Maintenance\\_Rates.pdf](http://trainethelp.usaid.gov/Documents/rawmedia_repository/Monthly_Maintenance_Rates.pdf) Annual tuition/enrollment fees caps for international students are currently at \$23,640 for undergraduate students and \$28,958 for graduate students (a five percent inflation factor may be added for each successive year).

h. **Other Direct Costs**

Some examples are non-participant graduate student tuition/fees, greenhouse fees, maintenance agreements, honoraria, repairs, analyses, services, and long-distance toll charges. All goods and services must meet the source, origin, and nationality requirements set forth in 22 CFR Part 228 for the authorized geographic code 937. Travel fees and insurance should be included under “Travel” or “Participant Training” as appropriate.

i. **Indirect Costs**

U.S. Institutions may recover their full federally-negotiated indirect cost rate (a copy of the current F&A agreement should be attached). U.S. Institutions and foreign entities with no federally-negotiated rate may claim 10% of total direct costs for their indirect costs.

Detail the rate calculation accordingly.

j. **Cost Sharing**

Cost sharing is required at 25% of the total federal funds requested from the Horticulture Innovation Lab. The cost share must consist of non-federally funded contributions that meet the criteria detailed in 22 CFR 226.23. Cost sharing may include, but is not limited to: 1) principal investigator/senior personnel effort; 2) in-kind contributions; 3) cash contributions; 4) unrecovered indirect costs; 5) indirect costs on principal investigator/senior personnel effort. **Cost-sharing documentation from the contributing entity must be provided at the time of proposal submission** (in most cases, this will be in the form of a letter signed by the authorized organizational representative). Some items that are ineligible for cost sharing are existing equipment, administrative services, office and lab space, and administrative fees in lieu of indirect costs. The required cost share may come from any combination of the main institution and subaward(s) as appropriate. Provide a detailed cost-sharing narrative listing institution(s), dollar amounts, and descriptions.